
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Police Pensions Regulations (Northern Ireland) 2015 (No. 113) (“the 2015 Regulations”) in consequence of provision made by the Public Service Pensions and Judicial Offices Act 2022 (c.7). The amendments ensure that the existing pension schemes established by the Royal Ulster Constabulary Pensions Regulations 1988 (No. 374) (“the 1988 Scheme”) and the Police Pension (Northern Ireland) Regulations 2009 (No. 79) (“the 2006 Scheme”) will, except for limited purposes, be closed to the accrual of pension benefits on and after 1st April 2022 and that any members currently treated as being in pensionable service under the existing pension schemes will, on that date, begin accruing benefits in the scheme established by the 2015 Regulations (“the 2015 Scheme”).

Regulations 1(2) provides that in exercise of power conferred by section 3(3)(b) of the Public Service Pensions Act (Northern Ireland) 2014 specified regulations have retrospective effect from 1 April 2015.

These regulations also make technical amendments to the 2015 Regulations to improve the operation of the 2015 Scheme. Regulation 3 provides for the adjustment of active members’ pension accounts based upon the rate of pensionable earnings received immediately before certain periods of unpaid leave. Regulation 4 provides that the rate of pensionable earnings on which an active member can pay contributions for a period of unpaid leave is the rate that the member received immediately before that leave began. Regulation 5 allows members to request the pension scheme to meet certain tax charges for which they have become liable.

Regulation 6 amends Schedule 4 to the 2015 Regulations as follows—

Regulation 6(2)(a) and (b) amend the definitions of “closing date” and “transition date” in paragraph 1 to insert dates in respect of those terms that apply to full protection members so that provisions which refer to those terms operate as intended in respect of such members;

Regulation 6(3) and (4) amend paragraphs 9(2) and 12(2) so that protection ceases for a full protection member on the earlier of the day on which they leave pensionable service under the legacy scheme, or 31st March 2022.

Regulation 6(5) relate to a minor technical correction to the 2015 Regulations.

Regulation 6(6) extends the benefit of death gratuities to active members and makes payment of such gratuities automatic rather than discretionary for members who accrued benefits under previous schemes.

Regulations 6(7) amends paragraph 35(2) to make it clear that the provisions in the existing pension schemes relating to elections for the purchase of increased benefits made under those schemes continue to apply after the member’s closing date (but note so to allow new elections to be made after that date);

Regulation 6(8) and (9) relate to minor technical corrections to the 2015 Regulations.