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SCOTTISH STATUTORY INSTRUMENTS

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**2022 No. 117**

**NATIONAL HEALTH SERVICE**

**The National Health Service Superannuation  
and Pension Schemes (Miscellaneous  
Amendments) (Scotland) Regulations 2022**

*Made* - - - - *at 10.13 a.m. on*  
*25th March 2022*  
*Laid before the Scottish* *at 3.00 p.m. on 25th*  
*Parliament* - - - - *March 2022*  
*Coming into force in accordance with regulation 1(2)*  
*and (3)*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 10 and 12 and schedule 3 of the Superannuation Act 1972(1), sections 1(1) and (2)(e), 2(1) and 3(1) to 3(3) of, and paragraph 5(b) of schedule 2, and schedule 3, of the Public Service Pensions Act 2013(2) and all other powers enabling them to do so.

In accordance with section 10(4) of the Superannuation Act 1972, the Scottish Ministers have consulted with such representatives of persons likely to be affected by these Regulations as appear to them to be appropriate.

In accordance with section 22(2)(a) of the Public Service Pensions Act 2013, the Scottish Ministers consulted the representatives of such persons as appeared to them likely to be affected by these Regulations. In accordance with section 22(2)(b) of that Act, the Scottish Ministers laid before the Scottish Parliament a report concerning the changes to members' contribution rates under the NHS Pension Scheme (Scotland) 2015(3) made by these Regulations.

In accordance with section 10(1) of the Superannuation Act 1972 and section 3(5) of the Public Service Pensions Act 2013, these Regulations are made with the consent of the Treasury(4).

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- (1) 1972 c. 11. Section 10 was amended by Part II of schedule 7 of the National Health Service (Scotland) Act 1972 (c. 58), schedule 5 of the National Health Service Reorganisation Act 1973 (c. 32), sections 4(2) and 8(5) and (6) of the Pensions (Miscellaneous Provisions) Act 1990 (c. 7) ("the 1990 Act"), paragraph 7 of schedule 8 of the Pensions Schemes Act 1993 (c. 48), paragraph 10 of schedule 8 of the Public Service Pensions Act 2013 (c. 25) and S.I. 2001/3649. Section 12 was amended by section 10 of the 1990 Act. The functions of the Secretary of State, in or as regards Scotland, were transferred to the Scottish Ministers by virtue of article 2 and schedule 1 of S.I. 1999/1750.
- (2) 2013 c. 25.
- (3) The pension scheme established by S.S.I. 2015/94 is to be known in terms of regulation 2(2) of that instrument as the NHS Pension Scheme (Scotland) 2015.
- (4) The function of the Minister under section 10(1) of the Superannuation Act 1972 was transferred to the Treasury by S.I. 1981/1670.

## PART 1

### Introductory

#### **Citation and commencement**

1.—(1) These Regulations may be cited as the National Health Service Superannuation and Pension Schemes (Miscellaneous Amendments) (Scotland) Regulations 2022.

(2) Save as provided for by paragraph (3), these Regulations come into force on 1 April 2022.

(3) Regulations 2 to 5 come into force immediately after the expiry of section 46 of the Coronavirus Act 2020<sup>(5)</sup>.

## PART 2

### Modifications of restrictions on return to work

#### **Duration of modifications in this Part**

2. The modifications in this Part apply until the end of 31 October 2022.

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

3. The National Health Service Superannuation Scheme (Scotland) Regulations 2011<sup>(6)</sup> have effect as if—

- (a) regulation S1 (suspension of pension on return to NHS employment) were omitted, and
- (b) in the opening words of regulation S2<sup>(4)</sup> (reduction of pension on return to NHS employment) the words “or (c)” were omitted.

#### **Modifications of the National Health Service Superannuation Scheme (2008 Section) (Scotland) Regulations 2013**

4. The National Health Service Superannuation Scheme (2008 Section) (Scotland) Regulations 2013<sup>(7)</sup> have effect as if the following regulations were omitted—

- (a) regulation 2.D.6(2)(a) (abatement of pension following increase in pensionable pay), and
- (b) regulation 3.D.6(2)(a) (abatement of pension following increase in engagement in employment).

#### **Modifications of the National Health Service Pension Scheme (Scotland) Regulations 2015**

5. The National Health Service Pension Scheme (Scotland) Regulations 2015<sup>(8)</sup> have effect as if regulation 85(3) (abatement of pension following continuation of employment) were omitted.

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(5) 2020 c. 7.

(6) S.S.I. 2011/117. Relevant amending instruments are S.S.I. 2012/163, S.S.I. 2013/109, S.S.I. 2014/43, S.S.I. 2014/154, S.S.I. 2015/96, S.S.I. 2016/98, S.S.I. 2017/27, S.S.I. 2017/434, S.S.I. 2019/46, S.S.I. 2020/30 and S.S.I. 2021/102.

(7) S.S.I. 2013/174. Relevant amending instruments are S.S.I. 2015/95, S.S.I. 2015/96, S.S.I. 2016/98, S.S.I. 2017/27, S.S.I. 2017/434, S.S.I. 2019/46, S.S.I. 2020/30 and S.S.I. 2021/102.

(8) S.S.I. 2015/94. Relevant amending instruments are S.S.I. 2016/97, S.S.I. 2017/28, S.S.I. 2017/434, S.S.I. 2019/46, S.S.I. 2020/30 and S.S.I. 2021/102.

## PART 3

### Amendment of the National Health Service Pension Scheme (Scotland) Regulations 2015

6. The National Health Service Pension Scheme (Scotland) Regulations 2015 are amended in accordance with regulations 7 and 8.

#### Amendment of regulation 30

7. In regulation 30 (members' contributions: employees)—

(a) after sub-paragraph (g)(9), insert—

“(h) from 1 April 2022 is the percentage specified in column 2 of Table 8 below in respect of the corresponding pensionable earnings band specified in column 1 into which M's pensionable earnings fall,” and

(b) after table 7(10), insert—

“Table 8

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings band</i>	<i>Contribution percentage rate</i>
Up to £21,614	5.2%
£21,615 - £25,981	5.8%
£25,982 - £32,914	7.3%
£32,915 - £66,017	9.5%
£66,018 - £92,423	12.7%
£92,424 - £123,147	13.7%
£123,148 to any higher amount	14.7%”

#### Amendment of regulation 31

8. In regulation 31 (members' contributions: practitioners and non-GP providers)—

(a) in paragraph (3), after sub-paragraph (g)(11), insert—

“(h) from 1 April 2022 is the percentage specified in column 2 of Table 8 in paragraph (9) in respect of the corresponding pensionable earnings band specified in column 1 into which M's pensionable earnings fall,” and

(b) in paragraph (9), after table 7(12) insert—

(9) Sub-paragraph (g) was inserted by S.S.I. 2021/102.

(10) Table 7 was inserted by S.S.I. 2021/102.

(11) Sub-paragraph (g) was inserted by S.S.I. 2021/102.

(12) Table 7 was inserted by S.S.I. 2021/102.

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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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**“Table 8**

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings band</i>	<i>Contribution percentage rate</i>
Up to £21,614	5.2%
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£66,018 - £92,423	12.7%
£92,424 - £123,147	13.7%
£123,148 to any higher amount	14.7%”

St Andrew’s House,  
Edinburgh  
At 10.13 a.m. on 25th March 2022

*TOM ARTHUR*  
Authorised to sign by the Scottish Ministers

We consent

21st March 2022

*GARETH JOHNSON*  
*MICHAEL TOMLINSON*  
Two of the Lords Commissioners of  
Her Majesty’s Treasury

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations make temporary modifications to the National Health Service Superannuation Scheme (Scotland) Regulations 2011, the National Health Service Superannuation Scheme (2008 Section) (Scotland) Regulations 2013 and the National Health Service Pension Scheme (Scotland) Regulations 2015 (“the 2015 Regulations”). The modifications have similar effect to section 46 of the Coronavirus Act 2020 (“the 2020 Act”) following the expiry of that section, until 31 October 2022. Section 46 of the 2020 Act suspends certain rules that apply in the NHS Pension Scheme in Scotland so that healthcare professionals who have recently retired can return to work and those who have already returned can increase their hours without there being a negative impact on their pension entitlements, in order that those rules do not act as a disincentive for healthcare professionals who wish to re-enter the workforce in order to assist the healthcare response to COVID-19.

Further, these Regulations amend the provisions of the 2015 Regulations relating to employee contributions and insert new tables reflecting revised employee contribution rates from 1 April 2022. In particular, regulation 7 inserts updated employee contribution bands from 1 April 2022. Regulation 8 inserts updated contribution bands for practitioners and non-GP providers from 1 April 2022.

The Regulations come into force on 1 April 2022, with the exception of regulations 2 to 5 which come into force immediately after the expiry of section 46 of the Coronavirus Act 2020.