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SCOTTISH STATUTORY INSTRUMENTS

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**2012 No. 71**

**PENSIONS**

**The Police Pensions (Contributions)  
Amendment (Scotland) Regulations 2012**

*Made* - - - - 28th February 2012  
*Laid before the Scottish  
Parliament* - - - - 1st March 2012  
*Coming into force* - - 1st April 2012

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 1 of the Police Pensions Act 1976(1) and all other powers enabling them to do so.

In accordance with section 1(1) of that Act they have consulted with the Police Negotiating Board for the United Kingdom(2).

**Citation, commencement, and extent**

1.—(1) These Regulations may be cited as the Police Pensions (Contributions) Amendment (Scotland) Regulations 2012.

(2) These Regulations come into force on 1st April 2012.

(3) These Regulations extend to Scotland only.

**Amendment to the Police Pensions Regulations 1987**

2.—(1) The Police Pensions Regulations 1987(3) are amended as follows.

(2) For regulation G2 (pension contribution payable by regular policeman) substitute—

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- (1) 1976 c.35 (“the 1976 Act”). Section 1 was amended by section 2(3) of the Police Negotiating Board Act 1980 (c.10), section 103 and paragraph 28 of Schedule 7 to the Police Act 1996 (c.16) and section 1(1) of the Police and Firemen’s Pensions Act 1997 (c.52). These powers were extended by section 42 of the Welfare Reform and Pensions Act 1999 (c.30). The functions of the Secretary of State as regards Scotland were transferred to the Scottish Ministers by the Scotland Act 1998 (Transfer of Functions to the Scottish Ministers etc.) Order 1999 (S.I. 1999/1750), article 2 and Schedule 1. The requirement for consent by the Minister for the Civil Service under section 1 was transferred to the Treasury by virtue of S.I. 1981/1670, and such consent is not required in the exercise by the Scottish Ministers of the transferred functions by virtue of S.I. 1999/1750 and section 63 of the Scotland Act 1998 (c.46).
- (2) See section 61 of the Police Act 1996 (c.16) and section 2(3) of the Police Negotiating Board Act 1980 (c.10), which substituted the Police Negotiating Board for the United Kingdom for the Police Council for the United Kingdom.
- (3) S.I. 1987/257; relevant amendments were made by S.I. 1987/341 and 2215, 1988/1339, 1989/733, 1990/805, 1991/1517, 1992/1343 and 2349, 1994/641, 1996/867, 1997/1429 and 2852 and 1998/577 and S.S.I. 2000/193, 2001/459, 2003/406, 2004/486, 2005/200 and 495, 2006/285, 2007/68, 2008/327, 2009/185, 2010/85 and 232 and 2011/ 154.

“**G2.**—(1) Subject to paragraph (5) and regulation G2A, a regular police officer whose basic annual salary is £27,000 or less shall pay to the police authority pension contributions at the rate of 1p a week less than—

- (a) in a case where he is ineligible under regulation G7 or G8 for a pension award payable on the ground of permanent disablement, 8.1 per cent of his pensionable pay; and
- (b) in any other case 11.6 per cent of his pensionable pay.

(2) Subject to paragraph (5) and regulation G2A, a regular policeman whose basic annual salary is more than £27,000 but less than £60,000 shall pay to the police authority pension contributions at the rate of 1p a week less than—

- (a) in a case where he is ineligible under regulation G7 or G8 for a pension award payable on the ground of permanent disablement, 8.75 per cent of his pensionable pay; and
- (b) in any other case, 12.25 per cent of his pensionable pay.

(3) Subject to paragraph (5) and regulation G2A, a regular policeman whose basic annual salary is £60,000 or more shall pay to the police authority pension contributions at the rate of 1p a week less than—

- (a) in a case where he is ineligible under regulation G7 or G8 for a pension award payable on the grounds of permanent disablement, 9 per cent of his pensionable pay; and
- (b) in any other case, 12.5 per cent of his pensionable pay.

(4) The pension contributions payable under paragraphs (1), (2) and (3) upon each instalment of pay shall fall due at the same time as the instalment and may, without prejudice to any other method of payment, be discharged by way of a reduction of the appropriate amount made by the police authority from the said instalment.

(5) Paragraphs (1), (2) and (3) shall not apply in the case of a regular policeman who has made an election under regulation G4(1) which is, for the time being, in effect.

(6) For the purposes of this regulation “basic annual salary” means—

- (a) in the case of a regular policeman in full-time service, the salary payable to that regular policeman in accordance with a determination made by Scottish Ministers under regulation 24 of the Police (Scotland) Regulations 2004(4); and
- (b) in the case of a regular policeman in part-time service, the salary that would be payable to that regular policeman in accordance with such a determination if he was in full-time service,

and does not include any bonus, weighting or other payment payable to the regular policeman in accordance with such a determination.”.

### **Amendment of the Police Pensions (Scotland) Regulations 2007**

3.—(1) The Police Pensions (Scotland) Regulations 2007(5) are amended as follows.

(2) For regulation 7 (pension contributions payable by regular police officers) substitute—

“7.—(1) Subject to paragraph (5) and regulation 7A, a regular police officer whose basic annual salary is £27,000 or less shall pay to the police authority pension contributions at the rate of—

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(4) S.I. 2004/257; relevantly amended by S.S.I. 2007/134.

(5) S.S.I. 2007/201; amended by S.S.I. 2008/387, 2010/85 and 232 and 2011/154.

- (a) in a case where the officer is ineligible under regulation 8 for a pension award payable on the ground of permanent disablement, 6.6 per cent of that officer's pensionable pay; and
  - (b) in any other case, 10.1 per cent of that officer's pensionable pay.
- (2) Subject to paragraph (5) and regulation 7A, a regular police officer whose basic annual salary is more than £27,000 but less than £60,000 shall pay to the police authority pension contributions at the rate of—
- (a) in a case where the officer is ineligible under regulation 8 for a pension award payable on the ground of permanent disablement, 7 per cent of that officer's pensionable pay; and
  - (b) in any other case, 10.5 per cent of that officer's pensionable pay.
- (3) Subject to paragraph (5) and regulation 7A, a regular police officer whose basic annual salary is £60,000 or more shall pay to the police authority pension contributions at the rate of—
- (a) in a case where the officer is ineligible under regulation 8 for a pension award payable on the ground of permanent disablement, 7.25 per cent of that officer's pensionable pay; and
  - (b) in any other case, 10.75 per cent of that officer's pensionable pay.
- (4) The pension contributions payable under paragraphs (1) to (3) upon each instalment of pay shall fall due at the same time as the instalment and may, without prejudice to any other method of payment that may be agreed by the police authority in exceptional circumstances, be discharged by way of a reduction of the appropriate amount made by the police authority from the instalment.
- (5) Paragraphs (1) to (3) shall not apply in the case of a regular police officer who has made an election under regulation 9 which is, for the time being, in effect.
- (6) For the purposes of this regulation "basic annual salary" means—
- (a) in the case of a regular police officer in full-time service, the salary payable to that regular police officer in accordance with a determination made by Scottish Ministers under regulation 24 of the Police (Scotland) Regulations 2004; and
  - (b) in the case of a regular police officer in part-time service, the salary that would be payable to that officer in accordance with such a determination if that officer was in full-time service,
- and does not include any bonus, weighting or other payment payable to the regular police officer in accordance with such a determination."

#### **Amendment of the Police Pensions (Purchase of Increased Benefits) Regulations 1987**

4.—(1) The Police Pensions (Purchase of Increased Benefits) Regulations 1987(6) are amended as follows.

(2) In regulation 5 (payment by periodical contributions), for paragraph (5) substitute—

“(5) Where a policeman elects to make payment under this regulation, the periodical contributions payable by him for any period shall not, when aggregated with any other pension contributions (including additional, further and special contributions, if any) payable by him for that period, exceed  $(4+X)\%$  of his pensionable pay, where X is the rate of contributions payable by the policeman under regulation G2(1) of the principal Regulations, but where a policeman's periodical contributions are restricted by this paragraph he shall

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(6) S.I. 1987/2215, amended by S.I. 2002/3202, S.I. 2005/1439, S.I. 2008/1887 and S.I. 2011/3063.

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make a lump sum payment of an amount determined by the Government Actuary to be the actuarial equivalent of the difference between the restricted periodical contributions payable and those which would be payable but for this paragraph.”.

(3) In Part I of the Schedule (payments), omit paragraph 4 (Inland Revenue limits on contributions).

St Andrew’s House,  
Edinburgh  
28th February 2012

*JOHN SWINNEY*  
A member of the Scottish Executive

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Police Pensions Regulations 1987 (as regards Scotland) and the Police Pensions (Scotland) Regulations 2007 to adjust the pension contributions of police for the year 1st April 2012 to 31st March 2013. They also amend the Police Pensions (Purchase of Increased Benefits) Regulations 1987 to adjust the cap on periodical contributions payable under those Regulations.