SCOTTISH STATUTORY INSTRUMENTS

2016 No. 98

The National Health Service Superannuation Scheme (Miscellaneous Amendments) (Scotland) Regulations 2016

PART 2

Amendment of the National Health Service Superannuation Scheme (Scotland) Regulations 2011

- **2.** The National Health Service Superannuation Scheme (Scotland) Regulations 2011(1) are amended in accordance with regulations 3 to 6.
 - 3. In regulation D1 (contributions by members)—
 - (a) in paragraph (2)—
 - (i) for the words from "contribution rate" to "following table", substitute—

"contribution rate-

- (a) for the scheme year 2015-16 is the percentage specified in column 2 of table 1 in respect of the corresponding pensionable pay band specified in column 1 of that table into which the member's pensionable pay falls;
- (b) for the scheme year 2016-17 is the percentage specified in column 2 of table 2";
- (ii) for "Scheme Year 2015-2016", substitute "Table 1"; and
- (iii) at the end, insert—

"Table 2

| Column 1 | Column 2 | |
|----------------------|------------------------------|--|
| Pensionable pay band | Contribution percentage rate | |
| Up to £16,128 | 5.2% | |
| £16,129 - £21,817 | 5.8% | |
| £21,818 - £27,360 | 7.3% | |
| £27,361 - £50,466 | 9.5% | |
| £50,467 - £72,050 | 12.7% | |
| £72,051 - £112,490 | 13.7% | |
| | | |

⁽¹⁾ S.S.I. 2011/117; relevant amending instruments are S.S.I. 2011/364, S.S.I. 2012/69, S.S.I. 2012/163, S.S.I. 2013/109, S.S.I. 2013/168, S.S.I. 2014/43, S.S.I. 2014/154 and S.S.I. 2015/96.

| Column 1 | Column 2 |
|-------------------------------|------------------------------|
| Pensionable pay band | Contribution percentage rate |
| £112,491 to any higher amount | 14.7%" |

- (b) in paragraph (2A)—
 - (i) for "2014-2015", substitute "2015-16";
 - (ii) for "the following table", substitute "table 2 in paragraph (2)"; and
 - (iii) omit the table;
- (c) in each of paragraphs (8) to (19), for "the table" substitute "the applicable table"; and
- (d) in each of paragraphs (20), (21)(a) and (25)(b), for "the table in paragraph (2A)" substitute "table 2 in paragraph (2)".
- **4.** In regulation R2(1)(a) (nurses, physiotherapists, midwives and health visitors)—
 - (a) for "at the coming into force of these Regulations", substitute "on 1st April 1995";
 - (b) for "is in", substitute "was in"; and
 - (c) for "has accrued", substitute "had accrued".
- **5.** In regulation T3(5B) (deduction of tax: further provisions)—
 - (a) for "Schedule 1", substitute "Schedule 6"; and
 - (b) in sub-paragraph (a), for "the Registered Pension Schemes and Relieved Non-UK Pension Schemes (Lifetime Allowance Transitional Protection) (Notification) Regulations 2014" substitute "the Registered Pension Schemes and Relieved Non-UK Pension Schemes (Lifetime Allowance Transitional Protection) (Individual Protection 2014 Notification) Regulations 2014(2)".
- **6.** In paragraph 14 (contributions to this Section of the scheme) of Schedule 1 (medical and dental practitioners)—
 - (a) after sub-paragraph (2)(b), insert—

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- (c) in respect of the 2016-2017 scheme year, table 3"; and
- (b) for the existing tables, substitute—

"Table 1: Scheme Year 2014-15

| Column 1 | Column 2 |
|---------------------------|------------------------------|
| Pensionable earnings band | Contribution percentage rate |
| Up to £15,828 | 5.2% |
| £15,829 - £21,601 | 5.8% |
| £21,602 - £27,089 | 7.3% |
| £27,090 - £49,967 | 9.5% |
| £49,968 - £71,337 | 12.7% |
| £71,338 - £111,376 | 13.7% |
| | |

⁽²⁾ S.I. 2014/1842.

| Column 1 | Column 2 |
|-------------------------------|------------------------------|
| Pensionable earnings band | Contribution percentage rate |
| £111,377 to any higher amount | 14.7% |

Table 2: Scheme Year 2015-16

| Column 1 | Column 2 |
|-------------------------------|------------------------------|
| Pensionable earnings band | Contribution percentage rate |
| Up to £16,128 | 5.2% |
| £16,129 - £21,817 | 5.8% |
| £21,818 - £27,360 | 7.3% |
| £27,361 - £50,466 | 9.5% |
| £50,467 - £72,050 | 12.7% |
| £72,051 - £112,490 | 13.7% |
| £112,491 to any higher amount | 14.7% |

Table 3: Scheme Year 2016-17

| Column 1 | Column 2 |
|-------------------------------|------------------------------|
| Pensionable earnings band | Contribution percentage rate |
| Up to £16,128 | 5.2% |
| £16,129 - £21,817 | 5.8% |
| £21,818 - £27,360 | 7.3% |
| £27,361 - £50,466 | 9.5% |
| £50,467 - £72,050 | 12.7% |
| £72,051 - £112,490 | 13.7% |
| £112,491 to any higher amount | 14.7%" |