

POLICY NOTE

THE POLICE PENSIONS (MISCELLANEOUS AMENDMENTS) (SCOTLAND) REGULATIONS 2016

SSI 2016/75

The above instrument was made in exercise of the powers conferred by section 1 of the Police Pensions Act 1976. Functions under that Act as regards Scotland have been executively devolved to the Scottish Ministers. The instrument is subject to negative procedure.

Policy Objectives

The purpose of this instrument is to bring into force amendments to the Police Pensions Regulations 1987, the Police Pensions (Additional Voluntary Contributions) Regulations 1991, the Police (Injury Benefit) (Scotland) Regulations 2007 and the Police Pensions (Scotland) Regulations 2007

The Marriage and Civil Partnership (Scotland) Act took effect in 2014. The amendments here have retrospective effect from 16 December 2014 and give a member who has entered into a same sex marriage equivalent survivor benefits to those available to scheme members in a civil partnership. The instrument also seeks to implement a transgender exception, allowing survivor benefit expectations to be preserved in the event that a scheme member changes gender.

With effect from 6 April 2015, police officers retiring with a protected pension age before age 55, and any officer aged 55 or over, will no longer be required to purchase an annuity from their AVC provider. Options introduced will now also include flexible drawdown and payment of one or more uncrystallised lump sums. Limits that previously applied to benefits are removed. The amendments to the AVC scheme have effect from 6 April 2015.

On 5 October 2015 Scottish Ministers announced a change to the pensions paid to the widows, widowers and civil partners of police officers killed in the line of duty. Under the Police (Injury Benefit) (Scotland) Regulations 2007, Special and Augmented awards are payable to survivors of officers who die as a result of an injury sustained on duty. The change means that Special and Augmented pensions will no longer be withdrawn on remarriage, registration of a civil partnership or cohabitation. In addition, any Special and Augmented pensions already withdrawn are reinstated from 1 October 2015.

Under Schedule 3 to the Injury Benefit Regulations, the level of injury pension payable to recipients can be adjusted depending on “additional benefits” payable by the State. These Regulations make a retrospective change to include contributions-based Employment Support Allowance as an “additional benefit”.

Other amendments arise in consequence of errors in the Crime and Courts Act 2013 (Consequential Amendments and Saving Provision) Order 2013.

Consultation

To comply with the requirements of section 1(1) of the Police Pensions Act 1976, a formal consultation (which included the Police Negotiating Board) was undertaken from 3 November 2015 to 8 January 2016. The consultation was issued to representatives of police

officers and employers and relevant Scottish and UK Government departments. A summary of consultation responses will be made available on the SPPA website.

Financial Effects

There are costs attached to the reinstatement of survivor pensions previously withdrawn under the injury benefit regulations. This cost will have minimal impact on the scheme and the employer.

Business and Regulatory Impact Assessment

This policy does not impose any additional costs or reduce existing costs for business, third or public sector organisations and on that basis no Business and Regulatory Impact Assessment is required for these Regulations.

Scottish Public Pensions Agency
An Agency of the Scottish Government
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