These notes relate to the Scottish Parliamentary Pensions Act 2009 (asp 1) which received Royal Assent on 25 February 2009

SCOTTISH PARLIAMENTARY

PENSIONS ACT 2009

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Schedule 3 transitional Provisions and Savings

Paragraph 13: Partner's and children's pensions

- 523. Paragraph 13 provides additional transitional provision and preserves existing rights in relation to the calculation of partner and children's pensions for those who take early retirement under the transitional provisions specified in paragraph 12.
- 524. Part J of Schedule 1 to the Act sets out the rules in relation to pensions which are to be paid to surviving partners and children who meet the relevant criteria. Rule 56 defines a member's "scheme pension entitlement" for the purpose of calculating survivor pensions. In relation to the death of scheme pensioners, subparagraph (4) of rule 56 sets out how a member's scheme pension entitlement is calculated.
- 525. By contrast, the 1999 scheme rules use the phrase "basic or prospective pension" with the meaning set out in article K5. In relation to a pensioner for the purpose of calculating their basic pension, any reduction as a result of a lump sum payment is ignored along with any reduction as a consequence of early retirement.
- 526. Paragraph 13 amends the calculation of "scheme pension entitlement" in respect of individuals who qualify for and take early retirement under the provisions of paragraph 12. Any reduction made to their accrued pension at retirement as a result of taking early retirement is to be ignored when calculating their scheme pension entitlement.