
STATUTORY RULES OF NORTHERN IRELAND

2015 No. 78

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

PART 4

Pension accounts

CHAPTER 1

Preliminary

Description of pension

31. For the purpose of this Part, description of pension means any of the following—

- (a) earned pension;
- (b) transferred pension;
- (c) club transfer earned pension;
- (d) added pension.

CHAPTER 2

Calculation of accrued pension

Calculation of amount of accrued pension for purpose of deferment or retirement

32.—(1) For the purpose of a retirement account of an active member who retires or partially retires, the amount of accrued pension is the sum of the amount of accrued earned pension calculated in accordance with paragraph (3) and the amount of accrued added pension calculated in accordance with paragraph (4).

(2) For the purpose of a deferred member's account, the amount of accrued earned pension is calculated in accordance with paragraph (3).

(3) The amount of accrued earned pension is the sum of the following amounts specified in the active member's account as at the end of the last day of pensionable service—

- (a) the sum of the opening balance of earned pension for the last active scheme year and the index adjustment for that opening balance;
- (b) the amount of earned pension accrued in the last active scheme year;
- (c) the sum of the opening balance of transferred pension (if any) for the last active scheme year and the index adjustment for that opening balance;
- (d) the amount of transferred pension (if any) for the last active scheme year;
- (e) the sum of the opening balance of club transfer earned pension (if any) for the last active scheme year and the index adjustment for that opening balance; and

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Changes to legislation: There are currently no known outstanding effects for the The Firefighters' Pension Scheme Regulations (Northern Ireland) 2015, PART 4. (See end of Document for details)

- (f) the amount of club transfer earned pension (if any) for the last active scheme year.
- (4) The amount of accrued added pension is the sum of the following amounts specified in the added pension account as at the end of the last day of pensionable service—
 - (a) the sum of the opening balance of added pension for the last active scheme year and the PIA index adjustment (if any) for that opening balance; and
 - (b) the amount of accrued added pension for the last active scheme year.

CHAPTER 3

Calculation of adjustments

Calculation of “retirement index adjustment”

33.—(1) The retirement index adjustment for an amount of accrued earned pension is—
Amount of accrued pension x retirement index percentage where

“retirement index percentage” means the retirement index percentage calculated under paragraph (2) for accrued earned pension.

(2) The retirement index percentage is—

$$A \times B / 12$$

where—

A means—

- (i) for accrued club transfer earned pension, the in-service revaluation index that applies in relation to this scheme for the leaving year,
- (ii) for accrued earned pension other than club transfer earned pension, the index adjustment that applies in relation to this scheme for the leaving year,

B is the number of complete months in the period between the beginning of the leaving year and the end of the relevant last year.

(3) For the purposes of this regulation, “complete month” includes an incomplete month that consists of at least 16 days.

Calculation of “retirement PIA index adjustment”

34.—(1) The retirement PIA index adjustment for an amount of accrued added pension is calculated in accordance with paragraph (2).

(2) The retirement PIA index adjustment is the amount by which the annual rate of a pension of an amount equal to the amount of accrued added pension would have been increased in the leaving year under the 1971 Act if—

- (a) that pension were eligible to be so increased; and
- (b) the beginning date for that pension were the day after the relevant last day.

Determination of “the age addition”

35.—(1) This regulation applies in relation to every scheme year in which an active member's account and an active member's added pension account, if any, is open that is subsequent to the scheme year in which the member reaches normal pension age under this scheme; and that is not the scheme year in which the account is established under this Part.

(2) At the beginning of the scheme year, for each description of pension, the scheme manager having regard to actuarial guidance must determine the age addition to be awarded for that scheme year by reference to the opening balance of that description of pension for the previous scheme year.

(3) In these Regulations, “the age addition” means an additional amount of pension determined by reference to the proportion of the previous scheme year for which a member had reached normal pension age under this scheme.

Determination of “the assumed age addition”

36.—(1) This regulation applies on the establishment of a deferred member's account or retirement account in respect of a member who does not have an active member's account in connection with another scheme employment.

(2) The scheme manager having regard to actuarial guidance must determine the assumed age addition for the amount of accrued earned pension and accrued added pension (if any) specified in the account.

(3) In these Regulations “the assumed age addition” means—

- (a) for an amount of accrued earned pension not attributable to a transferred pension, the age addition that would have been awarded for accrued earned pension if the member had not left pensionable service or exercised the option to partially retire in the leaving year, determined by reference to the proportion of the leaving year for which the member was an active member of this scheme who had reached normal pension age under this scheme;
- (b) for an amount of accrued earned pension attributable to a transferred pension, the age addition that would have been awarded for transferred pension if the member had not left pensionable service or exercised the option to partially retire in the leaving year, determined by reference to the proportion of the leaving year for which the member was an active member of this scheme who had reached normal pension age under this scheme;
- (c) for an amount of accrued added pension, the age addition that would have been awarded for added pension if the member had not left pensionable service or exercised the option to partially retire in the leaving year, determined by reference to the proportion of the leaving year for which the member was an active member of this scheme who had reached normal pension age under this scheme.

CHAPTER 4

Pension accounts: general

Establishment of pension accounts: general

37.—(1) The scheme manager must establish and maintain one or more pension accounts for each member of this scheme in accordance with this Part.

(2) A pension account—

- (a) may be kept in any form the scheme manager considers appropriate; and
- (b) must specify the details required by these Regulations.

(3) References in these Regulations to any amount specified in a pension account are references to the amount that is required by these Regulations to be so specified and not, if different, to the amount actually so specified.

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Closure and adjustment of pension accounts on transfer out or repayment of balance of contributions

38.—(1) Except as otherwise provided in this regulation, the scheme manager must close all pension accounts relating to a member of this scheme if—

- (a) a transfer payment is made in respect of the member's accrued rights under this scheme; or
- (b) all member contributions are refunded to the member under regulation 124 (refund of all member contributions and payments for extra pension made by member).

(2) Paragraph (1) does not require the scheme manager to close an account that includes amounts to which the transfer payment does not relate or is not attributable.

(3) An account that is not closed because of paragraph (2) must be adjusted in such manner as the scheme manager considers appropriate to reflect the extinguishment of rights under this scheme ^{M1}.

(4) Paragraph (1)(a) does not require the scheme manager to close a pension credit member's account if the transfer payment is made in respect of a member who is both—

- (a) a pension credit member of this scheme; and
- (b) an active member, deferred member or pensioner member of this scheme.

Marginal Citations

M1 [Regulation 115](#) (refund of all member contributions and payments for extra pension made by member) provides for extinguishment of rights following the refund of all members contributions and payments for extra pension made by the member. [Regulation 137](#) (effect of transfers-out) provides for extinguishment of rights following the making of a transfer payment.

CHAPTER 5

Active member's account

Application of Chapter

39.—(1) This Chapter applies in relation to a continuous period of pensionable service under this scheme.

(2) For a person who is an active member of this scheme in relation to two or more continuous periods of pensionable service at the same time, this Chapter applies separately in relation to each of those periods of service.

Establishment of active member's account

40.—(1) The scheme manager must establish a pension account for a member who is in pensionable service the day on which the member begins pensionable service.

(2) For the purposes of these Regulations, an account established under paragraph (1) is called an active member's account.

Receipt of a transfer value payment

41.—(1) This regulation applies if a transfer value payment is received from another pension scheme (other than a connected scheme) in relation to an active member of this scheme.

(2) On receiving the transfer value payment, the scheme manager must credit the active member's account with the amount of transferred pension calculated under regulation 151(2) (amount of transferred pension).

Receipt of a club transfer value payment

42.—(1) This regulation applies if a club transfer value payment is received from another club scheme in relation to an active member of this scheme.

(2) On receiving the club transfer value payment, the scheme manager must credit the active member's account with an amount of club transfer earned pension calculated under regulation 153(2) (amount of club transfer earned pension).

Amount of pension for a scheme year

43.—(1) This regulation applies in relation to every scheme year in which an active member's account is open.

(2) The active member's account must specify—

- (a) the amount of earned pension (if any) for the scheme year;
- (b) the amount of transferred pension (if any) for the scheme year; and
- (c) the amount of club transfer earned pension (if any) from each sending scheme for the scheme year.

(3) The amount is—

- (a) for earned pension, 1/64.8th of the member's pensionable pay received for that year for the scheme employment in respect of which that member's account is established;
- (b) for earned pension, 1/64.8th of the member's assumed pensionable pay for the scheme year where the member pays the contributions required by paragraphs (3) and (4) of regulation 119 (contributions during absence from work due to illness, injury, trade dispute or authorised absence) or the contributions required by paragraph (1) of regulation 120 (contributions during absence from work on reserve forces service leave) or the contributions required by paragraph (3) of 121 (contributions during child-related leave);
- (c) for earned pension, 1/64.8th of the member's assumed pensionable pay during the member's absence due to illness or injury for the period in respect of which the member pays the contributions required by paragraph (2) of regulation 119 (contributions during absence from work due to illness or injury);
- (d) for earned pension, 1/64.8th of the member's assumed pensionable pay whilst the member is absent on ordinary adoption leave, ordinary maternity leave or paternity leave;
- (e) for transferred pension, the amount which the member is entitled to count under regulation 151(2) (amount of transferred pension) for that year; and
- (f) for club transfer earned pension, the amount of all club transfer values received in relation to the member in that year as calculated under regulation 153(2) (amount of club transfer earned pension).

Opening balance, index adjustment and age addition

44.—(1) This regulation applies in relation to every scheme year in which an active member's account is open other than the scheme year in which that account is established.

(2) The active member's account must specify—

- (a) the opening balance of earned pension for the scheme year and the index adjustment for that opening balance, and if applicable, the age addition awarded at the beginning of the scheme year;

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- (b) the opening balance of club transfer earned pension (if any) for the scheme year and the index adjustment for that opening balance and if applicable, the age addition awarded at the beginning of the scheme year;
 - (c) the opening balance of transferred pension (if any) for the scheme year and the index adjustment for that opening balance and if applicable, the age addition awarded at the beginning of the scheme year.
- (3) In these Regulations—
- “opening balance” in relation to a description of pension, other than added pension—
- (a) for the scheme year immediately following the scheme year in which the active member's account is established, means the amount of that pension for the previous scheme year as at the end of that scheme year; and
 - (b) for any subsequent scheme year, means the sum of the following amounts—
 - (i) the opening balance of that pension for the previous scheme year and the index adjustment for that opening balance;
 - (ii) the amount of that pension for the previous scheme year as at the end of the previous scheme year; and
 - (iii) if applicable, the age addition awarded at the beginning of the previous scheme year.

Ill-health award ceases to be payable

45. This regulation applies when an ill-health award ceases to be payable to a person under regulation 77 (consequences of review) and the pensioner member re-enters pensionable service—

- (a) the scheme manager must close the retirement account;
- (b) the scheme manager must re-establish the active member's account and credit it with an amount equal to the annual rate of lower tier ill-health pension payable when the ill-health award was first made;
- (c) the scheme manager must make entries in the active member's account as if, during the gap in pensionable service, the member—
 - (i) was in pensionable service under this scheme; but
 - (ii) received no pensionable pay.

Closure and re-establishment of active member's account

46.—(1) The scheme manager must close an active member's account in relation to a period of service when the scheme manager establishes in relation to that period of service—

- (a) a deferred member's account under Chapter 7 (deferred member's account); or
- (b) a retirement account under Chapter 8 (retirement account).

(2) The scheme manager must re-establish an active member's account under this Chapter if the scheme manager closes a deferred member's account under Chapter 7.

(3) Where an active member has more than one active member's account and ceases to be in pensionable service in respect of service in one scheme employment without having qualifying service for a period of three months in respect of that account, the active member's account for that employment must be closed and the benefits in that account must be aggregated with the other active member's account.

(4) If an active member has more than one active member's account after the account mentioned in paragraph (3) has been closed, the member may choose which active member's account the benefits from the closed account should be aggregated with.

(5) If the active member fails to make the selection mentioned in paragraph (4), the scheme manager may choose which active member's account the benefits from the closed account should be aggregated with.

CHAPTER 6

Added pension account

Establishment of added pension account

47.—(1) A pension account must be established for each active member (P) who makes an added pension election.

(2) If P is an active member in relation to more than one scheme employment, only one added pension account is to be opened.

(3) For the purpose of these Regulations, an account established under paragraph (1) is called an added pension account.

Account to specify amount of added pension

48.—(1) This regulation applies in relation to every scheme year in which an added pension election has effect.

(2) The added pension account must specify in relation to any added pension payments made in that scheme year the amount of added pension determined by the scheme manager under paragraph 11 or under paragraph 14 of Schedule 1 (payments for added pension) to be credited in respect of that scheme year.

Account to specify opening balance and PIA index adjustment

49.—(1) This regulation applies in relation to every scheme year in which an added pension account is open other than the scheme year in which the account is established.

(2) The account must specify—

- (a) the opening balance of added pension for the scheme year and the PIA index adjustment for that opening balance;
- (b) if applicable, the age addition awarded at the beginning of the scheme year.

(3) The “opening balance” of added pension—

- (a) for the scheme year immediately following the scheme year in which the added pension account is established, means the amount of added pension specified in the account as at the end of the previous scheme year; and
- (b) for any subsequent scheme year, means the sum of the following amounts—
 - (i) the opening balance of added pension for the previous scheme year,
 - (ii) the PIA index adjustment (if any) for that opening balance,
 - (iii) if applicable, the age addition awarded at the beginning of the previous scheme year, and
 - (iv) the amount of added pension for the previous scheme year as at the end of the previous scheme year.

Closure and transfer of added pension account

50.—(1) Where an active member (P) has an added pension account, the added pension account must remain open until—

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- (a) P has claimed a retirement pension and the amount of added pension is transferred to the retirement account or the deferred member's account; or
- (b) a transfer value payment is made in respect of P's rights to the accrued added pension; or
- (c) where a transfer of entries referred to in paragraph (2) has been completed.

(2) Where a scheme manager has provided a certificate under regulation 154 (requirement for scheme manager to provide a certificate) in respect of an added pension account, the new scheme manager must establish an added pension account and transfer the entries from that certificate to that account.

Ill-health pension ceases to be payable

51.—(1) This regulation applies if—

- (a) an added pension is payable with an ill-health award; and
- (b) the ill-health award ceases to be payable under regulation 77 (consequences of review).

(2) The added pension account must be re-established and credited with an amount equal to the annual rate of added pension paid to the pensioner member in the last year before the payment of the ill-health award to the member ceased.

CHAPTER 7

Deferred member's account

Application of chapter

52.—(1) This Chapter applies in relation to a continuous period of pensionable service under this scheme.

(2) For a person who is a deferred member of this scheme in relation to two or more continuous periods of pensionable service, this Chapter applies separately in relation to each of those periods of service.

Establishment of deferred member's account

53.—(1) This regulation applies when an active member of this scheme becomes a deferred member of this scheme.

(2) The scheme manager must—

- (a) close the active member's account for that period of service; and
- (b) establish a pension account for the deferred member for that period of service.

(3) For the purpose of these Regulations, an account established under paragraph (2)(b) is called a deferred member's account.

Provisional amount of deferred pension

54.—(1) The deferred member's account must specify the provisional amount of deferred pension.

(2) The provisional amount of deferred pension is the sum of—

- (a) the amount of accrued earned pension calculated under regulation 32(3) (calculation of amount of accrued pension for purposes of deferment or retirement) (“accrued amount”); and
- (b) the retirement index adjustment for the accrued amount; and

(c) the assumed age addition (if any) for the accrued amount.

(3) The retirement index adjustment is not applied in relation to the amount of accrued earned pension if a transfer payment was made before the end of the last active scheme year in respect of the member's rights to that accrued earned pension.

(4) The assumed age addition applies in relation to a member who reaches normal pension age under this scheme at least one month before the last day of pensionable service.

Retirement amount of deferred pension

55.—(1) This regulation applies when a deferred member of this scheme becomes entitled to the immediate payment of a retirement pension for a period of service.

(2) The deferred member's account must specify the retirement amount of deferred pension

(3) The retirement amount of deferred pension is the sum of—

- (a) the amount of any accrued added pension transferred to the deferred member's account,
- (b) the retirement PIA index adjustment for the accrued added pension,
- (c) the assumed age addition (if any) for the accrued added pension, and
- (d) the provisional amount of deferred pension.

(4) For the retirement amount of deferred pension, the deferred member's account must specify—

- (a) the commutation amount (if any); and
- (b) the total allocation amount (if any).

Adjustment of account after early payment of deferred pension ceases

56. When a deferred member who has received the early payment of a deferred pension under regulation 75 (early payment of retirement pension to deferred member) ceases to be entitled to the early payment of the deferred pension under regulation 77(7) (consequences of review), the scheme manager must make the necessary adjustments to the deferred member's account.

Account established after ill-health award ceases to be payable

57. If a lower tier ill-health pension ceases to be payable to a person (P) under regulation 77 (consequences of review) and P does not re-enter pensionable service—

- (a) a deferred member's account must be established; and
- (b) that account must be credited with an amount equal to the annual rate of the lower tier ill-health pension payable immediately before the lower tier ill-health pension ceased to be payable.

Closure of deferred member's account after gap in pensionable service not exceeding five years

58.—(1) This regulation applies when a deferred member of this scheme re-enters pensionable service under this scheme after a gap in pensionable service not exceeding five years.

(2) The scheme manager must—

- (a) close the deferred member's account in relation to that period of service and treat the deferred member's account as if it were never established;
- (b) re-establish the active member's account under Chapter 5 in relation to that period of service; and

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- (c) make entries in the active member's account as if, during the gap in pensionable service the member—
 - (i) was in pensionable service under this scheme, but
 - (ii) received no pensionable pay.
- (3) Where a deferred member had more than one deferred member's account which has been opened within five years of the date in paragraph (1) the member may within three months of the date of re-entering scheme employment select which deferred member's accounts should be closed.
- (4) If the deferred member fails to make the selection mentioned in paragraph (3), the scheme manager must select which of the deferred member's accounts is to be closed.

CHAPTER 8

Retirement account

Establishment of retirement account and other adjustments

59.—(1) This regulation applies in relation to a continuous period of pensionable service under this scheme.

(2) When an active member of this scheme becomes entitled to the immediate payment of a retirement pension or an ill-health award, the scheme manager must—

- (a) close all the active member's accounts for that member and any added pension account; and
- (b) establish an account for the pensioner member for that period of service.

(3) When an active member of this scheme exercises the partial retirement option and becomes entitled under regulation 67(1) (entitlement to retirement pension) to the immediate payment of a retirement pension, the scheme manager must—

- (a) close the active member's account for the period of earlier service;
- (b) establish an account for the pensioner member for that period of earlier service;
- (c) close any added pension account and transfer the amount of accrued added pension to the retirement account; and
- (d) establish a new active member's account under Chapter 5 for the member's continuing service as if the first day of pensionable service in the scheme employment is the day after the option date.

(4) When a deferred member becomes entitled to the immediate payment of a retirement pension the scheme manager must—

- (a) close any added pension account; and
- (b) transfer the amount of accrued added pension if any, to the deferred member's account.

(5) For the purpose of these Regulations, an account established for a pensioner member under paragraph (2)(b) or (3)(b) is called a retirement account.

(6) In this regulation—

“continuing service” means pensionable service that continues following the exercise of the partial retirement option in regulation 71 (exercise of partial retirement option) after the option date;

“option date” means the date on which the partial retirement option is exercised and the member becomes entitled to the immediate payment of a retirement pension; and

“period of earlier service” means the continuous period of pensionable service ending on the option date.

Account to specify amount of retirement pension (active members)

60.—(1) The retirement account must specify, for accrued earned pension and accrued added pension, the amount of that retirement pension.

- (2) The amount of retirement earned pension is the sum of—
- (a) the amount of the accrued earned pension calculated under regulation 32(3) (calculation of amount of accrued pension for purpose of deferment or retirement) (“accrued amount”);
 - (b) the retirement index adjustment for the accrued amount; and
 - (c) the assumed age addition (if any) for the accrued amount.
- (3) The amount of any retirement added pension is the sum of—
- (a) the amount of the accrued added pension calculated under regulation 32(4) (calculation of amount of accrued pension for purpose of deferment or retirement);
 - (b) the retirement PIA index adjustment for the accrued added pension; and
 - (c) the assumed age addition (if any) for the accrued added pension.

[^{F1}(3A) Where the active member is entitled to an equivalent amount to the FPS lower tier ill-health pension or to an equivalent amount to the NFPS lower tier ill-health pension, the retirement account must specify that amount.]

(4) For the amount of retirement earned pension and the amount of retirement added pension, the retirement account must specify—

- (a) the commutation amount (if any); and
- (b) the total allocation amount (if any).

[^{F2}(4A) For an equivalent amount to the FPS lower tier ill-health pension or an equivalent amount to the NFPS lower tier ill-health pension, the retirement account must specify any commutation amount.]

(5) The assumed age addition applies in relation to a member who reaches normal pension age under this scheme at least one month before the last day of pensionable service.

F1 [Reg. 60\(3A\)](#) inserted (retrospective to 1.4.2015) by [The Firefighters Pension Scheme \(Transitional and Consequential Provisions\) Regulations \(Northern Ireland\) 2015 \(S.R. 2015/420\)](#), reg. 1(2), [Sch. 1 para. 3\(a\)](#)

F2 [Reg. 60\(4A\)](#) inserted (retrospective to 1.4.2015) by [The Firefighters Pension Scheme \(Transitional and Consequential Provisions\) Regulations \(Northern Ireland\) 2015 \(S.R. 2015/420\)](#), reg. 1(2), [Sch. 1 para. 3\(b\)](#)

CHAPTER 9

Pension accounts for survivor members

Establishment of survivor member's account

61.—(1) The scheme manager must establish a pension account for each person who is entitled to a pension under this scheme as a surviving partner or eligible child following the death of an active member, deferred member or pensioner member.

- (2) The scheme manager must—
- (a) close the active member's account or the deferred member's account or the retirement account (as the case maybe) and the added pension account (if any); and
 - (b) establish a pension account for each survivor member.

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- (3) For the purpose of these Regulations—
- (a) a person entitled to a pension in the circumstances mentioned in paragraph (1) is called a survivor member; and
 - (b) an account established under paragraph (2)(b) is called a survivor member's account.

Amount of pension payable to survivor member

62. The survivor member's account must be credited with an amount equal to the annual rate of pension payable to the survivor member calculated in accordance with the appropriate regulation in Chapter 2 (pensions for surviving partners) or Chapter 3 (pensions for eligible children) of Part 6 (death benefits), as the case may be, which confers the pension on the survivor member.

CHAPTER 10

Pension accounts for pension credit members

Establishment of pension credit member's account

63.—(1) The scheme manager must establish a pension account for each pension credit member of this scheme.

(2) If a pension credit member has more than one pension credit derived from two or more pension debit members, the scheme manager must establish a pension credit member's account in relation to each pension debit member.

(3) The pension credit member's account must specify the amount of credited pension, and for that amount, the commutation amount (if any).

(4) On the establishment of the pension credit member's account, the accounts established under this Part for the pension debit member must be reduced by the relevant amount.

(5) For the purpose of these Regulations, an account established for a pension credit member under paragraph (1) is called a pension credit member's account.

(6) In this regulation—

“amount of credited pension” means an amount equal to the pension credit calculated in accordance with regulations made under paragraph 5(b) of Schedule 5 (pension credits: mode of discharge) to the 1999 Order;

“relevant amount” is the amount that the scheme manager, after consultation with the scheme actuary, considers appropriate having regard to—

- (a) the cash equivalent that would have been payable under Chapter 2 (transfer values) of Part 4A (requirements relating to pension credit benefit) of the Pension Schemes Act ^{M2} in respect of the pension credit member's right to benefits under this scheme attributable (directly or indirectly) to the pension credit; and
- (b) the provisions of Articles 26 (creation of pension credits and debits) and 28 (reduction of benefit) of the 1999 Order.

Marginal Citations

M2 Part 4A was inserted by the Welfare Reform and Pensions (Northern Ireland) Order 1999 (No 3147 (N.I. 11)) article 34.

Other pension accounts

64. If a pension credit member of this scheme is also an active member, deferred member, pensioner member or survivor member of this scheme, the scheme manager must establish a pension credit member's account in addition to any other account established for the member under this Part.

Status:

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

Changes to legislation:

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