

2019 No.

NATIONAL HEALTH SERVICE

**The National Health Service Superannuation and Pension
Schemes (Miscellaneous Amendments) (Scotland) Regulations
2019**

Made - - - -

Laid before the Scottish Parliament

Coming into force - -

1st April 2019

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(a) (“the 1972 Act”), section 1(1) and (2)(e) and paragraph 5(b) of schedule 2 of the Public Service Pensions Act 2013(b) (“the 2013 Act”) and all other powers enabling them to do so.

In accordance with section 10(4) of the 1972 Act, the Scottish Ministers have consulted with such representatives of persons likely to be affected by these Regulations as appear to them to be appropriate and in accordance with section 10(1) of that Act, these Regulations are made with the consent of the Treasury.

In accordance with section 22(2)(a) of the 2013 Act, 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 the members’ contribution rates under the National Health Service Pension Scheme (Scotland) made by these Regulations and in accordance with section 3(5) of that Act, these Regulations are made with the consent of the Treasury.

(a) 1972 c.11. Section 10 was amended by Part II of schedule 7 of the National Health Service (Scotland) Act 1972 (c.58), 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 Pension 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 S.I. 1999/1750, article 2 and schedule 1.

(b) 2013 c.25; section 3(3)(b) allows scheme regulations to have retrospective effect.

PART 1

Introductory

Citation and commencement

1.—These Regulations may be cited as the National Health Service Superannuation and Pension Schemes (Miscellaneous Amendments) (Scotland) Regulations 2019 and come into force on 1st April 2019.

PART 2

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

General

2. The National Health Service Superannuation Scheme (Scotland) Regulations 2011(a) are amended in accordance with regulations 3 to 5.

Amendment of regulation D1

3. In regulation D1 (contributions by members)—

(a) in paragraph (2)—

(i) after “falls” in sub-paragraph (d), insert—

“;

(e) for the scheme year 2019-20 is the percentage specified in column 2 of table 5 in respect of the corresponding pensionable pay band specified in column 1 of that table into which the member’s pensionable pay falls.”; and

(ii) after Table 4, insert—

“Table 5

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable pay band</i>	<i>Contribution percentage rate</i>
Up to £17,864	5.2%
£17,865 - £23,112	5.8%
£23,113 - £28,747	7.3%
£28,748 - £53,025	9.5%
£53,026 - £75,703	12.7%
£75,704 - £116,360	13.7%
£116,361 to any higher amount	14.7%

(b) in paragraph (2A)—

(i) for “2018-19”, substitute “2019-20”; and

(ii) for “table 4”, substitute “table 5”; and

(c) in each of paragraphs (20), (21)(a) and (25)(b), for “table 4” substitute “table 5”.

(a) 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 and 2017/434

Amendment of regulation D2

4. In regulation D2 (contributions and other payments by employing authorities), in paragraph (4), for “14.9%” substitute “20.9%”(a).

Amendment of paragraph 14 of schedule 1

5. In paragraph 14 (contributions to this Section of the scheme) of schedule 1 (medical and dental practitioners), in sub-paragraph (2)—

(a) after “table 5” in paragraph (e), insert—

“;

(f) in respect of the 2019-2020 scheme year, table 6”; and

(b) after table 5, insert—

“Table 6: Scheme Year 2019-20

<i>Column 1</i> <i>Pensionable earnings band</i>	<i>Column 2</i> <i>Contribution percentage rate</i>
Up to £17,864	5.2%
£17,865 - £23,112	5.8%
£23,113 - £28,747	7.3%
£28,748 - £53,025	9.5%
£53,026 - £75,703	12.7%
£75,704 - £116,360	13.7%
£116,361 to any higher amount	14.7%”

PART 3

Amendment of the National Health Service Superannuation Scheme (2008 Section) (Scotland) Regulations 2013

General

6. The National Health Service Superannuation Scheme (2008 Section) (Scotland) Regulations 2013(b) are amended in accordance with regulations 7 to 11.

Amendment of regulation 2.C.2

7. In regulation 2.C.2 (contribution rate for members other than non-GP providers), in paragraph (2)—

(a) after “falls” in sub-paragraph (d), insert—

“;

(e) for the scheme year 2017-18 is the percentage specified in column 2 of table 3 in respect of the corresponding pensionable pay band specified in column 1 of that table into which the member’s pensionable pay falls”; and

(b) after table 4, insert—

“Table 5

(a) Paragraph (4) was amended by regulation 7 of SSI 2015/96

(b) 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 and 2017/434

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable pay band</i>	<i>Contribution percentage rate</i>
Up to £17,864	5.2%
£17,865 - £23,112	5.8%
£23,113 - £28,747	7.3%
£28,748 - £53,025	9.5%
£53,026 - £75,703	12.7%
£75,704 - £116,360	13.7%
£116,361 to any higher amount	14.7%”.

Amendment of regulation 2.C.3

8. In regulation 2.C.3 (determination of pensionable pay for the purposes of setting a contribution rate for members other than non-GP providers), in each of paragraphs (16), (17)(a) and 21(b), for “table 4” substitute “table 5”.

Amendment of regulation 2.C.5

9. In regulation 2.C.5 (contributions by employing authorities: general), in paragraph (4), for “14.9%” substitute “20.9%”(a)

Amendment of regulation 3.C.2

10. In regulation 3.C.2 (members’ contribution rate), in paragraph (13)—

(a) After “table 5” in sub-paragraph (e), insert—

“;

(f) in respect of the 2019-20 scheme year, table 6”; and

(b) after Table 5, insert—

“Table 6: Scheme Year 2019-20

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings band</i>	<i>Contribution percentage rate</i>
Up to £17,864	5.2%
£17,865 - £23,112	5.8%
£23,113 - £28,747	7.3%
£28,748 - £53,025	9.5%
£53,026 - £75,703	12.7%
£75,704 - £116,360	13.7%
£116,361 to any higher amount	14.7%”

Amendment of regulation 3.C.3

11. In regulation 3.C.3 (contributions by employing authorities: general), in paragraph (4), for “14.9%” substitute “20.9%”(b)

(a) Paragraph (4) was amended by SSI. 2015/96, see regulation 28

(b) Paragraph (4) was amended by SSI. 2015/96, see regulation 40

PART 4

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

General

12. The National Health Service Pension Scheme (Scotland) Regulations 2015(a) are amended in accordance with regulations 13 to 15.

Amendment of regulation 30

13. In regulation 30 (members' contributions: employees), in paragraph (3)—

(c) after sub-paragraph (d), insert—

“;

(e) for the scheme year 2019/20 is the percentage specified in column 2 of Table 5 below in respect of the corresponding pensionable earnings band specified in column 1 into which M's pensionable earnings fall”; and

(d) after Table 4, insert—

“Table 5

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings band</i>	<i>Contribution percentage rate</i>
Up to £17,864	5.2%
£17,865 to £23,112	5.8%
£23,113 to £28,747	7.3%
£28,748 to £53,025	9.5%
£53,026 to £75,703	12.7%
£75,704 to £116,360	13.7%
£116,361 and above	14.7%”

Amendment of regulation 31

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

(e) in paragraph (3), after sub-paragraph (d), insert

“;

(e) for the scheme year 2018/19 is the percentage specified in column 2 of Table 5 in paragraph (9) in respect of the corresponding pensionable earnings band specified in column 1 into which M's pensionable earnings fall”; and

(f) in paragraph (9), after Table 4 insert—

“Table 5

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings band</i>	<i>Contribution percentage rate</i>
Up to £17,864	5.2%
£17,865 to £23,112	5.8%
£23,113 to £28,747	7.3%
£28,748 to £53,025	9.5%
£53,026 to £75,703	12.7%

a S.S.I. 2015/94, as amended by S.S.I. 2016/97, SSI 2017/28 and SSI 2017/433

£75,704 to £116,360	13.7%
£116,361 and above	14.7%

Amendment of regulation 32

15. In regulation 32 (contributions by employing authorities), in paragraph (1), for “14.9%” substitute “20.9%”

PART 5

Amendment of the National Health Service Pension Scheme (Scotland) (Additional Voluntary Contributions) Regulations 2018

General

16. The National Health Service Pension Scheme (Scotland) (Additional Voluntary Contributions) Regulations 2018(a) are amended in accordance with regulations 17 to 20.

Amendment of regulation 2

17. In regulation 2(1) (interpretation), in paragraph (a) of the definition of “normal benefit age” for “regulation 3” substitute “regulation 4”

Amendment of regulation 4

18. In regulation 4 (making and acceptance of regulations), in paragraph (8) omit “Scotland”.

Amendment of regulation 9

19. In regulation 9 (inward transfers), in paragraph (1) after “additional voluntary contribution” insert “scheme”.

Amendment of regulation 15

20. In regulation 15 (payments by the Scottish Ministers), in paragraph (1) for “regulation 11(1)” substitute “regulation 12(1)”

St Andrew’s House, Edinburgh

(a) S.S.I. 2018/124.

2019

A member of the Scottish Government

We consent

Two of the Lords Commissioners of
Her Majesty's Treasury

2019

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the National Health Service Superannuation Scheme (Scotland) Regulations 2011 and the National Health Service Superannuation Scheme (2008 Section) (Scotland) Regulations 2013 to insert updated employee contribution bands for the scheme year 2019-20.

These Regulations also amend the National Health Service Pension Scheme (Scotland) Regulations 2015 (“the 2015 Regulations”) and the National Health Service Pension Scheme (Scotland) (Additional Voluntary Contributions) Regulations 2018.

The amendments made to the 2015 Regulations include inserting new tables reflecting revised employee contribution rates for 2019/20. The amendments to the National Health Service Pension Scheme (Scotland) (Additional Voluntary Contributions) Regulations 2018 correct some minor drafting errors in those regulations.