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Dear Colleague

## **CIRCULAR 6/2009: VALUATION OF POLICE PENSION SCHEMES**

You will be aware that a new financing system is being introduced with effect from 1 April 2010 that will introduce a new employers contribution rate. The rate for 2010/11 has already been determined but the rates going forward from April 2011 will be determined by a Scottish valuation of the police pension schemes.

### **Scheme valuation**

The first formal triennial valuation of the 1987 Police Pension Scheme (PPS) and 2006 New Police Pension Scheme (NPPS) will take place based on data as at 31 March 2009 which authorities have already confirmed is available, with the resulting contribution rates expected to be in effect for the years 2011/12 to 2013/14. The triennial valuations form a key part of the new financing arrangements, and will in particular determine the employer and officer contribution rates to be payable from 2011 onwards.

### **Action for police authorities**

The formal request for data and accompanying instructions will come from the Government Actuary's Department (GAD) in January also outlining the deadline for making the necessary returns to GAD. It was originally hoped that this request would be made earlier but a number of additional reports needed to be added by Heywood's and these will not be ready until January. The valuation is scheme-wide, and police authorities will be responsible for providing a range of detailed data for all members of the PPS and NPPS, including active and deferred members, pensioners, dependants and divorce credit members, and details of members' movements in the three years up to the valuation date. Police authorities are therefore asked to recognise the importance of providing full and accurate data for this exercise to ensure that a robust and relevant contribution is set at the end of the valuation process.

Should you have any enquiries about this circular, or require further information, please contact:



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Yours faithfully

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