

## **30+ POLICE RETENTION SCHEME**

### **Administrative Best-Practice Guidelines for Forces**

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## **INTRODUCTION**

### **Background**

1.1 The Police Negotiating Board (PNB) Agreement of May 2002 included outline provisions for arrangements to give managers in the police service the scope to retain officers who are entitled to retire with maximum pension benefits where they wish to do so. The PNB defined the objectives of these arrangements as follows:

- To help ease possible recruitment shortfalls and help police numbers to rise to, and be sustained at, a higher level;
- To smooth out recruitment bulges and, by the same token, help to avoid corresponding retirement bulges in future;
- To help retain much needed skills and experience in the service.

1.2 Following the 2002 Agreement the PNB worked up a retention scheme – the 30+ Scheme – which was launched in December 2002. The scheme was piloted in an increasing number of selected forces between December 2002 and March 2004, and has been available to all forces in England and Wales since April 2004. Currently it is envisaged that the scheme will continue to be open to new participants until 2010 depending on the outcome of a review in 2008.

### **Purpose of this document**

1.3 This guidance, which has been agreed with the PNB, replaces and updates the guidance issued in December 2002. It has been developed in cooperation with the Home Office and with the continuous constructive feedback from forces. Participation in the 30+ Scheme is governed mostly by administrative arrangements, although key provisions and entitlements, such as the power to abate (reduce) a participant's pension and their continued eligibility for an injury award, are derived directly from the Police Pensions Regulations 1987, the Police Pensions Regulations 2006 and the Police (Injury Benefit) Regulations 2006. This guidance sets out the details of the 30+ Scheme, both those which have a statutory basis and those which do not.

1.4 This document is being published to mark the hand-over of policy oversight of this scheme from the Home Office to the National Policing Improvement Agency (NPIA), which came into being on 1 April 2007. The purpose of this guidance is to ensure that forces are able to administer the scheme effectively with minimal need to refer to the NPIA for advice. This guidance provides information on the 30+ scheme and its administration, including:

- a statement of the 30+ scheme, which covers all the key facts officers should be aware of, and
- comprehensive guidance as a point of reference for administrators on the application and selection process, the terms and conditions of 30+ appointments, terminating an appointment and finance arrangements

1.5 Except where the context makes it clear that the criteria and procedures set out may be subject to local variation, forces should use this guidance as a statement of good practice which should be applied at all times. Any deviation from these recommendations should be cleared with the NPIA in order to ensure consistent treatment of 30+ officers across forces in England and Wales.

1.6 This guidance is valid with effect from April 2007 and has no retrospective effect before that date except where explicitly stated otherwise. It may need to be revised following a comprehensive scheme review in 2008.

1.7 For more information contact Anne Jones at the National Policing Improvement Agency on 020 7021 7060 or [anne.jones@npia.pnn.police.uk](mailto:anne.jones@npia.pnn.police.uk).

## **STATEMENT OF THE 30+ SCHEME**

2.1 The 30+ scheme is designed to assist police forces in the retention of officers with valuable skills and experience, who otherwise would retire having accrued maximum pension benefits (i.e. 40/60ths) after 30 or more years' pensionable service. The scheme in effect allows continuation of service as an attested officer with early access to a lump sum, which is attractive to officers. However, its primary purpose is **not** to benefit an individual officer but to assist forces in the retention of the skills and experience of effective officers whom the force considers vital to retain rather than lose to retirement.

2.2 The main points of the 30+ Scheme are:

- It is open to all ranks below ACPO level where the officer is eligible for an immediate maximum police pension and where a justifiable case can be made for their retention on 30+.
- Each officer who wishes to participate has to apply for selection, which is at the discretion of management.
- Some conditions of service change following retirement and re-engagement on the 30+ scheme. In particular, officers are unable to re-join the Police Pension Scheme, are subject to annual review and a maximum 30+ appointment of seven years in total.

The benefits under the 30+ for an officer are:

- Tax-free retirement lump sum under the police pension commutation provisions
- Re-engagement at former rank and pay level and any replacement allowances lost on retirement will be made good from a partial pension payment.
- Salary paid without 11% reduction for Police Pension Scheme contributions.
- Option to build up additional pension benefits by contributing to a personal pension scheme.
- Access to Special Priority Payments and Competency Related Threshold Payments, if eligible, on the same basis as other officers, although any payments will not lead to any increases in pension.
- Continued eligibility to apply for promotion, although any such promotion will not lead to any increases in pension.

### ***Suitability and Eligibility***

2.3 The 30+ Scheme is aimed at officers who have retired or who are about to retire from the service with maximum pension benefits and who have no specific interest in, or prospect of, further promotion. The scheme offers serving officers, who definitely want to take their tax-free pension lump sum, an additional employment opportunity to those available outside the service or as a member of police staff within the force. The scheme is open to members of both the Police Pension Scheme 1987 (PPS) and the Police Pension Scheme 2006 (NPPS). However, in view of the fact that very few, if any, members of NPPS are likely to join 30+ within the currency of this guidance, the details of the 30+ Scheme will be in terms of PPS members and the Police Pensions Regulations 1987. Details of how a member of NPPS can qualify to be considered for 30+ are at paragraph 3.1 below. In all other respects the 30+ Scheme would operate in the same way.

2.4 The scheme is **not** suitable for those who want to

- stay on in the service beyond 30 years and accrue further rights under the Police Pension Scheme 1987 for themselves or their dependants linked to any further rises in their final police salary, and
- retain exactly the same conditions of service as before.

2.5 Participants retire with a pension and a tax-free lump sum, under the Police Pension Scheme commutation provisions. They will then be able to re-enter the force at their former rank and pay point, if selected for that rank. Participants will be required to sign an agreement which includes an acknowledgment of how the Police Regulations 2003, the Police Pensions Regulations 1987 and 2006, the Police (Conduct) Regulations, the Police (Efficiency) Regulations and the Police (Injury Benefit) Regulations 2006 will apply to them whilst on 30+.

### ***Selection Process***

2.6 The scheme is open to all ranks below ACPO level where the officer is entitled to retire with an immediate maximum pension and where a business case can be made for their retention.

Appointment will take place after a minimum of one day in retirement. Participants will have to be sworn in again after a break in service. (Re-)Vetting may also be needed depending on the status of an officer's security clearance. It may also depend on the length of an officer's break in service.

2.7 The 30+ scheme depends, in the first place, on serving officers putting themselves forward for selection by submitting a written application at least three months before their expected date of retirement with a view to a decision being taken at least one month before that point. Applications may also be made by officers who have retired with maximum pension benefits.

2.8 To be selected, officers should have been assessed as fully competent and committed to further service, and should be assessed by the FMA to be in satisfactory health for the purpose of the proposed appointment. Appointments are for a term of up to four years, subject to an annual review of continued effectiveness. In some cases the appointment can be followed by another of up to three years, again subject to annual review.

2.9 The 30+ Scheme applies only to those who are not liable to sanctions which would disrupt or undermine further service. Officers are not eligible for consideration at all if:

- they have current disciplinary sanctions on file or are facing conduct proceedings for serious breaches (see Paragraph 3.1); or
- are subject to Unsatisfactory Performance or Attendance Procedures.

Similarly, any acceptance of an officer onto the 30+ scheme is conditional to none of the above becoming relevant before re-engagement. The position once an officer is re-engaged is covered in paragraphs 8.1 – 8.12.

### ***Compulsory Retirement Ages***

2.10 A 30+ officer's re-engagement may extend beyond their compulsory retirement age provided they apply for an extension of service under the same conditions as any officer who is not in the scheme. Officers should be aware that by joining the scheme they do not have an acquired right to work up until the compulsory retirement age for their rank as they remain subject to the 7 year limit on 30+ appointments..

### ***Criteria for Annual Reviews***

2.11 The officer's re-engagement is subject to annual review depending on their continuing effectiveness and commitment to remaining in service. Although the effectiveness and commitment will normally go together, there may be cases where an officer is still competent but starting to show a loss of interest in the job. It is important for the effectiveness of the 30+ Scheme that officers are not kept on beyond the point where they really want to participate. Annual medical checks would not normally be required.

### ***Termination of a 30+ Appointment***

2.12 The power to terminate a 30+ appointment is derived from regulation A19 of the Police Pensions Regulations– compulsory retirement on grounds of the efficiency of the force. Because of the system of annual review, A19 should normally be used only to terminate a 30+ appointment at a date before its expiry/review date. However, A19 can be used at other times if the original reasons (or business case) for retaining the officer no longer apply. The force must be prepared to justify such a decision as the officer concerned is able to make representations to the force HR Director.

2.13 The force may also terminate a period of re-engagement under regulation A18 of the Police Pensions Regulations on the account of age, regulation A20 of the Police Pensions Regulations on the grounds of ill-health, and also under the provisions of the Police (Conduct) Regulations and the Police (Efficiency) Regulations. By the same token, a participant has the option of giving one month's notice to terminate their 30+ appointment at any time during their period of 30+ service.

## **Pension Implications**

### ***Partial lifting of pension abatement***

2.14 In view of their retirement before being re-engaged participants are eligible for a police pension. However, in common with other public service pension schemes, their pension is subject to abatement (reduction) on resuming service in the same occupation they had before retirement.

However it has been agreed that participants receive sufficient abated (reduced) pension to compensate for the fact that they are no longer eligible to receive a replacement allowance (as defined by Schedule 3 of the Police Regulations 2003). Under the 30+ Scheme, it cannot be guaranteed that the officer will receive exactly the same overall level of income as prior to retirement. Once this amount of pension is determined it is fixed at that rate and changed only in line with pensions increases where the officer qualifies for this on grounds of age. Pensions increases are passed on to the officer.

2.15 Subsequent changes in salary after re-engagement will not affect the pension paid except where an officer changes from full-time to part-time service or vice-versa. Similarly, special priority payments, CRTP or bonuses paid after re-engagement will not affect the pension paid.

### ***Second pension***

2.16 With effect from 6 April 2006, when the NPPS was introduced and PPS was closed, participants are excluded by the Police Pensions Regulations 2006 from re-joining PPS or joining NPPS, either to resume accrual of rights under their current pension or to accrue rights to a second police pension. While no longer required to make an election under regulation G4 of the Police Pensions Regulations 1987 new participants in the scheme will be re-engaged on the condition that they acknowledge that they are debarred from building up further police pension scheme rights. A participant will be able to take out a personal pension with a view to receiving additional benefits.

### ***Part-time service***

2.17 The pay and conditions of officers participating in the 30+ scheme as part-timers is based on those they would have received, had they worked those part-time hours before retirement. Such officers would still be entitled to opt for a tax free lump sum based on their relevant service while a member of the Police Pension Scheme but the pension payable would be abated to a level to allow only the pro-rated replacement allowance (as a part-time officer) lost on retirement to be made good. Officers changing from full-time to part-time service once on the 30+ scheme should have the abated pension they have been receiving up to that point pro-rated accordingly (e.g. an officer moving from full-time hours to 20 hours per week would receive as their pension half the sum previously received as a full-timer). Officers who subsequently increase their determined hours should have their abated pension increased in line.

### ***Eligibility for special priority payments***

2.18 If they are selected for a qualifying post in the force's special priority payment (SPP) scheme or qualify for a CRTP, they will receive a payment on the same basis as other officers.

### ***Survivor Benefits***

2.19 Should an officer die while participating in the 30+ scheme, any qualifying surviving spouse, civil partner or child will be able to receive a surviving spouse or civil partner's pension or child's allowance based on the officer's maximum pension in the same way as if he or she had died in retirement. The only exception is where the participant dies as a result of an injury received without default in the execution of duty – see below.

### ***Lump Sum Death Grants***

2.20 Unless a death gratuity is payable, see 2.21 below, the force will pay a lump-sum death in service grant outside the scope of the Police Pension Scheme to the spouse, civil partner or estate of a participant in the event of death during the currency of his or her appointment. (A 30+ participant is not able to nominate an unmarried partner for a 30+ lump sum death grant.). The 30+ death grant is calculated as follows:

- for forces outside London it is twice the pensionable pay of a member of police staff at scale point 1, e.g. an officer working for West Midlands Police as an Operations Centre Officer, which includes a 35% uplift for shift and weekend working, has a present salary of £26,910, which provides a lump sum of £53,820; and
- for the Metropolitan Police and the City of London Police it is twice the pensionable salary of a member of police staff at the top of Band D including London weighting, which at present would amount to a lump sum of £55,800.

### ***Injury and Death in the Execution of Duty***

2.21 Although not active members of the Police Pension Scheme, participants will be entitled to

injury awards, including awards for death as a result of an injury on duty, as if they had at least 30 years' service uninterrupted by their retirement. Where a participant in the 30+ scheme dies as a result of an injury received without default in the execution of duty the normal provisions for survivor benefits (e.g. a surviving spouse or civil partner's special or augmented award) will apply. Where a death gratuity is payable no lump sum death grant will be paid.

## PREPARING A 30+ SCHEME APPLICATION

### Eligibility

3.1 Joining the 30+ scheme is by application only. It is not an automatic 'right' for officers approaching 30 years' pensionable service. Appointment is entirely at the **force's discretion**.

Service	<p>An officer must have accrued <b>maximum pension benefits</b>, i.e. 40/60<sup>ths</sup> of his or her average pensionable pay.</p> <p>An officer who has accrued maximum pension benefits but has had them reduced under a pension sharing order is still eligible to join 30+ since he or she cannot build up any more 60<sup>ths</sup> of final pensionable pay.</p> <p>However, officers with 30 years' service but less than 30 years' <i>pensionable</i> service are not eligible. This includes officers who have retired with less than 30 years' pensionable service and officers with part-time service if their total pensionable service is less than 30 years, regardless of their total number of calendar years in the police.</p>
Age	<p>There is <b>no age limit</b> for 30+ applicants.</p> <p>An officer's re-engagement may extend beyond the officer's compulsory retirement age provided a service extension is applied for and granted at the appropriate time.</p>
Rank	<p>Any officer <b>below ACPO level</b> can apply for the 30+ scheme. Chief Superintendents are only eligible if not (temporarily) promoted or acting up during their 30+ appointment.</p>
Conduct	<p>For the scheme to be effective it is important that <b>no</b> 30+ applicants:</p> <ul style="list-style-type: none"> <li>• have on their service record current disciplinary sanctions for a serious breach which have not been overturned on review or been expunged; or</li> <li>• are the subject of a report, complaint or allegation in respect of conduct which would constitute a serious breach and which has been referred to a misconduct hearing.</li> </ul> <p>In this context a 'serious breach' is a breach which could result in reduction in rank, requirement to resign or dismissal.</p> <p>Restricting automatic disqualification to serious cases of misconduct as set out above provides forces with the discretion to look at less serious cases and complaints which have not been referred to a misconduct hearing in the light of all the circumstances. There could be good officers under investigation following a complaint, who should not be ruled out of consideration for the scheme. The decision as to whether an officer is re-engaged will ultimately rest with force management.</p>
Efficiency	<p>An officer who is subject to unsatisfactory performance or attendance procedures cannot be accepted on to the 30+ Scheme. Any application would have to be held over until those procedures had been resolved so that it could be considered in the light of their outcome.</p>
Equality & Diversity	<p>Forces will need to be mindful of their obligations under the equality legislation, including in particular the Disability Discrimination Act 1995, in considering applications.</p>
NPPS Members	<p>The 30+ Scheme is also open to members of the Police Pension Scheme 2006 (NPPS) provided they:</p> <ul style="list-style-type: none"> <li>• have built up maximum pension benefits of 35/70<sup>ths</sup> of average pensionable pay and</li> <li>• are aged at least 55.</li> </ul> <p>The general terms and conditions of the 30+ Scheme apply equally to NPPS members.</p>

3.2 The 30+ scheme depends, in the first place, on serving officers putting themselves forward for selection at least three months before the expected date of the officer's retirement. Forces should make suitable arrangements to draw officers' attention to the scheme and ensure those eligible have

access to correct information about it. This may involve presenting the scheme at pre-retirement meetings or making guidance available from other sources, such as the force intranet. Applications may also be made by officers who have retired with maximum pension benefits. Retired officers are subject to the same selection criteria as serving officers.

3.3 Applicants should be encouraged to discuss their intentions with their line manager prior to applying, especially as support from their line manager is required for the application.

### **Considerations before Applying**

3.4 Officers should be advised by their force's 30+ administrator(s) to carefully consider the implications of joining the scheme and to seek professional independent financial advice prior to applying. The 30+ scheme is not suitable for every officer with a maximum pension, especially not those who simply wish to carry on serving 'as before'. The crucial fact is that officers on 30+ retire and re-join the service, which has implications on many levels, though most markedly on their PPS membership. The key considerations and issues are set out below.

#### ***Pension Implications***

3.5 Upon joining the 30+ scheme, an officer is no longer an active member of the Police Pension Scheme but may contribute to a personal pension instead. The officer will therefore be required, as part of the application process, to sign a declaration confirming that they are aware of and have understood these implications of joining 30+, and that they have been advised of the need to take independent financial advice if they are in **any** doubt. Forces may assist officers in finding an independent financial adviser (IFA) but this is at the force's discretion and they are under no pressure to do so. The Financial Services Authority (FSA): <http://www.fsa.gov.uk/consumer/>, the Police Federation or other contractors used by the officer's local force may also assist officers in finding an IFA.

#### ***Promotion Prospects***

3.6 Officers hopeful of promotion are advised to consider the possible benefits of waiting for promotion before retiring. The 30+ scheme is not suitable for officers who want to keep open the possibility of increasing their pension through further promotion. An officer's pension will not be increased to take into account an increased salary if this promotion takes place after retirement, i.e. whilst serving on 30+. The 30+ scheme is, on the other hand, suitable for an officer with prospects of promotion where it is clear that they would otherwise leave the service.

#### ***New basis for further service***

3.7 An officer joining the 30+ scheme is taking a decision to make their further service subject to annual review and liable to compulsory retirement under regulation A19. If they want to continue service without annual reviews, they will need to consider whether 30+ is suitable for them.

#### ***Replacement allowance***

3.8 Officers with an entitlement to a replacement allowance such as housing or transitional rent and compensatory grant will need to bear in mind that this will be lost on retirement. 30+ participants receive part of their pension to recompense for this loss but the force can only undertake to provide an equivalent replacement for these payments in view of the complex way in which compensatory grant in particular is calculated and paid.

#### ***Provided Accommodation (Police Housing)***

3.9 Officers in any form of police accommodation should make further enquiries about the implications of joining the scheme based on individual accommodation circumstances before making a final decision to apply under the scheme (see Paragraphs 9.17 – 9.19).

#### ***Medical and Security Checks***

3.10 All officers applying should also be advised that before they are selected to participate in the scheme, they will be required to undergo an assessment by the Force Medical Adviser which may involve a medical examination, and that they may also need to be (re-)vetted.

## **THE 30+ SCHEME APPLICATION PROCESS**

### **The 30+ Application Form**

4.1 A serving officer should apply in writing at least three months before their expected date of retirement. The expected retirement date is not necessarily the point at which an officer becomes eligible for maximum pension benefits but can be any date then or thereafter. The force's 30+ administrator and/or Human Resources department is expected to advise officers on the details of the local application procedure. Officers who have already retired may also apply.

4.2 Application is by submission of a completed application form (Annex A) only, which must comprise the comprehensive declaration form (Annex B) and an equality and diversity monitoring form. Wording on the application form may be adapted to include local detail but its basic structure, contents and purpose should remain the same. It is strongly recommended that the wording of both other forms remains unaltered.

4.3 The application form incorporates sections that need to be completed by the officer themselves, their line manager, who can express approval at local level, and the BCU/Dept Branch Commander, HR Manager or equivalent, who can endorse the application from a more central perspective. All these sections must be completed prior to submission. More information, including instructions on how to complete each section, can be found in the Notes on Completing the Application Form (Annex C), which should be read carefully by all parties involved before completing the respective sections of the application form.

### **Rank-Dependent Application Processes**

#### ***Constables and Sergeants***

4.4 For the retention of constables and sergeants, an application requires a supporting statement from the applicant (section A of the application form), their line manager's and (section B), their divisional HR manager's (or equivalent) supporting statement (section C). This form should then be submitted to the force's 30+ scheme administrator for the completion of section E and final evaluation.

#### ***Ranks above Sergeant***

4.5 Because there are wider implications in retaining an officer of inspecting or superintending rank, a more formal evaluation of the benefits of retention is required. Hence, the application process for these higher ranks includes, in addition to the process for constables and sergeants outlined above, the submission of an internal business case to the Head of HR or equivalent for final evaluation of the application.

4.6 **The business case must pull together all the selection criteria as outlined below.** It is at the force's discretion who provides this business case but it must be attached to the application form, and the Divisional HR Manager must confirm this on the application form in section C. This business case as well as the application form and all supporting materials is then submitted to the Head of HR or equivalent for final evaluation and completion of section D on the application form, before it is handed back to the force's 30+ scheme administrator for completion of section E and giving effect to the decision made.

### **Selection Criteria**

4.7 Forces intending to re-engage an officer of **any rank** need to apply strict and consistent selection criteria in assessing the added value the retention of this officer would bring to the force. The criteria presented below outline the issues that must be addressed when formulating a 30+ scheme application. These must be addressed in greater detail when a written business case is submitted.

#### ***Skills & Experience***

4.8 A 30+ application should set out how the retention of the officer's specific skills and experience is essential either to the overall efficiency of the force or to specific projects, and how it

will help to meet key requirements, operational objectives and capability of the force. When evaluating an application, an assessment should be made of the potential impact if the officer were to retire and not be retained as proposed.

### ***Role and Length of Appointment***

4.9 A close analysis of the specific role, within which the applicant is to be re-engaged on 30+, is likely to reveal indicators regarding the necessity and desirability for retaining this specific officer. This will also help in determining the required length of 30+ appointment as simply granting the initial maximum of four years is rarely appropriate.

### ***Wider Workforce Implications***

4.10 While the opinion of the officer's line manager is critical for justifying the officer's retention in terms of their skills and experience, it is essential that there should in all cases be a force-wide perspective of the wider impact of retaining the officer under 30+ to ensure that the balance of the force's interest in terms of effectiveness and morale lies in retention. The force needs to consider the impact on:

- the operational effectiveness of the force;
- the promotion and career development opportunities of other officers;
- its policy on the recruitment of new officers and its diversity objectives

### ***Likelihood of retirement***

4.11 Unless the applicant has already retired, it should be discussed with the officer before the application is submitted whether they would retire in any event and, in the absence of 30+, leave the service. This should form part of the process of ensuring that the officer understands the implications of participating in the scheme. The judgement on whether the officer would retire at this point in any event will depend on:

- the officer wanting to take the lump sum now rather than later; and
- the officer's acceptance of the conditions attached to the 30+ scheme.

A business case must clearly indicate the officer's intentions concerning retirement and include an assessment of the case against the background of the usual retirement patterns in the force for that rank and area of duty. If the force is not satisfied that the officer would retire at this point in any event the application should not be supported.

### ***Promotion***

4.12 The 30+ scheme is specifically aimed at officers who have retired or look to retire from the police service with maximum pension benefits, and is not suitable for officers with a specific interest in furthering their career through promotion or otherwise. Because leaving the pension scheme could be disadvantageous to someone who may well be promoted, the force should be confident that the officer is aware of these implications of joining the 30+ scheme.

### ***Pension issues***

4.13 The scheme is not suitable for those who want to serve beyond 30 years and accrue further rights under the Police Pension Scheme for themselves or their dependants. The officer should be advised to seek independent financial advice on the pensions implications of going on 30+, particularly if they are likely to be promoted (see above). The officer must sign a declaration, which forms part of the 30+ application form, confirming that they have understood the pensions implications and the need to seek financial advice as part of the application process.

### ***Costs***

4.14 There are higher costs associated with the retention of officers above the rank of sergeant under 30+, since their lump sum payment is likely to be significant. This makes the issue of whether the officer would really be lost to the service unless they could retire and return under 30+ even more important. The force should be able to produce a detailed breakdown of the financial costs/savings involved in retaining an officer compared with the costs of promoting other officers and taking on a new recruit (Annex D and E), including a further explanation/justification if the retention involves a cost.

## **Roles and Responsibilities in the Application Process**

### ***The Applicant***

4.15 The officer applying for retention on 30+ should be aware of the selection criteria that will be applied to their application and should address issues, such as their motivation for applying, appropriately in their supporting statement in section A of the 30+ scheme application form.

### ***The Line Manager***

4.16 The line manager's statement should comprise a clear outline of the role, within which the officer is to be retained, and the way in which the officer's skills, experience and necessary competence help meet the force's key operational objectives through retention in this role. The local implications of the proposed retention should be presented in section B of the application form.

4.17 The line manager should separately confirm that the officer's performance is satisfactory and (according to force policy) attach the officer's most recent PDR or PDR summary if the applicant has not already done so. In the case of hard-to-fill roles, the line manager should confirm what measures have been taken to fill this role and the level of interest it received. Unless the applicant has already retired the line manager must also assess whether the officer would retire in any event and, in the absence of 30+, leave the service. This should have been discussed with the officer in anticipation of the application as part of the process of ensuring that the officer understands the implications of participating in 30+.

### ***The Divisional HR Manager/BCU Commander (or equivalent)***

4.18 While the opinion of the officer's line manager is crucial for justifying the officer's retention in terms of their skills and experience, it is essential that there should in all cases be a force-wide perspective of the wider impact of retaining the officer under 30+.

4.19 The HR Manager's statement should thus consider the wider workforce implications of the retention, i.e. equality and diversity matters, career development issues and succession planning for all affected officers. These implications should take the line manager's comments into consideration. This statement must be endorsed, though not necessarily completed, by the force's divisional HR Manager (or equivalent) in section C of the application form.

### ***The role of the 30+ administrator***

4.20 For applications from constables and sergeants the force's 30+ administrator coordinates the statements from the officer, their line manager and divisional HR manager with all supporting documentation, including a costs breakdown from the finance department, and makes a decision following the recommendations made in the application (see section 5).

### ***The Head of HR/Chief Constable (or equivalent)***

4.21 For inspecting or superintending ranks the final decision of retention lies with the Head of HR (or equivalent) who should be in a position to make their decision based on the business case presented to them. They should approve only those applications for appointment where they are fully satisfied, after considering the business case, that the operational advantages for the force of retention outweigh any disadvantages. The level of detail provided at this stage is at the discretion of the Head of HR. However, if the application is rejected at this level, a more detailed justification is needed in order that the decision can be properly reviewed if there is an appeal. In either case, the application is then passed back to the force's 30+ administrator for processing.

## **THE 30+ SCHEME SELECTION PROCESS**

### **Approving an application**

5.1 Final approval is in all cases subject to the applicant having been assessed as fully competent, in satisfactory health for their actual and potential duties (as assessed by the Force Medical Adviser), committed to further service and (re-)vetted.

#### ***Medical Assessment upon Re-engagement***

5.2 All officers applying should also be advised that before participation can be confirmed they will be required to undergo an assessment by the Force Medical Adviser which may involve a medical examination. This assessment will be to ensure that they remain in satisfactory health for the purpose of the appointment.

5.3 In considering that the FMA would need to know the range of duties the officer would be expected to be available for and for up to how many years the appointment could last. In considering whether an officer is in satisfactory health the FMA should have no concerns that the officer has a medical condition or a medical history which puts in doubt the officer's ability, after allowing for reasonable adjustment, to attend for duty and to perform effectively.

#### ***(Re-)Vetting***

5.4 Officers may also need to be (re-)vetted before being re-engaged on 30+. In the past, all officers were subject to National Security vetting, which is not the same as vetting in its current form (Force Checks (intelligence, crime reports etc.), Counter Terrorism Check (CTC)). As these changes were only introduced relatively recently, forces must ensure that any 30+ applicant has been vetted under these new standards prior to re-engagement.

#### ***Length of Appointment***

5.5 The length of a 30+ appointment is at the discretion of the force and will be for a term of up to four years, subject to compulsory annual review and dependent on continued effectiveness. In some cases, the force may wish to grant the officer up to an additional three years, again subject to annual review, which allows a maximum 30+ appointment of seven years in total.

5.6 The minimum period of a 30+ appointment is 12 months but, exceptionally, it can be for less, e.g. where the officer is needed to complete work on a specific project and management is satisfied that the officer would otherwise be lost to the force. Routinely agreeing shorter periods than 12 months would call the purpose of the scheme into question. On the other hand, greater flexibility is available in the case of extensions to a 30+ engagement (i.e. at annual review). These should normally be for at least 12 months but can be for less where it suits both parties.

5.7 The current seven year limit on length of appointment was set when the scheme was introduced to approximately take officers up to their CRA at the time. Following the introduction of new CRAs in October 2006 this is now no longer the case. However, the seven year limit will not be revised in advance of any decision on whether to discontinue it in 2010.

### **Rejecting an application**

5.8 It is the decision of the force as to who is retained under the scheme. The assumption is that in the absence of the 30+ scheme, the officer would have retired. However, there are several other options available to an officer wishing to continue employment with the force. It is **not** the force's responsibility to find an alternative role for a police officer but the following is provided for information and may be used as part of a force's wider retention strategy.

5.9 If unsuccessful, an officer has several options depending on their personal motivation, preference and circumstances. If the main reason for rejection was that managers were not satisfied that the officer would leave the service but for 30+, it is open to the officer retire and to re-apply after retirement. However, no guarantee can be given to the officer of success on such a re-application. The officer also has the option of simply continuing to serve without retiring. Although this would significantly reduce the credibility of any early re-application, it should not debar an officer from having a future application considered.

5.10 If the reason for rejection was a force's lack of requirement for officers at the applicant's rank, consideration should be given to allowing the officer to be re-engaged on 30+ at a lower rank, as opposed to losing the officer altogether, though this would have an impact on the level of pay and allowances (see 6.3).

5.11 The officer may also be considered for re-engagement under 30+ in a different force. This would be done via secondment or transfer and is at the discretion and with the agreement of both forces. Given the administrative and operational burdens such a situation would place on both forces though, this would only apply to an officer whose skills were truly unique, which begs the question of why their home force does not wish to keep them.

5.12 They may consider working as a member of police staff. This would also give the officer means of accruing benefits on another pension scheme. This would obviously not be under the 30+ scheme and the officer would have to apply for the position through open competition. There would be no pension abatement if the officer became a member of police staff.

### ***Appeals***

5.13 Although the 30+ scheme is not covered within the Police Pensions Regulations 1987, the force is required to set up a local appeal procedure. If an officer is not successful in their 30+ application and feels that the decision not to retain them was wrong, they can request a review by their force's Head of Human Resources. If the Head of Human Resources made the initial decision, the officer may request a review by the Director of Human Resources. In either event their decision will be final.

## **TERMS AND CONDITIONS OF 30+ APPOINTMENTS**

6.1 An officer on the 30+ scheme should be reinstated at the same pay-point for their substantive rank and with the same eligibility as they had before their retirement to CRTP, SPP and to officers' allowances except for the replacement allowance. More details on pension, allowances and other financial arrangements whilst serving on 30+ can be found in section 7 below.

6.2 The force has the discretion to use the officer in areas where their skills and experience will bring the most added value to the force. This may result in the officer receiving different allowances from those they had before.

### ***Returning at a lower Substantive Rank***

6.3 Officers are able to return at a lower rank although under these conditions their pay and abated pension would equate to that of an officer's pay and replacement allowance in the lower rank at the top of the scale for that rank, and not that of their pre-retirement rank. In view of this, such an option should be considered very carefully by the officer.

### ***(Temporary) Promotion and Acting-up whilst on 30+***

6.4 There is nothing to stop an officer coming back on 30+ and then seeking promotion. Although the officer will have confirmed that they have no specific interest in a higher pension as a result of promotion, they remain eligible for promotion, temporary promotion or 'acting-up' throughout their period of service on 30+.

6.5 When (temporarily) promoted or acting up whilst on 30+ the amount of abated pension payable remains unaffected and fixed at the officer's substantive rank at the time of joining 30+ for the length of their 30+ appointment regardless of whether they were on temporary promotion or acting up immediately prior to their 30+ re-engagement. Hence, the officer must be (made) aware of the fact that though their salary will increase, the pension which compensates them for the loss of their replacement allowance will not.

6.6 Chief Superintendents who are acting up or temporarily promoted from this rank are excluded from this arrangement. Although Chief Superintendents are eligible to join the 30+ scheme, such an appointment cannot be used to retain a Chief Superintendent for the purpose of their acting up in an ACPO rank.

### ***Overtime***

6.7 Officers may also work over-time though it needs to be remembered that this will have no impact on the pension payable.

### ***Redeployment***

6.8 Provided the officer is performing to the required standard, they may if appropriate be offered the opportunity for redeployment elsewhere. An example of when this might be appropriate is if a 30+ officer's role is to be civilianised.

### ***Part-Time Service***

6.9 Officers may serve their 30+ appointment part-time, regardless of whether they worked part-time before retirement or not. A force may agree to a change in a 30+ officer's working hours provided a case is presented in support of this change. As a 30+ officer is retained for a specific role and purpose which may require a specific amount of weekly working hours, any change of working hours, for instance if an officer is considering going part-time, must be provided to show that the task, for which the officer has been retained, can be completed as efficiently within the proposed working hours as it is in the existing arrangement.

6.10 30+ Officers serving part-time should receive the same amount of pay as a normal part-time officer would under non-30+ conditions. This means that they would receive a part-time salary and abated pension to compensate them for loss of their replacement allowance as any other part-time officer of their rank. Their pension would remain abated to the point of compensating the loss of the replacement allowance only. The amount of pension paid would not be increased to compensate for the fact that the officer previously worked full-time as this would be seen as an advantage to the 30+ officer over other officers working the same part-time hours. Hence, though it is theoretically possible, an officer may want to carefully consider the financial implications of serving part-time on

30+ as they may be financially worse off than if they retired fully and became eligible to receive their full pension.

### ***Annual Leave***

6.11 Officers must clear any outstanding TOIL, rest days and annual leave entitlement before retirement and re-engagement under 30+. Upon re-engagement on 30+ the officer is entitled to receive the same amount of annual leave each year as they had been prior to retirement. We suggest pro-rating the officer's leave for the year of their retirement; this will help to ensure that 30+ officers are neither better nor worse off than their non-30+ colleagues.

6.12 Where an officer has taken more than the appropriate proportion of their leave for that year prior to retirement the provisions of paragraph 6(d) of the determination at Annex O to the Police Regulations 2003 should be applied as in any other case of an officer retiring.

### ***Parental Statutory Leave***

6.13 30+ officers are eligible for maternity, adoption and maternity support leave. However, none of the leave pay will be pensionable as a 30+ officer is no longer an active member of a police pension scheme. Officers expecting to qualify for adoption leave should contact their force administrator and seek independent financial advice if in any doubt about moving to 30+ since time spent in retirement prior to re-engagement on the scheme, even if only a day, counts as a break in service.

6.14 If a 30+ officer decides, for his or her own reasons, to leave the scheme and resume receiving a full pension instead of taking statutory leave he or she should be given the opportunity to re-join afterwards, though this remains at the discretion of the force and must be in compliance with all the above scheme conditions and criteria for selection.

### **Survivor benefits on death in service**

6.15 Should an officer die while participating in the 30+ scheme, any qualifying surviving spouse, civil partner or child will be able to receive a surviving spouse or civil partner's pension or child's allowance based on the officer's maximum pension in the same way as if he or she had died in retirement. In addition it should be noted that a gratuity may be paid to a dependent relative under regulation E2(1)(a)(ii) or to the officer's estate under regulation E3 following his or her death while participating in the 30+ scheme as if he or she were in retirement. It is not considered that regulation E2(1)(a)(ii) needs amendment to apply to a participant in 30+ for the first two years after retirement. As a special arrangement outside the Police Pensions Regulations a lump sum death grant is also payable following death in service as a 30+ officer except in circumstances where a death gratuity is awarded – see below.

### ***Lump sum death grant***

6.16 Since a participant cannot resume active membership of the PPS or become a member of NPPS, no lump sum death grant is payable under regulation E3A or indeed regulation 46 of the NPPS Regulations. However, unless the officer dies in circumstances where a death gratuity is payable, the force will pay a lump-sum death in service grant outside the scope of the Police Pension Scheme to the spouse, civil partner or estate of a participant in the event of death during the currency of his or her appointment. (A 30+ participant is not able to nominate an unmarried partner for a 30+ lump sum death grant.)

6.17 As most participants will already have received a pension lump sum on retirement under the provisions of the Police Pension Scheme, there is no longer the same rationale for a death-in-service lump sum grant based on their police salary. However retired officers who take public sector work other than as a police officer may join the relevant pension scheme and thereby ensure that, in the case of death in service, their nominee or estate will receive such a grant. In view of this the PNB agreed that the family of a 30+ officer who dies in service should receive broadly the same sort of lump sum death grant that they would have received if the officer had died while employed by the force as a member of police staff. The 30+ death grant is calculated as follows:

- for forces outside London it is twice the pensionable pay of a member of police staff at scale point 1, e.g. an officer working for West Midlands Police as an Operations Centre

Officer, which includes a 35% uplift for shift and weekend working, has a present salary of £26,910, which provides a lump sum of £53,820; and

- for the Metropolitan Police and the City of London Police it is twice the pensionable salary of a member of police staff at the top of Band D including London weighting, which at present would amount to a lump sum of about £55,800.

***Injury and death in the execution of duty***

6.18 Although not active members of the Police Pension Scheme, participants will be entitled to injury awards, including awards for death as a result of an injury on duty, as if they had at least 30 years' service uninterrupted by their retirement. An injury award under regulation 11 or a disablement gratuity under regulation 12 of the Police (Injury Benefit) Regulations 2006 will be related to the police officer's current pay, with pensionable pay and average pensionable pay calculated, where appropriate, as if he or she were still able to make contributions to the Police Pension Scheme. An injury pension payable under regulation 11 will be reduced by three quarters of the officer's 40/60<sup>ths</sup> pension, not any notional pension.

6.19 Where a participant in the 30+ scheme dies as a result of an injury received without default in the execution of duty the normal provisions for survivor benefits will apply except for abatement of a death gratuity – see paragraph 6.20. The relevant provisions in the Police (Injury Benefit) Regulations 2006 are regulations 13 and 14, widow's special and augmented awards; regulation 17 or 18, child's special allowance and gratuity; and regulations 20 or 21, adult dependent relative's special pension and death gratuity. (An award will not be payable under C1 or D1 of the Police Pensions Regulations 1987 unless an election is made under regulation E7 to opt for that instead.)

6.20 In cases where an officer's spouse or dependants qualify to receive a death gratuity under regulation 21 of the Police (Injury Benefit) Regulations 2006 no lump sum death grant will be payable. This places the survivors in the same position as those of non 30+ officers who receive a lump sum death grant plus a death gratuity reduced to take account of the death grant.

## **RENEWING AND EXTENDING APPOINTMENTS**

### **The Annual Review Process**

7.1 Even though 30+ appointments can initially be granted for up to four years, any appointment is subject to an annual review process, during which the requirement to keep an officer engaged on the scheme should be as closely examined as it would be on initial application to the scheme.

7.2 Forces should have a formal and consistent procedure in place for re-visiting the initial application and business case (where applicable) to assess the necessity and validity of keeping an officer engaged on the scheme. Forces should refer to the original justification for the retention of the officer and consider whether or not this is still valid. For instance, where the officer was retained for succession planning or in a hard-to-fill post, managers should consider whether that need has since been addressed. Where the officer was retained for a specific project, they should consider whether this project has now come to an end

7.3 If the reasons listed in the original application or business case still apply and the officer wishes to continue on the scheme, the force may effectively renew the officer's 30+ appointment for another year, subject to the seven year maximum. If the original reasons no longer stand but there are new reasons for further retaining the officer and a new business case can be made for their re-deployment, the officer's 30+ appointment may also be renewed. However, where the original reason for retention or business case no longer stands and no new business case can be made, the officer's 30+ appointment should be terminated, either through voluntary termination of an appointment by the officer or by management invoking regulation A19 of the Police Pensions Regulations 1987.

7.4 For any annual review process, regardless of the outcome, an annual review form should be completed, a template of which is attached at Annex G. This form serves as a record for any decisions taken and as evidence to back these up. This is especially crucial when regulation A19 is to be applied as the reasons presented at the annual review can be used in defence of evoking this regulation should the officer appeal. This prevents duplication of efforts.

### **Extending an appointment**

7.5 When the required length of appointment on 30+ is estimated as described in paragraph 4.9, this is based on the best knowledge at the time of the role intended for the officer. When an officer's appointment comes to an end and there is still need for their skills within the service, their appointment may be extended. However, this requires careful examination by the force administrators and should not be done by default.

7.6 Where an officer was retained for a project or a similarly temporary post and this project has run over, it should be established that this was not caused by the officer's loss of interest or commitment to their post before granting an extension. If the officer is still performing as expected of a 30+ officer and the work was not compromised by any fault of their own, they may be granted an extension up to the new estimated date the work is predicted to be completed.

7.7 Where an officer was retained for ongoing tasks, for instance in a hard-to-fill role, the original case must be revisited in order to establish whether it still applies. If it still applies, the officer's appointment may be extended. If the reasons for retention given in the original application no longer apply but a new case can be made for retaining this officer, this must be drawn up with supporting documentation, submitted and considered like the original application. This includes submitting a new business case where applicable. The only difference between this application for extension and an initial application is that the supporting recommendation(s) must also address why succession planning has been unsuccessful in addressing the issues involving this post.

7.8 It is recommended that particular consideration be given to any extension of an appointment beyond the initial four year period.

## **CONCLUDING A 30+ APPOINTMENT**

8.1 The force may terminate a period of re-engagement under the A18 of the Police Pensions Regulations on the account of age, A19 of the Police Pensions Regulations on the grounds of efficiency of the force, A20 of the Police Pensions Regulations on the grounds of ill-health, the Police (Conduct) Regulations 2004 and the Police (Efficiency) Regulations 1999. By the same token, a participant has the option of giving one month's notice to terminate their 30+ appointment at any time during their period of 30+ service.

### ***Voluntary Termination of Appointment***

8.2 An officer has the right under regulation 14 in of the Police Regulations 2003 (Determination D) to give one month's notice to terminate their 30+ appointment at any stage. When a force is considering termination of a 30+ appointment, it is recommended that the officer is given the opportunity to leave the force voluntarily.

### ***Terminating Appointment under Regulation A19***

8.3 The power to terminate a 30+ appointment was agreed by the PNB to be derived from Regulation A19 of the Police Pensions Regulations ("Compulsory retirement on grounds of efficiency of the force"). Paragraph 2 of this regulation states that "[i]f a police authority determine[s] that the retention in the force of a regular police officer...would not be in the general interests of efficiency, [they] may be required to retire on such date as the police authority determine." Officers applying for the scheme sign a declaration explicitly accepting that this regulation may be used to discontinue their 30+ appointment.

8.4 A19 will normally be the most appropriate way of cutting short a 30+ placement where the reasons (or business case) for retaining the officer have ceased to apply.

8.5 Due to the annual review system, A19 should not normally be used to terminate a 30+ appointment on a date prior to its expiry/review date. Where A19 is used at the annual review of an officer's 30+ appointment, the reasons given in this context also serve as the reason for using A19 (as described above). If A19 is used outside of the annual review process, the reasons given should include a specific justification for terminating the placement at that point. Officers should be given one month's notice of such a decision. This will provide the officer with the time to make any necessary arrangements including time to decide whether to make representations to the Chief Constable / HR Director. The opportunity should also be given to the officer to leave the force voluntarily.

8.6 Applying regulation A19 should under no circumstances reflect badly on the officer and forces should ensure that termination of appointment through regulation A19 is deemed no less honourable than any other way of leaving the service. It should be remembered that it is meant to have been an achievement to be accepted onto the 30+ scheme in the first place.

### ***Misconduct***

8.7 The main purpose of 30+ is to retain good officers. If, therefore, an officer is found guilty of misconduct, their continued participation in 30+ must be seriously re-evaluated, and is in any case at the discretion of the Chief Constable. Due process should be observed in considering a possible case of misconduct. A19 must not be used as a shortcut or substitute for the Police (Conduct) Regulations.

### ***Sickness***

8.8 If a 30+ officer goes on short-term sick leave, the same procedures should apply as would for any non-30+ officer.

8.9 If a 30+ officer goes on long-term sick leave and it is clear that the officer will not return from sick leave before their next annual review, they can be required to retire under regulation A19 of the Police Pensions Regulations on the grounds that further retention can provide no foreseeable benefit to the force.

8.10 Where it is unclear when or if they will return, a full assessment should be conducted by the force's Occupational Health department in order to advise the force of the expected recovery time. A decision to further retain or retire this officer should be made in the light of this advice. If it remains

unclear whether the officer will return and a case can be made for keeping the 30+ officer on long-term sick leave for the rest of review period with the officer entitled to the same benefits as any other officer on long-term sick leave. However, unless the prospect of recovery for further service has become clearer in the mean time, the officer's appointment should be concluded at their next annual review by applying regulation A19 unless A20 is more appropriate (see below).

8.11 It should be noted that where there is the possibility that the officer is permanently disabled for regular full-time employment and is under the age of 55 retirement under A19 should not take place before the officer has been medically assessed in order that they may have their police pension made subject to index increases under the Pensions Increase Act. If they are not permanently disabled for regular full-time employment they will receive index increases on their pension only at the age of 55.

8.12 If an officer whose placement on 30+ has been cut short for medical reasons subsequently recovers and wishes to rejoin 30+, full consideration should be given to the officer's reinstatement under the same terms as before unless the force is not accepting any further applications from officers at the time. The officer's pension would once again be abated to the same extent as before.

## **FINANCE ARRANGEMENTS**

### **Pension upon Retirement**

9.1 On retirement, officers leave the police pension scheme and receive a tax-free retirement lump sum under PPS commutation provisions. The four-month notification of intention to commute pension rule must be followed, and the lump sum must be paid to the officer as soon as possible and within at least three months of their retirement. Although they will not be able to re-join the Police Pension Scheme or join the New Police Pension Scheme, they can build up additional benefits outside the Police Pension Scheme, for example by taking out a personal pension.

9.2 In the time between retirement and 30+ re-engagement, the officer's pension is paid as normal, i.e. as to any other retired officer. While participation in 30+ will make the officer's own pension subject to abatement it will have no effect on the size of any possible survivor's pension or on the size of a pension payable to the officer's former spouse or civil partner under a pension sharing order.

### **Pay and Pension upon 30+ Re-engagement**

9.3 It is important to bear in mind that the spirit of the scheme is that officers return on pay and conditions equivalent to pre-retirement levels. However, it cannot be guaranteed that an officer will receive the same income as prior to retirement due to changes in taxation practices.

9.4 Officers re-engaged under 30+ do not receive their full police pension. Abating (reducing) a person's pension on return to work in the same employment as before retirement is an established feature across the public sector which protects the taxpayer from duplicate payments; it is not specific to the Police Pension Schemes or to 30+.

9.5 Neither employer nor employee contribution is payable post-retirement. Under no circumstances should the 11% the officer was previously paying in employee contributions be withheld and used in the calculation of the portion of the abated pension to which an officer is entitled while on 30+ (i.e. subtracted from the monthly amount of pension payable to the officer in lieu of their replacement allowance).

9.6 **All 30+ pension payments made from the force's pensions account must be reimbursed by the operating account. The cost of a 30+ officer to a force's operating account is therefore salary, National Insurance contributions and reimbursement to the force's pensions account for the pension paid to the officer.** This reimbursement is to cover the fact that the officer does not have their pension abated in full but receives payment of a portion of their pension in lieu of their replacement allowance.

### ***SPPs and CRTPs***

9.7 Officers re-engaged under 30+ will be eligible to receive both Special Priority Payments (SPPs) and Competency Related Threshold Payments (CRTPs) in the same way as before their retirement.

9.8 If they are selected for a qualifying post in the force's special priority payment (SPP) scheme, they will receive a payment on the same basis as other officers. The SPP is a non-pensionable lump sum paid at the end of the calendar year. The payment will be not less than £500 or more than £3,000 normally, although exceptionally payments of up to £5,000 may be made.

9.9 As these officers will have ceased to be members of the Police Pension Scheme upon their retirement, CRTPs will no longer be pensionable. If an officer is in receipt of a CRTP they will, provided they continue to meet the standards required, receive this payment. Officers should be aware that their pension is based on basic pay plus CRTP over the previous 12 months. An officer will need to have received a CRTP for at least 12 months if they wish the full £1,095 to be considered as part of their overall pension calculation.

### **Part-Time Service**

9.10 The pay and conditions of officers participating in the 30+ scheme as part-timers is based on those they would have received, had they worked the part-time hours before retirement. The pension payable after abatement would be set at a level to allow only the pro-rated replacement allowance (as a part-time officer) lost on retirement to be made good. Officers changing from full-time to part-time service or vice versa once on the 30+ scheme should have the pension they have been receiving up to that point adjusted accordingly (see paragraph 2.14).

### **Tax Liabilities**

9.11 Upon retirement an officer's pension is recorded as their primary source income by the tax office. Upon commencing their 30+ appointment, their salary becomes their primary source of income, though as part of their pension is still in payment, the tax office will still record their pension as their primary income. An officer's tax code must be changed in order for their salary to be recorded as their primary income as officers risk being overtaxed otherwise. Though it is entirely the officer's responsibility for contacting their tax office on this matter, forces should draw their attention to it since many may not be aware of the need to do so in the first place. An HMRC-approved note to circulate to officers upon acceptance to the scheme can be found at Annex F.

### **Calculating the Level of Pension Abatement on 30+**

9.12 As 30+ officers are not eligible to receive a replacement allowance (as defined by Schedule 3 of Police Regulations 2003), the Treasury has agreed a special arrangement for the 30+ scheme to allow sufficient pension to be paid to the officer to ensure that they return at the same pay level as before. The portion of the officer's pension payable after abatement is calculated by identifying the amount of replacement allowance, including compensatory grant if applicable, payable to the officer in the last full tax year; the officer will receive this amount in pension. (Please note that the position is different if the officer takes up 30+ service with an entitlement to a London/SE Allowance – see paragraph 9.17.)

9.13 Where a 30+ officer is a pension debit member under a pension sharing order the size of the abated pension paid to him should be calculated in the same way as for other 30+ officers, provided always that the resulting pension cannot exceed the officer's pension entitlement as pension debit member.

9.14 The remuneration structure outlined below is the only one permitted for 30+ officers. This system was implemented in July 2006 with effect from April 2006 and supersedes all other calculation systems. It applies to all new and existing 30+ officers from April 2006. There will be no backdating beyond that point.

1. The officer retires and receives their lump sum and final compensatory grant payments as per usual. They also receive any pension payable for the period spent in retirement before re-engagement (even if only in respect of one day).
2. On rejoining, the abated pension that they will receive is calculated as the same amount paid in respect of the allowances and compensatory grant they received in the **last full tax year**. This is to be paid regularly as a fixed amount.
3. If a 30+ officer's compensatory grant was previously paid in the first period of the tax year **after** the tax year for which it is due (e.g. compensatory grant paid in May 2007 in respect of tax year 2006/07), **this** payment should be used for the purposes of calculating the officer's 30+ fixed pension payment.
4. This amount of pension will remain fixed until the officer leaves the scheme, with the exceptions of a change in working hours (see paragraph 6.9) and the pensions increase at age 55,
5. There will be no up-rating of the amount of compensatory grant in respect of the tax payable on it once replaced by abated pension. Compensatory grant cannot be paid on a pension. The pension paid under 30+ replaces the replacement allowance including any compensatory grant on a once-and-for-all basis.

Please see Annex H(A) for an example of how to calculate the level of pension abatement on 30+

9.15 For the purposes of this calculation, the officer's tax status will be deemed to be the same as it was in the previous financial year. However, any change in tax status as a result of overtime will be disregarded, i.e. an officer who would have been on lower rate tax but for overtime will remain on lower rate tax for the purpose of calculating the pension payable while on 30+, even if their last actual full compensatory grant took account of this and increased compensatory grant accordingly. If they leave 30+ and subsequently rejoin they will again receive this same amount as pension.

Please see Annex H(B) for an example of how to calculate the level of pension abatement on 30+ when overtime paid is removed.

9.16 This policy removes the possibility of officers seeking to maximise the amount of overtime they work in the year before retirement/potential re-engagement in order to artificially inflate pension payments whilst on the 30+ scheme. It is in keeping with the spirit of the 30+ scheme and also with the spirit of the overtime system.

### **London/SE Allowance**

9.17 A 30+ officer is to be treated as an officer returning to the force and should be paid regional allowances, such as London and South-East Allowance, where eligible. However these allowances should **not** be paid **in addition to** the pension which would have otherwise been payable while on 30+, as calculated above. The following process should be applied:

- First calculate the abated pension to be paid to the officer while on 30+ as if there were no question of a South-East allowance
- Once the pension has been calculated on that basis, reduce it by the (gross) amount the officer is to receive by way of South-East allowance
- Pay South-East allowance in the normal way on top of the reduced pension.

For example, if in the case outlined in Annex H(A) an officer was also entitled to receive £2,000 London and South-East Allowance, the officer would receive this £2,000 allowance and **£1,393.20** in the form of pension (£3,393. - £2,000).

### **Provided Accommodation (Police Housing)**

9.18 Provided the Police Authority is in agreement, officers can remain in police accommodation whilst serving on 30+. Officers should be charged rent to reflect their retirement; this should be (what the force deems) the market rent for the property or share of the property. Whilst there is no entitlement under Police Regulations for an officer on the 30+ scheme to be provided with a house or quarters free of charge, the amount of abated pension the officer is entitled to receive can be increased to reflect this, should the officer have been living in it free of rent before.

9.19 Any agreement to let an officer in police accommodation join 30+ should ensure that there is a clearly defined break in the terms of the occupancy. It will be for forces to determine how they propose to formalise this, e.g. a force may wish to propose that officers relinquish the property or let the officer stay on but on a formal tenancy basis/tenancy agreement and pay rent.

9.20 If the officer gives up or is required to vacate the police house on their retirement, a notional pre-retirement replacement allowance should be calculated.

### **Shared Police Housing**

9.21 If a police officer is living with another police officer and retires in order to go on 30+, the serving officer becomes entitled to receive the full rate of the allowance for their rank. Once on 30+, the abatement of the pension for the 30+ officer is lifted to the level of their former (half-rate) housing allowance but the serving officer's allowance continues to be paid in full. This arrangement has no retrospective effect.

### **Secondments**

9.22 Regardless of whether the secondment takes place pre- or post-retirement, the sending force pays the officer's lump sum on retirement, 30+ salary and portion of pension in payment after abatement. The receiving force reimburses the sending force for the officer's salary and portion of

pension being paid. For more information on the financing of seconded officers, please refer to the Home Office Circular on Recharging Arrangements for the Pension Costs of Seconded Police Officers and Officers in Funded Posts (HOC 28/2006). Serious consideration must be given to what will happen if/when the secondment ends: due process must be observed.

## **Transfers**

9.23 If the transfer takes place before retirement, standard transfer procedure with regard to pensions responsibilities applies. If it takes place after retirement, all responsibility for pensions would transfer to the officer's 'new' force. The receiving force would pick up the cost of the officer's salary and portion of unabated pension whilst on 30+, and would continue to pay their pension after they had left the scheme. Please note that certain elements of pay e.g. London allowance will **not** migrate if an officer transfers to a force with no equivalent.

## **RECORDING AND SCHEME MONITORING**

### ***Records***

10.1 On retirement before going on 30+, an officer's reason for leaving should be recorded as normal retirement. On re-engagement under 30+, they should be classed as an officer returning to the force or as 're-joining': it would be incorrect to record or indeed otherwise treat them as a new recruit. However, officers need to be re-attested upon their return as this will have been lost in retirement. Attendance, sickness and training records are carried over upon return from retirement.

10.2 Unless the officer is dismissed under the Efficiency or Conduct Regulations, the officer leaving the 30+ scheme should be recorded as "voluntary resignation(other)", **not** as retirement. This method includes retirement from 30+ under A19 in order to avoid double counting 30-year retirements.

### ***Monitoring & Surveys***

10.3 The NPIA reserves the right to collect data from the forces relating to the way in which the scheme is run locally. This includes information on the number of officers admitted to the scheme, individual circumstances as declared on the application form (including diversity statistics) and information gathered at any other stage of a 30+ engagement (e.g. at the officer's annual review). Because of this, but also for their own benefit, forces are advised to maintain a centralised and up-to-date database of these figures so as to ease access to this information when required. This will not only enable force-internal monitoring and quality assurance for all 30+ applicants and officers but will also assist forces in minimising the administrative workload of an external review.

10.4 The most recent annual review was held in February 2007. The next comprehensive scheme review will be done by the NPIA in 2008, which will assess the necessity and validity of the scheme continuing until 2010.

# 30+ POLICE RETENTION SCHEME APPLICATION FORM

Annex A

This electronic form should be submitted at least three months before your intended date of retirement/no more than twelve months after your retirement in conjunction with the following forms:

- Agreement of Participation in the 30+ Scheme (signed by the applicant)
- Occupational Health Service Questionnaire
- Equal Opportunities Monitoring Form (information provided will form no part of the application process; it is anonymous and will be detached from your application on receipt)<sup>1</sup>

**Please read the entire form and notes on completion carefully before filling it in. After completing Section A, pass it to your line manager, attaching the above forms as well as a copy of your attendance records, postings history and Section 3 of your most recent PDR/appraisal.**

## SECTION A – to be completed by Applicant

Full name:

Current rank:

PIN/Collar no.:

BCU/Dept.:

Work tel. no.:

Current role:

Current duties:

Date of birth:

Home address:

Please tick here if this is a police house:  If yes, total number of officers in your household:

Intended date of retirement: / /

Length of pensionable service at retirement<sup>2</sup>:                      **years**                      **months**

Intended date of re-engagement on 30+<sup>3</sup>: / /

Length of 30+ appointment requested<sup>4</sup>:                      **years**                      **months**

Is your recent PDR/appraisal satisfactory (as discussed with line manager)?    Yes  No

Do you receive a Competence Related Threshold Payment (CRTP)?                      Yes  No

Do you receive housing or rent allowance?                      Yes  No

Do you receive a Special Priority Payment (SPP)?                      Yes  No

*If you have ever been denied any of the above payments, please explain the reason(s) for this below.*

<sup>1</sup> Completion of this form is voluntary but the information will help ensure equality of opportunity.

<sup>2</sup> You must have 30 or more years pensionable service and hence be entitled to retire with maximum pension benefits (40/60ths) in order to be eligible for the 30+ scheme.

<sup>3</sup> You must spend a minimum of one normal working day and a maximum of twelve months in retirement.

<sup>4</sup> 30+ appointments are initially granted for one to four years and are subject to annual review. At the force's discretion, appointment extensions can be granted but an officer's total length of service on 30+ may not exceed seven years.





**AGREEMENT TO PARTICIPATE IN THE 30+ RETENTION SCHEME**  
**Incorporating a notice of election under Police Pensions Regulation G4**  
**(Modified for participants in the 30+ Scheme)**

To Police Authority

**DECLARATION – please read carefully**

I would like to be considered for the 30+ Retention Scheme. I have or will have completed 30 years' reckonable (pensionable) service and am or will be entitled to maximum pension benefits at retirement.

I understand that the following are conditions of **applying** to join the 30+ Retention Scheme:

- Acceptance onto the 30+ Scheme is not an automatic right and my application is subject to my acceptance of this agreement and its terms and conditions.
- To be selected, I must be (re-)vetted and assessed as fully competent and committed to further service, and that many factors partly or wholly unrelated to my performance as a police officer will be considered in the course of processing my application.
- My application is subject to an Occupational Health Assessment and that, to be selected, I must be assessed to be in satisfactory health for the purposes of the proposed appointment.
- I am aware of and understand the financial implications of my retirement and re-engagement on the 30+ Scheme as well as the implications of ceasing to be an active member (i.e. one who no longer pays pension contributions) of the Police Pension Scheme, and that I have been advised of the need to take independent financial advice if I am in any doubt about these implications.
- In the event of my application being unsuccessful, I will have the right to request a review from the force's Head of Human Resources (or equivalent). In the event that this review does not find in my favour, I will have the right to appeal to the Chief Constable (or equivalent) of the force, whose decision will be final.

I understand that the following are conditions of **participating** in the 30+ Retention Scheme:

- My term of re-engagement is subject to the provisions of the Police Regulations 2003, the Police Pensions Regulations 1987 and 2006, the Police (Conduct) Regulations, the Police (Efficiency) Regulations and the Police (Injury Benefit) Regulations 2006, unless expressly excluded or modified by the terms of this agreement.
- I will be deemed to be an officer with 30 years' pensionable service who has not retired for the purposes of regulations A19 (compulsory retirement on grounds of efficiency of the force) and B4 (police officer's injury award).
- In order to join the scheme, I must retire for at least one normal working day but for no more than twelve months before re-engagement.
- I will be reinstated at the same rank and pay point I held immediately before retirement, unless otherwise agreed. Any allowances I received before retirement will no longer be payable but I will receive unabated pension gross in equivalence to compensate my earnings to their pre-retirement level.
- The maximum initial length of appointment granted is four years and is subject to annual review. The force has discretion to extend appointments but the total length of time served on 30+ may not exceed seven years.
- Due to this restriction it may not be possible for me to serve up until my compulsory retirement age. If, on the other hand, my 30+ appointment would take me beyond my compulsory retirement age, I must apply for a service extension under the same conditions as a regular officer.

- The power under regulation A19 may be used at any point during this appointment but will normally only be used in the context of my annual review if the decision is taken to not renew or extend my 30+ appointment. If A19 is used at a time other than my annual review, I will be given at least 28 days' notice.
- Likewise, if I wish to terminate this appointment I should, subject to the conditions set out in Regulation 16 and of the Police Regulations 2003 and Regulation 14 in Determination D of these Regulations, give at least 28 days' notice of my intention to leave.
- **I therefore hereby elect, in accordance with Regulation G4 of the Police Pensions Regulations, that Regulation G2 (payment of pension contributions) is not to apply in my case.**

I understand that by making this election as modified for the 30+ Scheme:

- I shall not pay any further pension contributions during the period of my service as a participant in the 30+ Retention Scheme or thereafter.
- My existing pension entitlements will come into full effect again when I cease to serve as a regular police officer under the 30+ Retention Scheme.
- The references to Regulation G4 in Regulations C1 and D1, which would prevent the payment of a spouse's ordinary pension or a child's ordinary allowance based on my pension in the event of my death while this election had effect, will not apply in my case.
- In the event of my death as a result of an injury received without my own default in the execution of duty, any survivor benefits due would instead be payable as appropriate under Regulation C2, C3, D2, D3, E1 or E2(1)(a)(i), unless an election was made under regulation E7 to opt for an award under C1 or D1.
- I will not receive a lump-sum death grant of twice my pensionable pay under Regulation E3A, but I will receive a separate 30+ death grant of twice the pensionable pay of an officer of my rank.
- Any injury pension payable will be reduced by reference to my existing pension, not by reference to any notional pension I would have accrued if I had not made this election. Paragraphs 3(1) and 3(3) of Part V of Schedule B to the Police Pensions Regulations will apply in my case as if references to any other pension to be deducted from my injury pension are to the pension calculated by reference to my pensionable service reckonable by my 30 years' service before participation in the 30+ Retention Scheme.
- If my spouse or dependents were to qualify to receive a death gratuity under the Police (Injury Benefit) Regulations 1987, the lump sum death grant which fell to be deducted from the gratuity under regulation 7(2)(a) would be the death grant payable to me under the 30+ scheme.

**I understand that I do not have the option to rejoin a Police Pension Scheme.**

Please tick to confirm you have sought independent financial and legal advice about the implications of joining the scheme

I have read, understood and hereby agree to abide by the above conditions and undertake to serve for year(s) subject to initial force agreement and annual review not being withheld under regulation A19 of the Police Pensions Regulations or notice by me in accordance with Regulation 16 of the Police Regulations (1995).

Name:

Signed:.....

Date: .....

## GUIDANCE NOTES ON COMPLETING AND SUBMITTING A 30+ APPLICATION

### **CONSIDERATIONS BEFORE APPLYING**

Officers are **strongly** advised to carefully consider the implications of joining the scheme and to seek professional independent financial and legal advice prior to applying. The 30+ scheme is not suitable for every officer with a maximum pension, especially not those who simply wish to carry on serving 'as before'. The crucial fact is that officers on 30+ retire and re-join the service, which has implications on many levels, though most markedly on their PPS membership. The key considerations and issues are set out below.

#### ***Pension Implications***

Upon joining the 30+ scheme, an officer is no longer an active member of the Police Pension Scheme, and although they may contribute to a personal pension instead, this will may not provide as much value as further membership of the PPS. The officer will therefore be required, as part of the application process, to sign a declaration confirming that they are aware of and have understood these implications of joining 30+, and that they have been advised of the need to take independent financial advice if they are in **any** doubt. Forces may assist officers in finding an independent financial adviser (IFA) but this is at the force's discretion and they are under no pressure to do so. The Financial Services Authority (FSA): <http://www.fsa.gov.uk/consumer/>, the Police Federation or other contractors used by the officer's local force may also assist officers in finding an IFA.

#### ***Promotion Prospects***

Officers hopeful of promotion are advised to consider the possible benefits of waiting for promotion before retiring. The 30+ scheme is not suitable for officers who want to keep open the possibility of increasing their pension through further promotion. An officer's pension will not be increased to take into account an increased salary if this promotion takes place after retirement, i.e. whilst serving on 30+. The 30+ scheme is, on the other hand, suitable for an officer with prospects of promotion where it is clear that they will leave the service regardless for the sake of the lump sum.

#### ***New basis for further service***

An officer joining the 30+ scheme is taking a decision to make their further service subject to annual review and liable to compulsory retirement under regulation A19. If they want to continue service without such reviews until their respective compulsory retirement age (CRA) they will need to consider whether 30+ is suitable for them.

#### ***Replacement allowance***

Officers with an entitlement to either housing or rent allowance will need to bear in mind that this will be lost on retirement together with any payments of compensatory grant. 30+ participants receive part of their pension to recompense for this loss but the force cannot undertake to provide a precise replacement for these payments, particularly in view of the complex way in which compensatory grant is calculated. The officer will need to consider whether they are prepared to accept that the amount of pension paid under 30+ will only be able to provide an equivalent to the allowances they were receiving.

#### ***Provided Accommodation (Police Housing)***

Officers in any form of police accommodation should make further enquiries about the implications of joining the scheme based on individual accommodation circumstances before making a final decision to apply under the scheme.

#### ***Medical and Security Checks***

All officers applying should also be advised that before they are selected to participate in the scheme, they will be required to undergo an assessment by the Force Medical Adviser which may involve a medical examination, and that they may also need to be (re-)vetted.

## **RANK-DEPENDENT APPLICATION PROCESSES**

### ***Constables and Sergeants***

4.4 For the retention of constables and sergeants, an application requires a statement from the applicant (section A of the application form) as well as their line manager's (section B) and their divisional HR manager's (or equivalent) supporting statement (section C). Once completed, this form should be submitted to the force's 30+ scheme administrator for the completion of section E and final evaluation.

### ***Ranks above Sergeant***

4.5 Because there are wider implications in retaining an officer of inspecting or superintending rank, a stronger case must be presented in defence of this officer's retention. Hence, the application process for these higher ranks includes, in addition to the process for constables and sergeants outlined above, the submission of an internal business case (see guidance below) to the Head of HR or equivalent for final evaluation of the application.

**The application must be submitted to your force's 30+ administrator at least three months prior to your intended date of re-engagement on the scheme.**

**Officers are not eligible for consideration if they have a current disciplinary sanction on file, or are facing conduct proceedings for serious breaches, or are subject to unsatisfactory performance procedures.**

## **COMPLETING THE FORM**

### **SECTION A – to be completed by applicant**

Officers applying for the 30+ Retention Scheme are assessed in terms of their past performance, competence and commitment to further service. Please note that officers will not be eligible for consideration if they have current disciplinary sanctions on file, or are facing conduct proceedings for serious breaches, or are subject to unsatisfactory performance procedures.

#### Supporting statement

The officer applying for retention on 30+ should be aware of the selection criteria that will be applied to their application and should address issues, such as their motivation for applying, appropriately in their supporting statement in section A of the 30+ scheme application form. This is especially important in assessing other options for the officer should retention on the scheme not be possible for whatever reason.

### **SECTION B – to be completed by Line Manager**

The line manager's supporting statement should cover the following points:

- a clear outline of the role, within which the officer is to be retained,
- the way in which the officer's skills, experience and necessary competence help meet the force's key operational objectives through retention in this role.
- Confirm the officer's performance is satisfactory and (according to force policy) attach the officer's most recent PDR or PDR summary if the applicant has not already done so.
- In the case of hard-to-fill roles, the line manager should confirm what measures have been taken to fill this role and the level of interest it received. In addition, there must be an indication of the measures taken to find an eventual replacement.
- Unless the applicant has already retired the line manager must also assess whether the officer would retire in any event and, in the absence of 30+, leave the service. This should have been discussed with the officer in anticipation of the application as part of the process of ensuring that the officer understands the implications of participating in 30+.

### **SECTION C – to be endorsed by BCU/Dept Branch Commander/ (Divisional) HR Manager/ equivalent**

The HR Manager's statement should consider:

- the wider workforce implications of the retention, i.e. equality and diversity matters,
- career development issues and succession planning for all affected officers
- These implications should take the line manager's comments into consideration.

This statement must be endorsed, though not necessarily completed, by the force's divisional HR Manager (or equivalent).

### **SECTION D – to be completed by CC/C/Head of HR/equivalent (for inspecting and superintending ranks ONLY)**

For inspecting or superintending ranks the final decision of retention lies with the Chief Constable/Head of HR (or equivalent). They should approve only those applications for appointment where they are fully satisfied, after considering the application form and business case, that the operational advantages for the force of retention outweigh any disadvantages. The length to which they go to justify their decision is at their discretion. However, if the application is rejected at this level, a more detailed justification may be necessary considering the potential appeal it may face.

## **REQUIRED CRITERIA FOR BUSINESS CASES**

Forces intending to re-engage an officer of **any rank** need to apply strict and consistent selection criteria in assessing the added value the retention of this officer would bring to the force. **The business case must cover all the selection criteria as outlined below by means of tying together the arguments presented in the officer's, their line manager's and the divisional HR manager's respective supporting statements.** It is at the force's discretion who provides this business case but it must be attached to the application form, and the Divisional HR Manager must confirm this on the application form in section C.

## **SELECTION CRITERIA**

### ***Skills & Experience***

A 30+ application should set out how the retention of the officer's specific skills and experience is essential either to the overall efficiency of the force or to specific projects, and how it will help to meet key requirements, operational objectives and capability of the force. When evaluating an application, an assessment should be made of the potential impact if the officer were to retire and not be retained as proposed.

### ***Role and Length of Appointment***

A close analysis of the specific role, within which the applicant is to be re-engaged on 30+, is likely to reveal indicators regarding the necessity and desirability for retaining this specific officer. This will also help in determining the required length of 30+ appointment as simply granting the initial maximum of four years is never appropriate.

### ***Wider Workforce Implications***

While the opinion of the officer's line manager is critical for justifying the officer's retention in terms of their skills and experience, it is essential that there should in all cases be a force-wide perspective of the wider impact of retaining the officer under 30+ to ensure that the balance of the force's interest in terms of effectiveness and morale lies in retention. The force needs to consider the impact on:

- the operational effectiveness of the force;
- the promotion and career development opportunities of other officers;
- the recruitment and the ability of the force to improve its levels of diversity.

### ***Likelihood of retirement***

Unless the applicant has already retired, it should be discussed with the officer whether they would retire in any event and, in the absence of 30+, leave the service before the application is submitted. This should form part of the process of ensuring that the officer understands the implications of participating in the scheme. The judgement on whether the officer would retire at this point in any event will depend on:

- the officer's reasons for wanting to take the lump sum now rather than later; and
- the officer's acceptance of the conditions attaching to the 30+ scheme.

A business case must clearly indicate the officer's intentions concerning retirement and include an assessment of the case against the background of the usual retirement patterns in the force for that rank and area of duty. If the force is not satisfied that the officer would retire at this point in any event the application should not be supported.

### ***Promotion***

The 30+ scheme is specifically aimed at officers who have retired or look to retire from the police service with maximum pension benefits, and is not suitable for officers with a specific interest in furthering their career through promotion or otherwise. Because leaving the pension scheme could be disadvantageous to someone who may well be promoted, the force should be confident that the officer is aware of these implications of joining the 30+ scheme.

***Pension issues***

The scheme is not suitable for those who want to serve beyond 30 years and accrue further rights under the Police Pension Scheme for themselves or their dependants. The officer should be advised to seek independent financial advice on the pensions implications of going on 30+, particularly if they are likely to be promoted (see above). The officer must sign a declaration, which forms part of the 30+ application form, confirming that they have understood the pensions implications and the need to seek financial advice as part of the application process.

***Costs***

There are higher costs associated with the retention of officers above the rank of sergeant under 30+, since their lump sum payment is likely to be significant. This may make the retention of officers of higher ranks less value for money than constables and sergeants. The force should be able to produce a detailed breakdown of the financial costs/savings involved in retaining an officer compared with the costs of promoting other officers and taking on a new recruit, including a further explanation/justification if the retention involves a cost.

Once these issues have been considered, forces should send the completed business to their Head of HR for approval who should approve the appointment only where they are satisfied that there is an operational need for the officer either because of a skills gap or because of a noticeable loss of effectiveness in performing specific and important Force tasks. The Head of HR should also carefully consider the workforce planning issues and the disadvantages in terms of blocking promotion etc. Approval should be given only if they are satisfied that the operational advantages in retention outweigh any workforce planning disadvantages involved.

**30+ Application – Costings Breakdown**

Rank:

Force:

**Costs if Officer retires and is replaced by a recruit**

<b>A1 Recruit's/ Probationer's Pay</b>	Basic Salary (in training & remainder)	£
	National Insurance (p%)	£
	Employer Pension Contrib.	£
	Allowances (e.g. London)	£
	<b>Total</b>	£
<b>A2 Pay of Sergeant promoted from Constable</b>	Basic Salary	£
	NI (p%)	£
	Employer Pension Contrib.	£
	<b>Total</b>	£
<b>A3 Pay of Inspector promoted from Sergeant</b>	Basic Salary	£
	NI (p%)	£
	Employer Pension Contrib.	£
	<b>Total</b>	£
<b>A4 Pay of Chief Inspector promoted from Inspector</b>	Basic Salary	£
	NI (p%)	£
	Employer Pension Contrib.	£
	<b>Total</b>	£
<b>A5 Pay of Superintendent promoted from Chief Inspector</b>	Basic Salary	£
	NI (p%)	£
	Employer Pension Contrib.	£
	<b>Total</b>	£
<b>A6 Pay of Chief Superintendent promoted from Superintendent</b>	Basic Salary	£
	NI (p%)	£
	Employer Pension Contrib.	£
	<b>Total</b>	£
<b>A7 Recruits Training Costs</b>		£
<b>A8 Recruits Training Abstraction Costs</b> (non-productive period of x weeks)		£
<b>A9 Pension of Retired Officer</b>		£
<b>A10 TOTAL COST</b>		£

**Cost if Officer is re-engaged on 30+ scheme**

<b>B1 Pay of Constable not promoted</b>	Basic Salary	£
	NI (p%)	£
	Employer Pension Contrib.	£
	<b>Total</b>	£
<b>B2 Pay of Sergeant not promoted</b>	Basic Salary	£
	NI (p%)	£
	<b>Total</b>	£
<b>B3 Pay of Inspector not promoted</b>	Basic Salary	£
	NI (p%)	£
	<b>Total</b>	£
<b>B4 Pay of Chief Inspector not promoted</b>	Basic Salary	£
	NI (p%)	£
	<b>Total</b>	£
<b>B5 Pay of Superintendent not promoted</b>	Basic Salary	£
	NI (p%)	£
	<b>Total</b>	£
<b>B6 Pay of Chief Superintendent not promoted</b>	Basic Salary	£
	NI (p%)	£
	<b>Total</b>	£
<b>B7 Unabated pension for 30+ officer</b>		£
<b>B8 TOTAL</b>		£

Date:

<b>C1 SAVING to the FORCE by retaining officer under 30+</b>	£
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## Notes on completing the 30+ costings template

### Background

The 30+ scheme is designed to assist **forces** in retaining valuable skills and experience that would be otherwise lost to retirement. Its primary purpose is **not** to benefit an individual officer. Hence, forces intending to re-engage an officer of any rank need to apply strict selection criteria which include consideration of skills and experience, wider implications, likelihood of retirement, promotion and CRAs, pension implications, and cost.

In order to aid forces in calculating the cost involved in a 30+ decision, this template and guidance have been issued.

### Which sections do I need to complete?

This depends on the rank of the officer applying for a 30+ retention. Only sections up to and including the rank of the applicant should be completed. If the applicant is an Inspector, for instance, ranks above inspector would not be affected by their retention. All costings must complete sections A1, A7-10, B1, B7-8 and C1.

The following table lists the sections which need to be completed in addition to those just listed depending on the rank of the officer applying for a 30+ retention:

Constable	none
Sergeant	A2, B2
Inspector	A2-3, B2-3
Chief Inspector	A2-4, B2-4
Superintendent	A2-5, B2-5
Chief Superintendent	all

### How do I complete each section?

#### Sections A1-6 and B1-6:

- 'Basic Salary' refers to all moneys paid to the officer in question for the proposed period of the 30+ appointment. For example, if an officer is applying for a two year 30+ appointment, then the 'basic salary' on this form is the sum of the salary paid in the first and second year including potential pay rises.
- National Insurance ('NI') varies depending on income, so please complete the form to reflect the different rates at different ranks by replacing the 'p' with a number, e.g. p% becomes 12%.
- The current 'Employer Pension Contribution' rate is presently set at 24.6%.
- The 'Total' cost reflects the sum of total salary paid, national insurance paid on his or her behalf, and the employer pension contributions paid towards his or her pension.

#### Additional Notes

- In **Section A1** 'Basic Salary' for a new recruit includes the pay received whilst in training and thereafter for the entire time of the proposed 30+ appointment. Include recruit's allowances where the 30+ applicant would not be eligible (e.g. London/SE Allowance).
- **Sections A2-6** shall be completed similarly with the difference that 'Basic Salary' here refers to any salary paid in the time of the proposed 30+ re-engagement (e.g. in the case of a two year re-engagement, this number will be the sum of the first and second year salary paid to the relevant officer including any potential pay rises).
- In **sections B1-6** 'basic salary' refers to the total salary payable to the officer for the duration of the 30+ appointment in question. These should be 'top of scale' to reflect the officers' pay who might have been promoted were it not for the retention of the 30+ officer who is effectively blocking these promotions.
- **Section B7** refers to the amount of 30+ applicant's pension that is unabated in order to compensate for their loss of allowances following retirement.
- **Section C1** is the amount left by deducting the number in B8 from the number in A10

## **30 + Tax Arrangements**

### **Tax Codes**

#### **Background**

Standard Inland Revenue procedure is to apply the existing tax code from your salary, to your pension when you retire.

The expectation is that your pension will now be your primary source of income. Based on this presumption, any additional income will be placed on the basic rate BR tax code of 22%.

Left un-adjusted, this means that when you return to service under 30+, your salary will default to a basic rate tax code. This is likely to result in an underpayment of tax, leaving you with a large tax bill.

Following an adjustment, a tax bill is still likely, but it should be far smaller than if left un-adjusted.

#### **Solution**

Call HMRC and request they re-apply your old tax code to your salary, and apply the BR tax code to your pension.

#### **How do you do this?**

Call the Tax Office who look after the Police on 029 20325048. State you are an officer on the 30+ Scheme and wish to alter your tax arrangements. They will need your National Insurance number to identify you.

You will need to quote both your Salary and your Pension figures to them. These are available from Logica/Paymaster, but you must wait until you have received your first pension payment so that the HMRC can find you in their system.

There may be some delay in making the adjustment to your codes, but any overpayment/underpayment will be adjusted in the month the changes finally take effect.

# 30+ POLICE RETENTION SCHEME ANNUAL REVIEW REPORT

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Full name:

Current rank:

PIN/Collar no.:

BCU/Dept.:

Work tel. no.:

Date of birth:

Start date of 30+ appointment: / /

Intended date of 30+ appointment conclusion: / /

Total length of intended 30+ appointment:                      **years**                      **months**

Date of last annual 30+ appointment review (if applicable): / /

Does the original case for retaining this officer still apply?                      Yes  No

If not, can a new case for retention be made?                      Yes  No

**If so, please complete the statement sections of the 30+ application form and attach below, proposing the new role for the officer and detailing the new proposed length of appointment necessary.**

Name:

Signature: .....

Date:

END OF FORM

## ILLUSTRATION OF CALCULATION OF ABATED PENSION VALUES

### A - CALCULATION OF ABATED PENSION

#### 1 Actual Calculation of Income Tax For 2006/7

<b>a</b>	Actual Total Taxable Pay	<b>£39,500.00</b>
<b>b</b>	Less: Tax Free Pay Per Tax Code	<u>£5,279.00</u>
<b>c</b>	Remaining Pay for Tax Calculation	<u>£34,221.00</u>
<b>d</b>	Tax Due on sum @ (1c) above	<u><b>£7,436.40</b></u>

#### 2 Actual Calculation of Comp Grant Paid April 2007 (Related to 1 above)

<b>(a)</b>	Actual Total Taxable Pay	<b>£39,500.00</b>
<b>(b)</b>	Less Rent Allowance paid during 2006/7	£2,521.00
<b>(c)</b>	Less previous Comp Grant paid April 2006	<u>£690.00</u>
<b>(d)</b>	Revised Taxable Pay for C/Grant calculation	£36,289.00
<b>(e)</b>	Less Tax Free Pay	<u>£5,279.00</u>
<b>(f)</b>	Remaining Pay for Tax Calculation	<u>£31,010.00</u>
<b>(g)</b>	Tax Due on sum @ (2f) above	<u><b>£6,564.20</b></u>
<b>(h)</b>	Comp Grant April 2007= Tax Paid at 1d less Tax paid at 2g =	<u><b>£872.20</b></u>

#### 3 Initial Calculation of the Abated Pension Payable

<b>(a)</b>	Value Rent Allowance paid during 2006/7 ~ (2b above)	2,521.00
<b>(b)</b>	Value of Comp Grant Paid April 2007 ~ (2h above)	<u>872.20</u>
<b>(c)</b>	Abated Pension	<u><b>£3,393.20</b></u>

### B - ADJUSTED CALCULATION FOR ABATED PENSION (To Remove Overtime Payments)

#### 1 Re-calculation of Income Tax 2006/7 to Exclude Overtime payments

<b>(a)</b>	Actual Total Taxable Pay	£39,500.00
<b>(b)</b>	Less Overtime payments	<u>£2,570.00</u>
<b>(c)</b>	Adjusted Taxable Pay	£36,930.00
<b>(d)</b>	Less Tax Free Pay	<u>£5,279.00</u>
<b>(e)</b>	Remaining Pay for Tax Calculation	<u>£31,651.00</u>
<b>(f)</b>	Tax Due on above figure	<u><b>£6,705.20</b></u>

#### 2 Re-calculation of Income Tax 2006/7 to Exclude Overtime payments

<b>(a)</b>	Actual Total Taxable Pay	£39,500.00
<b>(b)</b>	Less Overtime payments	<u>£2,570.00</u>
<b>(c)</b>	Adjusted Taxable Pay	£36,930.00

(c)		
(d)	Less Rent Allowance paid during 2006/7	£2,521.00
(e)	Less previous Comp Grant paid April 2006	<u>£690.00</u>
(f)	Revised Taxable Pay for C/Grant calculation	£33,719.00
(g)	Less Tax Free Pay	<u>£5,279.00</u>
(h)	Remaining Pay for Tax Calculation	£28,440.00
(l)	Tax Due on above figure	<u><b>£5,998.80</b></u>
(j)	Revised Comp Grant (for 30+ calc ONLY) = Tax as at (B1f) Less Tax at B2(i)	<u><b>£706.40</b></u>

### **3 Revised Calculation of the Abated Pension Now Payable**

(a)	Value Rent Allowance paid during 2006/7 ~ (2d above)	2,521.00
(b)	Value of Comp Grant Paid April 2007 ~ (2h above)	<u>706.40</u>
(c)	Abated Pension	<u><b>£3,227.40</b></u>