

**NATIONAL HEALTH SERVICE SUPERANNUATION SCHEME (Scotland)
2013/08**

WHO SHOULD READ: HR and Payroll managers
Direction Bodies
GP Practice managers
Practitioner Services Division
Dental Payments
Pension administration staff

ACTION: To read and inform scheme members

SUBJECT: NHS Superannuation Scheme Regulations

The purpose of this circular is to inform employers of recent changes to the Regulations which govern the NHS Superannuation Scheme (Scotland). Employers have a legal duty to ensure that scheme members are made aware of changes to their scheme.

Listed below are the Scottish Statutory Instruments (SSI's) which have been approved by the Scottish Parliament and have come into force since 1 April 2013. A summary of their content is also detailed below. The full instruments, explanatory notes and policy documents are published on the Government legislation web site at www.legislation.gov.uk

1. The National Health Service Superannuation Scheme etc. (Miscellaneous Amendments) (Scotland) Regulations 2013 ([SSI 2013/109](#))

This instrument :

- made changes to both sections of the scheme, required as a consequence of the UK Government's introduction of the auto enrolment of staff into pension schemes by employers from 1 October 2012, under the Occupational and Personal Pension Schemes (Automatic Enrolment) Regulations 2010
- deleted or amended regulations covering cost sharing and scheme valuations as applicable, as these are no longer relevant following the UK Public Service Pensions Act, which proposes a new mechanism to address variations in scheme costs (an employer cost cap)
- removed the option for the employer to pay the capitalised costs in respect of redundancy in five equal annual instalments with effect from 1 April 2013 as this facility was rarely utilised
- clarification was included to ensure that Redundancy payments made by employers should be in accordance within the member's Terms and Conditions of Employment.
- other minor amendments were made to correct previous errors or provide clarification.

2. The NHS (Superannuation Scheme and Pension Scheme) (Scotland) Amendment (No. 2) Regulations 2013 (SSI 2013/168)

This instrument amended the employee contribution earnings bands to reflect the Agenda for Change pay uplift from 1 April 2013. [SPPA Circular 2013/04](#) in respect of setting member contribution tiers for 2013/2014 has also been amended to reflect this change. The new earnings bands are only applicable to practitioners, non GP partners and to all other members who join the scheme or start a new employment on or after 1 April 2013.

3. The National Health Service Superannuation Scheme (2008 Section) (Scotland) Regulations 2013 ([SSI 2013/174](#))

This instrument consolidated the regulations of the 2008 section of the Scheme (SSI 2008/224) and all amending instruments (SI 2009/19 and 208, 2010/22 and 369, 2011/53 and 364, 2012/69 and 163, 2013/70 and 109 and SI 2010/234) into one complete set of regulations as above. It did not include any new or amended policy decisions.

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July 2013

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