

**2013 No. 168**

**NATIONAL HEALTH SERVICE**

**The National Health Service (Superannuation Scheme and Pension Scheme) (Scotland) Amendment (No. 2) Regulations 2013**

<i>Made</i> - - - -	<i>20th May 2013</i>
<i>Laid before the Scottish Parliament</i>	<i>28th May 2013</i>
<i>Coming into force</i> - -	<i>29th June 2013</i>

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 10 of, and Schedule 3 to, the Superannuation Act 1972(a) and of all other powers enabling them to do so.

In accordance with section 10(1) of that Act, these Regulations are made with the consent of the Treasury(b).

In accordance with section 10(4) of that 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.

**PART 1**

**General**

**Citation, commencement and effect**

**1.**—(1) These Regulations may be cited as the National Health Service (Superannuation Scheme and Pension Scheme) (Scotland) Amendment (No. 2) Regulations 2013.

(2) These Regulations come into force on 29th June 2013 and have effect from 1st April 2013.

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(a) 1972 c.11. Section 10 was amended by the Pensions (Miscellaneous Provisions) Act 1990 (c.7) sections 4(2), 8(5) and (6), the Pension Schemes Act 1993 (c.48), Schedule 8, paragraph 7 and the Financial Services and Markets Act 2000 (Consequential Amendments and Repeals) Order 2001 (S.I. 2001/3649), article 108. The functions of the Secretary of State, in or as regards Scotland, were transferred to Scottish Ministers by virtue of article 2 of and Schedule 1 to the Scotland Act 1998 (Transfer of Functions to the Scottish Ministers etc.) Order 1999 (S.I. 1999/1750).

(b) See the Superannuation Act 1972, section 10(1). This function was transferred to the Treasury by virtue of the Transfer of Functions (Minister for the Civil Service and Treasury) Order 1981 (S.I. 1981/1670), article 2 and is still exercisable by virtue of S.I. 1999/1750, article 2 and Schedule 1.

## 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 and 4.

#### Amendment of regulation D1

3. In regulation D1 (contributions by members)—

(a) for paragraph (2), substitute—

“(2) Where paragraph (6) applies, a member’s contribution rate for the scheme year 2013-2014 is the percentage specified in column 2 of the following table in respect of the corresponding pensionable pay band specified in column 1 of that table into which the member’s pensionable pay falls.

**Table 1: Scheme Year 2013-14**

<i>Column 1</i> <i>Pensionable Pay Band</i>	<i>Column 2</i> <i>Contribution Percentage Rate</i>
Up to £15,278	5%
£15,279 to £21,175	5.3%
£21,176 to £26,557	6.8%
£26,558 to £48,982	9%
£48,983 to £69,931	11.3%
£69,932 to £110,273	12.3%
£110, 274 to any higher amount	13.3%

(2A) Where paragraph (20), (21) or (25) applies, a member’s contribution rate for the scheme year 2013-2014 is the percentage specified in column 2 of the following table in respect of the corresponding pensionable pay band specified in column 1 of that table into which the member’s pensionable pay falls.

**Table 2: Scheme Year 2013-14**

<i>Column 1</i> <i>Pensionable Pay Band</i>	<i>Column 2</i> <i>Contribution Percentage Rate</i>
Up to £15,431	5%
£15,432 to £21,387	5.3%
£21,388 to £26,823	6.8%
£26,824 to £49,472	9%
£49,473 to £70,630	11.3%
£70,631 to £111,376	12.3%
£111,377 to any higher amount	13.3%”.

(a) S.S.I. 2011/117; as amended by S.S.I. 2011/173 and 364, 2012/69 and 2013/70 and 109.

- (b) in paragraph (3), for “the table in paragraph (2)” substitute “the tables set out in this regulation”;
- (c) in paragraphs (20), (21) and (25), for “paragraph (2)” substitute “paragraph (2A)”.

#### **Amendment of Schedule 1**

4. In paragraph 14 (contributions to this Section of the scheme) of Schedule 1 (medical and dental practitioners), in sub-paragraph (2) for Table 2 substitute the following table—

**“Table 2: Scheme Year 2013-2014**

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable Earnings Band</i>	<i>Contribution Percentage Rate</i>
Up to £15,431	5%
£15,432 to £21,387	5.3%
£21,388 to £26,823	6.8%
£26,824 to £49,472	9%
£49,473 to £70,630	11.3%
£70,631 to £111,376	12.3%
£111, 377 to any higher amount	13.3%”.

### **PART 3**

#### **Amendment of the National Health Service Pension Scheme (Scotland) Regulations 2008**

##### **General**

5. The National Health Service Pension Scheme (Scotland) Regulations 2008<sup>(a)</sup> are amended in accordance with regulations 6 to 9.

##### **Amendment of regulation 2.C.2**

6. In regulation 2.C.2 (contribution rate for members other than non-GP providers)—

(a) for paragraph (2) substitute—

“(2) Where paragraph (2) of regulation 2.C.3 applies, a member’s contribution rate for the scheme year 2013-2014 is the percentage specified in column 2 of the following table in respect of the corresponding pensionable pay band specified in column 1 of that table into which the member’s pensionable pay falls.

(a) S.S.I. 2008/224 amended by S.S.I. 2009/19 and 208, 2010/22, 53 and 369, S.I. 2010/234, S.S.I. 2011/ 364, 2012/69 and 2013/70 and 109.

**Table 1: Scheme Year 2013-2014**

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable Pay Band</i>	<i>Contribution Percentage Rate</i>
Up to £15,278	5%
£15,279 to £21,175	5.3%
£21,176 to £26,557	6.8%
£26,558 to £48,982	9%
£48,983 to £69,931	11.3%
£69,932 to £110,273	12.3%
£110, 274 to any higher amount	13.3%

(2A) Where paragraph (16), (17) or (21) of regulation 2.C.3 applies, a member's contribution rate for the scheme year 2013-2014 is the percentage specified in column 2 of the following table in respect of the corresponding pensionable pay band specified in column 1 of that table into which the member's pensionable pay falls.

**Table 2: Scheme Year 2013-14**

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable Pay Band</i>	<i>Contribution Percentage Rate</i>
Up to £15,431	5%
£15,432 to £21,387	5.3%
£21,388 to £26,823	6.8%
£26,824 to £49,472	9%
£49,473 to £70,630	11.3%
£70,631 to £111,376	12.3%
£111, 377 to any higher amount	13.3%".

(b) in paragraph (3), for "table in paragraph (2)" substitute "tables set out in this regulation".

#### **Amendment to regulation 2.C.3**

7. In paragraphs (16), (17) and (21) of regulation 2.C.3 (determination of pensionable pay for the purposes of setting a contribution rate for members other than non-GP providers), for "2.C.2(2)" substitute "2.C.2(2A)".

#### **Amendment to regulation 2.C.4**

8. In paragraph (15) of regulation 2.C.4 (contribution rate and determination of pensionable earnings for non-GP providers), for Table 2 substitute the following table—

**"Table 2: Scheme year 2013-2014**

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable Earnings Band</i>	<i>Contribution Percentage Rate</i>
Up to £15,431	5%
£15,432 to £21,387	5.3%
£21,388 to £26,823	6.8%
£26,824 to £49,472	9%
£49,473 to £70,630	11.3%
£70,631 to £111,376	12.3%
£111, 377 to any higher amount	13.3%".

### **Amendment to regulation 3.C.2**

9. In paragraph (14) of regulation 3.C.2 (member's contribution rate), for Table 2 substitute the following table—

**“Table 2: Scheme year 2013-2014**

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable Earnings Band</i>	<i>Contribution Percentage Rate</i>
Up to £15,431	5%
£15,432 to £21,387	5.3%
£21,388 to £26,823	6.8%
£26,824 to £49,472	9%
£49,473 to £70,630	11.3%
£70,631 to £111,376	12.3%
£111, 377 to any higher amount	13.3%”.

St Andrew's House,  
Edinburgh  
15th May 2013

*JOHN SWINNEY*  
A member of the Scottish Government

We consent

20th May 2013

*DAVID EVENNETT*  
*ROBERT GOODWILL*  
Two of the Lords Commissioners of Her Majesty's Treasury

## **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 Pension Scheme (Scotland) Regulations 2008 so as to provide for changes to pensionable pay bands or earnings bands and employee contribution percentage rates for the 2013-14 Scheme Year (which is the period from 1st April 2013 to 31st March 2014) for practitioners and also for officer members who change employment or start employment in the scheme year.

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