

ANNEX

THE NEW FIREFIGHTERS' PENSION SCHEME (NORTHERN IRELAND)

PART 11

PENSIONABLE PAY, PENSION CONTRIBUTIONS  
AND PURCHASE OF ADDITIONAL SERVICE

CHAPTER 1

PENSIONABLE PAY AND PENSION CONTRIBUTIONS

**Pensionable pay**

61.—(1) Subject to paragraph (3) and article 63(3) the pensionable pay of a firefighter member, is the aggregate of—

- (a) his pay in relation to the performance of the duties of his role, other than any allowance or emoluments that are paid to him on a temporary basis; and
- (b) his permanent emoluments (including, in the case of a retained firefighter, any retaining allowance).

(2) Where a firefighter member surrenders the right to receive part of his pensionable pay in exchange for the provision by the Board of any non-cash benefit, the amount forgone shall continue to be treated as part of his pensionable pay for all purposes of this Scheme (including determining pension contributions and calculating awards).

(3) A firefighter member's pensionable pay in any tax year shall be taken not to include and amount in excess of the permitted maximum for that year.

(4) For the purposes of this article and article 62, the permitted maximum for a tax year is £108,600; but in relation to a tax year other than the tax year ending in 2007, this is subject to paragraph (5).

(5) Where the retail price index for the month of December in the tax year preceding the tax year in question is higher than it was for the previous December, the permitted maximum for the tax year in question shall be the amount arrived at—

- (a) by increasing the permitted maximum for the previous tax year by the same percentage as the percentage increase in the retail price index; and
- (b) if the result is not a multiple of £600, by rounding it up to the nearest amount which is a multiple of £600.

(6) The temporary allowances and emoluments referred to in (1)(a) shall include any allowances paid in relation to short-term non-contracted deputising, "acting up", to a role higher than that to which the firefighter member is contracted, but shall not include any allowances paid in relation to contracted periods of temporary promotion to such roles.