

## POLICE PENSION SCHEME 2015/01

WHO SHOULD READ: The Chief Constable of Police Scotland

ACTION: To read and circulate to interested parties, personnel

officers, pension managers and members of the Police Pension Scheme and the new Police Pension Scheme Implementation of the Marriage and Civil Partnership

SUBJECT: Implementation of the Marriage and Civil Partne

(Scotland) Act 2014 ("the 2014 Act")

The purpose of this circular is to advise police officers, employers and representatives about the implementation of the above Act which:

introduces same sex marriage in Scotland

 allows civil partners in a civil partnership registered in Scotland, to a marriage in Scotland and

• amends the Gender Recognition Act 2004

The provisions of the 2014 Act came into force on 16 December 2014. As a result, taking into account the minimum notice period of 15 days, the first same sex marriage ceremonies took place in Scotland on 31 December 2014. Also from 16 December, civil partners who registered their partnership in Scotland can change their relationship into a marriage.

The Government policy is that public service pension schemes provide the same survivor benefits for married same sex couples as those provided for civil partners. These changes became effective from 16 December 2014 when the first marriages took place where the 15 day notice period is exempted or where a civil partnership can be changed into a same sex marriage.

Service from 6 April 1988 automatically counts for widowers' and surviving civil partner pensions and the pension scheme regulations will be amended to show that rights for surviving spouses of same sex marriages will accrue on the same basis. Subject to a qualifying period of two years pensionable employment after 17 May 1990, pensioners and deferred members will acquire survivor pension rights in respect of service undertaken on or after this date.

From 31 December 2014, the entitlement to survivor benefits on the death of a member is shown in the next table.





Police pension scheme	Survivor benefit when marriage took place in active service (and post active service if different) and member dies in retirement	Additional features
Female who survives her male spouse	50% of member's pension though there may be restrictions on pre 1972 service  If married after retirement, pension based on service from 6 April 1978	Pension ceases on remarriage/co-habitation
Male who survives his female spouse	50% of member's pension for service from 17 May 1990 (1988-1990 GMP only)	No restriction
Surviving civil partner and survivor of as marriage between a same sex couple	50% of member's pension from 17 May 1990	No restriction

There will be a three month period to 12 April 2015, during which an election may be made following a same sex marriage in which members can purchase service from 6 April 1988 to 17 May 1990. Elections to purchase this service can be made by writing to SPPA.

Also, from 16 December 2014, it is possible for:

1	Same sex couples to submit their notice of intention to marry to the district registrar	(the same as opposite sex couples)  In practice this means that the notice must be lodged a minimum of 15 days before the date of
2	Same sex couples in a civil partnership registered in Scotland to apply to change their civil partnership into marriage	into a marriage through an administrative
		If couples want a ceremony, they must submit notice of intention to marry
3	Same sex couples to submit their notice of intention to enter into a civil partnership through having a religious belief ceremony	They must give 14 clear days' notice
4	Transgender people in a marriage solemnised in Scotland to apply for gender recognition without the need for divorce	They will be able to apply directly to the Gender Recognition Panel from 16 December 2014





The pension scheme regulations will be amended to reflect these provisions in due course. However, if you have any enquiries about this circular, or require further information, please contact: <a href="mailto:lain.coltman@scotland.gsi.gov.uk">lain.coltman@scotland.gsi.gov.uk</a>

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