

SCHEDULE F

Pensionable Service and Transfer Values Regulations F6, F8 and F9

Part II

Transfers and Current Interchange Arrangements

Section 1—

Transfer value payable by police authority under Regulation F8 or F9

1.—(1) A transfer value payable by a police authority under Regulation F8 or F9 in respect of a regular policeman shall be calculated in accordance with this Section and the Table set out in Section 3 of this Part of this Schedule by reference to—

- (a) his age in years on ceasing to be a member of his former force;
- (b) his notional deferred pension, that is to say the deferred pension to which he would have been entitled had he, on so ceasing, been entitled to such a pension, and any reduction therein in accordance with Part VII of Schedule B (*reduction at state pensionable age*);
- (c) in the case of a man, his widow's notional accrued pension, that is to say the widow's accrued pension to which, on the assumption aforesaid, his widow would become entitled were he to die while entitled to a deferred pension leaving a widow entitled to an accrued pension;
- (d) in the case of a regular policeman who had undertaken to make payments by way of regular instalments as mentioned in Part I of this Schedule, the payments not completed before he ceased to be a member of his former force;
- (e) in the case of a regular policeman who, at the time of his ceasing to be a member of his former force, has a guaranteed minimum in relation to the pension provided by these Regulations, the amount of that guaranteed minimum, and
- (f) the amount of any contributions equivalent premium relating to the period ending with his retirement which has been paid by the police authority and not repaid;

and any reference in this Section to the policeman's notional deferred pension or widow's notional accrued pension shall be construed accordingly.

(2) In this Section any reference to the Table is a reference to the Table set out in Section 3 of this Part of this Schedule and any reference to the appropriate factor specified in a column of that Table is a reference to the factor specified in the column in question in relation to the policeman's age within the meaning of sub-paragraph (1)(a).

(3) In this Section any reference to a policeman's former force is a reference to the force maintained by the police authority by whom the transfer value is payable.

2.—(1) The annual amount of the policeman's notional deferred pension, disregarding any reduction therein at state pensionable age, shall be multiplied by the appropriate factor specified in the second column of the Table or, in the case of a woman, in the fifth column thereof.

(2) Where the policeman's notional deferred pension would fall to be reduced under paragraph 1 of Part VII of Schedule B (*reduction connected with state flat-rate benefit*), the product under sub-paragraph (1) shall be reduced by an amount equal to the annual amount of that reduction multiplied

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by the appropriate factor specified in the third column of the Table or, in the case of a woman, in the sixth column thereof.

(3) In the case of a policeman entitled to reckon pensionable service, immediately before he ceased to be a member of his former force, by reason of a participating period of relevant employment, the product under sub-paragraph (1) shall be reduced by an amount equal to the annual amount by which the policeman's notional deferred pension would fall to be reduced under paragraphs 2 and 3 of Part VII of Schedule B (*reduction connected with state graduated retirement benefit*) multiplied by the appropriate factor specified in the third column of the Table or, in the case of a woman, in the sixth column thereof.

(4) For the purposes of sub-paragraph (3) a period shall be treated as a participating period of relevant employment notwithstanding that a payment in lieu of contributions only fell to be made after the policeman ceased to be a member of his former force.

(5) The product under sub-paragraph (1), subject to any reduction under sub-paragraphs (2) and (3), is in paragraph 5 referred to as the basic element of the transfer value.

3.—(1) In the case of a man, the annual amount of the policeman's widow's notional accrued pension, disregarding paragraphs 2 and 3 of Part III of Schedule C (*increase by reference to the Pensions (Increase) Acts and flat-rate award*), shall be multiplied by the factor 4.

(2) The said product is in paragraph 5 referred to as the widow's element of the transfer value.

4. For the purpose of calculating a transfer value payable as mentioned in paragraph 1, Part VI of Schedule B (*policeman's deferred pension*) shall apply as if references to the policeman's average pensionable pay were references to his average pensionable pay immediately before he ceased to serve except that in the case of a transfer value which falls to be paid in pursuance of Regulation F8 or of Regulation F9(3)(a) or (b) no account shall be taken of any retrospective increase in pay granted after the transfer value has been paid.

5. Subject to the following paragraphs, the transfer value shall be of an amount—

- (a) in the case of a man, equal to the sum of the basic element calculated in accordance with paragraph 2 and the widow's element calculated in accordance with paragraph 3;
- (b) in the case of a woman, equal to the basic element calculated in accordance with paragraph 2.

6.—(1) This paragraph shall apply in the case of a policeman who had undertaken to make payments by regular instalments in accordance with Part I of this Schedule but had not completed those payments before he ceased to be a member of his former force; and the payments not completed before he so ceased are, in this paragraph, referred to as the outstanding instalments.

(2) The transfer value shall be reduced by the actuarial equivalent of the outstanding instalments calculated, in accordance with tables prepared by the Government Actuary, by reference to the amount of each instalment, the interval at which instalments were payable and the number of outstanding instalments.

7. Where a regular policeman at the time of ceasing to be a member of his former force has a guaranteed minimum in relation to the pension provided by these Regulations, the transfer value shall be reduced by the amount of that guaranteed minimum, expressed as an annual pension, multiplied by the appropriate factor specified in the fourth column of the Table or, in the case of a woman, in the seventh column thereof.

8. Where a contributions equivalent premium relating to the period ending with the policeman's retirement has been paid by the police authority and has not been repaid, the transfer value shall be reduced by the amount of that premium.

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9.—(1) This paragraph shall apply where a transfer value payable between police authorities under Regulation F8 is so payable in respect of previous service reckonable under Regulation F5.

(2) Where this paragraph applies the transfer value shall be reduced by an amount equal to the appropriate payment, within the meaning of Regulation F5(2)(c), which falls to be made by the policeman under Regulation F5(1) except that, where the appropriate payment would have been of a greater amount but for Regulation B11 or Regulation 82 of the Regulations of 1973 (*deduction of tax from certain awards*), the transfer value shall be reduced by that greater amount.

10.—(1) This paragraph shall apply where a transfer value is payable under Regulation F9 in respect of a regular policeman who has given a notice of allocation under Regulation B9(4)(a) and that notice has become effective under Regulation B9(6).

(2) Where this paragraph applies the transfer value shall be adjusted by such amount, calculated by the Government Actuary, as takes account of the effect which the notice of allocation had on the benefits prospectively payable to or in respect of the policeman as at the time when the transfer value became payable.

11.—(1) This paragraph shall apply where a transfer value is not paid within 6 months of the policeman ceasing to be a member of his former force.

(2) The transfer value calculated in accordance with the preceding provisions of this Section shall be increased by an amount equal to compound interest thereon at the rate of 2½ per cent for each completed 3 months of the period beginning with the date he ceased to be a member of his former force and ending with the date of payment of the transfer value (disregarding any residual period of less than 3 months).

12. This Section has effect subject to paragraphs 2 and 3 of Part V of Schedule J.

Section 2—

Pensionable service reckonable on receipt of transfer value

1.—(1) The period of pensionable service reckonable by a regular policeman under Regulation F6 by virtue of the receipt of a transfer value by the police authority shall be calculated in accordance with this Section and the Table set out in Section 3 of this Part of this Schedule by reference to—

- (a) the amount of the transfer value and of any increase therein by way of interest subject, however, to sub-paragraph (4);
- (b) his age in years at the date mentioned in sub-paragraph (2), (3) or (4), whichever applies in his case;
- (c) his pensionable emoluments within the meaning of the sub-paragraph in question;
- (d) the provisions of Part VII of Schedule B relating to reduction of pension at state pensionable age, and
- (e) where he, on ceasing to be in his former service, had a guaranteed minimum in relation to the pension provided by his former superannuation arrangements, the amount of that guaranteed minimum;

and any reference in this Section to the policeman's age or pensionable emoluments shall be construed accordingly.

(2) Subject to sub-paragraph (4), this sub-paragraph shall apply where—

- (a) by reason of his former service the policeman was subject to superannuation arrangements which—

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- (i) were contained in a public general Act of Parliament or were made under such an Act by a Minister of the Crown, or
- (ii) were contained in Northern Ireland legislation being public general legislation or were made under such legislation by a Minister of the Crown (including a Northern Ireland Minister) or by a Northern Ireland ministry, department or head of department, or

- (b) the police authority are satisfied that the transfer value was calculated in like manner as under some such superannuation arrangements as aforesaid;

and, in such case, the policeman's age for the purposes of sub-paragraph (1)(b) shall be his age on ceasing to be in his former service and his pensionable emoluments for the purposes of sub-paragraph (1)(c) shall be the annual value of the emoluments (including averaged emoluments) in relation to which the transfer value was calculated or would have been calculated if part thereof had not been disregarded on account of provisions of the superannuation arrangements connected with state retirement pensions under section 28 of the Social Security Act 1975(1).

(3) Subject to sub-paragraph (4), in a case in which sub-paragraph (2) does not apply, the policeman's age for the purposes of sub-paragraph (1)(b) and his pensionable emoluments for the purposes of sub-paragraph (1)(c) shall be, respectively, his age and his annual pensionable pay as a regular policeman—

- (a) on his becoming such, where the transfer value is received within 12 months of his ceasing to be in his former service, or
- (b) on the date the transfer value is received, where it is received later.

(4) Where pensionable service reckonable under Regulation F6 is so reckonable by virtue of paragraph (3) of that Regulation in the case of a regular policeman who became such before 1st April 1972, then, notwithstanding the preceding provisions of this paragraph—

- (a) if, before or within 3 months of receiving the transfer value the police authority are notified that, inclusive of any increase by way of interest, it would have been of a different amount, specified by the payor thereof, had it been calculated and paid on 1st January 1974, then, for the purposes of this Section the transfer value shall be treated as though it were of the amount so specified;
- (b) the policeman's age for the purposes of sub-paragraph (1)(b) shall be his age on 1st January 1974, and
- (c) his pensionable emoluments for the purposes of sub-paragraph (1)(c) shall be his annual pensionable pay as a regular policeman on 1st January 1974 or, if he was not serving as such on that date, on the date on which he first thereafter became a regular policeman.

(5) In this Section any reference to the Table is a reference to the Table set out in Section 3 of this Part of this Schedule and any reference to the appropriate factor specified in a column of that Table is a reference to the factor specified in the column in question in relation to the policeman's age within the meaning of sub-paragraph (1)(b).

(6) In this Section any reference to a policeman's former service is a reference to the service in respect of which the transfer value is paid.

2.—(1) Where in a case to which paragraph 1(2) applies the transfer value was increased by the inclusion therein of interest calculated from the date when the policeman ceased to be in his former service, it shall be adjusted by the deduction of that interest.

(2) Where in any case any such pension as is mentioned in paragraph 2 of Part VII of Schedule B (*reduction connected with state graduated retirement benefit*) as might become payable to the

(1) 1975 c. 14.

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policeman would fall to be abated in accordance with that paragraph, the annual amount of that abatement shall be calculated and multiplied by the appropriate factor specified in the third column of the Table or, in the case of a woman, in the sixth column thereof; and the transfer value shall be adjusted by the addition of that product.

(3) Where on the date that the policeman ceased to be in his former service he had a guaranteed minimum in relation to the pension provided by his former superannuation arrangements, the amount of that guaranteed minimum, expressed as an annual pension, shall be multiplied by the appropriate factor specified in the fourth column of the Table or, in the case of a woman, in the seventh column thereof, and the transfer value shall be adjusted by the addition of that product.

(4) The transfer value, subject to any such adjustment as aforesaid, is in paragraph 4 referred to as the adjusted transfer value.

3.—(1) The policeman’s pensionable emoluments shall be multiplied by a factor 2.00 greater than the appropriate factor specified in the second column of the Table or, in the case of a woman, by the appropriate factor specified in the fifth column thereof.

(2) The said product shall be divided by 45.

(3) Where any such pension as is mentioned in paragraph 1 of Part VII of Schedule B (*reduction connected with state flat-rate retirement benefit*) as might become payable to the policeman would fall to be reduced in accordance with that paragraph and sub-paragraph (5) thereof applies, the amount of the reduction for each year of service relevant for the purposes of that paragraph shall be multiplied by the appropriate factor specified in the third column of the Table or, in the case of a woman, in the sixth column thereof; and the quotient under sub-paragraph (2) shall be adjusted by the deduction of the said product.

(4) The quotient under sub-paragraph (2), subject to any such adjustment as aforesaid, is in paragraph 4 referred to as the divisor.

4. The adjusted transfer value calculated in accordance with paragraph 2 shall be divided by the divisor calculated in accordance with paragraph 3 and the quotient (including any fraction) shall be the number of years reckonable as pensionable service.

5. Paragraph 1(2) has effect subject to paragraph 7 of Part IV of Schedule J.

Section 3—

Table referred to in Sections 1 and 2

Age last birthday before date of cessation (1)	Men			Women		
	Basic factor (2)	N.I. factor (3)	GMP factor (4)	Basic factor (5)	N.I. factor (6)	GMP factor (7)
Less than 20	5.00	.25	1.47	7.00	.50	2.20
20	5.05	.25	1.50	7.05	.50	2.24
21	5.10	.25	1.53	7.10	.55	2.28
22	5.15	.30	1.56	7.15	.60	2.32
23	5.20	.30	1.59	7.20	.65	2.36

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Age last birthday before date of cessation	Men			Women		
	Basic factor	N.I. factor	GMP factor	Basic factor	N.I. factor	GMP factor
(1)	(2)	(3)	(4)	(5)	(6)	(7)
24	5.25	.30	1.62	7.25	.70	2.40
25	5.30	.35	1.65	7.35	.75	2.45
26	5.35	.40	1.68	7.40	.80	2.50
27	5.40	.40	1.71	7.45	.85	2.55
28	5.45	.45	1.74	7.50	.90	2.60
29	5.50	.50	1.78	7.55	.95	2.66
30	5.55	.50	1.81	7.65	1.05	2.71
31	5.60	.55	1.85	7.70	1.15	2.77
32	5.65	.60	1.88	7.80	1.25	2.82
33	5.70	.65	1.92	7.90	1.35	2.88
34	5.75	.70	1.95	7.95	1.45	2.93
35	5.80	.80	1.99	8.05	1.55	2.99
36	5.85	.90	2.02	8.15	1.65	3.05
37	5.90	1.00	2.06	8.25	1.75	3.11
38	5.95	1.10	2.10	8.35	1.85	3.17
39	6.00	1.20	2.14	8.45	1.95	3.24
40	6.05	1.30	2.18	8.55	2.10	3.31
41	6.10	1.40	2.22	8.65	2.25	3.38
42	6.15	1.50	2.26	8.75	2.45	3.45
43	6.20	1.60	2.30	8.85	2.65	3.52
44	6.25	1.70	2.34	8.95	2.90	3.59
45	6.30	1.80	2.39	9.05	3.15	3.66
46	6.40	1.90	2.44	9.15	3.40	3.74
47	6.50	2.00	2.48	9.25	3.70	3.82
48	6.60	2.20	2.53	9.35	4.00	3.90
49	6.70	2.40	2.58	9.45	4.35	3.98
50	6.80	2.60	2.62	9.55	4.75	4.06
51	6.90	2.90	2.67	9.65	5.15	4.15
52	7.10	3.20	2.72	9.80	5.60	4.24
53	7.30	3.50	2.78	9.95	6.10	4.33

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Age last birthday before date of cessation	Men			Women		
	Basic factor	N.I. factor	GMP factor	Basic factor	N.I. factor	GMP factor
(1)	(2)	(3)	(4)	(5)	(6)	(7)
54	7.50	3.80	2.84	10.10	6.65	4.43
55	7.70	4.20	2.90	10.30	7.25	4.53
56	8.00	4.60	2.97	10.50	7.95	4.63
57	8.30	5.00	3.04	10.75	8.75	4.74
58	8.60	5.40	3.12	11.05	9.65	4.85
59	9.00	5.80	3.20	11.40	10.65	4.97
60	9.50	6.30	3.28	11.75	11.75	—
61	9.50	6.80	3.36	11.75	11.75	—
62	9.50	7.40	3.44	11.75	11.75	—
63	9.50	8.10	3.53	11.75	11.75	—
64	9.50	9.00	3.64	11.75	11.75	—
65	9.50	9.50	—	11.75	11.75	—