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STATUTORY RULES OF NORTHERN IRELAND

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**2015 No. 78**

**The Firefighters' Pension Scheme  
Regulations (Northern Ireland) 2015**

**PART 13**

Supplementary

CHAPTER 1

Payment of pensions

**Late payment of retirement index adjustment**

**166.** Nothing in these Regulations requires any part of a pension attributable to a retirement index adjustment to be paid before the end of the last active scheme year.

**Recovery of overpayment of benefits**

**167.**—(1) This regulation applies in respect of a financial year for which a percentage decrease in earnings is specified in an order made under section 9 of the 2014 Act <sup>M1</sup>.

(2) The scheme manager must recover any overpayment of benefits that has occurred as a result of the application of the retirement index adjustment for that year.

(3) When this regulation applies the scheme manager must notify the member in writing that the amount of the overpayment is to be recovered by reducing the amount of each instalment of pension until the amount of the overpayment is recovered or by omitting to pay any increase in the amount of any pension due until the amount of the overpayment is recovered.

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**Marginal Citations**

**M1** Under section 9 of the 2014 Act (c. 2) the change in earnings to be applied in a period is the percentage increase or decrease as a Treasury order under that section may specify in relation to the period.

**Guaranteed minimum pension**

**168.**—(1) If a member has a guaranteed minimum in relation to benefits under this scheme—

- (a) nothing in these Regulations permits or requires anything that would cause requirements made by or under the Pension Schemes Act in relation to such a member and such a member's rights under this scheme not to be met in the case of the member;
- (b) nothing in these Regulations prevents anything from being done which is necessary or expedient for the purposes of meeting such requirements in the case of the member; and
- (c) the following provisions are subject to the generality of this paragraph.

(2) If apart from this regulation—

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(a) no pension would be payable to the member under this scheme; or  
 (b) the weekly rate of the pensions payable would be less than the guaranteed minimum,  
 a pension at a weekly rate equal to the guaranteed minimum is payable to the member for life from the date on which the member reaches GMP age or, as the case may be, pensions the aggregate weekly rate of which is equal to the guaranteed minimum are so payable.

(3) Subject to paragraph (4) if—

- (a) on reaching GMP age the member is still in employment (whether or not it is scheme employment); and
- (b) if it is not scheme employment the member consents to a postponement of the member's entitlement under paragraph (2),

paragraph (2) does not apply until the member leaves employment.

(4) If the member continues in employment for a further five years after reaching GMP age and does not then leave employment, the member is entitled from the end of that period to so much of the member's pension under Part 5 (retirement benefits) and Part 7 (benefits for pension credit members) as equals the member's guaranteed minimum (or, as the case may be, to so much of the member's pensions under Part 5 and Part 7 as together have a weekly rate equal to the member's guaranteed minimum), unless the member consents to a further postponement of the entitlement.

(5) In the circumstances provided for in paragraph (3) or (4), the amount of the guaranteed minimum to which the member is entitled under this regulation is increased in accordance with section 11 (increase of guaranteed minimum where commencement of guaranteed minimum pension postponed) of the Pension Schemes Act.

(6) If—

- (a) before reaching the age of 65 the member becomes entitled to the immediate payment of a pension; and
- (b) the member has a guaranteed minimum in relation to the whole or part of a pension as a result of receipt by this scheme of a transfer payment from another pension scheme in respect of which the member had such a guaranteed minimum,

the weekly rate of the pension, so far as attributable to that service, must not be less than the guaranteed minimum, multiplied by such factor as is indicated in tables included in actuarial guidance for a person of the member's age and sex at the date on which the pension becomes payable.

(7) This paragraph applies if a person has ceased to be in employment that is contracted-out employment, within the meaning of Part 3 of the Pension Schemes Act (certification of pension schemes and effects on member's state scheme rights and duties), by reference to this scheme and either—

- (a) a transfer payment in respect of all the person's rights to benefits under this scheme, except for the person's rights in respect of the person's guaranteed minimum or rights under section 5(2B)(requirements for certification of schemes; general) of the Pension Schemes Act <sup>M2</sup> (“the person's contracting-out rights”) has been made; or
- (b) the person has no rights to benefits under this scheme apart from the person's contracting-out rights.

(8) If paragraph (7) applies—

- (a) from the date on which the person reaches GMP age the person is entitled to a pension payable for life at a weekly rate equal to the person's guaranteed minimum, if any; and
- (b) from the date on which the person reaches normal pension age under this scheme the person is entitled to a lump sum and pension in respect of that person's rights under section 5(2B) of the Pension Schemes Act,

but a person falling within paragraph (7) is not to be regarded as a pensioner member for the purposes of Part 6 (death benefits).

(9) Paragraphs (2) to (8) do not apply to a pension—

(a) that is forfeited—

(i) as a result of a conviction for treason, or

(ii) in a case where the relevant offence under regulation 173 (forfeiture: offences committed by members, surviving partners or eligible children) falls under paragraph (b) of the definition in that regulation of “relevant offence” (Official Secrets Acts offences);

(b) where that pension is commuted under regulation 169 (commutation of small pensions) and where the conditions in regulation 60 of the Occupational Pension Schemes (Contracting-out) Regulations (Northern Ireland) 1996<sup>M3</sup> are met,

and if any other provision of this scheme is inconsistent with this regulation, this regulation prevails.

(10) In this regulation, references to the amount of a pension are to its amount after the subtraction of the commutation amount, if any (but before the subtraction of the allocation amount, if any).

#### Marginal Citations

**M2** Subsection (2B) was inserted by the Pensions (Northern Ireland) Order 1995 (S.I. 1995/ 3213 (NI 22)), section 133(3) and amended by the [Social Security Contributions \(Transfer of Functions, etc\) \(Northern Ireland\) Order 1999 \(S.I. 1999/671\)](#), [Schedule 1 paragraph 38](#).

**M3** SR 1996 No 493. Regulation 60 was amended by SR 2006 No 223, SR 2009 No 365 and SR 2010 No 108.

#### Commutation of small pensions

**169.**—(1) This regulation applies if the pension entitlement of a member of the scheme or the pension entitlement of a member's beneficiary does not exceed the small pensions commutation maximum.

(2) Unless the member has reached deferred pension age, this regulation does not apply if the pension entitlement of the member or the member's beneficiary is equal to or exceeds the member's guaranteed minimum.

(3) The scheme manager may pay the member, surviving partner or eligible child a lump sum of an amount as represents the cash value of the pension calculated in accordance with actuarial guidance if—

(a) the person consents to receipt of a lump sum in respect of the pension; and

(b) the requirements of the commutation provisions that apply in the circumstances are met.

(4) The payment of a lump sum under this regulation in place of a pension discharges all liabilities under this scheme in respect of that pension.

(5) In this regulation—

“the commutation provisions” means the provisions permitting the commutation of pensions set out in—

(a) regulation 2 of the Occupational Pension Schemes (Assignment, Forfeiture, Bankruptcy etc.) Regulations (Northern Ireland) 1997<sup>M4</sup>;

(b) paragraph 7 of Schedule 29 (authorised lump sums-supplementary) to the 2004 Act (which defines trivial commutation lump sums for the purposes of Part 4 of that Act)<sup>M5</sup>

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and, in relation to a pension payable under Part 6 (death benefits), paragraph 20 of that Schedule (which defines trivial commutation lump sum death benefit for the purposes of Part 4 of that Act)<sup>M6</sup>; and

- (c) regulation 3 of the Pension Sharing (Pension Credit Benefit) Regulations (Northern Ireland) 2000<sup>M7</sup>; and

“the small pensions commutation maximum” means the amount that is permitted to be commuted, having regard to the commutation provisions that apply in the circumstances.

#### **Marginal Citations**

- M4** SR 1997 No 153. Regulation 2 was amended by SR 2002 No 109, SR 2005 No 171, SR 2006 No 141 and SR 2009 No 365.
- M5** 2004 (c. 12). Paragraph 7 was amended by the [Finance Act 2011 \(c. 11\)](#), [Schedule 16 paragraph 23](#) and 29 and Schedule 18 paragraphs 1, 3 and 4 and SI 2006/572.
- M6** [Paragraph 20](#) was amended by the [Finance Act 2011 \(c. 11\)](#), [Schedule 16 paragraph 32](#) and 39 and Schedule 18 paragraphs 1, 3 and 6.
- M7** SR 2000 No 146. Regulation 3 was amended by SR 2009 No 365.

#### **Payments for persons incapable of managing their affairs**

**170.** If it appears to the scheme manager that a person other than an eligible child is entitled to payment of benefits under this scheme but is, by reason of mental incapacity or otherwise, incapable of managing his or her affairs—

- (a) the scheme manager may pay the benefits or any part of them to a person having the care of the person entitled, or such other person as the scheme manager may determine, to be applied for the benefit of the person entitled; and
- (b) in so far as the scheme manager does not pay the benefits in that manner, the scheme manager may apply them in such manner as the scheme manager may determine, for the benefit of the person entitled, or any beneficiaries of the person entitled.

#### **Payments due in respect of deceased persons**

**171.**—(1) Paragraph (2) applies if, when a person dies, the total amount due to that person's personal representatives under this scheme (including anything due at that person's death) does not exceed the amount specified in any order for the time being in force under section 6 of the Administration of Estates (Small Payments) Act (Northern Ireland) 1967<sup>M8</sup> and applying in relation to that person's death.

(2) A scheme manager may pay the whole or part of the amount due to—

- (a) a person's personal representatives, or
- (b) any person or persons appearing to the scheme manager to be beneficially entitled to the estate,

without the production of probate or letters of administration of the person's estate.

#### **Marginal Citations**

- M8** 1967 (c. 5) (NI); there are amendments to section 6 which are not relevant to this instrument.

### Limitation on assignment of benefits

172. An assignment of an award under these Regulations is void to the extent that it is in favour of a person other than a dependant of the person entitled to the award.

## CHAPTER 2

### Forfeiture

#### Forfeiture: offences committed by members, surviving partners or eligible children

173.—(1) If a member, surviving partner or eligible child is convicted of a relevant offence, the scheme manager may, to such extent and for such duration as it considers appropriate, withhold pensions payable under this scheme to—

- (a) the member;
- (b) any person in respect of the member;
- (c) a surviving partner; or
- (d) an eligible child.

(2) Where a surviving partner's or an eligible child's pensions under Part 6 (death benefits) is to be withheld under paragraph (1) as a result of a relevant offence falling under paragraph (a) or (b) of the definition of that expression in paragraph (5), the offence must have been committed after the death on which the person became entitled to the surviving partner or eligible child's pension, as the case may be.

(3) The scheme manager may only withhold that part of a person's pension that exceeds any guaranteed minimum to which the person is entitled under—

- (a) section 10 of the Pension Schemes Act (earner's guaranteed minimum); or
- (b) section 13 (minimum pensions for widows and widowers) <sup>M9</sup> of that Act.

(4) The scheme manager may, at any time and to such extent and for such duration as it thinks fit—

- (a) apply for the benefit of any dependant of the member; or
- (b) restore to the member,

so much of any pension as has been withdrawn under this regulation.

(5) In this regulation—

“forfeiture certificate” means a certificate stating that the Department issuing the certificate considers that the offence—

- (a) has been gravely injurious to the interests of the State, or
- (b) is liable to lead to serious loss of confidence in the public service;

“relevant offence” means—

- (a) offences of treason,
- (b) offences under the Official Secrets Acts 1911 to 1989 <sup>M10</sup> for which the member has been sentenced on the same occasion—
  - (i) to a term of imprisonment of at least 10 years,
  - (ii) to two or more consecutive terms amounting in the aggregate to at least 10 years, or
- (c) offences—
  - (i) committed in connection with the member's scheme employment; and
  - (ii) in respect of which the Department has issued a forfeiture certificate.

**Marginal Citations**

- M9** 1993 (c. 49). Section 13 was amended by the [Social Security Contribution \(Transfer of functions, etc\) \(Northern Ireland\) Order 1999 \(S.I. 1999/671\)](#) Schedule 1 paragraph 42; the [Child Support, Pensions and Social Security Act \(Northern Ireland\) 2000 \(c. 4\)](#) (NI) Schedule 5 paragraph 1 and Schedule 9 Part 3; the Pensions (Northern Ireland) Order 2005 (S.I. 2005/255 (NI 1)) article 261(3); the [Pensions Act \(Northern Ireland\) 2008 \(c. 1\)](#) (NI) section 12(2) and SR 2005 No 433.
- M10** 1989 c.6, see [section 16\(2\)](#) for the meaning of “Official Secrets Acts 1911 to 1989”.

**Forfeiture of pensions: offences committed by other persons**

**174.**—(1) If a person (P) is convicted of the murder of a member, the scheme manager must withhold all of any surviving partner or eligible child's pension otherwise payable to P in respect of the member under Part 6 (death benefits).

(2) If P is convicted of a relevant offence, the scheme manager may, to such extent as it considers appropriate, withhold any surviving partner or eligible child's pension payable to P in respect of a member under Part 6 (death benefits).

(3) If paragraph (1) applies, Part 6 (death benefits) applies as if P had died before the member.

(4) Under paragraph (2), the scheme manager may only withhold such part of P's pension as exceeds any guaranteed minimum to which P is entitled under section 13 of the Pension Schemes Act.

(5) If P is convicted of the murder of a member and the conviction is subsequently quashed on appeal, any surviving partner or eligible child's pension withheld is to be payable from the day after that on which the member died, and the scheme manager must, as soon as reasonably practicable after the conviction is quashed, pay the arrears of the pension accrued.

(6) If P is convicted of a relevant offence and the conviction is subsequently quashed on appeal any decision under paragraph (2) is to be treated as revoked and the scheme manager must, as soon as reasonably practicable after the conviction is quashed, pay the arrears of the pension accrued from the day after that on which the member died.

(7) Nothing in paragraphs (5) or (6) is to affect the application of paragraphs (1) or (2) if the person whose conviction is quashed is subsequently convicted of the murder of the member or of a relevant offence.

(8) In this regulation, relevant offence means—

- (a) the manslaughter of the member; or
- (b) any other offence, apart from murder, of which the unlawful killing of the member is an element.

**Forfeiture of lump sum death benefit: offences committed by other persons**

**175.**—(1) If a person is convicted of a relevant offence, the scheme manager must withhold all of any lump sum death benefit payable to that person in respect of a member under Chapter 4 of Part 6 (death benefits).

(2) In this regulation, relevant offence means—

- (a) the murder of the member;
- (b) the manslaughter of the member; or
- (c) any other offence of which the unlawful killing of the member is an element.

(3) If paragraph (1) applies and the scheme manager withholds all benefits, Part 6 (death benefits) applies as if that person had died before the member.

(4) If a person is convicted of a relevant offence and their conviction is subsequently quashed on appeal the scheme manager may, to such extent and for such duration as it thinks fit, restore to that person so much of any benefit as has been withheld under this regulation.

(5) Nothing in paragraph (4) is to affect the application of paragraph (1) if the person whose conviction is quashed is subsequently convicted of a relevant offence.

### **Forfeiture: relevant monetary obligations and relevant monetary losses**

**176.**—(1) If a member (P) has a relevant monetary obligation or has caused a relevant monetary loss the scheme manager may, to such extent and for such duration as they consider appropriate, withhold benefits payable to P under this scheme.

(2) The scheme manager may withhold benefits to the extent the scheme manager considers appropriate but may only withhold that part of P's pension as exceeds any guaranteed minimum to which P is entitled under section 10 of the Pension Schemes Act.

(3) The scheme manager may not withhold more than the lesser of—

- (a) the amount of the relevant monetary obligation or relevant monetary loss; and
- (b) the value of P's entitlement to benefits.

(4) The scheme manager may only withhold benefits if—

- (a) there is no dispute as to the amount of the relevant monetary obligation or relevant monetary loss; or
- (b) the relevant monetary obligation or relevant monetary loss is enforceable as follows—
  - (i) under an order of a competent court; or
  - (ii) in consequence of an award of an arbitrator.

(5) In this regulation—

“relevant monetary obligation” means a statutory obligation which—

- (a) was incurred to the Board,
- (b) was incurred after P became an active member of this scheme,
- (c) arose out of P's criminal, negligent or fraudulent act or omission, and
- (d) arose out of or was connected with the scheme employment in respect of which P is a member of this scheme; and

“relevant monetary loss” means a monetary loss which—

- (a) was caused to this scheme, and
- (b) arose as a result of P's criminal, negligent or fraudulent act or omission.

### **Set-off**

**177.**—(1) The scheme manager may set off a relevant monetary obligation against a member's entitlement to benefits under this scheme.

(2) In this regulation, a “relevant monetary obligation” is a monetary obligation owed by a member (P), which satisfies the conditions in paragraphs (3), (4) or (5).

(3) The conditions in this paragraph are that the monetary obligation—

- (a) was incurred to the Board;
- (b) was incurred after P became an active member of this scheme;

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- (c) arose out of or was connected with the service in the scheme employment in respect of which P is a member of this scheme; and
- (d) arose out of P's criminal, negligent or fraudulent act or omission.
- (4) The conditions in this paragraph are that the monetary obligation—
  - (a) was incurred to this scheme; and
  - (b) arose out of P's criminal, negligent or fraudulent act or omission.
- (5) The conditions in this paragraph are that the monetary obligation—
  - (a) was incurred to this scheme; and
  - (b) arose out of a payment made to P in error by the scheme manager.
- (6) Paragraph (7) applies if a set-off is to be applied as result of P owing a relevant monetary obligation which satisfies the conditions in paragraph (3).
- (7) Where this paragraph applies, the scheme manager may not apply a set-off against such part of P's entitlement to benefits that represents transfer credits within the meaning of article 121(1) (interpretation of Part 2) of the Pensions (Northern Ireland) Order 1995 <sup>M11</sup> other than prescribed transfer credits for the purposes of section 89(5)(d) (inalienability of occupational pension) of the Pensions (Northern Ireland) Order 1995 <sup>M12</sup>.
- (8) The scheme manager may only apply a set-off against that part of a member's pension that exceeds any guaranteed minimum to which that member is entitled under section 10 of the Pension Schemes Act.
- (9) The value of the set-off applied must not exceed the lesser of—
  - (a) the amount of the relevant monetary obligation;
  - (b) the value of P's entitlement to benefits.
- (10) The scheme manager may only set off a relevant monetary obligation against P's entitlement to benefits if—
  - (a) there is no dispute as to the amount of the relevant monetary obligation; or
  - (b) the relevant monetary obligation is enforceable—
    - (i) under an order of a competent court, or
    - (ii) in consequence of an award of an arbitrator.

#### **Marginal Citations**

**M11** [S.I. 1995/3213](#) (NI 22). Article 121(1) was amended by The Welfare Reform and Pensions (Northern Ireland) Order 1999 Schedule 9 paragraph 17 and 50, the Child support, Pensions and Social security Act (Northern Ireland) 2000 (c. 4) (NI) Schedule 5 paragraph 5, the Pensions (Northern Ireland) Order 2005 ([S.I. 2005/255](#) (NI 1)) section 6(2), Schedule 10 paragraph 63(2), SR 2005 No 434 and SI 2006/745.

**M12** [S.I. 1995/3213](#) (NI 22). Article 89(5)(d) was amended by the Welfare Reform and Pensions (Northern Ireland) Order 1999 ([S.I. 1999/3147](#) (NI 11)) Schedule 9 paragraphs 32 and 46. See SR 1997 No 153 which prescribes the transfer credits.

#### **Forfeiture and set-off: procedure**

**178.**—(1) If the scheme manager proposes to withhold benefits or apply a set-off against a person's entitlement to benefits, the scheme manager must notify the person of the proposal in writing.



(2) If the scheme manager withholds benefits under regulation 176 (forfeiture; relevant monetary obligations and relevant monetary losses) or applies a set-off against an entitlement to benefits under regulation 177 (set-off), the scheme manager must give the member a certificate showing—

- (a) the amount withheld or set off; and
- (b) the effect of the withholding or set-off on the member, surviving partner or eligible child's benefits under this scheme.

## CHAPTER 3

### Payment and deduction of tax

#### **Scheme administrator for the purposes of the 2004 Act**

**179.** The scheme manager is appointed to be responsible for all liabilities and responsibilities connected with the functions conferred or imposed on the scheme administrator by or under Part 4 of the 2004 Act which the scheme manager assumes as sub-scheme administrator under regulation 3 of, and Schedule 3 to the Registered Pension Schemes (Splitting of Schemes) Regulations 2006<sup>M13</sup>.

#### **Marginal Citations**

**M13** [S.I.2006/569](#); amended by [S.I. 2013/1114](#).

#### **Payment on behalf of members of lifetime allowance charge**

**180.**—(1) A member may request the scheme manager to pay on the member's behalf any amount that is payable by way of the lifetime allowance charge under section 214 of the 2004 Act when—

- (a) an event that is a benefit crystallisation event listed in the table in section 216(1) of the 2004 Act occurs in relation to the member; and
- (b) the member and the scheme manager are jointly and severally liable in relation to that event.

(2) Such a request may only be made by notice to the scheme manager given before the event occurs.

(3) The scheme manager may only comply with such a request if—

- (a) the member pays it the amount in question on or before the date on which the event occurs; or
- (b) the member authorises the deduction of the amount in question from a lump sum becoming payable to the member under this scheme at the same time as the event occurs.

#### **Reduction of benefits where lifetime allowance charge payable**

**181.**—(1) This regulation applies if—

- (a) an event that is a benefit crystallisation event listed in the table in section 216(1) of the 2004 Act (“the table”) occurs in relation to a member;
- (b) the member and the scheme manager are jointly and severally liable in relation to that event; and
- (c) no request has been duly made under regulation 180 (payment on behalf of members of lifetime allowance charge) in relation to the event or, if such a request has been made, the scheme manager is prevented from complying with it by paragraph (3) of that regulation.

(2) If this regulation applies—

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- (a) the scheme manager must pay the tax payable on the event;
  - (b) if the event is benefit crystallisation event 8 in the table (transfer to qualifying recognised overseas pension scheme), the amount or value of the sums or assets transferred must be reduced; and
  - (c) in the case of any other event in that table, the amount or value of the benefits payable to or in respect of the member must be reduced.
- (3) The amount or value of the reduction—
- (a) must be such that it fully reflects the amount of tax so paid; and
  - (b) in the case of any reduction to pension benefits, must be calculated according to actuarial guidance.

### Information about payment of annual allowance charge

**182.**—(1) If a member's pension scheme input amount for this scheme for a pension input period exceeds the amount of the annual allowance for the tax year in which the pension input period ends, paragraph (2) applies in respect of the member for that tax year.

(2) The scheme manager must, no later than 6th October after the end of the tax year, provide the member with such information as the scheme manager considers appropriate to assist the member to arrange payment of the annual allowance charge for that tax year and with the information required by regulation 14A of the Registered Pension Scheme (Provision of Information) Regulations 2006<sup>M14</sup>.

- (3) In this regulation—
- “pension scheme input amount” has the meaning given in section 237B(2) (Liability of scheme administrator) of the 2004 Act<sup>M15</sup>;
  - “pension input period” has the meaning given in section 238 of the 2004 Act.

#### Marginal Citations

**M14** S.I.2006/567; regulation 14A was inserted by regulations 2 and 8 of S.I.2011/1797.

**M15** 2004 c.12; section 237B was inserted by the Finance Act 2011 (c.11), Schedule 17, paragraph 15 and was amended by the Finance Act 2013 (c.29), Schedule 46, paragraphs 119 and 129.

### Reduction of benefits where annual allowance charge paid by scheme manager

- 183.**—(1) This regulation applies where—
- (a) a member gives valid notice to the scheme manager of joint and several liability for an annual allowance charge under section 237B(3) of the 2004 Act; and
  - (b) the scheme manager satisfies the liability specified in the notice.
- (2) The amount or value of the benefits payable to or in respect of the member for the tax year to which the notice relates must be reduced by the scheme manager in accordance with paragraph (3).
- (3) Subject to paragraph (4), the amount or value of the reduction of benefits—
- (a) must be such that it fully reflects the amount paid by the scheme manager; and
  - (b) must be determined in accordance with actuarial guidance.
- (4) Benefits may only be reduced under this regulation to the extent that the reduction would not result in the loss of any part of a guaranteed minimum pension to which a person is entitled.

## CHAPTER 4

### General

#### Calculation of periods of membership and service

**184.**—(1) Subject to paragraph (3), for the purposes of this scheme, periods of membership and service must be expressed in the first instance in whole years, and days or fractions of a day, and the initial aggregation of periods that require to be aggregated is done by reference to periods so expressed.

(2) Subject to paragraph (3), if, when all periods of membership or service that require to be aggregated have been aggregated, there is any excess part day over the number of whole days, that excess is rounded up to a full day.

(3) If membership or service is referred to in these Regulations as membership or service in years—

- (a) the days referred to in paragraph (1); and
- (b) the full days referred to in paragraph (2),

must be converted into years by dividing the number of days in excess of the period of whole years by 365, and using the result to four decimal places.

(4) If a period of membership or service is less than one year, this regulation applies as if the words “whole years, and” were omitted from paragraph (1) and the words “in excess of the period of whole years” were omitted from paragraph (3).

#### Annual benefit information statements

**185.**—(1) The scheme manager must provide an annual benefit information statement to each of its members who are not pensioner members in respect of the pension account for which the statement is to be provided.

(2) The first such statements must be provided on or before 31st August 2016.

(3) Subject to paragraph (4), subsequent statements must be provided at least once per year on or before 31st August of each year that follows.

(4) If a member requests in writing that a statement is provided to them after the end of a scheme year but before 31st August of the following scheme year, the scheme manager must provide an annual benefit information statement as soon as reasonably practicable in accordance with the member's request, unless the relevant data to enable them to do so is not available.

(5) The statement provided to active members of this scheme must be in accordance with section 14 of the 2014 Act (information about benefits).

#### Evidence of entitlement

**186.**—(1) A scheme manager may by written notice require any person who is in receipt of a pension or may have an entitlement to a pension or a lump sum under this scheme to provide it with such supporting evidence as it may reasonably require to establish—

- (a) the identity of that person; and
- (b) that person's continuing or future entitlement to the payment of any amount under this scheme.

(2) A notice under paragraph (1) must specify the date by which the supporting evidence is to be provided.

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(3) Where a person fails to comply with the requirements of a notice given in accordance with paragraph (1), the scheme manager may withhold the whole or part of any amount that it otherwise considers to be payable under this scheme.

#### **Information to be provided to a member before reserve forces service leave**

**187.** The scheme manager must give a member who is about to start on a period of reserve forces service leave a statement stating—

- (a) the assumed pensionable pay for that member whilst on reserve forces service leave;
- (b) the member contribution rate to apply during that period;
- (c) details of any payments to be paid by the employer to the member whilst on reserve forces service leave; and
- (d) the employer contribution which applies during that period.

#### **Transitional provisions**

**188.** Schedule 2 has effect.

#### **Duty to have regard to guidance**

**189.** The scheme manager must have regard to any guidance issued by the Department for the purposes of this Part.

**Status:**

Point in time view as at 01/04/2015.

**Changes to legislation:**

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