

SCHEDULE 1 SCOTTISH PARLIAMENTARY PENSION SCHEME

PART D

CONTRIBUTIONS

Scheme member contributions

- 27 The person responsible for paying a participating member's salary must—
- (a) deduct an amount (a “scheme member contribution”) from each salary payment (but see rule 30), and
 - (b) pay the scheme member contribution to the Fund trustees.

References in other scheme rules to scheme member contributions being made are to be read as references to amounts deducted and paid under this rule.

Amount of scheme member contribution

- 28 Higher rate scheme member contributions are to be deducted under rule 27 (unless the participating member concerned chooses to make lower rate scheme contributions).

Procedure for changing scheme member contribution rate

- 29 (1) A participating member may, by giving notice to the Fund trustees, choose to make lower rate scheme member contributions instead of higher rate scheme member contributions (or vice versa).
- (2) Such a notice may be given only within 3 months of—
- (a) being elected (or re-elected) as an MSP, or
 - (b) where the participating member is not an MSP, being appointed (or re-appointed) as the holder of a pensionable office.
- (3) The notified change has effect from the day of the election or appointment and—
- (a) the Fund trustees must pay the participating member an amount equal to any excess of scheme member contributions made in respect of that period, or (as the case may be)
 - (b) the participating member must pay any shortfall in scheme member contributions made in respect of that period to the Fund trustees.
- (4) If a participating member fails to repay a shortfall, the Fund trustees may recover the shortfall by directing the person responsible for paying the participating member's salary to adjust subsequent scheme member contributions accordingly.

Relief from liability to make scheme member contributions

- 30 (1) An MSP member is to stop making scheme member contributions from MSP salary when he or she obtains sufficient reckonable service as an MSP to entitle him or her to the maximum annual MSP pension permitted by rule 38(2).
- (2) Such an MSP member is to begin making scheme member contributions again only if his or her MSP salary increases.

Status: This is the original version (as it was originally enacted).

- (3) Those contributions are to be made—
 - (a) only in respect of the amount by which the MSP salary is increased, and
 - (b) at the rate which applied when the MSP member stopped making scheme member contributions in respect of his or her full MSP salary.
- (4) Scheme member contributions are not to be made from the office-holder salary of an office-holder member whose reckonable service as an office-holder already entitles him or her to the maximum office-holder pension entitlement permitted by rule 39(4).
- (5) Such an office-holder member is to begin making scheme member contributions again only if his or her office-holder salary increases.
- (6) Those contributions are to be made—
 - (a) only in respect of the amount by which the office-holder salary is increased, and
 - (b) at the rate which applied when the office-holder member stopped making scheme member contributions in respect of his or her full office-holder salary.
- (7) If—
 - (a) the Fund trustees have accepted an individual’s application to buy added years, but
 - (b) the individual has not yet paid for those added years in full,
 the individual’s reckonable service as an MSP or office-holder is to be treated for the purposes of this rule as including the period by which his or her reckonable service will be increased on payment of the last instalment or lump sum.

Contributions when salary not drawn

- 31 The person responsible for paying the salary of a participating member who chooses not to draw that salary (or any part of it) must—
- (a) deduct amount A from the funds available to pay the salary (or that part of it), and
 - (b) pay that amount to the Fund trustees.

“amount A” is an amount equal to the scheme member contributions which would have been deducted had that salary (or that part of it) been paid.

Contributions from SPCB

- 32 (1) The SPCB must pay a sum into the Pension Fund in respect of each financial year.
- (2) The SPCB must, when determining the amount of each annual sum, have regard to—
- (a) the scheme actuary’s recommended rate for future contributions (see rule 103(3)(c)), and
 - (b) any advice from the Fund trustees on the rate of future contributions.