

2024 No.

PUBLIC SERVICE PENSIONS

**The Teachers' Pension Scheme (Scotland) (Amendment)
Regulations 2024**

Made - - - - - ***
Laid before Parliament ***
Coming into force - - - - - 1 April 2024

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 1(1) and (2)(d) and 3 of, and paragraph 4(b) of schedule 2 of, the Public Service Pensions Act 2013(a) and all other powers enabling them to do so.

In accordance with section 21(1) of that Act, the Scottish Ministers consulted the representatives of such persons as appeared to them likely to be affected by these Regulations.

In accordance with section 3(5) of that Act, these Regulations are made with the consent of the Treasury.

Citation, commencement and effect

1. These Regulations may be cited as the Teachers' Pension Scheme (Scotland) (Amendment) Regulations 2024, come into force on 1 April 2024 and have effect from 1 April 2024.

Amendment of the Teachers' Pension Scheme (Scotland) (No. 2) Regulations 2014

2. The Teachers' Pension Scheme (Scotland) (No. 2) Regulations 2014(b) are amended in accordance with regulation 3 and 4.

(a) 2013 c. 25. Section 3 was relevantly amended by section 94 of the Public Service Pensions and Judicial Offices Act 2022 (c. 7).
(b) S.S.I. 2014/292.

3. In regulation 179 (Employees' contributions) - for the table in paragraph (2), substitute—

<i>Column 1</i>	<i>Column 2</i>
<i>Annual Salary rate for the eligible employment</i>	<i>Standard contributions rate</i>
Up to £32,133	7.33%
£32,134 to £43,257	8.86%
£43,258 to £51,291	9.87%
£51,292 to £67,975	10.58%
£67,976 to £92,693	11.71%
£92,694 and above	12.11%

4. In regulation 186 (Employers' contributions), for paragraphs (c) and (d) substitute—

“(c) 23 % from 1 September 2019 to 31 March 2024;

(d) 26% from 1 April 2024,

(e) at the rate determined in each successive valuation report under paragraph 1 of Schedule 4 with effect from a date to be notified to employers by the scheme manager.”.