
SCOTTISH STATUTORY INSTRUMENTS

2010 No. 232

The Police Pension Account (Scotland) Regulations 2010

Police authority contributions

5.—(1) In each financial year a police authority must transfer from its Police Operating Account into its Police Pension Account, contributions (“police authority employer contributions”) at the rate of 24.7% of the pensionable pay of a regular police officer in respect of any period during which pension contributions are paid by the officer under regulation G2(1) (pension contributions payable by regular policeman) of the 1987 Regulations or regulation 7(1) (pension contributions payable by regular police officers) of the 2007 Regulations or are treated as being so paid.

(2) For the purposes of paragraph (1), the periods during which pension contributions are treated as being paid by a regular police officer are—

- (a) any period of unpaid maternity leave which falls within the first 26 weeks of any period of maternity leave;
- (b) any period reckonable as pensionable service in accordance with regulation F1 (reckoning of pensionable service), F4 (previous service reckonable on payment) or F5 (previous service reckonable at discretion of police authority) of the 1987 Regulations or regulation 10 (reckoning of pensionable service) or 13 (previous service reckonable on payment) of the 2007 Regulations; and
- (c) any period during which pension contributions are not or have not been paid by a serviceman in the circumstances mentioned in the proviso to regulation I8(1) (pension contributions etc.) of the 1987 Regulations or the proviso to regulation 95(2) (pensionable service and pension contributions) of the 2007 Regulations.

(3) Subject to paragraph (4), in this regulation “pensionable pay” has the meaning assigned to it by regulation G1(1) and (1A) (pensionable and average pensionable pay) of the 1987 Regulations or regulation 23 (pensionable pay) of the 2007 Regulations as appropriate.

(4) Where the amount of a regular police officer’s pensionable pay in respect of a period is reduced due to one of the circumstances mentioned in paragraph (5), that officer is to be treated for the purposes of this regulation as if his or her pensionable pay were not so reduced.

(5) The circumstances mentioned in this paragraph are that the officer has taken a period of sick leave, maternity leave, parental leave or any other period of leave which was paid at a reduced rate.

(6) Where a police authority repays the pension contributions of a regular police officer under regulation G4(4)(a) (election not to pay pension contributions) of the 1987 Regulations or regulation 9(4) (election not to pay pension contributions) of the 2007 Regulations, the police authority must transfer from its Police Pension Account into its Police Operating Account an amount equal to the aggregate of the police authority employer contributions it has transferred in accordance with paragraph (1) in respect of such an officer.

(7) Where a regular police officer retires with an entitlement to an ill-health pension under regulation B3 (policeman’s ill-health award) of the 1987 Regulations before—

- (a) attaining the age at which the officer could have been required to retire in accordance with the provisions of regulation A18 or A4 (if an earlier relevant voluntary retirement age applies) of those Regulations; or

(b) being entitled to reckon 30 years' pensionable service, the police authority must transfer from its Police Operating Account into its Police Pension Account an amount equal to twice the average pensionable pay for the officer concerned, calculated in accordance with regulation G1 (pensionable and average pensionable pay) of the 1987 Regulations.

(8) For the purposes of paragraph (7)(b), if some or all of the service by which the regular police officer's pensionable service is reckonable was part-time, that officer is to be treated as if such service had been full-time.

(9) Where a regular police officer retires with an entitlement to an ill-health pension under regulation 29 (police officer's ill-health pension) of the 2007 Regulations before attaining the age of 55, the police authority must transfer from its Police Operating Account into its Police Pension Account an amount equal to twice the final pensionable pay of the officer concerned, calculated in accordance with regulation 24 (final pensionable pay) of the 2007 Regulations.

(10) Where a police authority continues to pay a pension in whole or in part in a case where they have a discretion to withdraw the whole or any part of it under regulation K4 (withdrawal of pension during service as a regular policeman) of the 1987 Regulations or regulation 52 (withdrawal of pension during service as a regular police officer) of the 2007 Regulations, the police authority must, in a financial year, transfer from its Police Operating Account into its Police Pension Account, an amount equal to the amount of pension paid during that financial year to the regular police officer.