

## Superannuation (NHS) Circular No. 4 /2009

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Dear Colleagues

### **CHANGES TO THE NHS PENSION SCHEME AND TO THE INJURY BENEFITS SCHEME IN SCOTLAND**

**Employers are requested to bring this information to the attention of all members of staff.**

This circular contains information on recent changes to the NHS pension scheme and to the Injury Benefits scheme in Scotland and gives information on further changes which are currently being consulted on.

### **The National Health Service (Superannuation Scheme, Pension Scheme and Injury Benefits), (Scotland) Amendment Regulations 2009 SSI 2009/19**

1. The above instrument came into force on 16 February 2009. Most of the changes contained within it have retrospective effect to 1 October 2008 but some changes have retrospective effect from 1 April 2008. The changes introduced by this instrument apply to all members of the scheme whether a member under the 1995 section or the new 2008 section. The main changes are:

- The introduction of definitions so that rules which apply to members who are part of the scheme under the 1995 regulations can be easily distinguished from those which apply to those who are members under the 2008 regulations.

- The inclusion of transitional regulations, which cover deferred members of the 1995 scheme who return to NHS employment after a break of <sup>1</sup>more than five years. Members in this category will join the new 2008 section for future service, on the higher normal pension age of 65 and will have the choice to transfer all their accrued 1995 benefits to the 2008 section on a cash equivalent basis.
- Changes to ensure that the scheme complies with tax rules for lump sum death benefits for pensioners over 75.
- An extension of the amount of authorised leave which is pensionable in the case of authorised absence for reasons other than illness or injury.
- A Change to the ill health rules which apply to a member who has been awarded the lower tier ill health pension but for whom the scheme medical advisor has recommended that the member could request a review of that tier within 3 years. If such a member returns to NHS employment, the review period will become 1 year from the start of the new employment or the remainder of the original 3 year period if this is less.
- A change to the Injury Benefit Regulations is made to take account of pension that is exchanged for lump sum in the calculation of the allowance payable. (The Injury Benefit Scheme is applicable to all staff not just pension scheme members.)

2. The above regulations are available to view on the [Office of Public information website](#) and there is also a link from the SPPA website. The Explanatory note at the back of the regulations gives more detailed information on the changes.

### **Consultation on further proposed changes to the NHS Pension Scheme in Scotland**

3. Employers and members may wish to be aware that further proposed changes are currently subject to consultation and are available to view on the [SPPA website](#). The draft regulations mainly reflect the arrangements for the setting of tiered member contributions as set out in SPPA circulars 2009/02 and 2009/03 and changes to rules for pension credit members. The closing date for the consultation is Thursday 12 March 2009 and comments can be sent to me at the above address.

4. If you have any queries or require further information on these changes please contact me as above.

Yours faithfully

Sharon Liptrott (Mrs)  
Policy Manager, NHSSS

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<sup>1</sup> Deferred members who return after a break of less than five years will be able to re-join the 1995 scheme