#### STATUTORY INSTRUMENTS

# 1994 No. 641

# **POLICE**

# The Police Pensions (Amendment) Regulations 1994

Made - - - - 8th March 1994
Laid before Parliament 10th March 1994
Coming into force - - 1st April 1994

In exercise of the powers conferred on me by section 1 of the Police Pensions Act 1976(1), and after consultation with the Police Negotiating Board for the United Kingdom, I hereby with the consent of the Treasury(2) make the following Regulations:

#### Citation, commencement and interpretation

- 1.—(1) These Regulations may be cited as the Police Pensions (Amendment) Regulations 1994 and shall come into force on 1st April 1994.
- (2) In these Regulations "the principal Regulations" means the Police Pensions Regulations 1987(3).

#### **Commutation small pensions**

2. Regulation B8(1) of the principal Regulations is amended by substituting for the words "does not exceed £104" the words "does not exceed £260, or any greater amount prescribed by regulations for the time being in force under paragraph 15(4) of Schedule 16 to the Social Security Act 1973,"(4).

## Gratuity in lieu of widow's pension

**3.** Regulation E4(3) of the principal Regulations is amended by substituting for the words "does not exceed £104" the words "does not exceed £260, or any greater amount prescribed by regulations for the time being in force under paragraph 15(4) of Schedule 16 to the Social Security Act 1973,".

### Increase of widow's pension during first 13 weeks

4. Regulation E8 of the principal Regulations is amended—

<sup>(1) 1976</sup> c. 35, amended by the Police Negotiating Board Act 1980 (c. 10), section 2(3).

<sup>(2)</sup> Formerly the Minister for the Civil Service; see S.I.1981/1670.

<sup>(3)</sup> S.I.1987/257; relevant amendments were made by S.I.1990/805, 1992/2349.

<sup>(4) 1973</sup> c. 38.

- (a) in paragraph (2)(a) by substituting for the words "pensionable pay" the words "relevant emoluments"; and
- (b) by inserting after paragraph (2)—
  - "(2A) For the purposes of paragraph (2)(a) a policeman's relevant emoluments for a week are—
    - (a) his pensionable pay for the week, and
    - (b) so much as is attributable to the week of any allowances to which he was entitled under regulations 49 to 52B of the Police Regulations 1987(5).".

#### Payments by women to enhance widowers' awards

**5.** The principal Regulations are amended by inserting after regulation G5—

#### "Payments by women to enhance widowers' awards

- **G6.**—(1) Subject to paragraph (2), a woman—
  - (a) by whom contributions are for the time being payable under regulation G2, and
  - (b) whose pensionable service includes service before 17th May 1990,

may elect to pay additional contributions in order to secure the counting of service before that date in the calculation of any award becoming payable under regulation C1, C4, C5(3), C6 or C8(2) on her death.

- (2) An election under this regulation—
  - (a) must be made by giving notice in writing to the police authority within the period of 3 months beginning on the material date, and
  - (b) takes effect at the end of that period.
- (3) The material date for the purposes of this regulation is—
  - (a) 1st April 1994 if contributions were payable under regulation G2 during the whole of the period of 3 months beginning with that date, or
  - (b) if such contributions have ceased to be payable either before or during that period but again become payable within 2 years after the date of cessation, the date from which they become payable.
- (4) Subject to paragraphs (6) to (11), the additional contributions to be paid are contributions calculated in accordance with the Table in paragraph (18) by reference to the whole of the woman's pensionable service before 17th May 1990.
  - (5) The notice of election must specify whether the contributions are to be paid—
    - (a) as a lump sum calculated in accordance with the first and third columns, or
    - (b) by periodical payments calculated in accordance with the first and second columns,

of the Table in paragraph (18).

- (6) This paragraph applies where—
  - (a) the additinal contributions are to be paid as a lump sum, and
  - (b) in the tax year in which the election takes effect (A + B) exceeds C.
- (7) Where paragraph (6) applies—
  - (a) the election has effect as an election to pay a lump sum of (C B), and

- (b) the period of service counting as mentioned in paragraph (1) is to be calculated accordingly.
- (8) In paragraphs (6) and (7)—

A is a lump sum calculated as mentioned in paragraphs (4) and (5)(a),

B is the total of any other contributions payable under regulations made under the Police Pensions Act 1976 and any contributions payable otherwise than under such regulations to an approved scheme, and

C is 15% of the woman's emoluments,

and in this paragraph "approved scheme" and "emoluments" have the meaning given in regulation 2(3) of the Police Pensions (Additional Voluntary Contributions) Regulations 1991(6).

- (9) This paragraph applies where—
  - (a) the additional contributions are to be paid by periodical payments, and
  - (b) in the first tax year after that in which the election takes effect (D+B) will exceed C.
- (10) Where paragraph (9) applies—
  - (a) the election has effect as an election to make periodical payments amounting to (C B), and
  - (b) the period of service counting as mentioned in paragraph (1) is to be calculated accordingly.
- (11) In paragraphs (9) and (10) B and C are the same as in paragraphs (6) and (7) and D is the periodical payments calculated as mentioned in paragraphs (4) and (5)(b).
- (12) A lump sum may be deducted by the police authority from the first instalment of pay falling due after the election takes effect, and periodical payments—
  - (a) are payable at the same times, and may be discharged in the same way, as contributions under regulation G2, and
  - (b) subject to paragraph (13), continue to be payable while such contributions are payable.
  - (13) Perodical payments cease to be payable—
    - (a) in the case of a woman who at the material date had completed less than 19 years' pensionable service, when she has completed 25 years pensionable service, and
    - (b) in any other case, at the end of the period of 5 years beginning on the date on which the first of them became payable.
  - (14) Where a lump sum is paid or payment of periodical payments ceases—
    - (a) as provided in paragraph (13), or
    - (b) in consequence of the woman's death while paying contributions under regulation G2, or
    - (c) in consequence of her ceasing to be liable to pay such contributions by reason of retirement under regulation A20 (permanent disablement),

the period of service counting as mentioned in paragraph (1) is the election period.

(15) Except where paragraph (6) or (9) applies, the election period is—

- (a) for the purpose, in calculating any award becoming payable under regulation C1 (ordinary pension), of arriving at the amount of the pension or notional pension referred to in paragraph 1(1)(a) of Part I of Schedule C, and
- (b) for the purpose of calculating any award becoming payable under regulation C4 (accrued pension),

the whole of the woman's pensionable service before 17th May 1990, but for all other purposes it is the whole of her pensionable service after 5th April 1978 and before 17th May 1990.

- (16) Where paragraph (6) or (9) applies, the election period is the shorter period counting for calculating the award in wuestion by reason of paragraph (7)(b) or (10)(b).
- (17) In any case not falling within paragraph (14) the period counting is the election period multiplied by

where—

E is the length of the period during which periodical payments were paid, and F is the period during which they would have been payable under paragraphs (12) and (13).

(18) The following Table is that referred to in paragraphs (4) and (5).

## **TABLE**

| Contributions for each year or part of a year of pensionable service before 17th May 1990 |  |   |  |
|---|--|---|--|
|   | Periodical payments as percentage of pensionable pay from time to time | Lump sum as percentage of annual rate of pensionable pay 3 months after material date |  |
| Completed years of pensionable service at material date                                   |  |   |  |
| 3 but less than 4   | 0.06   | 0.67  |  |
| 4 but less than 5   | 0.06   | 0.68  |  |
| 5 but less than 6   | 0.06   | 0.69  |  |
| 6 but less than 7   | 0.07   | 0.71  |  |
| 7 but less than 8   | 0.07   | 0.72  |  |
| 8 but less than 9   | 0.07   | 0.74  |  |
| 9 but less than 10  | 0.08   | 0.76  |  |
| 10 but less than 11   | 0.08   | 0.79  |  |
| 11 but less than 12   | 0.09   | 0.81  |  |
| 12 but less than 13   | 0.09   | 0.83  |  |
| 13 but less than 14   | 0.10   | 0.85  |  |
| 14 but less than 15   | 0.11   | 0.86  |  |
| 15 but less than 16   | 0.12   | 0.86  |  |
| 16 but less than 17   | 0.13   | 0.87  |  |
|   |  |   |  |

| Contributions for each year or p service before 17th May 1990 | art of a year of pensionable   |   |
|---|--|---|
|   | Periodical payments as percentage of pensionable pay from time to time | Lump sum as percentage of annual rate of pensionable pay 3 months after material date |
| Completed years of pensionable service at material date       |  |   |
| 17 but less than 18   | 0.14   | 0.87  |
| 18 but less than 19   | 0.15   | 0.87  |
| 19 but less than 20   | 0.18   | 0.86  |
| 20 but less than 21   | 0.18   | 0.84  |
| 21 but less than 22   | 0.18   | 0.83  |
| 22 but less than 23   | 0.18   | 0.81  |
| 23 but less than 24   | 0.18   | 0.80  |
| 24 but less than 25   | 0.18   | 0.79  |
| 25 but less than 26   | 0.18   | 0.77  |
| 26 but less than 27   | 0.18   | 0.76  |
| 27 but less than 28   | 0.18   | 0.74  |
| 28 but less than 29   | 0.18   | 0.73  |
| 29 and over   | 0.18   | 0.73".  |

## Policeman with a guaranteed minimum

**6.** Regulation J1(6A) of the principal Regulations is amended by substituting for the words "does not exceed £104" the words "does not exceed £260, or any greater amount prescribed by regulations for the time being in force under paragraph 15(4) of Schedule 16 to the Social Security Act 1973,".

## Widow's ordinary pension

- 7. Paragraph 1 of Part I of Schedule C to the principal Regulations is amended—
  - (a) in sub-paragraph (2A)(a) by inserting after the words "17th May 1990" the words "or, as the case may be, the date from which service before 17th May 1990 counts in consequence of an election under regulation G6"; and
  - (b) in sub-paragraph (2A)(b) by inserting after the words "16th May 1990" the words "or, as the case may be, the day before the date from which service before 17th May 1990 counts in consequence of such an election".

#### Widow's accrued pension

**8.** Paragraph 1(1A) of Part III of Schedule C to the principal Regulations is amended by inserting after the words "17th May 1990" the words "or, as the case may be, the date from which service before 17th May 1990 counts in consequence of an election under regulation G6".

#### Widow's pension in case of post-retirement marriage

**9.** Paragraph 4 of Part IV of Schedule C to the principal Regulations is amended by inserting after the words "16th May 1990" the words "or, as the case may be, the day before the date from which service before 17th May 1990 counts in consequence of an election under regulation G6".

#### Widow's requisite benefit pension

**10.** Paragraph 1 of Part V of Schedule C to the principal Regulations is amended by inserting after the words "16th May 1990" the words "or, as the case may be, the day before the date from which service before 17th May 1990 counts in consequence of an election under regulation G6".

Home Office 3rd March 1994 Michael Howard
One of Her Majesty's Principal Secretaries of
State

We consent

Andrew Mackay
Tim Wood
Two of the Lords Commissioners of Her
Majesty's Treasury

8th March 1994

#### **EXPLANATORY NOTE**

(This note is not part of the Order)

These Regulations further amend the Police Pensions Regulations 1987 ("the principal Regulations"), principally so as to enable women to make additional payments to secure that service before 17th May 1990 would count in the calculation of widowers' benefits, as well as their subsequent service which counts automatically.

Regulation 5 inserts into the principal Regulations a new regulation G6 which provides accordingly. An election to pay additional contributions must be made within a limited period (paragraphs (2) and (3)), and must specify whether they are to be paid as a lump sum or periodically (paragraph (5)). Paragraph (4) provides that the amounts to be paid are those calculated in accordance with the Table in paragraph (18), except where the allowable amounts are restricted by Inland Revenue practice (paragraphs (6) to (11)). Paragraphs (12) and (13) contain provision as to the frequency and duration of periodical payments. Where a lump sum is paid, or periodical payments continue for the full period or are interrupted by death or disablement, the full period of service resulting from the election counts (paragraphs (14) to (16)). Where there is an early discontinuation of payments in other circumstances, the period counting is proportionately reduced (paragraph (17)).

Regulations 7 to 10 make related amendments to the benefit calculation provisions in Schedule C to the principal Regulations.

The remaining amendments are unrelated. Regulations 2, 3 and 6 cater for increases made in certain maxima by the Occupational Pension Schemes (Preservation of Benefit) Regulations 1991 (S. I.1991/167) and for any future increases in them. Regulation 4 augments the increased pension payable during the first 13 weeks of widowhood by adding to it the equivalent of any housing or similar allowances that had been payable to the deceased.