

SCHEDULE 1

Regulation 7(3)

Employee and police officer remuneration

Employees and senior police officers with annual remuneration of £50,000 or more

1.—(1) Subject to sub-paragraph (2), a Category 1 authority must include in its statement of accounts, a note of the number of employees or senior police officers in the financial year to which the accounts relate whose remuneration fell in each bracket of a scale in multiples of £5,000 starting with £50,000.

(2) Sub-paragraph (1) does not apply in relation to persons to whom paragraph 2 (senior employees and relevant police officers) applies.

Senior employees and relevant police officers

2.—(1) A Category 1 authority must include in its statement of accounts a note of the remuneration, set out according to the categories listed in sub-paragraph (2), and the relevant authority's contribution to the person's pension, by the relevant authority during the financial year to which the statement relates, of—

- (a) senior employees, or
- (b) relevant police officers,

in respect of their employment by the relevant authority or in their capacity as a police officer, whether on a permanent or temporary basis, to be listed individually in relation to such persons who must nevertheless be identified by way of job title only (except for persons whose salary is £150,000 or more per year, who must also be identified by name).

(2) The categories are—

- (a) the total amount of salary, fees or allowances paid to or receivable by the person in the current and previous financial year;
- (b) the total amount of bonuses so paid or receivable in the current and previous financial year;
- (c) the total amount of sums paid by way of expenses allowance that are chargeable to United Kingdom income tax, and were paid to or receivable by the person;
- (d) the total amount of any compensation for loss of employment paid to or receivable by the person, and any other payments made to or receivable by the person in connection with the termination of their employment by the relevant authority, or, in the case of a relevant police officer, the total amount of any payment made to a relevant police officer who ceases to hold office before the end of a fixed term appointment;
- (e) the total estimated value of any benefits received by the person otherwise than in cash that do not fall within paragraphs (a) to (d) above, are emoluments of the person, and are received by the person in respect of their employment by the relevant authority or in their capacity as a police officer; and
- (f) in relation to relevant police officers, any payments, whether made under the Police Regulations 2003⁽¹⁾ or otherwise, which do not fall within paragraphs (a) to (e) above.

Interpretation

3. In this Schedule—

“contribution to the person's pension” means an amount to be calculated as follows—

(1) [S.I. 2003/527](#) to which there are amendments not relevant to these Regulations.

Status: This is the original version (as it was originally made).

- (a) in relation to contributions to the local government pension scheme established under section 1 of the Public Service Pensions Act 2013(2), the sum of—
 - (i) the primary rate of the employer’s contribution specified in the rates and adjustment certificate prepared under regulation 62 (actuarial valuations of pension funds) of the Local Government Pension Scheme Regulations 2013(3), being the amount appropriate for that authority calculated in accordance with the certificate and regulation 67(4) (employer’s contributions) of those Regulations, multiplied by the person’s pensionable pay; and
 - (ii) if applicable, any additional contribution under regulations 16 or 68(3) of those Regulations;
- (b) in relation to contributions to the firefighters’ pension scheme established under the Fire Services Acts 1947 and 1959(4), the percentage of the aggregate of the pensionable pay calculated for the purposes of paragraph G2(3) and (4) of Schedule 2 to the Firemen’s Pension Scheme Order 1992(5), multiplied by the person’s pensionable pay;
- (c) in relation to contributions to the firefighters’ pension scheme established under the Fire and Rescue Services Act 2004(6), the percentage of the aggregate of the pensionable pay calculated for the purposes of paragraphs (2) and (3) of Rule 2 of Part 13 of Schedule 1 to the Firefighters’ Pension Scheme (England) Order 2006(7), multiplied by the person’s pensionable pay;
- (d) in relation to contributions to the firefighters’ pension scheme established under the Firefighters’ Pension Scheme (England) Regulations 2014(8), the employer contribution rate on the member’s pensionable earnings determined in accordance with regulation 117 of those Regulations, multiplied by the person’s pensionable pay; or
- (e) in relation to contributions to police pension schemes established under the Police Pensions Regulations 1987(9) or the Police Pensions Regulations 2006(10), the percentage of pensionable pay specified in regulation 5(1) (police authority contributions) of the Police Pension Fund Regulations 2007(11), multiplied by the person’s pensionable pay;

“employee” includes a member of the relevant authority and a holder of an office under the relevant authority, but does not include a person who is an elected councillor, and “employment” is to be construed accordingly;

“relevant police officer” means—

- (a) in relation to a police force maintained under section 2 (maintenance of police forces) of the Police Act 1996(12), the chief constable,

(2) 2013 c. 25. The Local Government Pension Scheme Regulations 2013 were made under section 7 of the Superannuation Act 1972. By virtue of section 28 of the Public Service Pensions Act 2013, they have effect as if they were a scheme established under section 1 of that Act to the extent that they make provision for the payment of pensions and other benefits in relation to a person’s service after 1st April 2014.

(3) S.I. 2013/2356.

(4) 1947 c. 41 and 1959 c. 44. Both these Acts have been repealed by the Fire and Rescue Services Act 2004 (c. 21) which contained savings in respect of pension schemes established under them.

(5) S.I. 1992/129. Paragraphs G2(3) and (4) were inserted by article 2 of, and paragraph 38(b) of Schedule 1 to, the Firefighters’ Pension Scheme (Amendment) (England) Order 2006 (S.I. 2006/1810). Article 4 of the Firefighters’ Pension Scheme (England and Scotland) Order 2004 (S.I. 2004/2306) changed the name of the scheme from ‘Firemen’s Pension Scheme’ to ‘Firefighters’ Pension Scheme’.

(6) 2004 c. 21.

(7) S.I. 2006/3432.

(8) S.I. 2014/2848.

(9) S.I. 1987/257.

(10) S.I. 2006/3415.

(11) S.I. 2007/1932. Regulation 5(1) was amended by S.I. 2008/1887.

(12) 1996 c. 16; section 2 was amended by section 99 of and Part 1 of Schedule 16 to the Police Reform and Social Responsibility Act 2011 (c. 13).

- (b) in relation to the metropolitan police force, the Commissioner of Police of the Metropolis,
- (c) in relation to the City of London police force, the Commissioner of Police for the City of London, and
- (d) any other senior police officer whose salary is £150,000 or more per year;

“remuneration” means all amounts paid to or receivable by a person, and includes sums due by way of expenses allowance (so far as those sums are chargeable to United Kingdom income tax), and the estimated money value of any other benefits received by an employee otherwise than in cash;

“senior employee” means an employee whose salary is £150,000 or more per year, or an employee whose salary is £50,000 or more per year (to be calculated pro rata for an employee employed for fewer than the usual full time hours for the relevant authority concerned) who falls within at least one of the following categories—

- (a) a person employed by a relevant authority to which section 2 (politically restricted posts) of the 1989 Act applies who—
 - (i) has been designated as head of paid service under section 4(1)(a) of that Act;
 - (ii) is a statutory chief officer within the meaning of section 2(6)(13) of that Act; or
 - (iii) is a non-statutory chief officer within the meaning of section 2(7) of that Act;
- (b) a person who is the head of staff for any relevant authority to which section 4 of the 1989 Act does not apply; or
- (c) a person who has responsibility for the management of the relevant authority to the extent that the person has power to direct or control the major activities of the authority (in particular activities involving the expenditure of money), whether solely or collectively with other persons; and

“senior police officer” means a member of a police force holding a rank above that of superintendent.

(13) Section 2(6) was amended by section 18 of and paragraph 3 of Schedule 2 to the Children Act 2004 (c. 31), paragraph 95 of Schedule 37 to the Education Act 1996 (c. 56), and section 127 of the Greater London Authority Act 1999 (c. 29), and was partially repealed by section 180 of and Schedules 13 and 14 to the Local Government etc (Scotland) Act 1994 (c. 39) and Schedule 2 to the Fire and Rescue Services Act 2004 (c. 21).