

2007 No. 1932

POLICE, ENGLAND AND WALES

PENSIONS, ENGLAND AND WALES

The Police Pension Fund Regulations 2007

Made - - - - *5th July 2007*

Laid before Parliament *9th July 2007*

Coming into force - - *1st August 2007*

The Secretary of State makes the following Regulations in exercise of the powers conferred by sections 1 and 7 of the Police Pensions Act 1976(a).

In accordance with section 1(1) of that Act, the Treasury(b) have consented to the making of these Regulations and the Secretary of State has consulted with the Police Negotiating Board for the United Kingdom(c).

Citation, commencement and extent

1.—(1) These Regulations may be cited as the Police Pension Fund Regulations 2007.

(2) These Regulations come into force on 1st August 2007 and, subject to paragraph (3), have effect from 1st April 2006(d).

(3) The following have effect from 6th April 2006—

- (a) regulation 15(2) and (3); and
- (b) Schedules 2 and 3.

(4) These Regulations extend to England and Wales.

Interpretation

2. In these Regulations—

(a) 1976 c. 35. Section 1 was amended by section 2(3) of the Police Negotiating Board Act 1980 (c. 10), 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); section 7 was amended by paragraph 19 of Part II of Schedule 5 to the Police and Magistrates' Courts Act 1994 (c. 29), paragraph 29 of Schedule 7 to the Police Act 1996, section 1(2) of the Police and Firemen's Pensions Act 1997, section 78(2)(f) of the Police (Northern Ireland) Act 2000 (c. 32), section 126(1) of and paragraph 6(1) and (2) of Schedule 4 to the Criminal Justice and Police Act 2001 (c.16), paragraph 6(1) of Schedule 3 to the International Development Act 2002 (c.1), paragraph 30 of Schedule 4 to the Serious Organised Crime and Police Act 2005 (c 15), paragraph 58 of Part 7 of Schedule 1 and Part 1(A) of Schedule 15 to the Police and Justice Act 2006 (c. 48), paragraph 11(2) of Part 2 of Schedule 9 to the Safeguarding Vulnerable Groups Act 2006 (c. 47) and paragraph 2(2) of Part 1 of the Schedule to S.I. 2007/1098. Functions under the Act as regards Scotland are transferred by article 2 of and Schedule 1 to S.I. 1999/1750.

(b) Formerly the Minister for the Civil Service: see S.I. 1981/1670.

(c) See section 61 of the Police Act 1996.

(d) Retrospective effect is permitted by section 1(5) of the Police Pensions Act 1976.

the “1987 Regulations” means the Police Pensions Regulations 1987(a);
the “1996 Act” means the Police Act 1996(b);
the “2006 Regulations” means the Police Pensions Regulations 2006(c);
“financial year” means the twelve months ending with 31st March;
the “Injury Benefit Regulations” means the Police (Injury Benefit) Regulations 2006(d);
“overseas policeman” has the meaning given by Schedule A of the 1987 Regulations;
“police authority” has the meaning given by section 101(1) of the 1996 Act and, in relation to an inspector of constabulary, it means the Secretary of State;
“police force” has the meaning given by section 101(1) of the 1996 Act;
“police fund” has the meaning given by section 101(1) of the 1996 Act;
“police pension fund” means a fund established and maintained in accordance with regulation 3;
“regular police officer” means a member of a police force, the commissioner and an assistant commissioner of police for the City of London, an inspector of constabulary and a police officer engaged on relevant service;
“relevant service” has the meaning given by section 97(1) of the 1996 Act; and
“serviceman” in relation to the 1987 Regulations has the meaning given by Schedule A to those Regulations; and in relation to the 2006 Regulations has the meaning given by Schedule 1 to those Regulations.

Establishment, maintenance and operation of a police pension fund

- 3.—(1) Every police authority shall establish a police pension fund.
- (2) Such fund shall be established for the financial year ending on 31st March 2007 and maintained for each subsequent financial year.
- (3) Every police authority shall keep accounts of payments into or out of the police pension fund.
- (4) Such accounts shall be maintained in accordance with proper practices(e).
- (5) Subject to the following provisions of these Regulations—
- (a) any sum paid or repaid to a police authority for the purposes of the regulations mentioned in paragraph (6) shall be receivable into the police pension fund; and
 - (b) any sum paid or repaid by a police authority for the purposes of the regulations mentioned in paragraph (6) shall be payable out of the police pension fund.
- (6) The regulations mentioned in this paragraph are—
- (a) the 1987 Regulations;
 - (b) the 2006 Regulations;
 - (c) in accordance with regulations 6 and 7, the provisions of the Injury Benefit Regulations mentioned in regulation 6(3); and
 - (d) any other previous Regulations making provision for police pensions, in connection with rights acquired and liabilities incurred under such Regulations (including such rights and liabilities which have been transferred to a police authority).

(a) S.I. 1987/257.

(b) 1996 c. 16.

(c) S.I. 2006/3415.

(d) S.I. 2006/932.

(e) See section 21 of the Local Government Act 2003 (c. 26) and, in particular, subsection (4)(e).

Particular payments into and out of the police pension fund

4.—(1) Without prejudice to the generality of regulation 3(5), the following shall be receivable by a police authority into the police pension fund—

- (a) pension contributions receivable from regular police officers under regulation G2(1) of the 1987 Regulations or regulation 7(1) of the 2006 Regulations;
- (b) sums receivable from regular police officers under regulation F1(1A)(b), (1B)(b), (1C)(b), G3 or G6 of the 1987 Regulations or regulation 10(2)(b) of the 2006 Regulations;
- (c) sums receivable from regular police officers under regulation F4 or F5 of the 1987 Regulations or regulation 13 of the 2006 Regulations;
- (d) transfer values receivable in accordance with regulation F6(1)(c) of the 1987 Regulations or regulation 15(1)(b) of the 2006 Regulations;
- (e) sums receivable in pursuance of an election under regulation 3 of the Police Pensions (Purchase of Increased Benefits) Regulations 1987^(a) or regulation 56(2) of the 2006 Regulations;
- (f) sums receivable from regular police officers under regulation 84(3) of the 2006 Regulations;
- (g) sums receivable from regular police officers under regulation F10(6) of the 1987 Regulations or regulation 78(6) of the 2006 Regulations; and
- (h) transfer values receivable in accordance with regulation F11 of the 1987 Regulations or regulation 80 of the 2006 Regulations.

(2) Without prejudice to the generality of regulation 3(5), the following shall be payable out of the police pension fund—

- (a) awards payable under Parts B, C, D or E of the 1987 Regulations or Part 4 of the 2006 Regulations;
- (b) sums payable under regulation F4(3) or regulation F(5)(3) of the 1987 Regulations;
- (c) sums payable under regulation G4(4)(a) of the 1987 Regulations or regulation 9(4) of the 2006 Regulations;
- (d) awards payable under Part M of the 1987 Regulations or Part 6 of the 2006 Regulations;
- (e) transfer values payable under regulation F10 of the 1987 Regulations or regulation 78 of the 2006 Regulations; and
- (f) amounts payable on behalf of a regular police officer under regulation 84 of the 2006 Regulations.

Police authority contributions

5.—(1) In each financial year a police authority shall transfer from the police fund into the police pension fund contributions (referred to in these Regulations as police authority contributions) at the rate of 24.6% of the pensionable pay of a regular police officer in respect of any period during which pension contributions are paid by the officer under regulation G2(1) of the 1987 Regulations or regulation 7(1) of the 2006 Regulations or are treated as being so paid.

(2) For the purposes of paragraph (1), the periods during which pension contributions are treated as being paid by a regular police officer are—

- (a) any period of unpaid maternity leave which falls within the first 26 weeks of any period of maternity leave;
- (b) any period reckonable as pensionable service in accordance with regulations F1, F4 or F5 of the 1987 Regulations or regulations 10 or 13 of the 2006 Regulations; and
- (c) any period during which pension contributions are not or have not been paid by a

(a) S.I. 1987/2215.

serviceman in the circumstances mentioned in the proviso to regulation 18(1) of the 1987 Regulations or the proviso to regulation 94(2) of the 2006 Regulations.

(3) Subject to paragraph (4), in this regulation, “pensionable pay” has the meaning assigned to it by regulation G1(1) and (1A) of the 1987 Regulations or regulation 23 of the 2006 Regulations.

(4) Where the amount of a regular police officer’s pensionable pay in respect of a period is reduced due to one of the circumstances mentioned in paragraph (5), he shall be treated for the purposes of this regulation as if his pensionable pay were not so reduced.

(5) The circumstances mentioned in this paragraph are that the officer has taken a period of sick leave, maternity leave, parental leave or any other period of leave which was paid at a reduced rate.

(6) Where a police authority repays the pension contributions of a regular police officer under regulation G4(4)(a) of the 1987 Regulations or regulation 9(4) of the 2006 Regulations, the police authority shall also transfer from the police pension fund into the police fund an amount equal to the aggregate of the police authority contributions it has transferred in accordance with paragraph (1) in respect of such officer.

(7) Where a regular police officer retires with an entitlement to an ill-health pension under regulation B3 of the 1987 Regulations before—

- (a) attaining the age at which he could have been required to retire in accordance with the provisions of regulation A18 of those Regulations (as it was in force on 1st April 2006); or
- (b) being entitled to reckon 30 years’ pensionable service,

the police authority shall transfer from the police fund into the police pension fund an amount equal to twice the average pensionable pay of the officer concerned, calculated in accordance with regulation G1 of the 1987 Regulations.

(8) For the purposes of paragraph (7)(b), if some or all of the service by which the regular police officer’s pensionable service is reckonable was part-time, he shall be treated as if such service had been full-time.

(9) Where a regular police officer retires with an entitlement to an ill-health pension under regulation 29 of the 2006 Regulations before attaining the age of 55, the police authority shall transfer from the police fund into the police pension fund an amount equal to twice the final pensionable pay of the officer concerned, calculated in accordance with regulation 24 of the 2006 Regulations.

(10) Where a police authority continues to pay a pension in whole or in part in a case where they have a discretion to withdraw the whole or any part of it under regulation K4 of the 1987 Regulations or regulation 52 of the 2006 Regulations, the police authority shall in a financial year transfer from the police fund into the police pension fund an amount equal to the amount of pension paid during that financial year to the regular police officer.

Awards under the Police (Injury Benefit) Regulations 2006

6.—(1) Subject to the following provisions of this regulation and regulation 7, awards payable under the Injury Benefit Regulations shall be paid out of the police fund.

(2) Awards payable under the provisions of the Injury Benefit Regulations mentioned in paragraph (3) (or under the corresponding provisions of the 1987 Regulations in force before 6th April 2006) in accordance with the prevention of duplication provisions or otherwise, shall be paid out of the police pension fund where the entitlement to that award arose before 1st April 2006.

(3) The provisions of the Injury Benefit Regulations mentioned in this paragraph (together with the corresponding provisions of the 1987 Regulations in force before 6th April 2006) are—

- (a) regulation 13 of the Injury Benefit Regulations (regulation C2 of the 1987 Regulations);
 - (b) regulation 14 of the Injury Benefit Regulations (regulation C3 of the 1987 Regulations);
 - (c) regulation 17 of the Injury Benefit Regulations (regulation D2 of the 1987 Regulations);
- and

(d) regulation 20 of the Injury Benefit Regulations (regulation E1 of the 1987 Regulations).

(4) In this regulation “the prevention of duplication provisions” means regulation E7 of the 1987 Regulations and regulation 27 of the Injury Benefit Regulations.

7.—(1) This paragraph applies where—

(a) a person would be entitled to receive, in respect of any particular period, payments on account of an award under the provisions of the Injury Benefit Regulations mentioned in regulation 6(3), and an award under the 1987 Regulations or the 2006 Regulations, in respect of the death of the same person, but for the prevention of duplication provisions; and

(b) the entitlement of that person to each of those awards arose on or after 1st April 2006.

(2) Where paragraph (1) applies, and an award is payable to such person under the 1987 Regulations or the 2006 Regulations, that award shall be payable out of the police pension fund.

(3) Where paragraph (1) applies, and an award is payable to such person under the Injury Benefit Regulations, that award shall be payable in part out of the police pension fund and in part out of the police fund, in accordance with paragraphs (4) and (5).

(4) The part of the award which is equal to the award to which such person would be entitled under the 1987 Regulations or the 2006 Regulations, but for the prevention of duplication provisions, shall be payable out of the police pension fund.

(5) The remainder of the award shall be payable out of the police fund.

(6) This regulation is without prejudice to the operation of the prevention of duplication provisions.

(7) In this regulation “the prevention of duplication provisions” means regulation E7 of the 1987 Regulations, regulation 49 of the 2006 Regulations and regulation 27 of the Injury Benefit Regulations.

(8) In relation to the period 1st to 5th April 2006, references in this regulation to—

(a) the provisions of the Injury Benefit Regulations mentioned in regulation 6(3) shall be construed as references to the corresponding provisions of the 1987 Regulations mentioned in regulation 6(3);

(b) an award under the 1987 Regulations shall be construed as references to an award under those Regulations, other than under the provisions of those Regulations mentioned in regulation 6(3); and

(c) an award under the Injury Benefit Regulations shall be construed as references to an award under the provisions of the 1987 Regulations mentioned in regulation 6(3).

Transfers between the police pension fund and the police fund

8.—(1) Where, in respect of any financial year, the amount shown in the accounts of the police pension fund as expended (including transfers payable) exceeds the amount shown in those accounts as receivable (including transfers receivable), the police authority shall transfer from the police fund to the police pension fund an amount equal to the difference between those amounts.

(2) Where, in respect of any financial year, the amount shown in the accounts of the police pension fund as receivable (including transfers receivable) exceeds the amount shown in those accounts as expended (including transfers payable), the police authority shall transfer from the police pension fund into the police fund an amount equal to the difference between those amounts.

(3) For the purposes of this regulation, no account shall be taken of payments made by the Secretary of State or the police authority under regulation 9.

Payments by the Secretary of State and by a police authority

9.—(1) Where a police authority’s audited accounts show that the authority has transferred an amount into the police pension fund under regulation 8(1) the Secretary of State shall pay to the authority a sum not exceeding that amount out of moneys provided by Parliament.

(2) Where a police authority's audited accounts show that the authority has transferred an amount into the police fund under regulation 8(2) the Secretary of State shall require the authority to pay a sum not exceeding that amount into the Consolidated Fund.

(3) Where, on the basis of information provided to the Secretary of State under regulation 10, the Secretary of State is of the opinion that a police authority is likely to make a transfer of an amount in respect of any financial year under regulation 8(1), the Secretary of State may pay to the authority a sum not exceeding that amount out of moneys provided by Parliament.

(4) Where, on the basis of information provided to the Secretary of State under regulation 10, the Secretary of State is of the opinion that a police authority is likely to make a transfer of an amount in respect of any financial year under regulation 8(2), the Secretary of State may require the authority to pay a sum not exceeding that amount into the Consolidated Fund.

Provision of information

10.—(1) The Secretary of State may by written notice to a police authority require the police authority to prepare and send to him such information, accounts and reports—

- (a) in respect of the authority's police pension fund; or
- (b) relevant to the exercise of the Secretary of State's functions under regulation 9,

as he may specify.

(2) Such a notice may specify the form of the accounts and reports and the times at which the police authority shall send them to the Secretary of State.

(3) Without prejudice to the generality of paragraph (1), the Secretary of State may require the police authority to provide—

- (a) estimates of the expenditure and income of the police pension fund; and
- (b) accounts (whether audited or unaudited) relating to their police pension fund.

(4) A police authority shall respond to a notice under paragraph (1) within such period as the Secretary of State shall specify in that notice, or within such longer period as he may in any particular case allow.

Further sums payable out of the police pension fund and the police fund

11.—(1) Subject to regulation 4(2)(f), any charge, interest or penalty payable by a police authority in connection with the Regulations mentioned in regulation 3(6) shall be payable out of the police fund.

(2) Any administrative cost arising from administering pension arrangements under the 1987 Regulations, the 2006 Regulations, the Injury Benefit Regulations and any other previous Regulations making provision for police pensions shall be payable out of the police fund.

Particular cases

12.—(1) In the application of these Regulations to the Secretary of State as police authority in relation to an inspector of constabulary, these Regulations shall have effect subject to the following modifications.

(2) References to transfers from the police fund or to awards or sums payable out of the police fund shall be construed as references to transfers from or payable out of moneys provided by Parliament.

(3) References to transfers into the police fund shall be construed as references to transfers into the Consolidated Fund.

(4) The reference in regulation 5(1) to 24.6% shall be read as a reference to 25.9%.

(5) Regulations 3(4), 5(7), (8) and (9), 9 and 10 shall not apply.

13.—(1) All awards payable under the 1987 Regulations by the Secretary of State by reason that he is treated as the police authority in relation to an overseas policeman and a police officer

engaged on relevant service shall be payable out of the police pension fund if they were payable immediately before 1st April 2006.

(2) The police pension fund mentioned in paragraph (1) shall be the fund established and maintained by the Secretary of State as police authority in relation to an inspector of constabulary.

14. There shall be payable out of moneys provided by Parliament any award under the regulations mentioned in regulation 3(6)(a) and (d) to or in respect of a person who last served as commissioner of police of the metropolis before 1st April 2006.

Amendment of the 1987 Regulations, the 2006 Regulations and the Injury Benefit Regulations

15.—(1) Schedule 1 to these Regulations, which amends the 1987 Regulations, has effect.

(2) Schedule 2 to these Regulations, which amends the 2006 Regulations, has effect.

(3) Schedule 3 to these Regulations, which amends the Injury Benefit Regulations, has effect.

Home Office
2nd July 2007

Tony McNulty
Minister of State

We consent

Alan Campbell
Claire Ward

5th July 2007

Two of the Lords Commissioners of Her Majesty's Treasury

SCHEDULE 1

Regulation 15(1)

AMENDMENTS TO THE POLICE PENSIONS REGULATIONS 1987

1. The 1987 Regulations are amended as follows.

2.—(1) Regulation A15 (alterations in police areas) is amended as follows.

(2) In paragraph (1)—

(a) after “police authority” insert “, police pension fund”; and

(b) for “and fund” (in both places) substitute “pension fund and police fund”.

(3) In paragraph (2)—

(a) after “police authority” insert “, police pension fund”; and

(b) for “and fund” (in each place) substitute “pension fund and police fund”.

(4) In paragraph 3(a), for the words “or fund” substitute “, pension fund or police fund”.

(5) In paragraph 4(a), after the words “any reference to a”, insert “police pension fund or a”.

3. Regulation L2 (funds out of which and into which payments are to be made) is revoked.

4. In regulation M19(1) (application of general regulations to pension credit benefits and pensions credit members), the words “Regulation L2 (funds out of which and into which payments are to be made)” are omitted.

5. In Schedule A (glossary of expressions), before the definition of “regular policeman” insert—

““police pension fund” means a fund established and maintained in accordance with the Police Pension Fund Regulations 2007;”.

SCHEDULE 2

Regulation 15(2)

AMENDMENTS TO THE POLICE PENSIONS REGULATIONS 2006

1. The 2006 Regulations are amended as follows.
2. In regulation 86 (alterations in police areas)—
 - (a) after “police authority” (in both places) insert “, police pension fund”; and
 - (b) for “and fund” (in each place) substitute “pension fund and police fund”.
3. In Schedule 1 (glossary of expressions), after the definition of “police force” insert—

““police pension fund” means a fund established and maintained in accordance with the Police Pension Fund Regulations 2007;”.

SCHEDULE 3

Regulation 15(3)

AMENDMENTS TO THE POLICE (INJURY BENEFIT) REGULATIONS 2006

1. The Injury Benefit Regulations are amended as follows.
2. In regulation 42 (funds out of which and into which payments are to be made)—
 - (a) in paragraph (1), after “the following paragraphs” insert “and by the Police Pension Fund Regulations 2007”.
 - (b) in paragraph (2), after “police of the metropolis” insert “before 1st April 2006”.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision for the establishment and maintenance of a police pension fund by police authorities for the purposes of the Regulations mentioned in regulation 3(6). Sums paid or repaid to a police authority for the purposes of those Regulations shall be receivable into the police pension fund. Sums paid or repaid by a police authority for the purposes of those Regulations shall be payable out of the police pension fund. Without prejudice to this general provision, regulation 4 sets out particular amounts which shall be receivable into or payable out of the police pension fund.

Regulation 5 requires police authority contributions to be transferred into the police pension fund. Regulations 6 and 7 make provision for the payment of particular provisions of the Police (Injury Benefit) Regulations 2006 (which came into force on 6th April 2006) and the corresponding provisions of the Police Pensions Regulations 1987 as in force between 1st April and 5th April 2006.

Under regulation 8, where the police pension fund shows a net credit in respect of any financial year, the surplus shall be transferred into the police fund. Conversely, where the police pension fund shows a net debit in respect of any financial year, an amount equal to that net debit shall be transferred from the police fund into the police pension fund. Under regulation 9, where money is transferred into the police fund in accordance with regulation 8, that money shall in turn be transferred into the Consolidated Fund. Similarly, where money is transferred from the police fund under regulation 8, the Secretary of State shall pay to the police authority a sum not exceeding that amount out of moneys provided by Parliament. Regulation 10 makes provision for information to be provided to the Secretary of State.

Regulations 12 and 13 make particular provision relating to the inspectorate of constabulary and former commissioners of police of the Metropolis.

The Regulations have effect from 1st April 2006, apart from regulation 15(2) and (3) and Schedules 2 and 3, which have effect from 6th April 2006. Retrospective effect is permitted by section 1(5) of the Police Pensions Act 1976.

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