

SCHEDULE

Amendment of the Firefighters' Pension Scheme Order (Northern Ireland) 2007

2. In Part B (personal awards)—

(1) In article 13 (ordinary pension), after paragraph (3) add—

“(4) Paragraph (2)(a) shall not apply to a chief fire officer appointed after the date of coming into operation of this Order.”.

(2) In article 14 (short service award) in paragraph (1)(a), for “retires on or after normal pension age” substitute “retires at or after normal pension age”.

(3) In article 15 (ill health awards)—

(a) in paragraph (1), for “who is required to retire under article 11 (compulsory retirement on grounds of disablement)” substitute “who retires by reason of permanent disablement⁽¹⁾”;

(b) for paragraph (2), substitute—

“(2) A regular firefighter who is entitled—

(a) to reckon at least two years but less than five years pensionable service becomes entitled on retiring to a lower tier ill-health pension calculated in accordance with paragraph 2 of Part III of Schedule 2; or

(b) to reckon at least five years' pensionable service becomes entitled on retiring—

(i) where paragraph (3) applies, to a lower tier ill-health pension calculated in accordance with paragraph 2 of Part III of Schedule 2, or

(ii) where paragraph (4) applies, to the pensions referred to in paragraph (5) (b) (“the higher tier ill-health pension”).”;

(c) in paragraph (5)(a), omit “or 3 (as the case may be)”;

(d) in paragraph (7), for “the issue of his capacity for employment arises” substitute “the question of his disablement arises for decision”.

(4) In article 16 (deferred pension)—

(a) in paragraph (1)(d)(i), omit “and”;

(b) in paragraph (1)(d)(ii), after “article 58” insert “; and”;

(c) after paragraph (1)(d)(ii), insert—

“(iii) any period of absence from duty without pay, reckonable as pensionable service under article 46(3), and”;

(d) omit paragraph (5).

(5) In article 16A(2) (entitlement to two pensions)—

(a) in paragraph (2), for “The amounts” substitute “Subject to paragraph (4A), the amounts”;

and

(b) after paragraph (4) insert—

“(4A) Where a firefighter is entitled to—

(a) a lower tier ill-health pension under article 15(2)(a) or (b)(i),

(b) a higher tier ill-health pension under article 15(2)(b)(ii), or

(c) a deferred pension under article 16,

(1) Within the meaning of Article 7 (disablement).

(2) Articles 16A to 16D were inserted by [SR 2008 No. 382](#).

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the amount of the first and second pension shall be calculated in accordance with Part III or Part V (as the case may be) of Schedule 2 with the formula in paragraph (4B).

(4B) For the purpose of the calculation in paragraph (4A)—

(a) the amount of the first pension is that found by applying the formula—

$$\left(\frac{A}{E}\right) \times \left(\frac{B}{C}\right) \times G$$

(b) the amount of the second pension is that found by applying the formula—

$$\left(\frac{F}{C}\right) \times G$$

(c) in sub-paragraphs (a) and (b) A, B, and C have the same meaning as in paragraph (3), E and F have the same meaning as in paragraph (4) and G is the amount of the single pension that the firefighter would otherwise have been awarded.”.

(6) In article 16B (additional pension benefit: long service increment)—

(a) in paragraph (2), after the formula substitute—

“Where—

A is the number in years (counting part of a year as the appropriate fraction) by which the firefighter’s continuous pensionable service in the employment of the Board 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 his continuous pensionable service in the employment of the Board up to and including 30th June 2007, exceeds 20 but does not exceed 30.”;

(b) in paragraph (3), for “Where” substitute “Until 11th April 2011, where”;

(c) after paragraph (3), insert—

“(3A) On and after the 11th April 2011, the amount of additional pension benefit (as calculated in accordance with paragraph (2) and paragraph (3) and, if applicable, paragraph (3B) and this paragraph) shall be increased on the first Monday of the following relevant tax year by the same amount as any increase which would have applied if the additional pension benefit were a pension to which the Pensions (Increase) Act (Northern Ireland) 1971(3) applied and the beginning date for that pension were the 1st July of the tax year immediately before the relevant tax year; and

(3B) For the avoidance of doubt, the increase of additional pension benefit in the tax year 2010/2011 shall be increased by the same percentage as the percentage increase in the Consumer Prices Index in September 2010 with effect from Monday 11th April 2011.”; and

(d) in paragraph (4), for “(3) substitute “(3) and (3A)” and—

(e) in paragraph (5) before the expression “relevant tax year” insert—

““the beginning date” means the date on which the pension is treated as beginning for the purposes of section 8(2) of the Pensions (Increase) Act (Northern Ireland) 1971;

“following relevant tax year” means the tax year after the relevant tax year, in relation to which the member is not in receipt of a pension under this Scheme or entitled to a deferred pension under article 16;”.

(7) For article 16C (additional pension benefit: continual professional development), substitute—

“Additional pension benefit

16C.—(1) Where the Board determines that the benefits listed in paragraph (5) are pensionable, and in any additional pension benefit year pays any such pensionable benefits to a regular firefighter, the Board shall credit the firefighter with an amount of additional pension benefit in respect of that year.

(2) Subject to paragraph (3), the amount of additional pension benefit in respect of that 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) The amount of additional pension benefit determined in accordance with paragraph (2) shall be increased on the first Monday of the following relevant tax year by the same amount as any increase which would have applied if that additional pension benefit were a pension to which the Pensions (Increase) Act (Northern Ireland) 1971 applied and the beginning date for that pension were the 1st July of the tax year immediately before the relevant tax year.

(4) For the avoidance of doubt, the increase of additional pension benefit in the tax year 2010/2011 shall be increased by the same percentage as the percentage increase in the Consumer Prices Index in September 2010 with effect from Monday 11th April 2011.

(5) The benefits referred to in paragraph (1) are—

- (a) any allowance or supplement to reward additional skills and responsibilities that are applied and maintained outside the requirements of the firefighter’s duties under the contract of employment but are within the wider functions of the job;
- (b) the amount (if any) paid in respect of a firefighter’s continual professional development;
- (c) the difference between the firefighter’s basic pay in their day to day role and any pay received whilst on temporary promotion or where he is temporarily required to undertake the duties of a higher role;
- (d) any performance related payment which is not consolidated into his standard pay.

(6) In this article—

“additional pension benefit year” means the period of 12 months beginning with 1st July in which a firefighter is in receipt of any of the benefits listed in paragraph (5);

“the beginning date” means the date on which the pension is treated as beginning for the purposes of section 8(2) of the Pensions (Increases) Act (Northern Ireland) 1971;

“following relevant tax year” means the tax year after the relevant tax year, in relation to which the member is not a pensioner member or entitled to a deferred pension under article 16;

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

- (a) the amount of a firefighter’s pension benefits determined under this article for the purposes of this Scheme is taken into account for tax purposes, and
- (b) the firefighter is not in receipt of a pension under this Scheme or entitled to a deferred pension under article 16; and

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

(8) In article 16D (additional pension benefits: supplementary provisions)—

- (a) in paragraph (2) for “paragraphs (4) and (5)” substitute “paragraph (4)”; and
- (b) in paragraph (3) omit “(article 11)”.

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- (9) In article 18 (commutation-general provision)—
- (a) in paragraph (4), for “Government Actuary” substitute “Scheme Actuary”;
 - (b) in paragraph (6), for “In the case of” substitute “Subject to paragraph (6A), in the case of”;
 - (c) after paragraph (6), insert—
 - “(6A) Subject to paragraph (5) the Board may, having regard to—
 - (a) the economical, effective and efficient management of its functions, and
 - (b) the costs likely to be incurred in the particular case,pay a lump sum in excess of two and a quarter times the full amount of the pension.”;
 - (d) in paragraph (13), for “serviceman” substitute “reservist”.
- (10) In article 19 (commutation-small pensions)—
- (a) in paragraph (2), for “Government Actuary” substitute “Scheme Actuary”; and
 - (b) after paragraph (3), add—
 - “(4) On the day on which the pension is commuted under this article, all other entitlements to a pension under this Scheme are extinguished.”.
- (11) In article 20 (allocation)—
- (a) in paragraph (6), for “the date on which he intends to retire” substitute “the day before the pension comes into payment”;
 - (b) in paragraph (11), for “Government Actuary” substitute “Scheme Actuary”; and
 - (c) in paragraph (12), after the words “Compensation Scheme” add “in an award to a reservist.”.
- (12) In article 23 (pension debit members), in paragraph (a), for “Government Actuary” substitute “Scheme Actuary”.