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STATUTORY RULES OF NORTHERN IRELAND

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**2015 No. 113**

**The Police Pensions Regulations (Northern Ireland) 2015**

**PART 5**

Pension accounts

CHAPTER 1

Accrued pension

**Calculation of amount of accrued pension for purpose of deferment or retirement**

**42.**—(1) For the purpose of calculating an amount of retirement earned pension or retirement added pension or the provisional amount of a description of deferred pension, the amount of accrued pension is an amount calculated in accordance with this regulation.

(2) The amount of accrued club transfer earned pension is to be calculated separately in relation to each sending scheme.

(3) The amount of accrued standard earned pension is the total of the following amounts specified in the active member's account at the end of the last day of pensionable service—

- (a) the sum of the opening balance of standard earned pension for the last active scheme year and the index adjustment for that opening balance;
- (b) the amount of standard earned pension for the last active scheme year;
- (c) the sum of the opening balance of transferred pension for the last active scheme year and the index adjustment for that opening balance; and
- (d) the amount of transferred pension for the last active scheme year.

(4) The amount of accrued club transfer earned pension is the total of the following amounts specified in the active member's account at the end of the last day of pensionable service—

- (a) the sum of the opening balance of club transfer earned pension for the last active scheme year and the index adjustment for that opening balance; and
- (b) the amount of club transfer earned pension for the last active scheme year.

(5) The amount of accrued added (self only) pension is the total of the following amounts specified in the active member's account at the end of the last day of pensionable service—

- (a) the sum of the opening balance of accrued added (self only) pension for the last active scheme year and the PIA index adjustment for that opening balance; and
- (b) the amount of accrued added (self only) pension of that description for the last active scheme year.

(6) The amount of accrued added (all beneficiaries) pension is the total of the following amounts specified in the active member's account at the end of the last day of pensionable service—

- (a) the sum of the opening balance of accrued added (all beneficiaries) pension for the last active scheme year and the PIA index adjustment for that opening balance; and

(b) the amount of accrued added (all beneficiaries) pension for the last active scheme year.