

ANNEX

THE NEW FIREFIGHTERS' PENSION SCHEME (NORTHERN IRELAND)

PART 13

FIREFIGHTERS' PENSION FUND

Payments and transfers into Firefighters' Pension Fund

86.—(1) The Board shall make transfers into its FPF in accordance with the following paragraphs.

(2) In each financial year beginning with the financial year ending on 31st March 2007, the Board shall, by transfer to its FPF from any other fund maintained by it, make a contribution towards the discharge of its future liability for the payment of pensions under this Scheme.

(3) The amount of the contribution under paragraph (2) shall be such percentage of the Board's estimate of the aggregate of the pensionable pay, as regards the year in respect of which the contribution is made, of those firefighters employed by the Board who are required to make pension contributions in that year, as shall have been determined and notified to it for that year by the Department.

(4) In respect of each firefighter employed by the Board who retires with an entitlement to immediate payment of a higher tier ill-health pension under article 12, the Board shall transfer into the FPF such amount as shall be determined and notified to it by the Department as the higher tier ill-health charge applicable in respect of that pension.

(5) In respect of each firefighter employed by the Board who retires—

- (a) with an entitlement to immediate payment of a lower tier ill-health pension under article 12; and
- (b) with no entitlement to a higher tier ill-health pension,

the Board shall transfer into the FPF such amount as shall be determined and notified to it by the Department as the lower tier ill-health charge applicable in respect of that pension.

(6) The amount to be transferred under paragraph (2) or (3) may be transferred in one complete payment or in three equal instalments.

(7) If the amount to be transferred under paragraph (3) or (4) is to be transferred in one complete payment, the payment shall be transferred—

- (a) on the date on which the employee retires; or
- (b) if the employee retired before the date on which this Order comes into operation, as soon as reasonably practicable after the date on which it comes into operation.

(8) If the amount to be transferred under paragraph (3) or (4) is to be paid in instalments—

- (a) the first instalment shall be transferred—
 - (i) on the date on which the employee retires; or
 - (ii) if the employee retired before the date on which this Order comes into operation, as soon as reasonably practicable after the date on which it comes into operation; and
- (b) the second instalment shall be transferred on 1st April in the financial year that follows the financial year in which the first instalment was transferred; and
- (c) the third instalment shall be transferred on 1st April in the financial year that follows the financial year in which the second instalment was transferred.

Status: This is the original version (as it was originally made).

(9) Where a pension is paid under article 16 (Board-initiated early retirement), an amount equal to the difference between the amount of the pension paid and the amount that would have been paid had a pension been payable from the same date under article 15 (member-initiated early retirement), shall be transferred to the FPF from any other fund maintained by the Board.