

**2005 No.**

**PENSIONS**

**The Police Pensions (Part-time Service) (Scotland) Regulations  
2005**

<i>Made</i> - - - -	2005
<i>Laid before Parliament</i>	2005
<i>Coming into force</i> - -	2005

The Scottish Ministers, in exercise of the powers conferred upon by section 1 of the Police Pensions Act 1976(a), and of all other powers enabling them in that behalf and after consultation with the Police Negotiating Board for the United Kingdom (b), hereby makes the following Regulations:

**Citation, commencement effect and extent**

**1.**—(1) These Regulations may be cited as the Police Pensions (Part-time Service) (Scotland) Regulations 2005.

(2) These Regulations come into force on 2005 but subject to paragraph (3), have effect from 1st July 1992(c).

(3) The following provisions have effect from 2005—

- (a) this regulation;
- (b) insofar as it relates to paragraph 1 of Schedule 1, regulation 2;
- (c) regulation 3.

(4) These Regulations extend to Scotland only.

**Amendment of the Police Pensions Regulations 1987**

**2.** The Police Pensions Regulations 1987(d) are amended in accordance with Schedule 1 to these Regulations.

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(a) 1976 (c. 35) (“the Act”). Section 1 is amended by section 2(3) of the Police Negotiating Board Act 1980 (c.10), section 103 and paragraph 28 of Schedule 7 to the Police Act 1996 (c. 16) and section 1(1) of the Police and Firemen’s Pensions Act 1997 (c. 52). These powers are extended by section 42 of the Welfare Reform and Pensions Act 1999 (c.30) The functions of the secretary of State under the act as regards Scotland are transferred to the Scottish ministers by S.I. 1999/1750 article 2, Schedule 1. The requirement for consent by the Minister for the Civil service under section 1 of the Act was transferred to Treasury by virtue of S.I. 1981/1670, and such consent is not required in the exercise by the Scottish Ministers of the transferred functions by virtue of S.I. 1999/1750.

(b) See section 2(3) of the Police Negotiating Board Act 1980 (c.10), which substituted the Police Negotiating Board for the United Kingdom for the Police council for the United Kingdom.

(c) This is the date on which part-time service was introduced under amendments to the Police Regulations 1987 (S.I. 1987/257). Retrospective effect is permitted by section 1(5) of the Police Pensions Act 1976.

(d) S.I. 1987/257; relevant amendments were made by S.I. 1987/341 and 2215, 1988/1339, 1989/733, 1990/805, 1991/1517, 1992/1343, 1992/2349, 1994/641, 1996/867, 1997/1429, 1998/577, 2001/1549, 2001/3888, 2002/2529, 2002/3202, 2003/27, 2004/1760 and 2004/2354 and SSI 2000/193, 2001/459, 2003/406, 2004/486 and 2005/200.

### **Amendment of the Police Pensions (Purchase of Increased Benefits) Regulations 1987**

3. The Police Pensions (Purchase of Increased Benefits) Regulations 1987(a) are amended in accordance with Schedule 2 to these Regulations.

#### **Interest on late payments**

4. Where all or part of a sum-

- (a) becomes payable on a date before the date on which these Regulations come into force, and
- (b) is or was not paid within three months of the date it became payable,

the police authority in question shall pay the amount or additional amount of pension benefit payable together with interest from the date payment was due calculated at the rate of 5 per cent per year, compounded with yearly rests.

#### **Commutation of late payments**

5. Any notice of commutation under regulation B7 of the Police Pensions Regulations 1987 in respect of a sum which becomes payable-

- (a) under the amendments contained in these Regulations, and
- (b) before the date on which these Regulations come into force,

shall be given within six months of the date on which these Regulations come into force.

St Andrew's House  
Edinburgh  
2005

Authorised to sign by the Scottish Ministers

## **SCHEDULE 1**

Regulation 2

### **AMENDMENTS OF THE POLICE PENSIONS REGULATIONS 1987**

#### *Payments to enhance widowers' awards*

1.—(1) Regulation G6 (payments by women members to enhance widowers' awards) is amended as follows.

(2) In paragraph (4) for the words from "by reference" onwards there are substituted the words—

"by reference—

- (a) to the whole of the woman's pensionable service reckonable by reason of service or employment before 17th May 1990 (see column 1 of the Table), and

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(a) S.I. 1987/2215; relevant amendments were made by S.I.1990/805 and S.S.I.2001/461 and 2005/200.

(b) to the woman’s pensionable pay or, in the case of a woman in part-time service, the pay that would be her pensionable pay if she were a full-time member of the police force (see columns 2 and 3 of the Table).”.

(3) After paragraph (4A) there is inserted–

“(4B) Where a woman has made an election under this regulation to pay additional contributions by periodical payments before the date on which the Police Pensions (Part-time Service) (Scotland) Regulations 2005 come into force and is in part-time service on that date, the payments payable by her shall, subject to paragraph (4C), increase from that date to such amount as is appropriate as a result of paragraph (4)(b).

(4C) Such a woman may vary the election by notice in writing to the police authority given within the period of 3 months beginning with that date, and that variation shall take effect as from that date.

(4D) Where–

(a) a woman has made or makes such an election while she is in full-time service, and

(b) her service becomes part-time on or after the date on which the Police Pensions (Part-time Service) (Scotland) Regulations 2005 come into force,

any contributions she is making under the election by periodical payments shall, from the date on which her service becomes part-time and subject to paragraph (4E), increase to such amount as is appropriate as a result of paragraph (4)(b).

(4E) Such a woman may vary the election by notice in writing to the police authority given within the period of 3 months beginning with the date on which the service becomes part-time, and that variation shall take effect as from that date.

(4F) Where a woman makes such an election on or after the date on which the Police Pensions (Part-time Service) (Scotland) Regulations 2005 come into force and she is in part-time service on that date, she shall notify the police authority in writing that either–

(a) the contributions payable by her as a lump sum or by periodical payments are to be payable at the same percentage of her pay as if she were in full-time service; or

(b) those contributions are to be payable in accordance with paragraph (4H).

(4G) Where a woman varies an election under this regulation, the contributions payable by her by periodical payments shall, from the date when the election takes effect, continue to be payable at the same percentage of her pay as before the variation, but the period of the woman’s pensionable service counting as mentioned in paragraph (1) shall be given by the formula–

$$\frac{P \times V}{F}$$

where–

P is the period that would be the period in years of her pensionable service if periods of part-time service were reckonable as if they were periods of full-time service,

V is the amount of contributions paid by periodical payments, and

F is the amount of contributions that would have been paid by periodical payments had there been no election.

(4H) Where a woman makes a notification under paragraph (4F)(b), the contributions payable by her as a lump sum or by periodical payments shall be payable at the same percentage of her pay as if she were in full-time service, but the period of the woman’s pensionable service counting as mentioned in paragraph (1) shall be given by the formula set out in paragraph (4G), save that references to contributions paid by periodical payments shall include references to contributions paid as a lump sum.”.

(4) After paragraph 13 there is inserted–

“(13A) Periodical payments also cease to be payable if the police authority are satisfied that their payment in accordance with the election is causing or is likely to cause financial

hardship and have consented to the discontinuance of the payments for such period as they think fit.”

*Ordinary and short service pensions*

2.—(1) For Parts I and II of Schedule B there is substituted—

**“PART I**

**POLICEMAN’S ORDINARY PENSION**

1. Subject to paragraph 6 and Parts VII and VIII of this Schedule, the pension shall be calculated as follows.

2.—(1) This paragraph applies where all the service by virtue of which the policeman’s pensionable service is reckonable was full-time.

(2) The amount of the annual pension shall be half of the policeman’s average pensionable pay with the addition of an amount equal to two sixtieths of that pay, multiplied by the period in years by which his pensionable service exceeds 25 years.

(3) Sub-paragraph (2) is subject to paragraph 5.

3.—(1) This paragraph applies where—

- (a) some or all of the service by virtue of which the policeman’s pensionable service is reckonable was part-time, and
- (b) if the part-time service had been full-time service, his pensionable service would not exceed 30 years.

(2) The amount of the annual pension is given by the formula—

$$\frac{N \times R}{Q}$$

where—

N is the amount that the pension would be if all the pensionable service were full-time service,

R is the period in years of his pensionable service, and

Q is the period that would be the period in years of his pensionable service if periods of part-time service were reckonable as if they were periods of full-time service.

(3) Sub-paragraph (2) is subject to paragraph 5.

4.—(1) This paragraph applies where—

- (a) some or all of the service by virtue of which the policeman’s pensionable service is reckonable was part-time, and
- (b) if the part-time service had been full-time service, his pensionable service would exceed 30 years.

(2) The amount of the annual pension is given by the formula—

$$\frac{N \times R}{30}$$

where—

N is two thirds of the policeman’s average pensionable pay, and

R is the period in years of his pensionable service.

(3) Sub-paragraph (2) is subject to paragraph 5.

5. The amount of the pension may not exceed two thirds of the policeman's average pensionable pay.

6. If the amount of the pension a person would be entitled to in accordance with paragraphs 1 to 4 would be less than it would have been if the person had become entitled to receive an ordinary pension by retiring after due notice from the same police force at an earlier date, then, subject to paragraph 5 and to Parts VII and VIII of this Schedule, the pension is to be a pension of that amount instead.

7. For the purposes of paragraph 6, any difference in those amounts attributable to a pension debit is disregarded.

## PART II

### POLICEMAN'S SHORT SERVICE PENSION

1. Subject to Parts VII and VIII of this Schedule, the pension shall be calculated as follows.

2. In the case of a policeman all of whose service by virtue of which his pensionable service is reckonable was full-time, the amount of the annual pension shall be equal to the aggregate of—

- (a) an amount equal to one sixtieth of the policeman's average pensionable pay, multiplied by the period in years of his pensionable service up to 20 years, and
- (b) an amount equal to two sixtieths of that pay, multiplied by the period in years by which his pensionable service exceeds 20 years.

3. In the case of a policeman any of whose service by virtue of which his pensionable service is reckonable was part-time, the amount of the annual pension is given by the formula—

$$\frac{N \times R}{Q}$$

where—

- N is the amount that the annual pension would be if all the pensionable service were full-time service,
- R is the period in years of his pensionable service, and
- Q is the period that would be the period in years of his pensionable service if periods of part-time service were reckonable as if they were periods of full-time service.”.

### *Ill-health pensions*

3.—(1) Part III of Schedule B (policeman's ill-health pension) is amended as follows.

(2) In paragraph 1 for the words “shall be determined” onwards there are substituted the words—

“shall be determined—

- (a) in the case of a policeman all of whose service by virtue of which his pensionable service is reckonable was full-time, in accordance with paragraph 2, 3 or 4, as the case may require, and
- (b) in the case of a policeman some or all of whose service by virtue of which his pensionable service is reckonable was part-time—
  - (i) in a case where, if the part-time service had been full-time service, his pensionable service would not exceed 30 years, in accordance with the formula given in paragraph 4A, and

(ii) in a case where, if the part-time service had been full-time service, his pensionable service would exceed 30 years, in accordance with the formula given in paragraph 4B,

but in either case subject to paragraphs 6 and 7”.

(3) After paragraph 4 there is inserted–

“**4A.** The formula referred to in paragraph 1(b)(i) is–

$$\frac{N \times R}{Q}$$

where–

N is the amount that the annual pension would be in accordance with this Part of this Schedule if all the policeman’s service by virtue of which his pensionable service is reckonable were full-time service,

R is the period in years of his pensionable service, and

Q is the period that would be the period in years of his pensionable service if periods of part-time service were reckonable as if they were periods of full-time service.

**4B.** The formula referred to in paragraph 1(b)(ii) is–

$$\frac{N \times R}{30}$$

where–

N is two thirds of the policeman’s average pensionable pay, and

R is the period in years of his pensionable service.”.

(4) The provisions of paragraph 5 are to become sub-paragraph (1) of that paragraph and after the words “paragraph 3 or 4” there are inserted the words “or the formula in paragraph 4A or 4B”.

(5) After that sub-paragraph there is inserted–

“(2) For the purposes of sub-paragraph (1) the amount of the pension to which the policeman would have become entitled is given by the formula–

$$\frac{RP \times R}{Q}$$

where RP is the amount of the pension to which the policeman would have become entitled if he had continued to serve until he could be required to retire on account of age and all his service were full-time service, and R and Q are the same as in paragraph 4A.”.

(6) After paragraph 5 there is inserted–

“**6.** If in a case where any of the policeman’s service by virtue of which his pensionable service is reckonable was part-time service, the amount of the pension calculated in accordance with paragraphs 1 to 5 of this Part would be less than it would have been if the person had become entitled to receive the pension at an earlier date, then, subject to Parts VII and VIII of this Schedule, the pension shall be of that amount instead.

**7.** In a case where–

(a) any of a policeman or former policeman’s service by virtue of which his pensionable service is reckonable was part-time service before the date on which the Police Pensions (Part-time Service) (Scotland) Regulations 2005 come into force, and

(b) the amount of his pension calculated in accordance with this Part would be less than it would have been if those Regulations had not been made,

then the pension shall be of that amount instead.”

*Injury awards*

4.—(1) Part V of Schedule B (policeman’s injury award) is amended as follows.

(2) In paragraph 1 for the words from “and shall be” onwards there are substituted the words—

“and shall be—

- (a) in the case of a policeman all of whose service by virtue of which his pensionable service is reckonable was full-time, the amount specified as appropriate to his degree of disablement in column (2) of the Table in paragraph 2, and
- (b) in the case of policeman any of whose service by virtue of which his pensionable service is reckonable was part-time, the amount given by the formula—

$$\frac{G \times R}{Q}$$

Q

where—

G is the amount that the gratuity would be if all the service were full-time service,

R is the period in years of his pensionable service, and

Q is the period that would be the period in years of his pensionable service if periods of part-time service were reckonable as if they were periods of full-time service.”

(3) After paragraph 1 there is inserted—

**“1A.** If in a case where any of the policeman’s service by virtue of which his pensionable service is reckonable was part-time service, the amount of the gratuity calculated in accordance with paragraph 1 would be less than it would have been if the person had become entitled to receive the gratuity at an earlier date, then that amount shall be substituted for it.”

(4) In paragraph 2 for the words from “shall be of the amount” to the end of that paragraph there are substituted the words—

“shall be—

- (a) in the case of a policeman all of whose service by virtue of which his pensionable service is reckonable was full-time, of the amount of his minimum income guarantee specified as appropriate to his degree of disablement in column (3), (4), (5) or (6) of the following Table, and
- (b) in the case of policeman any of whose service by virtue of which his pensionable service is reckonable was part-time, of the amount given by the formula—

$$\frac{M \times R}{Q}$$

Q

where M is the amount that his minimum income guarantee would be if all the service were full-time service and R and Q are the same as in paragraph 1;”

(5) After paragraph 2 there is inserted—

**“2A.** If in a case where any of the policeman’s service by virtue of which his pensionable service is reckonable was part-time service, the amount of the pension calculated in accordance with paragraph 2 would be less than it would have been if the person had become entitled to receive the pension at an earlier date, then that amount shall be substituted for it.

**2B.** In paragraphs 1A, 2 and 2A, references to a person’s pensionable service shall in the case of a regular policeman who has made an election under regulation G4(1) be construed as references to the pensionable service which would have been reckonable by him if he had not made such an election.”

(6) In paragraph 3(1) for the words “by reference” onwards there are substituted the words “by reference to this Schedule”.

(7) After paragraph 6 there is inserted–

“7. In a case where–

- (a) a former policeman was in part-time service before the date on which the Police Pensions (Part-time Service) (Scotland) Regulations 2005 come into force, and
- (b) the amount of his award calculated in accordance with this Part would be less than it would have been if those Regulations had not been made,

then the award shall be of that amount instead.”

#### *Deferred pensions*

5.—(1) In Part VI of Schedule B for paragraph 1A there is substituted–

“1A. For the purposes of paragraph 1(b), it is to be assumed that the policeman had been in and would have continued in full-time service, whether or not he was in such service immediately before he became entitled to a deferred pension.”

(2) Paragraph 8A of Part I of Schedule J (part-time service) is omitted.

#### *Entitlements by reference to pensionable service*

6.—(1) Paragraph 8 of Part IV of Schedule J (part-time service) is amended as follows.

(2) After sub-paragraph (1) there is inserted–

“(1A) In determining the number of years of pensionable service that the policeman is “entitled to reckon” or to have “completed” for the purposes of the provisions specified in sub-paragraph (1C) (which relate to the service required for entitlements to arise), a period of service by virtue of which his pensionable service is reckonable is reckonable as if it were a period of full-time service.

(1B) But sub-paragraph (1A) does not apply so as to affect any other references to pensionable service in those provisions.

(1C) The provisions referred to in sub-paragraph (1A) are–

- (a) regulation B1(1), (5) and (6) (entitlement to policeman’s ordinary pension),
- (b) regulation B2(1) and (3) (policeman’s short service award),
- (c) regulation B3(3)(a) (policeman’s ill-health award),
- (d) regulation B5(1) (policeman’s deferred pension),
- (e) regulation B7(4)(b) (maximum on commutation),
- (f) regulation B9(2), (4)(a)(iii) and (9) (allocation),
- (g) regulation C1(1) (widow’s ordinary pension),
- (h) regulation D1(c) (child’s ordinary allowance),
- (i) regulation I3(1) (awards on death of servicemen),
- (j) regulation K1(1)(b) (cancellation of ill-health and injury pensions),
- (k) regulation K3(a) (reduction of pension in case of default),
- (l) paragraphs 1 and 2 (excluding paragraph 2(a)) of Part IV of Schedule B (policeman’s short service or ill-health gratuity),
- (m) paragraph 3(2) of Part III of Schedule C (widow’s accrued pension),
- (n) paragraph 3(1)(c) of Part I of Schedule D (child’s ordinary allowance).”



(3) The words “Subject to sub-paragraph (1A),” are inserted at the beginning of sub-paragraph (2).

(4) After sub-paragraph (2) there is inserted–

“(2A) Without prejudice to the proviso to regulation F6(4) and Section 2 of Part IV of Schedule F, for the purposes of Schedule B–

(a) references to service by virtue of which the policeman’s pensionable service is reckonable that is full-time include references to service credited–

(i) by virtue of regulation F4 or F5 in cases where payments are made under Part I of Schedule F, or

(ii) by virtue of regulation F6 (previous service reckonable under current interchange arrangements),

and accordingly no period of such credited service is to be multiplied by the appropriate factor, and

(b) where calculations are made by reference to the period that would be the period in years of a person’s pensionable service if periods of part-time service were reckonable as if they were periods of full-time service, such credited pensionable service counts as if it were attributable to service that was full-time.”.

*Surviving spouses’ and children’s awards and awards on death*

7.—(1) Paragraph 4 of Part VI of Schedule J (part-time service) is amended as follows.

(2) After sub-paragraph (2) there is inserted–

“(3) Sub-paragraph (2) does not apply for the purposes of the provisions specified in sub-paragraph (4), and for the purposes of those provisions the average pensionable pay of such a regular policeman is given by the formula–

$$\frac{P \times R}{Q}$$

where–

P is the amount that the average pensionable pay would be if sub-paragraph (2) applied,

R is the period in years of his pensionable service, and

Q is the period that would be the period in years of his pensionable service if periods of part-time service were reckonable as periods of full-time service.

This is subject to sub-paragraph (5).

(4) The provisions referred to in sub-paragraph (3) are–

(a) regulation C2(2)(b) (amount of widow’s special award),

(b) regulation C3(2)(a) (amount of widow’s augmented award),

(c) regulation C6(3) (amount of widow’s requisite benefit and temporary pension),

(d) regulation C7(2)(b) (widow’s award where no other award payable),

(e) paragraph 1(1)(b) of Part I of Schedule C (widow’s ordinary pension),

(f) paragraph 1 of Part II of Schedule C (widow’s special pension),

(g) paragraph 2(a)(ii) of Part IV of Schedule C (widow’s pension in case of post-retirement marriage),

(h) paragraph 1 of Part V of Schedule C (widow’s requisite benefit pension),

(i) paragraphs 1 and 2 of Part II of Schedule D (child’s special allowance), and

(j) paragraphs 1, 2 and 4 of Part I of Schedule E (dependent relative’s special pension).

(5) If in a case where any of a policeman's service by virtue of which his pensionable service is reckonable was part-time service, an award calculated in accordance with sub-paragraphs (3) and (4) would be less than it would have been if he had become entitled to it at an earlier date, then that greater amount shall be substituted for it.

(6) If in a case where—

(a) any of a former policeman's service by virtue of which his pensionable service is reckonable was part-time service, and

(b) that policeman has ceased to serve by the date on which the Police Pensions (Part-time Service) (Scotland) Regulations 2005 came into force,

an award calculated in accordance with sub-paragraphs (3) and (4) would be less than it would have been if those Regulations had not been made, then that greater amount shall be substituted for it.

(7) If in a case where any of a policeman's service by virtue of which his pensionable service is reckonable is part-time service before the date on which the Police Pensions (Part-time Service) (Scotland) Regulations 2005 came into force, an award calculated in accordance with sub-paragraphs (3) and (4)(c) to (e), (g) or (h) would be less than it would have been if those Regulations had not been made, that greater amount shall be substituted for it.

(8) For the purposes of an award calculated in accordance with sub-paragraphs (3) and (4)(a), (b), (f), (i) or (j), references in sub-paragraphs (3), (5) (6) and (7) to a person's pensionable service shall in the case of a regular policeman who has made an election under regulation G4(1) include references to the pensionable service which would have been reckonable by him if he had not made such an election.”.

## SCHEDULE 2

Regulation 3

### AMENDMENTS OF THE POLICE PENSIONS (PURCHASE OF INCREASED BENEFITS) REGULATIONS 1987

1. In regulation 7—

(a) for the words “regulations 4(3) and 5(3),” there are substituted the words “regulations 4(3), 5(3) and 7A”,

(b) after the words “in accordance with such an election” there are inserted the words “or the payment of a lump sum under regulation 5(5)”, and

(c) at the end there are inserted the words “or, as the case may be, the making of a reduced lump sum payment or no such payment”.

2. After regulation 7 there is inserted—

#### **“Variation of elections**

**7A.**—(1) Where a person has made an election under regulation 3 to pay additional contributions by periodical payments before the date on which the Police Pensions (Part-time Service) Regulations 2005 come into force and is in part-time service on that date, the payments payable by him shall, subject to paragraph (2), increase from that date to such amount as is appropriate as a result of paragraph 2(3) of the Schedule.

(2) Such a person may vary the election by notice in writing to the police authority given within the period of 3 months beginning with that date, and that variation shall take effect as from that date.

(3) Where—

- (a) a person has made an election under regulation 3 to make payment by periodical contributions whilst in full-time service, and
- (b) his service becomes part-time after the date on which the Police Pensions (Part-time Service) (Scotland) Regulations 2005 come into force,

the contributions payable for the number of additional sixtieths to which the election relates shall, subject to paragraph (4), be such amount as is appropriate as a result of paragraph 2(3) of the Schedule.

(4) Such a person may vary the election by notice in writing to the police authority given within the period of 3 months beginning with the date on which the service becomes part-time, and that variation shall take effect as from that date.

(5) Where a person makes such an election on or after the date on which the Police Pensions (Part-time Service) (Scotland) Regulations 2005 come into force and he is in part-time service on that date, he shall notify the police authority in writing that either-

- (a) the payments payable by him are to be payable at the same percentage of his pay as if he were in full-time service; or
- (b) those payments are to be payable in accordance with paragraph (7).

(6) Where a person varies his election under this regulation, the contributions payable by him by periodical payments shall, from the date that the Police Pensions (Part-time Service) (Scotland) Regulations 2005 come into force, continue to be payable as they were before the variation, but the benefits which he is entitled to reckon shall be given by the formula-

$$\frac{P \times V}{F}$$

where-

- P is the benefits he would be entitled to reckon if periods of part-time service were reckonable as if they were periods of full-time service,
- V is the amount of contributions paid by periodical payments, and
- F is the amount of contributions that would have been paid by periodical payment had there been no election.

(7) Where a person makes a notification under paragraph (5)(b), the payments payable by him as a lump sum or by periodical payments shall be payable at the same percentage of his pay as if he were in full-time service, but the benefits which he is entitled to reckon shall be given by the formula set out in paragraph (6), save that references to contributions paid by periodical payments shall include references to contributions paid as a lump sum.”.

**3.** In regulation 8(1)(a) after the word “or” there are inserted the words “failed to pay the whole or part of a lump sum payment on those grounds under that regulation, or”.

**4.** In paragraph 1(2) of the Schedule (lump sum payments) after the definition of “his age” there is inserted-

““pensionable pay” in relation to any person who is not in full-time service throughout the appropriate period, means the amount that would be his pensionable pay if he were a full-time member of the police force, and”.

**5.** In paragraph 2 of the Schedule (payment of periodical contributions), after sub-paragraph (2) there is inserted-

“(3) In this paragraph “pensionable pay” in relation to a person’s period of service which is not wholly full-time service, means the amount that would be the person’s pensionable pay if he were a full-time member of the police force.”

**6.** After paragraph 3 of the Schedule there is inserted-

*“Inland Revenue limits on contributions*

4.—(1) The amounts of the payments to be made in accordance with paragraphs 2 and 3(1)(b) of this Schedule in any tax year must not, when aggregated with any other contributions payable by the member under the principal regulations or the Police Pensions (Additional Voluntary Contributions) Regulations 1991(a), exceed the amount in respect of which the member is allowed a deduction for that year under section 594(1) of the Income and Corporation Taxes Act 1988 (tax relief for contributions to exempt statutory schemes).

(2) The amounts of the payments to be made in accordance with paragraphs 1, 2 and 3 of this Schedule in any calendar month must not, when so aggregated, exceed one twelfth of the amount in respect of which the member is allowed a deduction for the tax year in which the month falls under section 594(1) of the Income and Corporation Taxes Act 1988 (by virtue of which contributions payable by a Class A member in a tax year must not exceed the permitted maximum for the year).

(3) Where a lump sum payment is reduced by virtue of this paragraph the member's number of additional sixtieths is reduced in accordance with the following formula—

$$\frac{A \times B}{C}$$

where –

A is the member's number of additional sixtieths,

B is the amount of the reduced payment, and

C is the amount that the payment would be if the reduction under this paragraph were not made.

(4) For each periodical contribution payment that is reduced by virtue of this paragraph the member's number of additional sixtieths is reduced in accordance with the following formula—

$$\frac{A \times B \times C}{D \times E}$$

where –

A is the member's number of additional sixtieths,

B is the period to which the periodical contribution relates (expressed as a fraction of a year),

C is the amount of the reduced periodical contribution,

D is the period over which the periodical contributions are payable (expressed as a fraction of a year), and

E is the amount that the periodical contribution would be if the reduction under this paragraph were not made.

(5) In this paragraph "tax year" means a year of assessment."

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(a) S.I. 1991/1304.

## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations amend the Police Pensions Regulations 1987 and the Police Pensions (Purchase of Increased Benefits) Regulations 1987 as they apply in Scotland. The amendments make provision for part-time police officers' pension benefits to be calculated as if they had been full-time officers, and then pro-rated for periods of part-time service. This replaces the previous basis of calculation under which part-time working counted as pensionable service on the basis of the actual hours served. This disadvantaged part-time officers because under the Police Pension Scheme reckonable service is accrued at a faster rate after 20 reckonable years.

Regulation 1 provides that the amendments in relation to ordinary and short service pensions, ill-health pensions, injury awards, deferred pensions and dependants' pensions are backdated to 1st July 1992, the date on which part-time service was introduced in the police service.

Regulation 2 and Schedule 1 make provision for the entitlement of part-time officers to various awards to be calculated on the new basis described above. The position of officers is protected against the possibility that their entitlement to an ill-health pension (in the case of serving and former officers) or an injury award (in the case of former officers only) might be less than it would have been before these Regulations were made.

Regulation 3 and Schedule 2 provide that payments by part-time officers who purchase increased benefits (either through a lump sum or periodical payments) will be up-rated, unless they elect otherwise. Previously part-time officers effectively paid lower contributions than full-time officers for an entitlement to the same level of benefit.