

SCHEDULE 1

THE NEW FIREFIGHTERS' PENSION SCHEME (SCOTLAND)

PART 11

PENSIONABLE PAY, PENSION CONTRIBUTIONS AND PURCHASE OF ADDITIONAL SERVICE

CHAPTER 1

PENSIONABLE PAY AND PENSION CONTRIBUTIONS

Pensionable pay

1.—(1) Subject to paragraph (3) and rule 3(3) of this Part, the pensionable pay of a firefighter member is the aggregate of—

- (a) the firefighter member's pay in relation to the performance of the duties of the firefighter member's role, other than any allowance or emoluments that are paid to the firefighter member on a temporary basis; and
- (b) the firefighter member's 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 the firefighter member's pensionable pay in exchange for the provision by the firefighter member's employing authority of any non-cash benefit, the amount forgone shall continue to be treated as part of the firefighter member's 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 any amount in excess of the permitted maximum for that year.

(4) For the purposes of this rule and rule 2 of this Part, 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 prices 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.