POLICY NOTE

THE NATIONAL HEALTH SERVICE SUPERANNUATION AND PENSION SCHEMES (MISCELLANEOUS AMENDMENT) (SCOTLAND) REGULATIONS 2025

SSI 2025/259

The above instrument was made in exercise of the powers conferred by section 10 and 12, and schedule 3 of the Superannuation Act 1972, and by section 1(1) and (2)(e) and paragraph 5(b) of schedule 2 of the Public Service Pensions Act 2013 ("the Act"). The instrument is subject to negative procedure.

Summary Box

This instrument makes changes to the employee contribution table from 1 April 2025 which updates the salary/earnings bands on which the employee contribution percentages are set. The instrument makes changes to the scheme to clarify the treatment of additional hours for part-time NHS staff for pension purposes, and the method for calculating member contributions where they are on reduced pay during a period of absence. It also provides for General Practitioners (GP) and non-GP providers to update their annual certificates of pensionable earnings where provisional figures are used. This instrument also makes a series of other technical and miscellaneous amendments to the NHS Pension Scheme (Scotland).

Policy Objectives

The purpose of this instrument is to update and amend The National Health Service Superannuation Scheme (Scotland) Regulations 2011, The National Health Service Superannuation Scheme (2008 Section) (Scotland) Regulations 2013 and The National Health Service Pension Scheme (Scotland) Regulations 2015.

One of the aims of this instrument is to to make changes to the salary/earnings bands of the employee contribution tables from 1 April 2025. This will ensure that the tiering of pay bands remains in line with annual increases in members' pay. On behalf of Scottish Ministers, SPPA consulted in 2023 on reforming the member contribution structure in the NHS Pension Scheme (Scotland). The consultation response confirmed that the earnings thresholds in the contribution tier structure would be increased annually in line with the average Agenda for Change (AfC) pay award. The instrument amends the 2025-26 employee contribution tables to reflect the pay award.

In addition, the amendments made by this instrument deliver three key policy changes: retrospectively amending the definition of overtime in the 2015 Scheme so that it aligns with the long-standing policy and practice for additional hours worked by part-time staff to be pensionable up to whole time equivalent; clarifying the method for calculating member contributions where pay reduces during a period of absence; and providing for general practitioners (GPs) and non-GP providers to update their annual certificate of pensionable earnings where provisional figures are used for year 2024/25 onwards to the amount declared to HM Revenue and Customs on their revised tax return.

This instrument also makes a series of other technical and miscellaneous amendments to the NHS Pension Schemes. These relate to seven discrete policy areas: neonatal care leave; the meaning of pensionable service; parental bereavement leave; implementation of revised costs for additional pension; benefits incorrectly accrued in the 2008 Section; forfeiture of lump sums; and the abolition of the lifetime allowance.

A number of the amendments correct errors or technical inconsistencies in the NHS Pension Scheme (Scotland).

UN Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024 Compatibility

In accordance with section 23(2) of the United Nations Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024, the Scottish Ministers certify that, in their view, the National Health Service Superannuation and Pension Schemes (Miscellaneous Amendments) (Scotland) Regulations 2025 is compatible with the UNCRC requirements as defined by section 1(2) of the Act.

EU Alignment Consideration

This instrument is not relevant to the Scottish Government's policy to maintain alignment with the EU.

Consultation

To comply with the requirements of section 21(1) of the Public Service Pensions Act 2013 a formal policy consultation took place from 21 February 2025 to 28 March 2025.

A copy of the consultation document is available on the SPPA website.[1] This included detail on all of the policies in this instrument, with the exception of the changes following the abolition of the lifetime allowance. These were consulted on as part of an earlier consultation process.

The SPPA notified relevant stakeholders of the consultation. These stakeholders included members of the NHS Pension Scheme (Scotland) Advisory Board (SAB), who are trade union and employer representatives. SPPA also notified members of the NHS Pension Board, Scheme Employers and officials working on pensions policy in England, Wales and Northern Ireland, of the consultation.

Consultation responses were received from the British Medical Association, the British Dental Association, Unison and several individual employers and employees.

The responses generally supported the proposals. A copy of the response to the consultation, which outlines the consultation feedback in further detail, was published on the SPPA website.[2]

[1] www.pensions.gov.scot/nhs/scheme-governance-and-legislation/consultations
[2] www.pensions.gov.scot/nhs/scheme-governance-and-legislation/consultations

Impact Assessments

An equality impact assessment in respect of the provisions contained within these regulations was prepared and presented as part of the consultation documents on the SPPA website.[3]

Financial Effects

The Minister for Public Finance confirms that no Business and Regulatory Impact Assessment (BRIA) is necessary as most of the changes will have no significant financial effects on the Scottish Government, local government or on business.

Scottish Public Pensions Agency
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[3] www.pensions.gov.scot/nhs/scheme-governance-and-legislation/consultations