
SCOTTISH STATUTORY INSTRUMENTS

2013 No. 174

The National Health Service Superannuation
Scheme (2008 Section) (Scotland) Regulations 2013

PART 2

BENEFITS FOR OFFICERS

CHAPTER 2.G

RE-EMPLOYMENT AND REJOINING THE SCHEME

General rule: separate treatment of service etc. except where unfavourable to member

General rule: separate treatment of service etc.

2.G.2.—(1) The general rule is that, in accordance with regulations 2.D.20 (dual capacity membership) and 2.E.26 (dual capacity membership: death benefits)—

- (a) the re-employed member's pensionable service in respect of the earlier service and the later service are treated separately; and
- (b) the re-employed member's reckonable pay in respect of the earlier service and the later service are determined separately.

(2) This regulation is subject to the provisions mentioned in regulations 2.D.20(4) and 2.E.26(5).

Exception to general rule in regulation 2.G.2

2.G.3.—(1) The general rule in regulation 2.G.2 (general rule: separate treatment of service etc.) does not apply if—

- (a) at the time that the member first becomes entitled to a pension under this Section of the scheme in respect of the earlier service or the later service; or
- (b) if it is earlier, at the time of the member's death,

in the opinion of the Scottish Ministers the benefits payable to or in respect of the member would be more valuable if that general rule were disregarded.

(2) Accordingly, in a case within paragraph (1)—

- (a) the member's pensionable service in respect of the earlier service and the later service is to be treated as one single continuous period;
- (b) the member's qualifying service in respect of the earlier service and the later service is to be treated as one single continuous period;
- (c) the member is not to be treated as a deferred member in respect of the earlier service; and

- (d) the member’s reckonable pay in respect of the later period is to be determined by reference to the earlier period as well as the later period⁽¹⁾.
- (3) This regulation is subject to regulation 2.G.6 (deferred pension becoming payable during NHS re-employment as a result of a transfer of undertaking).

⁽¹⁾ See regulation 2.A.11(8) (meaning of “reckonable pay”: general).