2024 No. 80

PUBLIC SERVICE PENSIONS

The Police Pension Scheme (Scotland) Amendment Regulations 2024

Made - - - - 12th March 2024

Laid before the Scottish Parliament 14th March 2024

Coming into force - - 10th May 2024

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 1(1) and (2)(g), 3(3)(b) and paragraph 7(b) of schedule 2 of the Public Service Pensions Act 2013(a) and all other powers enabling them to do so.

In accordance with section 21(1) of that Act, the Scottish Ministers consulted such persons (or representatives of such persons) as appeared to the Scottish Ministers likely to be affected by these Regulations.

Citation, commencement and effect

- **1.**—(1) These Regulations may be cited as the Police Pension Scheme (Scotland) Amendment Regulations 2024.
- (2) These Regulations come into force on 10 May 2024 but regulations 3 and 4 have effect from 1 January 2023 and regulation 5 has effect from 1 April 2024.

Amendment of the Police Pension Scheme (Scotland) Regulations 2015

2. The Police Pension Scheme (Scotland) Regulations 2015(**b**) are amended in accordance with regulations 3 to 5.

Amendment of regulation 24

- **3.**—(1) Regulation 24(2) (pensionable earnings) is amended as follows.
- (2) For sub-paragraph (a), substitute—
 - "(a) for a member in full-time service, means—
 - (i) pay at the rate to which the person is entitled in that period, account being taken of any retrospective increase in that rate, and
 - (ii) earnings in respect of on-call allowance,".

⁽a) 2013 c. 25. Section 3(3) enables scheme regulations to make retrospective provision.

⁽b) S.S.I. 2015/142, relevantly amended by S.S.I. 2019/68.

- (3) For sub-paragraph (b), substitute—
 - "(b) for a member in part-time service, means—
 - (i) so much of the member's pay at that rate as is attributable to the member's determined hours specified under the member's part-time appointment, account being taken of any retrospective increase in that rate, and
 - (ii) earnings in respect of on-call allowance.".

Amendment of regulation 158

- **4.**—(1) Regulation 158 (amount of pensionable earnings) is amended as follows.
- (2) For paragraph (2), substitute—
 - "(2) The amount of pensionable earnings for any pay period for a person in full-time service as a member of the police force means—
 - (a) the rate of pay to which the member is entitled as such a member in that pay period, account being taken of any retrospective increase in that rate, and
 - (b) earnings in respect of on-call allowance.".
- (3) For paragraph (3), substitute—
 - "(3) The amount of pensionable earnings for any pay period for a member in part-time service is—
 - (a) the amount of pensionable earnings that would be payable to that member in that pay period, plus earnings from any additional hours served up to a maximum of full-time service, and
 - (b) earnings in respect of on-call allowance.".

Amendment of regulation 164

5. In regulation 164(1) (employer contributions(a)), for "29.4%", substitute "37.9%".

TOM ARTHUR
Authorised to sign by the Scottish Ministers

St Andrew's House, Edinburgh 12th March 2024

⁽a) Regulation 164(1) was amended by S.S.I. 2019/68.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Police Pension Scheme (Scotland) Regulations 2015 ("the 2015 Regulations").

Regulation 3 amends the definitions of pensionable earnings in regulation 24 of the 2015 Regulations, so that earnings in respect of on-call allowance are included.

Regulation 4 amends the definition of the amount of pensionable earnings in regulation 158 of the 2015 Regulations, so that earnings in respect of on-call allowance are included.

Regulation 5 amends the percentage rate of employer contributions payable under regulation 164 of the 2015 Regulations.

No business and regulatory impact assessment has been produced for this instrument as no impact on business, charities or voluntary bodies is foreseen.

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