

THE FOLLOWING REPRESENTS OUR UNDERSTANDING OF THE CURRENT POSITION IN RELATION TO HMRC RULES SURROUNDING RE-EMPLOYMENT OF FORMER OFFICERS OF THE PPS WHO HAVE A PROTECTED PENSION AGE OF BELOW 55. IT IS NOT INTENDED TO BE EITHER A DEFINITIVE INTERPRETATION OR GUIDE TO THE RELEVANT TAXATION LEGISLATION. POLICE AUTHORITIES AND INDIVIDUALS SHOULD SEEK THEIR OWN TAXATION AND/OR LEGAL ADVICE WHERE THERE IS ANY DOUBT OR AMBIGUITY.

Protected pension age <50

Re-employment has no impact on protected pension age. However, abatement will apply if re-employed as police officer.

Protected pension age 50-54

Where date of leaving is before 6th April 2010:

Re-employment has no impact on protected pension age. However, abatement will apply if re-employed as police officer.

Where date of leaving is on or after 6th April 2010:

		Break in employment					
		< 1 month		1 month to 6 months		6 months and over	
New employment type	Employer	Pension abated	PPA retained	Pension abated	PPA retained	Pension abated	PPA retained
Officer	Own Force	✓	✗	✓	✓	✓	✓
	Other Force	✓	✓	✓	✓	✓	✓
Civilian	Own Force	✗	✗	✗	✓*	✗	✓
	Other Force	✗	✓	✗	✓	✗	✓
	Any other body	✗	✓	✗	✓	✗	✓

* IF the reemployment is “*materially different in nature*”. HMRC have stated on their technical pages that:

“A simple change in hours will not be a materially different employment. To be a materially different employment the duties and/or the level of responsibility in the new employment must be different from the old employment.”

It is for the relevant Police Pension Scheme sub-scheme administrator (i.e. the relevant Police Authority) to determine if and when a retired police officer loses their protected pension age.

Individuals are responsible for their personal tax liability and should seek independent taxation advice where they are unsure as to the effect of re-employment.