

## SCHEDULE

### AMENDMENT OF SCHEDULE 1 TO THE FIREFIGHTERS' PENSION SCHEME (SCOTLAND) ORDER 2007

4. In Part 3 (personal awards)–
- (a) in rule 2 (award on ill-health retirement)–
    - (i) in paragraph (3), after “calculated”, insert “, subject to paragraph (4),”; and
    - (ii) after paragraph (3), add–
      - “(4) The amount of the higher tier ill-health pension of a firefighter member who, by virtue of rule 7, is entitled to 2 pensions, is whichever is the greater of–
        - (a) the sum of the firefighter member’s lower tier ill-health pension (calculated in accordance with paragraph 1 of Annex 1) and the higher tier ill health pension to which the firefighter member would be entitled if paragraph (3) were not subject to this paragraph (calculated in accordance with paragraph 2 or 3 of Annex 1); and
        - (b) the amount of the single pension to which the firefighter member would be entitled under paragraph (7) of rule 7,and for the purposes of this paragraph it shall be assumed that the firefighter member had given the written notice referred to in paragraph (6) of rule 7.”;
  - (b) in rule 4(2) (cancellation of deferred pension) for “the service” substitute “the authority’s employment”;
  - (c) in rule 6(1) (pension on authority-initiated early retirement) for “the service” substitute “the authority’s employment”;
  - (d) in rule 7(4) (entitlement to 2 pensions) for “that day”, substitute “the last day of his membership of the Scheme”;
  - (e) after rule 7 insert–

#### **“Additional pension benefit: long service**

- 7A.—(1) A firefighter member who–
- (a) in respect of a period that includes 30th June 2007 is entitled to a long service increment or an interim or transitional payment connected with long service; and
  - (b) on or after 1st October 2007–
    - (i) retires from employment as a regular firefighter; or
    - (ii) becomes entitled to a deferred pension under rule 3;shall be credited with an amount of additional pension benefit.

(2) Subject to paragraph (3) and rule 7C(5), the amount of additional pension benefit is that found by applying the formula–

$$A+(B\times 2)60\times \pounds 990$$

where–

A is the number in years (counting part of a year as the appropriate fraction) by which the member’s pensionable service up to and including 30th June 2007 exceeds 15 but does not exceed 20; and

B is the number in years (counting part of a year as the appropriate fraction) by which the firefighter member’s pensionable service exceeds 20 but does not exceed 30.

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(3) Where the Retail Prices Index for the month of September preceding the relevant tax year is higher than it was for September 2007, the amount of additional pension benefit (as calculated in accordance with paragraph (2) and, if applicable, this paragraph) shall be increased by the same percentage as the percentage increase in the Retail Prices Index.

(4) Any increase in accordance with paragraph (3) shall be applied with effect from the first Monday of the relevant tax year.

(5) In paragraph (3)–

“relevant tax year” means a tax year in relation to which–

(a) the amount of a firefighter member’s pension benefits is calculated for the purposes of this Scheme; and

(b) the firefighter member is not a pensioner member or a deferred member; and

“tax year” means the period of 12 months beginning with 6th April.

#### **Additional pension benefit: continual professional development**

**7B.**—(1) A firefighter member who, in any CPD year beginning with the year commencing on 1st July 2007, receives CPD payments, shall be credited with an amount of additional pension benefit in respect of that year.

(2) Subject to paragraph (3) and rule 7C(3) and (5), the amount of additional pension benefit in respect of a CPD year shall be determined on 1st July immediately following the year in question in accordance with guidance and tables provided by the Scheme Actuary.

(3) Where the Retail Prices Index for the month of September preceding the relevant tax year is higher than it was for the month of September in the CPD year in question, the amount of additional pension benefit for that CPD year (as calculated in accordance with paragraph (2)) shall be increased by the same percentage as the percentage increase in the Retail Prices Index.

(4) Any increase in accordance with paragraph (3) shall be applied with effect from the first Monday of the relevant tax year.

(5) In this rule–

“CPD payments”, as regards a firefighter, means payments made to the firefighter member by the employing authority in respect of the firefighter member’s continual professional development;

“CPD year” means a period of 12 months beginning with 1st July in which a firefighter member is in receipt of CPD payments;

“relevant tax year” means a tax year in relation to which–

(a) the amount of a firefighter member’s pension benefits is calculated for the purposes of this Scheme; and

(b) the firefighter member is not a pensioner member or a deferred member, and a tax year is a relevant tax year in relation to a particular CPD year if it is the tax year in which CPD payments for that CPD year are taken into account; and

“tax year” means the period of 12 months beginning with 6th April.

#### **Additional pension benefit: supplementary provisions**

**7C.**—(1) Subject to paragraphs (2) to (4), additional pension benefit under rule 7A or 7B is payable at normal retirement age.

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(2) Where the firefighter member resigns or is dismissed or makes a contributions election, additional pension benefit is payable at normal benefit age; and paragraphs (4) to (6) of rule 3 (deferred pension) shall apply in relation to that benefit as if it were a deferred pension to which the firefighter member was entitled under that rule.

(3) Where the firefighter member leaves employment on ill-health retirement, the firefighter member's additional pension benefit is payable immediately.

(4) Where the firefighter member takes authority-initiated early retirement or member-initiated early retirement, additional pension benefit is payable at the same time as the firefighter member's pension under rule 5 (pension on member-initiated early retirement), or, as the case may be, rule 6 (pension on authority-initiated early retirement).

(5) Where paragraph (4) applies, the firefighter member's additional pension benefit shall be actuarially reduced by applying to the amount ascertained in accordance with rule 7A or 7B (as the case may be) the appropriate actuarial reduction factor notified by the Scheme Actuary.

(6) For the purposes of rules 9 and 10 (commutation), additional pension benefit shall be treated as if it were a pension payable under this Part.

(7) For the purposes of determining the amount of any survivor's pension under Part 4 or pension credit under Part 6, additional pension benefit shall be treated as if it were a pension payable under this Part.”;

(f) in rule 8 (refund of aggregate pension contributions), in paragraph (1)(b), for “the service” substitute “the authority's employment”;

(g) in rule 9 (commutation: general)–

(i) after paragraph (8), insert–

“(8A) Paragraph (8B) applies where–

(a) notice of commutation has taken effect in relation to–

(i) a person's ill-health pension; and

(ii) the pension is withdrawn under rule 2(3) of Part 9 (consequences of review); or

(b) notice of commutation has taken effect in relation to–

(i) a person's deferred pension that has been paid before normal benefit age (“the early-paid pension”); and

(ii) the early-paid pension is withdrawn under rule 2(5) of Part 9.

(8B) If the person becomes entitled to another pension, other than an injury pension under the Compensation Scheme, for which the person is entitled to reckon the period of pensionable service that was reckonable for the purposes of the ill-health pension or the early-paid pension (as the case may be), the other pension shall be reduced by the amount by which the ill-health pension or the early-paid pension would have been reduced if it had not been withdrawn.

(8C) Where paragraph (8B) applies, and notice of commutation is given in respect of the other pension, the portion of it that may be commuted is reduced by the amount of the reduction under that paragraph.”; and

(ii) in paragraph (9)(b), for the words from “Part 7” to the end, substitute “Part 7A of the Compensation Scheme in an award to a reservist(1).”;

(h) in rule 10(1) (commutation: small pensions) omit “Scottish fire”; and

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(1) Part 7A was inserted by S.S.I. 2007/198, paragraph 8 of the Schedule.

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- (i) in rule 11(4) (allocation of pension), for “Part 7 of the Compensation Scheme (awards to, or on death of, servicemen)”, substitute “Part 7A of the Compensation Scheme (reservists)”.