

Health, Social Care and Sport Committee
28 October 2025
28th Meeting, 2025 (Session 6)

Note by the Clerk on National Health Service Superannuation and Pension Schemes (Miscellaneous Amendment) (Scotland) Regulations 2025 - SSI 2025/259

Overview

1. At this meeting, the Committee will consider the following Scottish Statutory Instrument (SSI), which is subject to the negative procedure. The Committee is invited to consider the instrument and decide what, if any, recommendations to make.
2. More information about the instrument is summarised below:

Title of instrument: [National Health Service Superannuation and Pension Schemes \(Miscellaneous Amendment\) \(Scotland\) Regulations 2025](#)

Laid under: [Public Service Pensions Act 2013](#)

Laid on: 18 September 2025

Procedure: Negative

Deadline for committee consideration: 10 November 2025 (Advisory deadline for any committee report to be published)

Deadline for Chamber consideration: 12 November 2025 (Statutory 40-day deadline for any decision whether to annul the instrument)

Commencement: 31 October 2025

Procedure

3. Under the negative procedure, an instrument is laid after it is made, and is subject to annulment by resolution of the Parliament for a period of 40 days beginning on the day it is laid.
4. Once laid, the instrument is referred to:
 - the Delegated Powers and Law Reform (DPLR) Committee, for scrutiny on various technical grounds, and
 - a lead committee, whose remit includes the subject-matter of the instrument, for scrutiny on policy grounds.
5. Any MSP may propose, by motion, that the lead committee recommend annulment of the instrument. If such a motion is lodged, it must be debated at a

meeting of the Committee, and the Committee must then report to the Parliament (by the advisory deadline referred to above).

6. If there is no motion recommending annulment, the lead committee is not required to report on the instrument.

Delegated Powers and Law Reform Committee consideration

7. The DPLR Committee considered the instrument on [30 September 2025](#). The DPLR Committee made no recommendations in relation to the instrument. However, the Committee welcomed that the instrument corrects errors in the National Health Service Pension Schemes (Remediable Service) (Scotland) Regulations 2023, which the Committee had previously identified in September 2023.

Purpose of the instrument

8. The 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).
9. The Policy Note accompanying the instrument is included in Annexe A. It includes a summary of consultation undertaken on the instrument, impact assessments carried out, and the anticipated financial effects.

Committee consideration

10. So far, no motion recommending annulment has been lodged.
11. Members are invited to consider the instrument and decide whether there are any points they wish to raise. If there are, options include:
 - seeking further information from the Scottish Government (and/or other stakeholders) through correspondence, and/or
 - inviting the Minister (and/or other stakeholders) to attend the next meeting to give evidence on the instrument.

It would then be for the Committee, at the next meeting, to consider the additional information gathered and decide whether to make recommendations in relation to the instrument.

12. If members have no further points to raise, the Committee should note the instrument (that is, agree that it has no recommendations to make).
13. However, should a motion recommending annulment be lodged later in the 40-day period, it may be necessary for the Committee to consider the instrument again.

Clerks to the Committee
October 2025

Annexe A: Scottish Government Policy Note

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 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.

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

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

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

An Agency of the Scottish Government

16 September 2025

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

³ <http://www.pensions.gov.scot/nhs/scheme-governance-and-legislation/consultations>