SCOTTISH STATUTORY INSTRUMENTS

2015 No. 94

The National Health Service Pension Scheme (Scotland) Regulations 2015

PART 5

Members' benefits

CHAPTER 7

Abatement on re-employment

Multiple pensions

106.—(1) This regulation applies if an employed pensioner is entitled to more than one old service pension within regulation 100(1)(c) in a scheme year.

(2) In regulation 102, for paragraphs (1) and (2) substitute—

"(1) If the condition in paragraph (2) is met, the amount of the old service pensions for a scheme year is reduced.

(2) The condition is that the employed pensioner's relevant income for the scheme year exceeds the employed person's previous earnings for all old employments.

(2A) The amount of the reduction under paragraph (1) in the case of each of the pensions is equal to the same proportion of the excess as the amount of the pension for the scheme year before the reduction bears to the sum of the pensions for that year before the reduction.".

- (3) In regulation 103—
 - (a) for paragraph (2) substitute—

"(2) The enhancement amount is the difference between—

- (a) the aggregate amount of all old service pensions for that scheme year; and
- (b) the aggregate amount all of those pensions would have been if they had each been payable under regulation 78 (early payment of pension with actuarial reduction).";
- (b) subsequent references to the old service pension must be taken as references to every old service pension to which the substituted paragraph (2) applies.

(4) Regulation 107 applies as if references to an old service pension were references to every such pension.