

**POLICE PENSION SCHEMES
2017/05**

WHO SHOULD READ: The Chief Constable of Police Scotland
Pension scheme members
Administration staff

ACTION: For information

SUBJECT: Minor amendments to the Police Pension Scheme
(Scotland) Regulations 2015

The purpose of this circular is to:

- Give notice that the Police Pension Scheme (Scotland) Amendment Regulations 2017 come into force on 21 December 2017

This circular advises that miscellaneous changes are being introduced to the Police Pension Scheme (Scotland) 2015 (the 2015 scheme). Draft regulations were previously made available for consultation and more information on the regulations is available in the consultation documentation on the SPPA website:

http://www.sppa.gov.uk/index.php?option=com_content&view=article&id=937&Itemid=257.

Automatic Enrolment

The Police Service of Scotland's staging date under Automatic Enrolment legislation was 1 October 2017. This instrument makes additional provision covering scheme membership following enrolment and the application of exceptions to automatically enrolling certain officers.

Shared Parental Leave

The Police Service of Scotland Regulations 2013 were amended in December 2016 to include provision for police officers to share parental leave. This instrument updates the provisions of the pension scheme in line with those regulations.

Force transfers

Prior to 2015, the structure of benefits of the police pension schemes in Scotland has mirrored those elsewhere in the UK. This has provided for ease of transferring between UK forces, as the force to which the officer moves takes on responsibility for the officer's accrued pension without the exchange of transfer values. Under the terms of the 2015 scheme in Scotland, the accrual rate was adjusted from the UK-wide annual accrual of 1/55.3ths of pensionable earnings, to 1/56.1ths. This provides for more favourable early retirement factors from age 55 in Scotland. Regulation 12 of this instrument requires that



where an officer has moved to Police Scotland from elsewhere in the UK and takes early retirement with actuarial reduction, the proportion of the officer's retirement pension accrued elsewhere in the UK will be subject to the relevant actuarial reduction in their previous UK scheme. This ensures that an appropriate reduction is made to that officer's pension at retirement based on the pension accrual throughout their service.

Administration

This instrument inserts various administrative provisions and makes some minor corrections. In particular, Regulation 15 removes the requirement for the scheme manager to hold a signed nomination form before a surviving adult partner pension can be made payable.

The regulations come into force on 21 December 2017 and can be viewed at: www.legislation.gov.uk/ssi/2017/387/contents/made.

There is a small drafting error in regulation 6, which inserts new regulation 17A into the 2015 scheme. In this regulation "enrolment date" should read "automatic enrolment date" and this will be corrected at the next opportunity.

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21 December 2017

Contact information

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