
STATUTORY RULES OF NORTHERN IRELAND

1996 No. 4

**The Royal Ulster Constabulary Pensions
(Amendment) Regulations 1996**

Payments by women members to enhance widowers' awards

6. The principal regulations shall be amended by adding after regulation G5—

“Payments by women members to enhance widowers' awards

G6.—(1) Subject to paragraph (2), a woman member—

- (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(2), 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 February 1996 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 member'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 additional 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 section 25(2)(k) of the Police Act (Northern Ireland) 1970 and any contributions payable otherwise than under such regulations to an approved scheme, and
- C is 15% of the woman member's emoluments,
- and in this paragraph "approved scheme" and "emoluments" have the meaning given in regulation 2(2) of the Royal Ulster Constabulary Pensions (Additional Voluntary Contributions) Regulations 1993(1).
- (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) Periodical payments cease to be payable—
- (a) in the case of a woman member 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 member'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 A18 (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 member'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 question 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

$$\frac{E}{F}$$

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

Completed years of pensionable service at material date	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
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

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Completed years of pensionable service at material date	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	
	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".
