

**2024 No.**

**POLICE**

**PENSIONS**

**The Police Pension Scheme (Scotland) (Amendment)  
Regulations 2024**

*Made* - - - - - \*\*\*

*Laid before Parliament* \*\*\*

*Coming into force* - - - - - *1st April 2024*

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

In accordance with section 21(1) of the Public Service Pensions Act 2013, the Scottish Ministers consulted the Police Negotiating Board for the United Kingdom and 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 1 April 2024 but regulation 3 has effect from 1 January 2023.

**Amendment of the Police Pension Scheme (Scotland) Regulations 2015**

**2.** The Police Pension Scheme (Scotland) Regulations 2015<sup>(b)</sup> are amended in accordance with regulations 3 and 4.

**Amendment of regulation 158**

**3.**—(1) Regulation 158 (amount of pensionable earnings) is amended as follows.

(2) For paragraph (2), substitute—

“(3) The amount of pensionable earnings for any pay period for a person in full-time service as a member of the police force means—

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

(b) S.S.I. 2015/142.

- (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**

4. In regulation 164(1) (employer contributions(a)), for “29.4%”, substitute “37.9%”.

St Andrew’s House,  
Edinburgh  
Date

*Name*  
Authorised to sign by the Scottish Ministers

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(a) Regulation 164 was relevantly 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.

Firstly, they amend the definition of the amount of pensionable earnings in regulation 158, so that earnings in respect of on-call allowance are included in that amount.

Secondly, they amend the percentage rate of employer contributions payable under regulation 164.

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