SCOTTISH STATUTORY INSTRUMENTS

2015 No. 141

The Firefighters' Pension Schemes (Amendment) (Scotland) Regulations 2015

PART 2

Amendment of the Firefighters' Pension Scheme (Scotland) Regulations 2015

Amendment of regulation 110

- 19. In regulation 110 (member contributions), for paragraph (2) substitute—
 - "(2) The contribution rate applicable to a scheme employment is as specified in the following table, with the contribution rate specified in the appropriate column for the year to be considered applicable to the band of pensionable pay specified in the first column into which the active member's annual pensionable pay, rounded down to the nearest whole pound, falls:

Pensionable pay range for an employment	Contribution rate 1st April 2015-31st March 2016
Up to £27,000	10.0%
£27,001 to £50,000	12.2%
£50,001 to £142,500	13.5%
£142,501 or more	14.5%

Pensionable pay range for an employment	Contribution rate 1st April 2016 – 31st March 2017
Up to £27,270	10.0%
£27,271 to £50,500	12.5%
£50,501 to £142,500	13.5%
£142,501 or more	14.5%

Pensionable pay range for an employment	Contribution rate 1st April 2017 – 31st March 2018
Up to £27,543	10.5%
£27,544 to £51,005	12.7%
£51,006 to £142,500	13.5%
£142,501 or more	14.5%

Pensionable pay range for an employment	Contribution rate from 1st April 2018
Up to £27,818	11.0%
£27,819 to £51,515	12.9%
£51,516 to £142,500	13.5%
£142,501 or more	14.5%

- (2A) The amount of pensionable pay of a retained or volunteer firefighter for the purpose of the first column of the table must be that firefighter's reference pay.
- (2B) The amount of pensionable pay of a part-time regular firefighter for the purpose of the first column of the table must be the amount of pensionable pay of a whole-time regular firefighter of equivalent role and length of service.
- (2C) Where there is a change in scheme employment, or a material change which affects the member's pensionable pay in the course of a financial year and the revised amount of the pensionable pay falls into a different contribution rate band, the scheme manager must determine that this rate should be applied and the scheme manager must inform the member of the contribution rate applicable and the date from which it is to be applied.
- (2D) Where the scheme manager has determined under paragraph (2C) that a different contribution rate applies, the member must pay contributions at that rate on the pensionable pay that member is receiving at that time.
- (2E) For the purposes of identifying which is the applicable contribution rate under this regulation, any reduction in pensionable pay which arises as a consequence of any of the following circumstances is to be disregarded—
 - (a) the actual or assumed enjoyment by the member of any statutory entitlement during any period away from work;
 - (b) child-related leave;
 - (c) leave of absence with permission;
 - (d) sick leave;
 - (e) leave due to injury;
 - (f) reserve forces service leave;
 - (g) absence due to a trade dispute; or
 - (h) circumstances specified by the scheme manager in a particular case.".