

Re-engagement of retired officers/Protected Pension Age

There are HM Revenue & Customs (HMRC) rules that apply should you be looking to become a re-employed with Sussex Police before age 55. Whether that be as a Police Officer or as Police Staff.

Under the 30+ plus scheme this is already covered as there is a requirement to have at least one month's break before re-engaging in the duties of a Police Officer.

If you are considering re-employment in a Police Staff role there may be tax implications. This applies only to those who are aged between 50 and 55 (ie not applicable if Police Pension taken before age 50 or over age 55). If you fall into the 50-55 category then you MUST leave ONE month's break. It was previously thought that the role needed to be determined as to whether it was materially different or not and that if the role was not materially different a six month break would be necessary to avoid a tax liability on the lump sum and pension. However, HMRC have now confirmed that the role of a police officer IS materially different to a police staff role due to the powers of a police officer, so it is only necessary to leave a one month break irrespective of job description.