Appendix 6b

**Chamberlain's Department** Dr Peter Kane MA, MSc, CPFA Chamberlain (Finance Director)

> Telephone 020 7332 1132 Fax 020 7710 8539 Email graham.newman @cityoflondon.gov.uk

Our ref PG/PENS/GN/POL

**Case Officer** Graham Newman

Date

Dear

## The Police Pension Regulations 1987 (as amended)

I write with reference to your recent enquiry regarding your pension entitlement. The attached estimates show your pension benefits based upon an Average Pensionable Pay (APP) of £...... and an assumed last day of service of .....

As you will be aware, the Police Pension Scheme Regulations do now, in some circumstances, allow for a commutation lump sum that exceeds the maximum authorised amount as set by HM Revenue & Customs.

For your reference both the maximum authorised lump sum and the maximum lump sum permissible under the Police Pension Scheme Regulations (together with the tax implications) have been provided.

I trust that the above information is clear, but should you have any further queries please do not hesitate to contact Graham Newman on the extension shown at the head of this letter.

Yours sincerely

Charlie Partridge Pensions Manager



Page 2 of 2

## Police Pension Scheme Regulations 1987 (as amended) Estimate of Pension Benefits

Name:	
Warrant No.	
Date of Birth:	
Date of Retirement:	
Length of Service:	
APP:	

Maximum AUTHORISED Commutation Lump Sum			
Gross Pension:	£ 00,000.00 p.a.		
Amount to be Commuted:	£ 00,000.00 p.a.		
Residual Pension:	£ 00,000.00 p.a.		
Maximum Tax Free Lump Sum:	£ 000,000.00		

Maximum Commutation Lump Sum & Unauthorised Payment Charge			
Gross Pension:	£ 00,000.00 p.a.		
Amount to be Commuted:	£ 00,000.00 p.a.		
<b>Residual Pension:</b>	£ 00,000.00 p.a.		
Gross Lump Sum:	£ 000,000.00		
Unauthorised Payment Charge:	£ 0,000.00		
Net Lump Sum:	£ 000,000.00		