
SCOTTISH STATUTORY INSTRUMENTS

2017 No. 27

**The National Health Service Superannuation Scheme
(Miscellaneous Amendments) (Scotland) Regulations 2017**

PART 2

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

Amendment of regulation K4

7. In regulation K4 (early leavers)—

(a) for paragraph (1), substitute—

“(1) Subject to paragraph (2), this paragraph applies if a member who is under guaranteed minimum pension age—

(a) leaves contracted-out employment under this Section of the scheme before 6th April 2016; or

(b) was in contracted-out employment under this Section of the scheme on 5th April 2016 but leaves pensionable employment on or after 6th April 2016.

(1A) Where paragraph (1) applies, the member’s guaranteed minimum pension at the date of leaving will be increased, when the member reaches guaranteed minimum pension age or dies (if earlier), by the appropriate percentage specified in relation to each relevant year in the last order under section 148 of the Social Security Administration Act 1992⁽¹⁾ (revaluation of earnings factors) to come into force before the tax year in which the member reaches guaranteed minimum pension age or dies (if earlier).”;

(b) in paragraph (2), for “paragraph (1)” substitute “paragraph (1A)”; and

(c) in paragraph (3)—

(i) for “returns to contracted-out”, substitute “to whom paragraph (1) applies returns to pensionable”; and

(ii) omit “contracted-out” where it second occurs.

⁽¹⁾ 1992 c.5; section 148 was amended by the Pension Schemes Act 1993 (c.48), schedule 8, paragraph 27 and by the Child Support and Social Security Act 2000 (c.19), section 37