POLICY NOTE

THE NATIONAL HEALTH SERVICE (SUPERANNUATION SCHEME AND PENSION SCHEME) (SCOTLAND) AMENDMENT (NO. 2) REGULATIONS 2013

S.S.I. 2013/168

The above instrument was made in exercise of the powers conferred by section 10 of, and Schedule 3 to, the Superannuation Act 1972. Functions under that Act as regards Scotland have been executively devolved to the Scottish Ministers. The instrument is subject to negative procedure.

Policy Objectives

The Instrument makes changes to the NHS Superannuation Scheme, as set out in the National Health Service Superannuation Scheme (Scotland) Regulations 2011 (SSI 2011/117) and the National Health Service Pension Scheme (Scotland) Regulations 2008 (SSI 2008/224). The Scheme requires members to pay contributions as a condition of membership and this instrument updates the contribution tables contained in the regulations to reflect the NHS pay uplift from 1 April 2013. In the regulations previously only one table was required as there had been no pay rises over the last 2 years but following the pay increase from 1 April 2013 a further table is required for those members whose contributions are based on current year earnings. The new table is applicable to officer members commencing a new employment in the scheme year 2013-2014 whose contribution is based on estimated whole time whole year earnings for the current scheme year rather on earnings in the previous scheme year. It is also applicable to practitioners whose contributions are based on aggregated earnings for the current year. The new tables insert new pay/earnings bands only and do not increase the percentage of contributions payable.

Consultation

To comply with the requirements of section 10(4) of the Superannuation Act 1972 a formal policy consultation took place from 15 April 2013 to 6 May 2013. In particular, representatives of NHS employers and employees, other Scottish Government interests and UK Government departments were consulted.

Impact Assessments

No equality impact statement has been done for this instrument.

Financial Effects

No Business and Regulatory Impact Assessment has been prepared because no impact on the private or voluntary sector is foreseen.

Scottish Public Pensions Agency An Agency of the Scottish Government May 2013