

SCHEDULE 1  
SCOTTISH PARLIAMENTARY PENSION SCHEME

**PART P**

PENSION SHARING

*Pension debit members*

- 92 (1) A “pension debit member” is an individual whose scheme benefits have been reduced under section 31 of the Welfare Reform and Pensions Act 1999 (c. 30).
- (2) When calculating a deceased individual’s “scheme pension entitlement” for the purposes of Chapter 3 of Part J (see rule 56), any reduction of the deceased’s scheme benefits by way of a pension debit is to be ignored.
- (3) A pension debit member may not replace scheme benefits by buying added years which the member would not have been able to buy had those benefits not been reduced.
- (4) This rule applies for the purposes of calculating the amount of any death in service lump sum or deferred pensioner lump sum payable in respect of a pension debit member.

The proportion of scheme member contributions attributable to the period before the pension debit member’s scheme benefits became subject to the pension debit is to be reduced by the percentage by which those benefits were reduced.

Part 4 of the Welfare Reform and Pensions Act 1999 (c. 30) sets out—

- (a) when a pension debit member’s scheme benefits become subject to a pension debit (see sections 28 and 29 of that Act), and
- (b) the percentage by which those benefits are to be reduced (see section 31 of that Act).