

Derivation Table of Draft LGPS (Scotland) Regulations 2014

Reg. No. in new scheme	Title	No. in "Old" 2008 Regulations (Benefits/Admin)
1	Citation, commencement and extent	1
2	Introductory	2(both) and Sched. 1 (Admin)
3	Active Membership	3 (Benefits),3, 4,5&10(Admin)
4	Restriction on eligibility for active membership	9 (Admin)
5	Ending active membership	11 (Admin)
6	Deferred and deferred pensioner members (definition)	2(Benefits), Sched1 (Admin)
7	Pensioner members (definition)	2(Benefits) Sched.1 (Admin)
8	Pension credit and survivor members (definitions)	Sched1 (Admin)
9	Contributions	4(Benefits)
10	Temporary reduction in contributions (50/50 option)	-
11 - 14	Contributions during different types of absence	15 – 19 (Admin)
15	Employer contributions during absences	35 (Admin)
16	Additional pension contributions (note - <u>pension limit increased to £6,500</u>) – para (6), and inflated year on year)	14(Benefits) 20, 21 (Admin)
17	AVCs	15 (Benefits) 22, 23 (Admin)
18	Rights to return of contributions	41 (Admin)
19	Exclusion of rights to return of contributions	42 (Admin)
20	Meaning of pensionable pay	5 (Benefits)
21	Assumed pensionable pay	-
22	Pension accounts	-
23	Active member's pension accounts	-
24	Deferred member's pension accounts	-
25	Retired pension accounts: active members	-
26	Retirement pension accounts: deferred pensioner and pension credit members	-
27	Flexible retirement pension accounts	-
28	Deferred pensioner member accounts	-
29	Pension credit accounts	-

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30	Retirement benefits	16(Benefits)
31	Award of additional pension (note – limit remains at £5,000, but now inflated.)	13(Benefits)
32	Commencement of pensions	46 (Admin)
33	Election for lump sum instead of pension	21(Benefits)
34	Commutation and small pensions	39(Benefits)
35	Early payment of retirement pension on ill-health grounds: active members	20(Benefits)
36	Role of the IRMP (Independent Registered Medical Practitioner)	-
37	Early payment of retirement pension on ill-health grounds: deferred and deferred pensioner members	31(Benefits)
38	Calculation of ill-health benefits	-
39	Death grants: active members	23(Benefits)
40	Survivor benefits: partners of active members	24(Benefits)
41	Survivor benefits: children of active members	28(Benefits)
42	Death grants: deferred members, pension credit members and deferred pensioner members	32,35(Benefits) 95(Admin)
43	Survivor benefits: partners of deferred members and deferred pensioner members	33,36 (Benefits)
44	Survivor benefits: children of deferred members	34(Benefits)
45	Death grants: pensioner members	35(Benefits)
46	Survivor benefits: partners of pensioner members	36(Benefits)
47	Survivor benefits: children of pensioner members	37(Benefits)
48	No double entitlement	43(Benefits)
49	Limit on total amount of benefits	22(Benefits)
50	Guaranteed minimum pensions	46A(Admin)
51	Pension debits	42(Benefits)
52	Scheme managers	26(Admin)
53	Admission agreement funds	29(Admin)
54	Administering authorities: governance compliance statement	27(Admin)
55	Accounts and audit	30(Admin)
56	Pension fund annual report	31A(Admin)
57	Funding strategy statement	31(Admin)
58	Pension administration strategy	60A(Admin)
59	Statements of policy about exercise of discretionary functions	61(Admin)
60	Statements of policy concerning communications with members and scheme employers	-
61	Actuarial valuations of pension funds	32(Admin)
62	Aggregate Scheme costs	-
63	Special circumstances where revised actuarial valuations and certificates must be obtained	34(Admin)
64	Aggregate Scheme costs: revised certificates	-
65	Supply of copies of valuations, certificates	33(Admin)
66	Employer's contributions	35(Admin)

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67	Employer's further payments	37(Admin)
68	Payment by Scheme employers to administering authorities	38(Admin)
69	Additional costs arising from Scheme employer's level of performance	38A(Admin)
70	Interest on late payments by Scheme employers	39(Admin)
71	First instance decisions	51(Admin)
72	Notification of first instance decisions	53(Admin)
73	Applications to resolve disagreements	54(Admin)
74	Notice of decisions on disagreements	55(Admin)
75	Reference of disagreement for consideration of Scottish Ministers	56(Admin)
76	Notice of decision on reconsideration of disagreement	57(Admin)
77	Rights of representation	58(Admin)
78	Appeals by administering authorities	59(Admin)
79	Exchange of information	60(Admin)
80	Interest on late payment of certain benefits	47(Admin)
81	Payments due in respect of deceased persons	48(Admin)
82	Payments for persons incapable of managing their affairs	-
83	Non-assignability	49(Admin)
84	Deduction and recovery of member's contributions	40(Admin)
85	Joint liability in respect of annual allowance charge	62A(Admin)
86	Tax	
87	Pension increase under the Pension Schemes Act 1993	44(Admin)
88	Annual benefits statements	62(Admin)
89	Information to be supplied by employers	63(Admin)
90	Forfeiture of pension rights after conviction for employment-related offences	66(Admin)
91	Recovery or retention where former member has misconduct obligation	68(Admin)
92	Adjustment of accounts following forfeiture etc.	70(Admin)
93	Protection of guaranteed minimum pension rights	69(Admin)
94	Certificate of protection	43(Admin)
95	Rights to payment out of pension fund	74(Admin)
96	Contracting-out requirements affecting transfers out	75(Admin)
97	Bulk transfer (transfers of undertakings etc.)	76(Admin)
98	Calculation of amount of transfer payment	77(Admin)
99	Inward transfers of pension rights	78(Admin)
100	Effect of acceptance of transfer value	-
101	Changes of administering authority	81(Admin)
102	Councillors	44and Schedule(Benefits) and Schedule

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		5(Admin)
103	Separate employments	8(Admin)
Sched 1	Interpretation	2(Benefits) and Sched 1 (Admin)
Sched 2	Scheme employers	Sched 2 (Admin)
Sched 3	Pension funds	-
Sched 4	Appropriate Funds	Sched 4(Admin)
Sched 5	Councillor members	Sched5(Ad min)