

## SCHEDULE

### AMENDMENT OF SCHEDULE 2 TO THE FIREFIGHTERS' PENSION SCHEME ORDER 1992

1. In Part B (personal awards), after rule B5 (deferred pension), insert—

#### “Entitlement to two pensions

**B5A.**—(1) A regular firefighter who—

- (a) on taking up a different role; or
- (b) becoming entitled to a different rate of pay in his existing role,

suffers a reduction in the amount of his pensionable pay such that the amount to be taken into account in the calculation of the pension to which he will be entitled at normal pension age is less than it would otherwise have been, is entitled to two pensions.

(2) The amounts of the pensions shall be those found by applying the formulae set out in paragraphs (3) and (4) but, where the aggregate of those amounts exceeds that of the single award to which the firefighter would be entitled—

- (a) under paragraph (6) if he were to give notice under that paragraph; or
- (b) under paragraph (7) if he were to make an election under rule G3,

his entitlement shall be to an amount equal to the amount of that single award.

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

$A \times BC \times D60$

where—

A is the firefighter's average pensionable pay for the year ending with his last day of service at the higher rate of pay;

B is the firefighter's pensionable service up to that day;

C is the firefighter's total pensionable service; and

D is the total number of 60ths that would have been used in the calculation of his single award had he given the instruction referred to in paragraph (6).

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

$E \times FC \times D60$

where—

C and D have the same meanings as in paragraph (3);

E is the firefighter's average pensionable pay for the year ending with his last day of service; and

F is—

- (a) where the aggregate of—
  - (i) the pensionable service used to ascertain the value of B in his case for the purpose of the formula in paragraph (3); and
  - (ii) his pensionable service for the period commencing with his first day of service at the lower rate of pay and ending with his last day of service, exceeds 30, the difference between B and 30; or

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(b) in any other case, his pensionable service for the period commencing with the first day of service at the lower rate of pay and ending with his last day of service.

(5) Subject to paragraph (6), the pensions become payable on the date on which a pension would have become payable to the firefighter in whichever of the circumstances referred to in rules B1, B2, B3 or B5 applies in his case.

(6) A firefighter who is entitled to two pensions under this rule may, before leaving the employment of the fire and rescue authority by which he is employed, by written notice instruct the authority to make a single award which shall be calculated in accordance with whichever of rules B1, B2, B3 or B5 is applicable in his case.

(7) Where a firefighter who would be entitled to two pensions under paragraph (1) makes an election under rule G3, he shall be entitled instead to a single pension, calculated as if it were a deferred pension to which he was entitled under rule B5.

(8) In paragraph (1), “role”, in relation to a firefighter, means the role in which he is for the time being employed, being a role set out in “Fire and Rescue Services Rolemaps” issued by the National Joint Council for Local Authority Fire and Rescue Services in August 2005<sup>(1)</sup>.

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

**B5B.**—(1) A regular firefighter who—

(a) in respect of a period that includes 30th June 2007 is entitled to a long service increment or to 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 B5,

shall be credited with an amount of additional pension benefit.

(2) Subject to paragraph (3), the amount of additional pension benefit is that calculated in accordance with the formula—

$$A+(B\times 2)\times \pounds 99060$$

where—

A is the number in years (counting part of a year as the appropriate fraction) by which the firefighter’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 his pensionable service up to and including 30th June 2007 exceeds 20.

(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 this rule—

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

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(1) The document is accessible at <http://www.lge.gov.uk/lge/aio/52173>.

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- (a) the amount of a firefighter's pension benefits is calculated for the purposes of this Scheme; and
- (b) he is not in receipt of a pension under this Scheme or entitled to a deferred pension under rule B3; and

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

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

**B5C.**—(1) A regular firefighter 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), 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 Government 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) 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 this rule—

“CPD payments”, as regards a firefighter, means payments made to him by his employing authority in respect of his continual professional development;

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

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

- (a) the amount of a firefighter's pension benefits is calculated for the purposes of this Scheme; and
- (b) he is not in receipt of a pension under this Scheme or entitled to a deferred pension under rule B5,

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**

**B5D.**—(1) Subject to paragraphs (2) and (3), additional pension benefit under rule B5B or B5C is payable from normal pension age or, in the case of a regular firefighter to whom rule B1 (ordinary pension) applies, from the date of his retirement.

(2) Where the firefighter resigns or is dismissed or makes an election under rule G3, additional pension benefit is payable at age 60 and paragraphs (4) and (5) of rule B5 (deferred pension) shall apply in relation to that benefit as if it were a deferred pension to which he was entitled under that rule.

(3) Where the firefighter is required to retire on grounds of permanent disablement (rule A15), his additional pension benefit is payable immediately.

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(4) For the purposes of rules B7 and B8, additional pension benefit shall be treated as if it were a pension payable under this Part.

(5) For the purposes of determining the amount of any survivor's pension under Part C, Part D or Part E or pension credit under Part N, additional pension benefit shall be treated as if it were a pension payable under this Part.”.