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SCOTTISH STATUTORY INSTRUMENTS

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**2014 No. 292**

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

**PART 9**

**Contributions**

**CHAPTER 2**

**Employees' contributions**

**Contributions for standard earned pension**

**179.**—(1) In each pay period an active member (P) must pay contributions for standard earned pension (“standard contributions”) at a rate determined in accordance with regulations (“standard contributions rate”).

(2) The standard contributions rate is a percentage of P’s pensionable earnings for a pay period.

**Contributions under Schedule 2**

**180.** Schedule 2 has effect for the purpose of enabling—

- (a) payment of additional pension contributions by lump sum; and
- (b) monthly payments of—
  - (i) faster accrual contributions;
  - (ii) additional pension contributions; and
  - (iii) buy-out contributions.

**Contributions payable during a period of permanent service in the armed forces**

**181.**—(1) This regulation applies if—

- (a) an election under regulation 25 has effect in respect of a period of permanent service; and
- (b) the member (P) pays contributions by monthly payments.

(2) Unless paragraph (3) applies, the amount of P’s contributions in respect of any pay period that falls within the period of permanent service is the total of—

- (a) the amount of standard contributions payable in respect of P’s notional salary; and
- (b) any contributions under Schedule 2 payable monthly.

(3) This paragraph applies if during the period of permanent service P’s permanent service pay, when aggregated with any payments under Part 5 of the Reserve and Auxiliary Forces (Protection

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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of Civil Interests) Act 1951(1) (“aggregated pay”), is less than the amount of P’s notional salary for that period.

(4) If paragraph (3) applies—

- (a) the amount of P’s aggregated pay in a pay period is taken to be the amount of P’s pensionable earnings for that period; and
- (b) P’s contributions in that period are payable at the standard contributions rate.