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STATUTORY RULES OF NORTHERN IRELAND

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**2007 No. 476**

**The Police Pension (Northern Ireland) Regulations 2007**

**PART 3**

**PENSIONABLE PAY AND CONTRIBUTIONS**

**Final pensionable pay**

**21.**—(1) The final pensionable pay of a police officer shall, subject to paragraphs (2) to (5), mean his average pensionable pay—

- (a) in respect of the period of twelve months ending with—
  - (i) the date of his last day of service in a period during which pension contributions were payable by him under regulation 5 or;
  - (ii) the last day in respect of which payment has been made under regulation 8(4)(c) or (6)(iii) as the case may be,whichever is the later; or,
- (b) in respect of either of the two periods of twelve months that immediately preceded the period mentioned in sub-paragraph (a); or
- (c) taken as an annual average in respect of any three consecutive periods of twelve months, ending an exact number of years before the date mentioned in sub-paragraph (a), falling within the period of seven years that immediately preceded the earlier of the two periods mentioned in sub-paragraph (b),

whichever is the greatest.

- (2) This paragraph applies, subject to paragraph (4), to a police officer who has—
  - (a) made an election under regulation 7, and
  - (b) cancelled the said election in accordance with regulation 7(5) within the period of three years immediately preceding his last day of service, at a time when he had an entitlement to a deferred pension.
- (3) The final pensionable pay of an officer to whom paragraph (2) applies shall be calculated—
  - (a) in respect of the period of pensionable service he was entitled to reckon as at the date on which the election took effect in accordance with paragraph (1), which shall apply, as if—
    - (i) for the purposes of paragraph (1)(a)(i) the date of his last day of service were the date on which the said election took effect, and
    - (ii) paragraph (1)(a)(ii) applied only in respect of any payment in respect of a period of unpaid maternity leave, unpaid parental leave or unpaid sick leave taken in the period before the said election took effect; and
  - (b) in respect of the period of pensionable service reckonable by reason of service beginning on the date on which the cancellation of his election took effect and ending on his last day of service (including any service reckonable by virtue of the receipt by the Board

during that period of a transfer value), in accordance with paragraph (1) without any such modification as is specified in sub-paragraph (a) of this paragraph.

(4) In a case where a police officer's final pensionable pay is calculated in accordance with paragraph (3), for the purposes of calculating any award under Part 4, his final pensionable pay as calculated in accordance with sub-paragraphs (a) and (b) respectively shall be applied to the period of service mentioned in the sub-paragraph in question.

(5) Solely for the purpose of determining the greatest amount under paragraph (1) (including in cases where that paragraph applies as set out in paragraph (2)), the amount of the average pensionable pay of a police officer in respect of any period of twelve months to which paragraph (1)(b) or (c) relates shall be treated as increased by the same amount as that by which an annual pension of an amount equal to that average pensionable pay would have been increased under the Pensions (Increase) Act (Northern Ireland) 1971<sup>(1)</sup> by the last day of the period referred to in paragraph (1)(a) (as modified, for cases within paragraph (2)(a)) if the said annual pension had come into payment on the day immediately following that on which the relevant period of twelve months to which paragraph (1)(b) or (c) relates ended.

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(1) 1971 c. 35 (N.I.)