

2022 No. 148

PUBLIC SERVICE PENSIONS

**The Police Pensions (Amendment) Regulations (Northern
Ireland) 2022**

Made - - - - *22nd March 2022*

Coming into operation *30th March 2022*

The Department of Justice makes these Regulations in exercise of the powers conferred by sections 1(1), (2)(g), (a) 2, and 3(1) to 3(b) of, and paragraph 7 of Schedule 2 and Schedule 3 to, the Public Service Pensions Act (Northern Ireland) 2014(c) (the Act).

In accordance with section 21 of the Act(d), the Department of Justice has consulted the representatives of such persons as appear to the Department likely to be affected by these Regulations

In accordance with section 3(5) of the Act, the Department of Finance(e) has consented to the making of these Regulations.

Citation, commencement, and effect

1.—(1) These Regulations may be cited as the Police Pensions (Amendment) Regulations (Northern Ireland) 2022.

(2) These Regulations come into operation on 30th March 2022 but regulations 3 to 5 and 6(5), 6(6), 6(8) and 6(9) have effect from 1st April 2015.

Amendment of the Police Pensions Regulations (Northern Ireland) 2015

2. The Police Pensions Regulations (Northern Ireland) 2015(f) are amended in accordance with Regulations 3 to 6.

(a) 2014 c. 2 (N.I.). See also sections 1(3) of, and Schedule 1 to, the Act.
(b) 2014.c.2 (N.I.) as amended by section 94(11) – (14) of the Public Service Pensions and Judicial Offices Act 2002 (c.7). Section 3 (3)(b) of the Act enables scheme regulations to make retrospective provision.
(c) 2014.c.2.(NI).
(d) 2014 c. 2 (N.I.). Section 21 of the Act was amended by section 94(16) of the Public Service Pensions and Judicial Offices Act 2022 (c.7).
(e) Departments Act (Northern Ireland) 2016 c.5 (N.I.). Section 1(4) renamed the Department of Finance and Personnel as Department of Finance.
(f) S.R. 2015 No.113.

Adjustment of active member's account after period of unpaid family leave or unpaid sick leave

3. In regulation 59 (adjustment of active member's account after period of unpaid family leave or unpaid sick leave), in paragraphs (2) and (3) for "at the beginning of" substitute "immediately before the commencement of".

Option to pay member contributions for period of unpaid leave

4. In regulation 171 (option to pay member contributions for period of unpaid leave), in paragraph (7) for "at the beginning of" substitute "immediately before the commencement of".

Reduction of benefits where annual allowance charge paid by scheme manager

5.—(1) In regulation 219 (reduction of benefits where annual allowance charge paid by scheme manager)—

(a) for paragraph (1)(a), substitute—

“(a) a member gives a valid notice to the scheme manager

(i) of joint and several liability to an annual allowance charge under section 237B of the 2004 Act(a), or

(ii) of liability to an annual allowance charge in accordance with regulation 219A: and”

(b) in paragraph (3), after sub-paragraph (a) insert—

“(aa) in the case to which paragraph (1)(a)(ii) applies, where the liability has arisen in relation to more than one police pension scheme, must be proportionate to the part of that liability which relates to this scheme; and”.

(2) After regulation 219 insert—

“Voluntary scheme pays arrangement

219A—(1) A member may serve notice on the scheme manager requesting the scheme manager to discharge an annual allowance charge where the conditions in paragraph (2) are satisfied.

(2) The conditions mentioned in paragraph (1) are that—

(a) the scheme manager is not jointly liable under section 237B of the 2004 Act (liability of scheme administrator) in relation to the charge;

(b) the pension scheme input amount for a tax year for the member in relation to all police pension schemes of which the individual is a member, exceeds the annual allowance applicable to that member for that tax year; and

(c) the amount of the member's liability to an annual allowance charge for a tax year exceeds £1,000.

(3) The scheme manager may fix a date in relation to any tax year by which a notice under paragraph (1) must be given.

(4) Where the scheme manager satisfies a liability under paragraph (1), consequential adjustment must be made to the member's entitlement to benefits under this scheme on a basis that is just and reasonable having regard to normal actuarial practice.

(5) In this regulation—

“pension scheme input amount” has the same meaning as in section 237B(2) of the 2004 Act (liability of scheme administrator);

(a) Finance Act 2004 (c.12). Section 237B was inserted by the Finance Act 2011(c.11), Schedule 17, paragraph 15.

“police pension schemes” means this scheme, the 1988 scheme or the 2006 scheme;”.

Transitional provisions

6. —(1) Schedule 4 (transitional provisions) is amended as follows.
- (2) In paragraph 1 (interpretation)—
- (a) in the definition of “closing date”, before sub-paragraph (a) insert—
- “(za) if the member is a full protection member of the existing police pension scheme, 31st March 2022;”;
- (b) in the definition of “transition date”, before sub-paragraph (a) insert—
- “(za) if the member is a full protection member of the existing police pension scheme, 1st April 2022;”;
- (3) For sub-paragraph (2) of paragraph 9 (meaning of “full protection member” (the 1988 scheme)) substitute—
- “(2) P ceases to be a full protection member of the 1988 scheme on whichever of the following days occurs first—
- (a) the day on which P ceases to be in pensionable service under that scheme; or
- (b) 31st March 2022.”.
- (4) For sub-paragraph (2) of paragraph 12 (meaning of “full protection member” (the 2006 scheme)) substitute—
- “(2) P ceases to be a full protection member of the 2006 scheme on whichever of the following days occurs first—
- (a) the day on which P ceases to be in pensionable service under that scheme; or
- (b) 31st March 2022.”.
- (5) For sub-paragraph (2)(b) of paragraph 23 (transition member who has not reached normal pension age under the existing police pension scheme) for “the 2006 Regulations” substitute “the 2009 Regulations”;
- (6) In paragraph 34 (death gratuity – estate)—
- (a) in paragraph (2), for “may in its discretion” substitute “must”; and
- (b) in paragraph (3), for “may” substitute “must”.
- (7) In paragraph 35(2) (pensionable service under the existing police pension scheme), for “purchase of increased benefits” substitute “an election to purchase increased benefits made before 1st April 2022”.
- (8) In the heading at paragraph 39 (Calculation of weighted accrual for part-time service in the 1988 scheme), omit “part-time”.
- (9) In paragraph 39 (Calculation of weighted accrual for part-time service in the 1988 scheme),—omit sub-paragraph (9).

Sealed with the Official Seal of the Department of Justice on 22nd March 2022.

Naomi Long
Minister of Justice

Sealed with the Official Seal of the Department of Finance on 22nd March 2022.

Patrick Neeson
A senior officer of the Department of Finance

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Police Pensions Regulations (Northern Ireland) 2015 (No. 113) (“the 2015 Regulations”) in consequence of provision made by the Public Service Pensions and Judicial Offices Act 2022 (c.7). The amendments ensure that the existing pension schemes established by the Royal Ulster Constabulary Pensions Regulations 1988 (No. 374) (“the 1988 Scheme”) and the Police Pension (Northern Ireland) Regulations 2009 (No. 79) (“the 2006 Scheme”) will, except for limited purposes, be closed to the accrual of pension benefits on and after 1st April 2022 and that any members currently treated as being in pensionable service under the existing pension schemes will, on that date, begin accruing benefits in the scheme established by the 2015 Regulations (“the 2015 Scheme”).

Regulations 1(2) provides that in exercise of power conferred by section 3(3)(b) of the Public Service Pensions Act (Northern Ireland) 2014 specified regulations have retrospective effect from 1 April 2015.

These regulations also make technical amendments to the 2015 Regulations to improve the operation of the 2015 Scheme. Regulation 3 provides for the adjustment of active members’ pension accounts based upon the rate of pensionable earnings received immediately before certain periods of unpaid leave. Regulation 4 provides that the rate of pensionable earnings on which an active member can pay contributions for a period of unpaid leave is the rate that the member received immediately before that leave began. Regulation 5 allows members to request the pension scheme to meet certain tax charges for which they have become liable.

Regulation 6 amends Schedule 4 to the 2015 Regulations as follows—

Regulation 6(2)(a) and (b) amend the definitions of “closing date” and “transition date” in paragraph 1 to insert dates in respect of those terms that apply to full protection members so that provisions which refer to those terms operate as intended in respect of such members;

Regulation 6(3) and (4) amend paragraphs 9(2) and 12(2) so that protection ceases for a full protection member on the earlier of the day on which they leave pensionable service under the legacy scheme, or 31st March 2022.

Regulation 6(5) relate to a minor technical correction to the 2015 Regulations.

Regulation 6(6) extends the benefit of death gratuities to active members and makes payment of such gratuities automatic rather than discretionary for members who accrued benefits under previous schemes.

Regulations 6(7) amends paragraph 35(2) to make it clear that the provisions in the existing pension schemes relating to elections for the purchase of increased benefits made under those schemes continue to apply after the member’s closing date (but note so to allow new elections to be made after that date);

Regulation 6(8) and (9) relate to minor technical corrections to the 2015 Regulations.

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