STATUTORY INSTRUMENTS

1995 No. 365

The National Health Service Superannuation Scheme (Scotland) Regulations 1995

PART Q

RIGHT TO BUY ADDITIONAL SERVICE AND UNREDUCED LUMP SUM

Paying by regular additional contributions

- **Q5.**—(1) A member who wishes to pay for additional service or unreduced retirement lump sum by regular additional contributions must elect to do so before reaching age 63.
- (2) Regular additional contributions shall be deducted from the member's earnings, and paid to the Secretary of State, in like manner as under regulation D1(5) (contributions by members).
- (3) Subject to paragraph (4), the member must start paying the regular additional contributions from the member's next birthday following the date on which the member elects to buy the additional service or unreduced retirement lump sum until either his 60th or 65th birthday, whichever the member chooses (the "chosen date").
- (4) The period for which a member elects to pay regular additional contributions must be at least 2 years.
- (5) The regular additional contributions will be calculated as a percentage of the member's pensionable pay, in accordance with Table 3 of Schedule 2, (if the member is buying additional service) or Table 4 of Schedule 2 (if the member is buying an unreduced retirement lump sum).
- (6) The member's total regular contributions to the scheme (including contributions under regulation D1) may not exceed 15 per cent of pensionable pay, or any other limit specified for the time being by the Inland Revenue.
- (7) If a member who has elected to pay for additional service or unreduced retirement lump sum by regular additional contributions stops paying the contributions before the chosen date under paragraph (3), regulation Q7 (part payment for additional service) will apply.
- (8) Where a member elects to make payment for additional service in the circumstances described in regulation Q1(9), the cost will be calculated as one-half of the cost calculated under paragraph (5).