SCOTTISH STATUTORY INSTRUMENTS

2014 No. 292

The Teachers' Pension Scheme (Scotland) (No. 2) Regulations 2014

PART 3

Scheme membership

CHAPTER 2

Membership

Eligibility for active membership

18.—(1) A person (P) is eligible to be an active member of this scheme if—

- (a) P is in an eligible employment; and
- (b) P has reached the age of 16 and has not reached the age of 75.
- (2) P is not eligible to be an active member of this scheme if-
 - (a) P is employed in an accepted school in which P has a financial interest;
 - (b) P is a full protection member of the existing scheme;
 - (c) P is a tapered protection member of the existing scheme; or
 - (d) but for an election made under regulation B7 of the 2005 Regulations, P would fall within sub-paragraph (b) or (c).
- (3) In this regulation—

"financial interest" does not include the right to receive a salary; and

"accepted school" has the meaning given in paragraph 2 of Schedule 1.

More than one employment

19. A person may be an active member of this scheme in relation to more than one employment.

Dual capacity membership

20. A person is a dual capacity member of this scheme if the person is a member in 2 or more of the following capacities—

- (a) an active member;
- (b) a deferred member;
- (c) a pensioner member.

(2) In determining whether a person who is an active member is also a pensioner member, the fact that the person is an active member and the person's rights in that capacity are to be disregarded.

(3) In determining whether a person who is an active member or a pensioner member is also a deferred member, the fact that the person is an active member or a pensioner member and the person's rights in that capacity are to be disregarded.

Payment of retirement benefits to dual capacity members

21. Retirement benefits under this scheme are payable to a dual capacity member as if the member were 2 or more members and the amounts payable are determined accordingly(1).

⁽¹⁾ The result is that 2 or more pensions or lump sums may be payable in respect of the one member. $\frac{2}{2}$