
STATUTORY INSTRUMENTS

2018 No. 997

**The Police and Firefighters' Pensions
(Amendment) Regulations 2018**

PART 2

Police Pensions

CHAPTER 1

Amendment to the Police Pensions Regulations 1987

- 2.—(1) The Police Pensions Regulations 1987⁽¹⁾ are amended in accordance with this regulation.
(2) After Part N insert—

“PART O

Voluntary scheme pays arrangement

O1.—(1) A member of a police force may serve notice on the police pension authority requesting the authority to discharge that member's liability to an annual allowance charge where the conditions in paragraph (2) are satisfied.

(2) The conditions mentioned in paragraph (1) are that—

- (a) the police pension authority is not jointly liable under section 237B of the Finance Act 2004 (liability of scheme administrator)⁽²⁾ in relation to the charge;
- (b) the pension scheme input amount for a tax year for the member in relation to all police pension schemes of which the individual is a member, exceeds the annual allowance applicable to that member for that tax year; and
- (c) the amount of the member's liability to an annual allowance charge for a tax year exceeds £1,000.

(3) The police pension authority may fix a date in relation to any tax year by which a notice under paragraph (1) must be given.

(4) Where the police pension authority discharges a liability under paragraph (1), consequential adjustment must be made to the member's entitlement to benefits under this scheme on a basis that is just and reasonable having regard to normal actuarial practice.

(5) In this rule—

“annual allowance” has the meaning given in section 228 (annual allowance) of the Finance Act 2004;

⁽¹⁾ S.I. 1987/257; Part N was inserted, in relation to Scotland only, by SSI 2009/185.

⁽²⁾ 2004 c. 12; section 237B was inserted by section 66 of, and paragraphs 1 and 15 of Part 1 of Schedule 17 to, the Finance Act 2011 (c. 11).

“annual allowance charge” has the meaning given in section 227 (annual allowance charge) of the Finance Act 2004;

“pension scheme input” has the meaning given in section 237B(2) of the Finance Act 2004;

“tax year” means a period of one year which is the period of assessment for income tax purposes; and

“police pension schemes” means this scheme, the pension scheme set out in the Police Pensions Regulations 2006 or the scheme set out in the Police Pensions Regulations 2015.”.

CHAPTER 2

Amendments to the Police Pensions Regulations 2006

3. The Police Pensions Regulations 2006⁽³⁾ are amended in accordance with regulations 4 and 5.

Surviving cohabiting partners

- 4.—(1) In regulation 40(2)(a) (survivors)⁽⁴⁾—

- (a) for the words before paragraph (i) substitute “the following conditions are met”;
- (b) in paragraph (iii) omit “(where they are of opposite sexes)” and “(where they are of the same sex)”;
- (c) omit paragraph (iv); and
- (d) omit “and had not revoked that declaration before his death;”.

- (2) Omit regulation 40(4).

- (3) In regulation 46 (lump sum death grant)⁽⁵⁾—

- (a) in paragraph (4)(c) at the beginning insert “subject to paragraph (4A),”; and
- (b) after paragraph (4) insert—

“(4A) Unless paragraph (4B) applies, a police pension authority must pay a grant to a person of the description in paragraph (4)(b) if a grant was paid to a different person under paragraph (4)(c) or (d) before this paragraph came into force.

(4B) This paragraph applies where the police pension authority are of the opinion that the person of the description in paragraph (4)(b) has benefited from all of the grant paid under paragraph (4)(c) or (d).

(4C) The amount of a grant payable under paragraph (4A) is an amount up to the amount calculated under paragraph (3), but the police pension authority may pay such lower amount as they consider appropriate in all the circumstances if they are of the opinion that the person has benefited from some of the grant paid under paragraph (4)(c) or (d).”.

Voluntary scheme pays arrangements

5. After regulation 85 (reduction of benefits where lifetime allowance charge payable) insert—

⁽³⁾ S.I. 2006/3415.

⁽⁴⁾ Paragraphs (2)(a) and (4) were amended by S.I. 2011/3063.

⁽⁵⁾ Regulation 46 was amended by S.I. 2011/3063.

“Voluntary scheme pays arrangement

85A.—(1) A regular police officer may serve notice on the police pension authority requesting the authority to discharge that officer’s liability to an annual allowance charge where the conditions in paragraph (2) are satisfied.

(2) The conditions mentioned in paragraph (1) are that—

- (a) the police pension authority is not jointly liable under section 237B of the Finance Act 2004 (liability of scheme administrator) in relation to the charge;
- (b) the pension scheme input amount for a tax year for the officer in relation to all police pension schemes of which the officer is a member, exceeds the annual allowance applicable to that officer for that tax year; and
- (c) the amount of the officer’s liability to an annual allowance charge for a tax year exceeds £1,000.

(3) The police pension authority may fix a date in relation to any tax year by which a notice under paragraph (1) must be given.

(4) Where the police pension authority discharges a liability under paragraph (1), consequential adjustment must be made to the officer’s entitlement to benefits under this scheme on a basis that is just and reasonable having regard to normal actuarial practice.

(5) In this regulation—

“annual allowance” has the meaning given in section 228 (annual allowance) of the Finance Act 2004;

“annual allowance charge” has the meaning given in section 227 (annual allowance charge) of the Finance Act 2004;

“pension scheme input” has the same meaning as in section 237B(2) of the Finance Act 2004;

“tax year” means a period of one year which is the period of assessment for income tax purposes; and

“police pension schemes” means this scheme, the scheme set out in the 1987 Regulations or the scheme set out in the Police Pension Regulations 2015.”.

CHAPTER 3

Amendments to the Police (Injury Benefits) Regulations 2006

6. The Police (Injury Benefits) Regulations 2006(6) are amended in accordance with regulations 7 to 22.

Interpretation

7. In regulation 2 (meaning of certain expressions and references - general provisions) after paragraph (b) insert—

- “(ba) any reference to an officer being a member of a pension scheme, however expressed, includes a reference to an officer entitled to be a member of that scheme who has opted out of making contributions, or who was entitled to be a member but has died;”.

Pensionable and average pensionable pay and aggregate pension contributions

8.—(1) In regulation 4 (pensionable and average pensionable pay and aggregate pension contributions)(7) before paragraph (1), insert—

“(A1) This regulation applies in relation to a member of a police force who is a member of the 1987 scheme or the 2006 scheme, but who is not a member of the 2015 scheme.”.

(2) After regulation 4 insert—

“Members with 2015 scheme service

4A.—(1) This regulation applies in relation to a member of a police force who is a member of the 2015 scheme.

(2) Subject to paragraphs (3) and (4), for the purpose of calculating an award payable under these Regulations to or in respect of the member—

- (a) the annual value of the member’s pensionable pay is the annualised amount of pensionable earnings payable to the member on the last day of service; and
- (b) the member’s average pensionable pay in relation to a continuous period of pensionable service is the member’s final pay in relation to that period of service.

(3) For the purpose of paragraph (2)(b), in respect of an award payable to a member, if the member’s final pay is calculated by reference to an earnings year in which the member was in part-time service, pensionable earnings payable to the member in respect of that year is calculated as if the member was in full-time service for that year.

(4) For the purpose of calculating an award payable to an adult survivor, adult dependant relative or child survivor of the member, if the member was in part-time service for any period during that member’s continuous period of pensionable service, the member’s average pensionable pay is calculated in accordance with paragraph (5).

(5) Final pay is calculated—

- (a) for a transition member with continuity of service, as if that person had remained in the 1987 scheme or the 2006 scheme, as the case may be (see regulation 4);
- (b) for a member of the 2015 scheme who is not a transition member with continuity of service, according to the formula—

$$P \times AP$$

where—

P is the final pay for the member, or if the member’s final pay is calculated by reference to an earnings year in which the member was in part-time service, the full-time equivalent pay of the member for that earnings year, and

AP is the appropriate proportion, calculated in accordance with paragraph (6).

(6) The appropriate proportion is calculated as follows—

- (a) Step 1: For each full year of pensionable service, divide the member’s pensionable pay received by the full-time equivalent pensionable pay;
- (b) Step 2: For any part year of pensionable service, divide the member’s pensionable pay received by the full-time equivalent pensionable pay that the member would have received for working the same part of that year;
- (c) Step 3: Add the sums obtained in Steps 1 and 2;

- (d) Step 4: Divide the total obtained in Step 3 by the number of years of pensionable service in that member's continuous period of pensionable service.
- (7) In paragraph 6—
- (a) “pensionable service” means a period of pensionable service under the 2015 scheme; and
 - (b) the reference to “full-time equivalent pensionable pay” in Steps 1 and 2 is to be read as a reference to “pensionable pay” for any year or part year in which the member's pensionable service was full-time.
- (8) For the purpose of calculating a death gratuity payable to or in respect of the member, the amount of the member's aggregate pension contributions is—
- (a) for a member of the 2015 scheme who is not a transition member with continuity of service, the amount of all member contributions and payments for added pension made by the member under the 2015 Regulations; and
 - (b) for a 1987 transition member with continuity of service—
 - (i) the amount of all member contributions and payments for added pension made by the member under the 2015 Regulations, and
 - (ii) the amount of aggregate member contributions made under the 1987 scheme;
 - (c) for a 2006 transition member with continuity of service—
 - (i) the amount of all member contributions and payments for added pension made by the member under the 2015 Regulations, and
 - (ii) the amount of aggregate member contributions made under the 2006 scheme.
- (9) In this regulation—
- “continuous period of pensionable service” means—
- (a) for a member of the 2015 scheme who is not a transition member with continuity of service, the member's continuous period of pensionable service under the 2015 scheme;
 - (b) for a 1987 transition member with continuity of service, the total of—
 - (i) the member's continuous period of pensionable service under the 2015 scheme, and
 - (ii) the member's pensionable service under the 1987 scheme before the member's transition date;
 - (c) for a 2006 transition member with continuity of service, the total of—
 - (i) the member's continuous period of pensionable service under the 2015 scheme, and
 - (ii) the member's pensionable service under the 2006 scheme before the member's transition date;
- “continuous period of pensionable service under the 2015 scheme” is to be construed in accordance with regulation 2 of the 2015 Regulations;
- “earnings year” means—
- (a) the 12 months ending with the member's last day of pensionable service under the 2015 scheme; or
 - (b) the earnings year mentioned in regulation 159(1)(b) (meaning of “final pay”) of the 2015 Regulations;
- “final pay” has the meaning given in regulation 159 of the 2015 Regulations;

“pensionable earnings” has the meaning given in regulation 33 (pensionable earnings) of the 2015 Regulations.”.

Disablement

9. In regulation 7 (disablement) before paragraph (1) insert—

“(A1) This regulation applies in relation to a member of a police force who is a member of the 1987 scheme or 2006 scheme, and who is not a member of the 2015 scheme, at the time when the question as to whether the person is permanently disabled arises under these Regulations for decision.”.

Permanent disablement

10. After regulation 7 insert—

“Permanent disablement in relation to a 2015 scheme member

7A.—(1) This regulation applies in relation to a member of a police force who is a member of the 2015 scheme at the time when the question as to whether the person is permanently disabled arises under these Regulations for decision.

(2) The person is disabled for the purpose of these Regulations if the person is medically unfit within the meaning of Chapter 1 of Part 6 (retirement pensions payable on grounds of permanent medical unfitness: general) of the 2015 Regulations.

(3) The person is permanently disabled for the purpose of these Regulations if at the time the decision is made, the disability is likely to be permanent.

(4) In the case of a person who is totally disabled for the purpose of these Regulations, paragraph (3) has effect, for the purposes of regulations 12 and 21 of these Regulations, as if the reference to the person’s disability being likely to be permanent were a reference to the total disablement of that person being likely to be permanent.

(5) Where it is necessary to determine the degree of a person’s disablement, it must be determined by reference to the degree to which the person’s earning capacity has been affected as a result of an injury received without the person’s own default in the execution of duty as a member of a police force.

(6) For the purpose of paragraph (5), a person is deemed to be totally disabled if, as a result of an injury received without the person’s own default in the execution of duty as a member of a police force, the person is receiving treatment as an in-patient at a hospital.

(7) Where a person has retired before becoming disabled and the date on which the person becomes disabled cannot be ascertained, it is taken to be the date on which the claim that the person is disabled is first made known to the police pension authority.”.

Disablement gratuity

11. In regulation 12 (disablement gratuity) after paragraph (3)(8) insert—

“(4) For the purpose of paragraph (2)(b), the amount of aggregate pension contributions for a person with service under the 2015 scheme is—

- (a) for a person with service only under the 2015 scheme, the sum of all member contributions and payments for added pension made by the person under the 2015 Regulations in relation to the person’s period of service under the 2015 scheme;

(8) Paragraph (3) was substituted by [S.I. 2006/3415](#).

- (b) for a person who is or was a 1987 transition member with continuity of service, the sum of contributions—
 - (i) calculated as if sub-paragraph (a) applied, and
 - (ii) calculated as if paragraph (3)(a) applied; and
- (c) for a person who is or was a 2006 transition member with continuity of service, the sum of contributions—
 - (i) calculated as if sub-paragraph (a) applied, and
 - (ii) calculated as if paragraph (3)(b) applied.”.

Adult survivor’s special award

12. In regulation 13 (adult survivor’s special award)(9)—

- (a) in paragraph (2)(b), for the words after “greater of” to the end, substitute “the amounts mentioned in paragraph (2A)”;
- (b) after paragraph (2), insert—

“(2A) The amounts are—

 - (a) for a member of the 1987 scheme who is not a member of the 2015 scheme—
 - (i) the member’s average pensionable pay, and
 - (ii) 2¼ times the annual amount of ill-health pension which would have been payable under regulation B3 (policeman’s ill-health award) of the 1987 Regulations to the member had the member retired on the ground of permanent disablement on the date of the member’s death;
 - (b) for a member of the 2006 scheme who is not a member of the 2015 scheme—
 - (i) the member’s average pensionable pay, and
 - (ii) 2¼ times the annual amount of ill-health pension which would have been payable under regulation 29 (police officer’s ill-health pension) of the 2006 Regulations to the member had the member retired meeting the criteria for a standard ill-health pension and an enhanced ill-health top up pension on the date of the member’s death;
 - (c) for a member of the 2015 scheme—
 - (i) the member’s average pensionable pay, and
 - (iii) 2¼ times the annual amount of ill-health pension which would have been payable under regulation 102(3)(b) (entitlement to ill-health pension) of the 2015 Regulations had the member retired meeting the upper tier threshold for payment of an ill-health pension under regulation 101(2) (payment thresholds) of those Regulations on the date of the member’s death.”.

Death gratuity

13. In regulation 21(2) (death gratuity)(10), for the words from “regulation H1” to “2006 Regulations” substitute “Part 4 of these Regulations”.

(9) Regulation 13(2)(b) was amended by [S.I. 2006/3415](#); there are other amendments to regulation 13 not relevant to this instrument.

(10) Regulation 21(2) was amended by [S.I. 2006/3415](#).

Abatement of certain gratuities in respect of gratuities otherwise payable

14. In regulation 22 (abatement of certain gratuities in respect of gratuities otherwise payable)(**11**)—

- (a) in paragraph (1) omit “or, as the case may be, regulation 44 or 45 of the 2006 Regulations”;
- (b) in paragraph (2)(a)(i)—
 - (i) after “above or” insert “any gratuities paid”, and
 - (ii) for “as the case may be, regulation 44 or 45 of the 2006 Regulations” substitute “regulation 44 or 45 of the 2006 Regulations or, as the case may be, regulation 165 or 166 of the 2015 Regulations”;
- (c) at the end of paragraph (2)(a)(ii) add “and” and after that insert—
 - “(iii) any lump sum death grant paid under regulation 156 of the 2015 Regulations;”;
- (d) for paragraph (2)(b)(ii)(C), substitute—
 - “(C) the deceased officer’s average pensionable pay was greater than 2¼ times the annual amount of the ill-health pension which would have been payable—
 - (aa) under regulation B3 of the 1987 Regulations to the deceased officer if that officer had retired on the grounds of permanent disability on the day on which that officer had died (whether or not it was in fact greater), or
 - (ab) under regulation 29 of the 2006 Regulations if, on the date of the member’s death, the member had retired meeting the criteria for a standard ill-health pension and an enhanced ill-health top up pension (whether or not it was in fact greater),
 - (ac) under regulation 102(3)(b) of the 2015 Regulations if, on the date of the member’s death, the member had retired meeting the upper tier threshold for payment of an ill-health pension under regulation 101(2) (payment thresholds) of those Regulations (whether or not it was in fact greater);” and
- (e) in paragraph (2)(c), for “or, as the case may be, regulation 44 of the 2006 Regulations” substitute, “, regulation 44 of the 2006 Regulations or, as the case may be, regulation 165 or 166 of the 2015 Regulations”.

Gratuity in lieu of adult survivor’s special pension

15. In regulation 24 (gratuity in lieu of adult survivor’s special pension)(**12**)—

- (a) in paragraph (5), for “the 1987 Regulations or the 2006 Regulations” substitute “a police pension scheme”; and
- (b) after paragraph (6) insert—
 - “(7) In this regulation, “a police pension scheme” means the 1987 scheme, the 2006 scheme or the 2015 scheme.”.

(11) Paragraphs (1) and (2) were amended by [S.I. 2006/3415](#).

(12) Paragraph (5) was amended by [S.I. 2006/3415](#) and paragraph (6) was amended by [S.I. 2011/3063](#).

Limitation on discretion to grant a gratuity in lieu of an adult survivor's special pension or a child's special allowance

- 16.** In regulation 26 (limitation on discretion to grant a gratuity)(**13**)—
- (a) in paragraph (1), after “2006 Regulations” insert “, or a retirement pension under the 2015 Regulations”;
 - (b) in paragraph (2)(b), for “or regulation 38 of the 2006 Regulations” substitute “, regulation 38 of the 2006 Regulations or regulation 124 of the 2015 Regulations”; and
 - (c) in the full-out text that follows paragraph (2)(b), after “regulation B7” insert “or regulation 124 of the 2015 Regulations”.

Prevention of duplication

- 17.** In regulation 27 (prevention of duplication)(**14**)—
- (a) in paragraph (1)(a), after “2006 Regulations” insert “or a surviving adult's pension under regulation 137 of the 2015 Regulations”; and
 - (b) in paragraph (1)(b), after “2006 Regulations” insert “or an eligible child's pension under regulation 145 of the 2015 Regulations”.

Increase of adult survivor's special pension or child's special allowance during first 13 weeks

- 18.** In regulation 28 (increase of adult survivor's special pension or child's special allowance during first 13 weeks)(**15**)—
- (a) in paragraph (1)(b), for “or Part 4 of the 2006 Regulations” substitute “, Part 4 of the 2006 Regulations or Part 7 of the 2015 Regulations”;
 - (b) in the opening words of paragraph (2), for “or regulation 42 of the 2006 Regulations” substitute “, regulation 42 of the 2006 Regulations or eligible child's pension under regulation 145 of the 2015 Regulations”;
 - (c) in paragraph (2)(b)(ii), for “or, as the case may be, Part 4 of the 2006 Regulations” insert “, Part 4 of the 2006 Regulations or, as the case may be, a retirement pension under Part 7 of the 2015 Regulations”; and
 - (d) after paragraph (3) insert—
 - “(3A) In paragraph (3)(a) “pensionable pay for the week” in relation to a member of the 2015 scheme means 1/52 of that member's annual pensionable pay calculated in accordance with regulation 4A.”.

Reference of medical questions

- 19.** In regulation 30(2)(reference of medical questions)(**16**)—
- (a) for “or regulation 69 of the 2006 Regulations” substitute “, regulation 71 of the 2006 Regulations or regulation 81, 83, 86 or 117 of, or Schedule 1 to, the 2015 Regulations”; and
 - (b) for “or, as the case may be, Part 7 of the 2006 Regulations” substitute “, Part 7 of the 2006 Regulations or, as the case may be, Part 6 or 7 of, or Schedule 1 to, the 2015 Regulations”.

(13) Regulation 26(1) was amended by [S.I. 2006/3415](#).

(14) Regulation 27(1) was amended by [S.I. 2006/3415](#).

(15) Regulation 28 was amended by [S.I. 2006/3415](#).

(16) Regulation 30(2) was amended by [S.I. 2006/3415](#) and [S.I. 2011/3063](#).

Reassessment of injury pension

- 20.** In regulation 37 (reassessment of injury pension)(**17**)—
- (a) in paragraph (2), after “2006 Regulations” insert “or a retirement pension under the 2015 Regulations”;
 - (b) in paragraph (3), for “or regulation 51(5) or (6) of the 2006 Regulations” substitute “, regulation 51(5) or (6) of the 2006 Regulations or regulation 111 or 115 of the 2015 Regulations”; and
 - (c) in paragraph (4), after “2006 Regulations” insert “or a full retirement pension which came into payment early on grounds of permanent medical unfitness ceases to be paid under regulation 116 of the 2015 Regulations”.

Glossary of expressions

- 21.** In Schedule 1 (glossary of expressions)—
- (a) after the definition of “the 1987 regulations” insert—
 - ““the 1987 scheme” means the scheme set out in the 1987 Regulations;
 - “1987 transition member” has the meaning given in paragraph 1 of Schedule 4 to the 2015 Regulations;”;
 - (b) after the definition of “the 2006 Regulations”(**18**) insert—
 - ““the 2006 scheme” means the scheme set out in the 2006 Regulations;
 - “2006 transition member” has the meaning given in paragraph 1 of Schedule 4 to the 2015 Regulations;
 - “the 2015 Regulations” means the Police Pensions Regulations 2015;
 - “the 2015 scheme” means the scheme set out in the 2015 Regulations;”;
 - (c) in the definition of “aggregate pension contributions” after “regulation 4(4)” insert “or 4A(8), as the case may be”;
 - (d) in the definition of “average pensionable pay” after “regulation 4(2)” insert “or 4A(2)(b) as the case may be”;
 - (e) in the definition of “disablement” after “regulation 7” insert “or 7A, as the case may be”;
 - (f) in the definition of “pensionable pay” after “regulation 4(1)” insert “or regulation 4A(2) (a) as the case may be”;
 - (g) after the definition of “the Pensions (Increase) Acts” insert—
 - ““period of eligible service under the 2015 scheme” in relation to a member of that scheme, means a period in which the member is in eligible service as defined in regulation 21 of the 2015 Regulations other than a period in which the member is on—
 - (a) a career break as defined in regulation 2 of those Regulations; or
 - (b) any other period of unpaid leave mentioned in regulation 21(3)(b) of those Regulations;
 - “period of pensionable service under the 2015 scheme”, in relation to a member of that scheme, means the total of—

(17) Paragraphs (2), (3) and (4) of regulation 37 were amended by [S.I. 2006/3415](#).

(18) The definition of “the 2006 Regulations” was inserted by [S.I. 2006/3415](#).

- (a) any period of pensionable service as defined in section 37 of the Public Service Pensions Act 2013⁽¹⁹⁾;
 - (b) any period of assumed pay as defined in regulation 34(2) of the 2015 Regulations; and
 - (c) any period of eligible service under the 2015 scheme in respect of which the member had opted out of that scheme.”;
- (h) after the definition of “step child” insert—
- ““totally disabled” has the meaning given in regulation 7(6);
 - “transition member with continuity of service” means—
- (a) a 1987 transition member with continuity of service within the meaning of paragraph 4 of Schedule 4 to the 2015 Regulations; or
 - (b) a 2006 transition member with continuity of service within the meaning of paragraph 5 of that Schedule.”.

Police officer’s injury award

22. In Schedule 3 (police officer’s injury award)—

- (a) in paragraph 1(b) after “police officer” insert “who is not eligible to be a member of the 2015 scheme other than as a transition member with continuity of service,”;
- (b) after paragraph 1(b) insert—
 - “(c) in the case of a police officer who is eligible to be a member of the 2015 scheme but who is not eligible to be a transition member with continuity of service, any of whose service by virtue of which that officer’s pensionable service is reckonable was part-time, the amount given by multiplying the amount that the gratuity would be if all the service were full-time service by the appropriate proportion;
 - (d) in sub-paragraph (c) the appropriate proportion is calculated as follows—
 - (i) Step 1: For each full year of pensionable service, divide the officer’s pensionable pay received by the full-time equivalent pensionable pay,
 - (ii) Step 2: For any part year of pensionable service, divide the officer’s pensionable pay received by the pensionable pay equivalent to the full-time pensionable pay that an officer would have received for working the same part of the year in question,
 - (iii) Step 3: Add the sums obtained in Steps 1 and 2,
 - (iv) Step 4: Divide the total obtained in Step 3 by the number of years of pensionable service involved;
 - (e) in sub-paragraph (d)—
 - (i) the reference to “full-time equivalent pensionable pay” in Steps 1 and 2 is to be read as a reference to “pensionable pay” for any year or part year in which the officer’s pensionable service was full-time, and
 - (ii) “pensionable service” means a period of pensionable service under the 2015 scheme.”;
- (c) in paragraph 3(b) after “police officer” insert “who is not a member of the 2015 scheme,”;
- (d) after paragraph 3(b) insert—

- (c) in the case of a police officer who is eligible to be a member of the 2015 scheme, but who is not eligible to be a transition member with continuity of service any of whose service by which that officer’s pensionable service is reckonable was part-time, the amount given by multiplying the amount that the officer’s minimum income guarantee would be if all the service were full-time service by the appropriate proportion calculated in accordance with paragraph 1(d).”;
- (e) after paragraph 4 insert—
- “**4A.** In the case of a police officer who is eligible to be a transition member of the 2015 scheme with continuity of service, paragraphs 1 and 3 apply to that officer as if all that officer’s service had been in the 1987 scheme, or the 2006 scheme, as the case may be.”;
- (f) in paragraph 5(**20**), for “or regulation 9(1) of the 2006 Regulations” substitute “, regulation 9(1) of the 2006 Regulations or regulation 30 of the 2015 Regulations”;
- (g) in paragraph 6(**21**)—
- (i) in sub-paragraph (1) for “or, as the case may be, Part 4 of the 2006 Regulations” substitute “, Part 4 of the 2006 Regulations or, as the case may be, Part 7 of the 2015 Regulations”;
- (ii) in sub-paragraph (2), omit the “or” after paragraph (b) and insert—
- “(ba) in accordance with regulation 124 of the 2015 Regulations (option to commute part of pensions); or”;
- (iii) in sub-paragraph (3) for “or as the case may be, regulation 9(1) of the 2006 Regulations” substitute “, regulation 9(1) of the 2006 Regulations or, as the case may be, regulation 30 of the 2015 Regulations”;
- (h) after paragraph 6 insert—
- “**6A.** In this Schedule, references to service in the 2015 scheme as being “reckonable” are to be construed as references to service which would be pensionable service within the meaning of section 37 of the Public Service Pensions Act 2013.”.

CHAPTER 4

Amendments to the Police Pension Fund Regulations 2007

23. The Police Pension Fund Regulations 2007(**22**) are amended in accordance with regulations 24 to 29.

Interpretation

- 24.** In regulation 2 (interpretation)(**23**) after the definition of the 2006 Regulations insert—
- ““the 2015 Regulations” means the Police Pension Regulations 2015(**24**);
- “the 2015 Scheme” means the pension scheme set out in the 2015 Regulations;”.

(20) Paragraph 5 was amended by [S.I. 2006/3415](#).

(21) Paragraph 6 was amended by [S.I. 2006/3415](#).

(22) [S.I. 2007/1932](#).

(23) There are amendments to regulation 2 which are not relevant to this instrument.

(24) [S.I. 2015/445](#).

Operation of police pension fund

25. In regulation 3 (establishment, maintenance and operation of a police pension fund)(**25**) after paragraph (6)(b) insert—

“(ba) the 2015 Regulations;”.

Payments in and out of the police pension fund

26.—(1) In regulation 4(1) (particular payments into the police pension fund)(**26**)—

- (a) in sub-paragraph (a) for “or regulation 7(1) of the 2006 Regulations” substitute “, regulation 7(1) of the 2006 Regulations or regulation 171 of the 2015 Regulations”;
- (b) in sub-paragraph (b) for “or regulation 10(2)(b) of the 2006 Regulations” substitute “, regulation 10(2)(b) of the 2006 Regulations or regulation 173 of the 2015 Regulations”;
- (c) in sub-paragraph (c) for “or regulation 13 of the 2006 Regulations” substitute “, regulation 13 of the 2006 Regulations or regulation 177 of the 2015 Regulations”;
- (d) in sub-paragraph (d) for “or regulation 15(1)(b) of the 2006 Regulations” substitute “, regulation 15(1)(b) of the 2006 Regulations or regulation 191 of the 2015 Regulations”;
- (e) in sub-paragraph (e) for “or regulation 56(2) of the 2006 Regulations” substitute “, regulation 56(2) of the 2006 Regulations or Schedule 3 to the 2015 Regulations”;
- (f) in sub-paragraph (f), at the end add “or regulation 219(3) of the 2015 Regulations”; and
- (g) in sub-paragraph (g) for “or regulation 78(6) of the 2006 Regulations” substitute “, regulation 78(6) of the 2006 Regulations or regulation 185(2) of the 2015 Regulations”.

(2) In regulation 4(2) (particular payments out of the police pension fund)—

- (a) in sub-paragraph (a) for “or Part 4 of the 2006 Regulations” substitute “, Part 4 of the 2006 Regulations or Parts 7 or 9 of, or Parts 6 or 7 of Schedule 4 to, the 2015 Regulations”;
- (b) in sub-paragraph (c) for “or regulation 9(4) of the 2006 Regulations” substitute “, regulation 9(4) of the 2006 Regulations or regulation 176(2) of the 2015 Regulations”;
- (c) in sub-paragraph (d) for “or Part 6 of the 2006 Regulations” substitute “, Part 6 of the 2006 Regulations or Part 8 of the 2015 Regulations”;
- (d) in sub-paragraph (e) for “or regulation 78 of the 2006 Regulations” substitute “, regulation 78 of the 2006 Regulations or regulation 180 of the 2015 Regulations”;
- (e) in sub-paragraph (f) after “regulation 84 of the 2006 Regulations” insert “or regulation 219 of the 2015 Regulations”; and
- (f) in sub-paragraph (g) at the end add “or regulation 220(2)(a) of the 2015 Regulations”.

Police authority contributions

27.—(1) In regulation 5(1) (which relates to police pension authority contributions)(**27**)—

- (a) for “24.2%” substitute “21.3%”; and
- (b) for “or regulation 7(1) of the 2006 Regulations” substitute “, regulation 7(1) of the 2006 Regulations or regulation 171 of the 2015 Regulations”.

(2) In regulation 5(2)(b) for “or regulations 10 or 13 of the 2006 Regulations” substitute “, regulations 10 or 13 of the 2006 Regulations or regulations 173 or 177 of the 2015 Regulations”.

(3) In regulation 5(3)—

(25) Regulation 3 was amended by [S.I. 2011/3063](#).

(26) Regulation 4 was amended by [S.I. 2008/1887](#) and [S.I. 2011/3063](#).

(27) Regulation 5 was amended by [S.I. 2008/1887](#) and [S.I. 2011/3063](#).

- (a) for “Subject to paragraph (4)” substitute “Subject to paragraphs (4) and (5A)”; and
 - (b) for “or regulation 23 of the 2006 Regulations” substitute “, regulation 23 of the 2006 Regulations or regulation 33 of the 2015 Regulations”.
- (4) After regulation 5(5) insert—
- “(5A) Where an active member of the 2015 Scheme is taken by regulation 34 of the 2015 Regulations to have received earnings during a period of assumed pensionable pay, the pensionable pay for this regulation is the amount determined under regulation 34(1) of those Regulations.”.
- (5) In regulation 5(6) for “or regulation 9(4) of the 2006 Regulations” substitute “, regulation 9(4) of the 2006 Regulations or regulation 176 of the 2015 Regulations”.
- (6) After regulation 5(9) insert—
- “(9A) Where an active member of the 2015 Scheme retires with an entitlement to an ill-health pension under regulation 102 of the 2015 Regulations, the police pension authority must transfer from the police fund into the police pension fund an amount equal to twice the final pay of the member concerned, calculated in accordance with regulation 159 of the 2015 Regulations.
- (9B) Where a transition member of the 2015 Scheme retires with an entitlement to an ill-health pension under paragraph 23 of Schedule 4 to the 2015 Regulations, the police pension authority must transfer from the police fund into the police pension fund an amount equal to twice the final pay of the transition member concerned, calculated in accordance with regulation 159 of the 2015 Regulations.”.
- (7) After regulation 5(10) insert—
- “(11) In this regulation—
- “active member of the 2015 scheme” means a person who is in pensionable service under the 2015 scheme; and
- “transition member of the 2015 scheme” has the same meaning as in regulation 2 (interpretation) of the 2015 Regulations.”.

Awards under the Police (Injury Benefit) Regulations 2006

28.—(1) In regulation 7(1)(a), (2) and (4) (awards under the Police (Injury Benefit) Regulations 2006), for “or the 2006 Regulations” substitute “, the 2006 Regulations or the 2015 Regulations”.

(2) In regulation 7(7) for “and regulation 27 of the Injury Benefit Regulations” substitute “, regulation 27 of the Injury Benefit Regulations and regulation 167 of the 2015 Regulations”.

Further sums payable out of the police pension fund and the police fund

29. In regulation 11(2) (further sums payable out of the police pension fund and the police fund), after “the Injury Benefit Regulations” insert “, the 2015 Regulations”.

CHAPTER 5

Amendments to the Police Pensions Regulations 2015

30. The Police Pensions Regulations 2015(**28**) are amended in accordance with regulations 31 to 38.

Index adjustment

31. In the definition of “index adjustment” in regulation 2 (interpretation) in paragraph (a), for “that scheme year” substitute “the previous scheme year”.

National Crime Agency officers

32. In the table in regulation 5 (members of a police force other than a home police force), in the 3rd row of column 1, omit “based in England, Wales or Scotland”.

Adjustment of active member account

33. In regulation 62 (adjustment of active member account after period of unpaid family leave or unpaid sick leave), in paragraph (2) for “at the beginning of the” substitute “immediately before the commencement of the”.

Surviving cohabiting partners

34.—(1) In regulation 135 (meaning of “surviving adult partner”)—

(a) in paragraph (1)(a)—

(i) for “the member has sent to the scheme manager a written declaration in a form required by the scheme manager signed by both the member and P that” substitute “the following conditions are met”, and

(ii) omit paragraph (iv);

(b) omit paragraph (1)(b); and

(c) omit paragraphs (3) and (4).

(2) In regulation 156 (persons who may be paid lump sum death grant)—

(a) in paragraph (2)(b)(i) for “stated in the declaration under” substitute “in paragraphs (1)(a)(i) to (iii) of”;

(b) in paragraphs (4) and (5), at the beginning of both paragraphs insert “Subject to paragraph (5A)”; and

(c) after paragraph (5) insert—

“(5A) Unless paragraph (5B) applies, the scheme manager must pay a grant to a person of the description in paragraph (2), if a grant was paid to a different person under paragraph (4) or (5) before this paragraph came into force.

(5B) This paragraph applies where the scheme manager is of the opinion that the person of the description in paragraph (2) has benefited from all of the grant paid under paragraph (4) or (5).

(5C) The amount of a grant payable under paragraph (5A) is an amount up to the amount calculated under regulation 161, but the scheme manager may pay such lower amount as it considers appropriate in all the circumstances, if it is of the opinion that the person has benefited from some of the grant paid under paragraph (4) or (5).”.

Death gratuities

35.—(1) In regulation 166 (death gratuity – estate), in paragraph (1) before sub-paragraph (a) insert—

“(za) who dies as an active member;”.

(2) In paragraph 34 of Schedule 4 (death gratuity – estate)—

- (a) in paragraph (2), for “may in its discretion” substitute “must”; and
- (b) in paragraph (3), for “may” substitute “must”.

Member contributions

36. In regulation 172 (option to pay member contributions for period of unpaid leave), in paragraph (7) for “at the beginning of the” substitute “immediately before the commencement of the”.

Payment of annual allowance charge

37.—(1) In regulation 222 (reduction of benefits where annual allowance charge paid by scheme manager)—

- (a) for paragraph (1)(a), substitute—
 - “(a) a member gives a valid notice to the scheme manager—
 - (i) of joint and several liability to an annual allowance charge under section 237B of the FA 2004, or
 - (ii) of liability to an annual allowance charge in accordance with regulation 222A; and”;
- (b) in paragraph (3), after sub-paragraph (a) insert—
 - “(aa) in the case to which paragraph (1)(a)(ii) applies, where the liability has arisen in relation to more than one police pension scheme, must be proportionate to the part of that liability which relates to this scheme; and”.

(2) After regulation 222 insert—

“Voluntary scheme pays arrangement

222A.—(1) A member may serve notice on the scheme manager requesting the scheme manager to discharge an annual allowance charge where the conditions in paragraph (2) are satisfied.

- (2) The conditions mentioned in paragraph (1) are that—
 - (a) the scheme manager is not jointly liable under section 237B of the FA 2004 (liability of scheme administrator) in relation to the charge;
 - (b) the pension scheme input amount for a tax year for the member in relation to all police pension schemes of which the individual is a member, exceeds the annual allowance applicable to that member for that tax year; and
 - (c) the amount of the member’s liability to an annual allowance charge for a tax year exceeds £1,000.
- (3) The scheme manager may fix a date in relation to any tax year by which a notice under paragraph (1) must be given.
- (4) Where the scheme manager satisfies a liability under paragraph (1), consequential adjustment must be made to the member’s entitlement to benefits under this scheme on a basis that is just and reasonable having regard to normal actuarial practice.
- (5) In this regulation—
 - “annual allowance” has the meaning given in section 228 (annual allowance) of FA 2004;
 - “annual allowance charge” has the meaning given in section 227 (annual allowance charge) of FA 2004;

“pension scheme input amount” has the same meaning as in section 237B(2) (liability of scheme administrator) of FA 2004;

“police pension schemes” means this scheme, the 1987 scheme or the 2006 scheme;

“tax year” means a period of one year which is a period of assessment for income tax purposes.”.

Transitional members

38. In paragraph 39 of Schedule 4 (calculation of weighted accrual for service in the 1987 scheme), for paragraph (7) substitute—

“(7) The annual rate of pension payable to the member under the 1987 scheme is the higher of—

- (a) the amount calculated by multiplying the accrual rate by the member’s final pay; or,
- (b) where a member is entitled to a deferred pension under regulation B5 (policeman’s deferred pension) and under Part 6 (policeman’s deferred pension) of Schedule B, the amount of pension that would have been payable under the 1987 scheme if those provisions applied for the calculation instead of subparagraphs (3) to (6) of this paragraph.”.