

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.

Final pensionable pay

62.—(1) For the purpose of calculating pensions under this Scheme, the final pensionable pay of a firefighter member is the aggregate of pensionable pay received in respect of the 365 pensionable pay days ending with the relevant date, but this is subject to the following paragraphs.

- (2) Subject to paragraph (3), "the relevant date" for the purposes of paragraph (1)—

- (a) in relation to a firefighter member who is entitled to two pensions under article 17, means—
 - (i) as regards the first pension, the date on which he was last paid at the higher rate (before changing roles and accepting a reduction in pensionable pay);
 - (ii) as regards the second pension the last day of his membership of the Scheme⁽¹⁾ or, if he dies in service, the date of his death;
 - (b) in any other case, means the date of the firefighter member's last day of pensionable service, or if he dies in service, the date of his death.
- (3) Where a firefighter member's final pensionable pay would have been more than the amount calculated in accordance with paragraph (1) if the relevant date had occurred on the corresponding day in either of the two periods of 365 pensionable pay days preceding the first day of the period of 365 pensionable pay days ending with the relevant date (as defined in paragraph (2) without reference to this paragraph), that corresponding day in whichever of those periods produces the higher amount shall be treated as the relevant date for the purposes of paragraph (1).
- (4) Subject to paragraph (7), where a firefighter member is entitled to count only part of a year as a period of membership of the Scheme ("the membership period"), his final pensionable pay is the amount of pensionable pay received in the membership period multiplied by 365 and divided by the number of days in the membership period.
- (5) For the purposes of paragraph (1), any reduction of pensionable pay as a result of—
- (a) sick leave;
 - (b) stoppage of pay by way of punishment;
 - (c) ordinary maternity leave, ordinary adoption leave or paternity leave;
 - (d) paid additional maternity leave or additional adoption leave;
 - (e) unpaid periods in respect of which the firefighter member has paid pension contributions;
 - or
 - (f) unpaid additional maternity leave or additional adoption leave in respect of which pension contributions have been paid,
- shall be disregarded.
- (6) The final reference pay of a retained or volunteer firefighter shall be determined by reference to the equivalent whole-time rate of pay for a regular firefighter of similar service, role and experience.
- (7) A firefighter member's final pensionable pay in any tax year shall be taken not to include any amount in excess of the figure which is the permitted maximum for that year.

Pension contributions

63.—(1) A firefighter member shall pay pension contributions to the Board at the rate of 8.5% of his pensionable pay.

(2) The contributions payable under paragraph (1) may be deducted by the Board from each instalment of pensionable pay as it becomes due, but this is subject to any other method of payment that may be agreed between the Board and the member.

(3) For the purposes of this article, the pensionable pay of a firefighter member during a period of maternity, paternity or adoption leave shall be the pay that the person receives for that period including the value of any statutory maternity, paternity or adoption pay under the Social Security Contributions and Benefits (Northern Ireland) Act 1992⁽²⁾.

(1) See article 7

(2) 1992 c. 7.

Optional pension contributions during maternity and adoption leave

64.—(1) A firefighter member who—

- (a) is on maternity or adoption leave, which would not otherwise count as pensionable service under article 62; and
- (b) who, for the whole or part of the leave period, is not entitled to receive pay (including any statutory maternity or adoption pay under the Social Security Contributions and Benefits (Northern Ireland) Act 1992),

may elect to pay pension contributions in respect of that leave period.

(2) The contributions shall be calculated by applying article 63 to the pensionable pay (including any statutory maternity or adoption pay under the Social Security Contributions and Benefits (Northern Ireland) Act 1992) received immediately before the start of the unpaid period in question.

(3) Subject to paragraph (6), an election must be made by giving notice in writing to the Board before the expiry of the period of 30 days (or such longer period as the Board may allow) beginning with—

- (a) the day on which he returns to work; or
- (b) if he does not return to work after the leave period, the day he ceases to be employed by the Board.

(4) On receipt of the notice, the Board shall calculate the amount of contributions due and shall give notice in writing of that amount to the person concerned.

(5) Where the full amount of contributions due has not been paid within six months of the date of the notice given under paragraph (4), the person concerned shall be entitled to reckon as pensionable service such proportion of the period in respect of which contributions were due as the amount of contributions paid bears to the total amount of contributions due.

(6) Where a person dies before the end of the period of 30 days referred to in paragraph (3) without having given the required notice—

- (a) he shall be deemed to have given the notice; and
- (b) the Board—
 - (i) shall give to his personal representatives a statement of the amount of contributions due; and
 - (ii) may collect the contributions by deducting the amount of contributions due from the amount of the death grant payable under Part 5.