



Scottish Public
Pensions Agency
Buidheann Peinnseanan
Poblach na h-Alba

Statutory Framework

December 2020



An agency of The Scottish Government

1. The pension, injury benefit and premature retirement compensation arrangements for the devolved public service schemes in Scotland are set out in statutory regulations made by the Scottish Ministers, with the consent, as required, of HM Treasury. The devolved schemes are the NHS, Teachers, Police, Firefighters and Local Government schemes. SPPA is responsible for the legislation for each scheme and administers the NHS, Teachers, Police, and Firefighters schemes. The Local Government scheme is administered by eleven separate local authorities.
2. Occupational pensions policy is reserved and the UK Government's Public Service Pensions Act 2013 (the 2013 Act) introduced reform schemes from 1 April 2015 which included those schemes executive devolved to Scottish Ministers. The 2013 Act included provision for the introduction of new Career Average Revalued Earnings (CARE) schemes, new scheme governance arrangements, later retirement ages and protections for those members close to retirement. Those protections allowed eligible members to either permanently remain in their existing scheme or remain on a tapered basis, however following a Court of Appeal Judgment in 2018 the protections were found to discriminate on grounds of age, and work is now being undertaken to remedy this in all public service schemes from 2022.
3. The legislation supporting the existing pre 2015 schemes and CARE schemes has to be maintained and amended where necessary by SPPA on behalf of the Scottish Ministers. The enabling powers to make and amend the 2015 schemes are provided by the 2013 Act. The main enabling powers for the existing pre 2015 schemes are contained in Sections 7, 9, 10, 12, 16 and 24 of, and Schedule 3 to, the Superannuation Act 1972, Sections 1 to 8 of the Police Pensions Act 1976 (as amended), section 34 and 60 of the Fire and Rescue Services Act 2004 and the preserved Section 26 of the Fire Services Act 1947. The regulations provide for the accrual and payment of pensions, allowances and gratuities to, or in respect of, Scottish teachers, employees of the National Health Service and Local Government in Scotland, and police officers and firefighters in Scotland.
4. There are similar, but separate, schemes for England and Wales contained in regulations made by the relevant Secretaries of State. There are also similar schemes in Northern Ireland.
5. Under the regulations relating to the Teachers and NHS schemes, Scottish Ministers must confirm HM Treasury consent before any regulations changing either the existing or 2015 schemes are made. Similar consent is not required for the Local Government, Police or Firefighters schemes in Scotland.
6. Current regulations for each of the five devolved schemes are set out below. The scheme regulations are also required to conform to legislation governing the operation and tax treatment of occupational pension schemes generally as set out in Pension, Finance, Taxation and other relevant Acts and associated subordinate legislation.

7. SPPA also carries out functions in relation to the rules governing, and the administration of, the Legal Aid (Scotland) Pension Scheme 1988 that covers the staff of the Scottish Legal Aid Board. The Board makes the rules governing the scheme, with the approval of the Scottish Ministers under paragraph 8(3) of Schedule 1 to the Legal Aid (Scotland) Act 1986, and the Board is the administering authority. SPPA acts on behalf of the Cabinet Secretary of Justice by agreement with the Scottish Justice Directorate in relation to their approval and appellate functions and for the Board in relation to its administrative function.
8. In making changes to the devolved scheme regulations, Scottish Ministers are required under section 21 of the 2013 Act to consult such persons (or representatives of such persons) as appear likely to be affected. Details of who Scottish Ministers consult with for each of the devolved schemes are held on the SPPA website. This document forms part of the [Agency's Framework Document](#).

NHS scheme		
Scheme	Regulations	Notes
2015 CARE scheme	<p>The National Health service Pension Scheme (Scotland) Regulations 2015 (SSI 2015/94) (as amended by Scottish Statutory Instruments (SSI's) 2016/97 2017/28, 2017/433, 2019/46, 2020/30).</p> <p>The National Health Service Pension Scheme (Transitional and Consequential Provisions) (Scotland) Regulations 2015 (SSI 2015/95)</p> <p>The National Health Service Pension Scheme (Consequential Provisions) (Scotland) Regulations 2015 (SSI 2015/145).</p>	<p>The 2015 Scheme and associated regulations cover NHS staff recruited from 1 April 2015 and those in 1995 and 2008 sections who do not have full or transitional protection.</p> <p>Makes modifications to primary legislation for those staff transferring to the 2015 scheme to reflect contracting out, accrued pensionable service and ill-health benefits</p>
1995 Section	The National Health Service Superannuation Scheme (Scotland) Regulations 2011 (SSI 2011/117) (as amended by SSIs 2011/173, 2011/364, 2012/69, 2012/163, 2013/70, 2013/109, 2013/168, 2014/43, 2014/154, 2015/95, 2015/96, 2015/145, 2016/98, 2017/27, 2017/434, 2018/123, 2019/46, 2020/30).	This section was closed to new members from 1 April 2008.
2008 Section	The National Health Service Superannuation Scheme (2008 section) (Scotland) Regulations 2013 (SSI 2013/174) (as amended by SSIs 2014/43, 2014/154, 2015/95, 2015/96, 2015/145, 2016/98, 2017/27, 2017/434, 2018/123, 2019/46, 2020/30)	This section was closed to new members from 1 April 2015.
Injury Benefits	The National Health Service (Scotland) (Injury Benefits) Regulations 1998, (SI 1998/1594) (as amended by SI 1999/444 and SSIs 1999/195, 2001/437 and 2004/212, 2005/544, 2008/92, 2008/225, 2009/19, 2009/208, 2010/22, 2011/364, 2013/52, 2014/154, 2015/96, 2017/27, 2017/434, 2018/66)	Closed for new injury benefit claims for work related injuries which occur after 31 March 2013)

Additional Voluntary Contributions (AVC) Scheme	The National Health Service Superannuation Scheme (Scotland) (Additional Voluntary Contributions) Regulations 1998 (SI 1998/1451) (as amended by SSI 2001/465, SSI 2004/62, 2006/307, 2008/92, 2008/225, 20010/22, 2011/364, 2014/154, 2015/96, 2017/27, 2017/434, 2018/124);	Regulations provide opportunity to make additional pension savings through an AVC. Special terms are available through Standard Life.
Compensation Scheme	The National Health Service (Compensation for Premature Retirement) (Scotland) Regulations 2003 (SI 2003/344) (as amended by 2005/512, 2005/544, 2006/561, 2008/225, 2011/364 and 2015/96)	Replaced with new redundancy agreement under Terms and Conditions from 1 October 2006)

Teachers' Pension Scheme		
Scheme	Regulations	Notes
2015 CARE scheme	<p>The Teachers' Pension Scheme (Scotland) (No.2) Regulations 2014 (SSI 2014/292) (as amended by SSIs SSI 2015/97 and 2016/62, 2017/454, 2019/48, 2019/95)</p> <p>The Teachers' Pension Scheme (Consequential Provisions) (Scotland) Regulations 2015 (SSI 2015/146).</p>	<p>The 2015 Scheme and associated regulations cover teachers recruited from 1 April 2015 and those who do not have full or transitional protection from the Final Salary Pension Scheme.</p> <p>Makes modifications to primary legislation for those staff transferring to the 2015 scheme to reflect contracting out, accrued pensionable service and ill-health benefits</p>
Pre 2015 final salary scheme	The Teachers' Superannuation (Scotland) Regulations 2005 (SI 2005/393) (as amended by 2005/543, 2006/308, 2006/605, 2007/189, 2008/227, 2011/42, 2011/52, 2012/70, 2013/71, 2014/44, 2015/98, 2016/62, 2019/48, 2019/95)	Reflects the changes introduced for new members from 1 April 2007. Including the change to Normal Pension Age 65 for new members joining the scheme.
Additional Voluntary Contributions (AVC) Scheme	The Teachers' Superannuation and Pension Scheme (Additional Voluntary Contributions) (Scotland) Regulations 2017 SSI 2017/283	Regulations provide opportunity to make additional pension savings through an AVC. Special terms are available through Prudential

Compensation for Premature Retirement	The Teachers' (Compensation for Premature Retirement and Redundancy) (Scotland) Regulations 1996 Statutory Instrument (SI) 1996/2317 (as amended by Sis 1997/675 and 1998/719)	Provide compensation to teachers for premature retirement and redundancy.
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Police		
Scheme	Regulations	Notes
2015 CARE scheme	<p>Police Pension Scheme (Scotland) Regulations 2015 (SSI 2015/142)(as amended by SSI 2015/325, 2016/75, 2017/387, 2019/68, 2020/33).</p> <p>The Police Pension Scheme (Consequential Provisions) (Scotland) Regulations 2015 (SSI 2015/118).</p>	<p>The 2015 Scheme and associated regulations cover police officers recruited from 1 April 2015 and those in the 1987 and 2006 schemes who do not have full or transitional protection.</p> <p>Makes modifications to primary legislation for those staff transferring to the 2015 scheme to reflect contracting out, accrued pensionable service and ill-health benefits</p>
1987 scheme	The Police Pensions Regulations 1987 (as amended by SIs 1988/1339, 1989/733, 1990/805, 1991/1517, 1992/1343, 1992/2349, 1994/641, 1996/867, 1997/1429, 1997/2852, 1998/577 and SSIs 2000/193, 2000/843, 2001/459, 2003/406, 2004/486, 2005/200, 2005/495, 2006/285, 2008/387, 2009/185, 2010/85, 2010/232, 2012/71, 2013/89, 2013/184, 2014/62, 2016/75, 2019/68, 2019/380, 2020/33)	This scheme was closed to new members from 1 April 2006.
2006 scheme	The Police Pensions (Scotland) Regulations 2007 (SSI 2007/201)(as amended by SSIs 2008/387, 2010/85, 2010/232, 2012/71, 2013/89, 2013/184, 2014/62, 2019/68, 2020/33)	For police officers recruited from 1 April 2006. This section was closed to new members from 1 April 2015.

Injury Benefits	The Police (Injury Benefit)(Scotland) Regulations 2007 (SSI 2007/68)(as amended by SSIs 2008/387, 2009/185, 2010/232 and 2016/75, 2019/68)	Provides compensatory payments for police officers and dependants for duty related injuries and deaths.
Additional Voluntary Contributions (AVC) Scheme	The Police Pensions (Additional Voluntary Contributions) Regulations 1991 (SI 1991/1304)(as amended by SSIs 2001/461, 2003/406, 2006/285, 2010/320, 2016/75, 2019/68)	Regulations provided opportunity to make additional pension savings through an AVC. Special terms are available through Standard Life. Closed to new members from 1 October 2010
Purchasing additional service	The Police Pensions (Purchase of Increased Benefits) Regulations 1987 (SI 1987/2215)	Only available for protected 1987 and 2006 members

Firefighters		
Scheme	Regulations	Notes
2015 CARE scheme	Firefighters' Pension Scheme (Scotland) Regulations 2015 (SSI 2015/19) (as amended by SSIs 2015/141, 2016/78, 2017/435, 2018/215, 2019/357, 2019/358). The Firefighters' Pension Scheme (Consequential Provisions) (Scotland) Regulations 2015 (SSI 2015/117).	The 2015 Scheme and associated regulations cover firefighters recruited from 1 April 2015 and those in the 1992 and 2006 schemes who do not have full or transitional protection. Makes modifications to primary legislation for those staff transferring to the 2015 scheme to reflect contracting out, accrued pensionable service and ill-health benefits
1992 scheme	The Firemen's Pension Scheme Order 1992 SI 1992/129 (as amended by SI 2005/566, and SSIs 2005/3228, 2007/200, 2006/342, 2008/161, 2009/184, 2010/332, 2012/106, 2013/128, 2013/185, 214/59, 2014/108, 2015/140, 2015/141, 2016/79 2016/431, 2018/216, 2019/358, 2019/381, 2019/382).	This scheme was closed to new members from 1 April 2006.
2006 scheme	The Firefighters' Pension Scheme (Scotland) Order 2007 SSI 2007/199	For all firefighters recruited from 1 April 2006 includes some modified pre-2006 rights for

	(as amended by SSIs 2008/160, 2010/333, 2012/107, 2013/129, 2013/186, 2014/60, 2014/110, 2015/141, 2015/143, 2016/77, 2018/215, 2019/382, 2019/358)	eligible retained firefighters. This section was closed to new members from 1 April 2015.
Injury Benefits	<p>The Firemen's Compensation Scheme (Scotland) Order 2006 (SSI 2006/338)</p> <p>(as amended by SSIs 2007/198, 2009/184, 2013/186, 2014/109, 2015/143, 2016/77, 2019/382)</p>	Provides compensatory payments for all firefighters and dependants for duty related injuries and deaths.

Local Government scheme		
Scheme	Scheme	Scheme
2018 Scheme	The Local Government Pension Scheme (Scotland) Regulations 2018 (SSI 2018/141) (as amended by 2019/161, 2019/204, 2019/438, 2020/31)	Changes which relate to the Taxation of Pensions Act 2014 and are in relation to AVC provision, the Annual Allowance (scheme pays) and to Auto-enrolment. These regulations also introduce further flexibility to assist fund authorities and employers to address funding liabilities when a body ceases to be a scheme employer.
2015 CARE scheme	<p>The Local Government Pension Scheme (Scotland) Regulations 2014 (SSI 2014/164) (as amended by SSIs 2015/87, 2015/448, 2016/32)</p> <p>The Local Government Pension Scheme (Transitional Provisions and Savings) (Scotland) Regulations 2014 (SSI 2014/233) (as amended by SSIs 2015/87, 2015/448)</p> <p>The Local Government Pension Scheme (Governance) (Scotland) Regulations 2015 (SSI 2015/60)</p>	<p>The 2015 Scheme and associated regulations cover Local Government members recruited from 1 April 2015 and those in 1998 and 2009 sections who do not have transitional protection.</p> <p>Provide for the establishment of a Scheme Advisory Board and pension boards from 1 April 2015.</p>
2009 Scheme	The Local Government Pension Scheme (Administration) (Scotland) Regulations 2008 (SSI 2008/228) (as amended by	Set out the new Local Government Pension (Scotland) Scheme on 1st April 2009 and replaced the Local Government Pension (Scotland) Scheme 1998.

	<p>SSIs 2009/93, 2009/187, 2010/233, 2010/234, 2011/349, 2012/236, 2012/347, 2014/23)</p> <p>The Local Government Pension Scheme (Benefits, Membership and Contributions) (Scotland) Regulations 2008 (SSI 2008/230) (as amended by SSIs 2009/93, 2009/187, 2010/234, 2011/349, 2012/236, 2012/347, 2014/23, 2015/448)</p> <p>The Local Government Pension Scheme (Transitional Provisions) (Scotland) Regulations 2008 (SSI 2008/229) (as amended by SSIs 2009/93, 2009/187, 2010/233, 2011/349, 2012/236, 2012/347, 2014/23, 2015/448).</p>	<p>Scheme is closed to new members in 2015 but regulations remain in use for members who joined before 2015 & have service in 2009 scheme.</p>
1998 Scheme	<p>The Local Government Pension Scheme (Scotland) Regulations 1998 (SI 1998/366) (as amended by SIs 1998/1129, 1999/787 and SSIs 2000/119, 2001/23, 2001/460, 2001/3649, 2002/311, 2005/293, 2005/315, 2005/554, 2006/123, 2006/468, 2006/514, 2007/71, 2007/514, 2009/186, 2011/349, 2015/448).</p> <p>Other than the provisions listed in Schedule 1 of The Local Government Pension Scheme (Transitional Provisions) (Scotland) Regulations 2008 (SSI 2008/229), The Local Government Pension Scheme (Scotland) Regulations 1998 are revoked by SSI 2008/229 - but continue in effect for leavers between 1 April 1998 and 31 March 2009 (both dates inclusive) by regulation 5 of SSI 2008/229.</p> <p>The Local Government Pension Scheme (Transitional Provisions) (Scotland) Regulations 1998 (SI 1998/364) (as amended by SI 1998/2888 and SSIs 2000/199, 2005/554)</p> <p>The Local Government Pension Scheme (Transitional Provisions) (Scotland) Regulations 1998 are revoked by the Local Government Pension Scheme (Transitional Provisions) (Scotland) Regulations 2008 (SSI 2008/229) but continue in</p>	<p>Sets out the Local Government Pension (Scotland) Scheme provisions prior to 1 April 2009. Scheme was closed to new members in 2009 but regulations remain in use for members who joined before 2009 & have service in 1998 scheme.</p>

	effect for pre 1 April 2009 leavers by virtue of regulation 5 of SSI 2008/229.	
1987 Scheme	<p>The Local Government Superannuation (Scotland) Regulations 1987 (SI 1987/1850)</p> <p>The "common provisions" as defined in regulation 2 of the LGPS (Transitional Provisions) (Scotland) Regulations 1998 (SI 1998/364) (as amended).</p>	<p>Scheme was closed to new members in 1998 but regulations remain in use for members who joined before 1998 & have service in 1987 scheme.</p>
Associated legislation	<p>The Local Government (Discretionary Payments and Injury Benefits) (Scotland) Regulations 1998 (SI 1998/192) (as amended by SI 1998/364 and SSIs 2000/77, 2005/554, 2006/609, 2007/71, 2009/187, 2011/349)</p> <p>The Local Government Pension Scheme (Management and Investment of Funds) (Scotland) Regulations 2010 (SSI 2010/233) (amended by SSI 2016/74)</p>	<p>Enable calculation of discretionary lump sum compensation for early retirement on grounds of efficiency or redundancy.</p> <p>Consolidate The Local Government Pension Scheme (Management and Investment of Funds) (Scotland) Regulations 1998</p>