

NHS Superannuation Scheme (Scotland)

TO ALL NHS EMPLOYERS

Circular No. 1/2008

7 Tweedside Park
Tweedbank
Galashiels
TD1 3TE

<http://www.sppa.gov.uk>

Tel: 01896 893100

Fax: 01896 893214

SPPA.NHS@scotland.gsi.gov.uk

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Dear Sir/Madam

NHS Superannuation Scheme Scotland – Maternity Leave

1. The purpose of this circular is to provide guidance on the superannuable arrangements for members on Maternity leave.

“The current Scheme Regulations note that if the earnings used to calculate a members pensionable pay are reduced during a period of absence for pregnancy or confinement or for paternity or adoption leave, then for the purposes of calculating the members contributions to the scheme, pensionable pay for the period of absence will be calculated on the basis of the members reduced earnings and if the members earnings are subsequently suspended the members contributions will be calculated on the basis of the members pensionable pay immediately before the absence started

In cases where the member is not entitled to paid maternity, paternity or adoption leave under the member’s terms of employment or under statute, for the purpose of calculating the member’s contributions to the scheme, pensionable pay for the period of absence will be calculated on the basis of the member’s pensionable pay immediately before the absence started.”

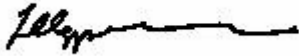
The following table summarises the above -

	Type of leave	Paid Maternity leave <i>(either occupational or statutory)</i>	Unpaid maternity leave <i>(ie no occupational or statutory maternity leave payments being received)</i>
Member	Main Scheme	Contributions are based on actual pensionable pay received during maternity leave	Contributions are based on the pensionable pay in payment immediately before the period of unpaid maternity leave
	Additional Service Contracts	Contributions are based on normal pensionable pay. This is the rate payable immediately before maternity pay started	Contributions are based on normal pensionable pay. This is the rate payable immediately before maternity pay started

For the purposes of contributions, the words “immediately before”, mean precisely that. Whatever pensionable salary was in payment on the day preceding maternity leave will be used as the basis for contributions during the absence.

The Agency is aware that employees can now elect to receive payment of OMP apportioned over the whole period of the maternity leave provided that prior agreement is reached with the employer. If the payments are to be spread over a period of unpaid leave, for superannuation purposes it does not change the status of the leave from unpaid to paid maternity leave. Employers who choose to adopt this method should still calculate and deduct employee contributions on the basis of the underlying entitlement and dates for which the payments were due.

Yours faithfully



Ian M Clapperton
Director of Operations
Scottish Public Pensions Agency

