SCOTTISH STATUTORY INSTRUMENTS

2008 No. 224

The National Health Service Pension Scheme (Scotland) Regulations 2008

PART 2 BENEFITS FOR OFFICERS CHAPTER 2.H ABATEMENT

Reduction of pension

- **2.H.3.**—(1) If the condition in paragraph (2) is met, the amount of the old service pension for any scheme year is reduced.
- (2) The condition is that the employed pensioner's relevant income for the scheme year exceeds the employed pensioner's previous pay.
- (3) The amount of the reduction under paragraph (1) is equal to that excess but cannot exceed the enhancement amount.
 - (4) For the meaning of "relevant income" and "enhancement amount" see regulation 2.H.4.
 - (5) For the meaning of "previous pay" see regulation 2.H.5.
- (6) If the employed pensioner holds the new employment for only part of any scheme year, this regulation applies as if—
 - (a) the reference in paragraph (2) to the employed pensioner's relevant income were a reference to the appropriate proportion of that income; and
 - (b) the reference in that paragraph to the employed pensioner's previous pay were a reference to the appropriate proportion of that pay.
- (7) In paragraph (6) "the appropriate proportion" means the same proportion as the period during which the new employment is held bears to the whole scheme year.
- (8) If the member has a guaranteed minimum pension in relation to the old service pension, nothing in this regulation requires the reduction of the old service pension below the amount of the member's guaranteed minimum pension in relation to it.