
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 143

The Firefighters' Compensation Scheme and Pension Scheme (Amendment) (Scotland) Order 2015

PART 3

Amendment of the Firefighters' Pension Scheme (Scotland) Order 2007

General

16. Schedule 1 to the Firefighters' Pension Scheme (Scotland) Order 2007⁽¹⁾ is amended in accordance with articles 17 to 22.

Amendment of Part 1 (citation and interpretation)

17.—(1) Part 1 is amended as follows.

(2) In rule 2(1) (interpretation)—

(a) after the definition of “the 2004 Act”, insert—

““the 2015 Regulations” means the Firefighters' Pension Scheme (Scotland) Regulations 2015⁽²⁾ which established the Firefighters' Pension Scheme (Scotland) 2015;

“the 2015 Scheme” means the Scheme established by the 2015 Regulations;”;

(b) after the definition of “firefighter member”, insert—

““full protection member of this Scheme” means a person who is a full protection member of this Scheme by virtue of paragraph 9 of Schedule 2 to the 2015 Regulations;”;

(c) for the definition of “limited period”, substitute—

““limited period” means the period beginning on 1st July 2000 or if later, the date falling before 6th April 2006, on which the person was first employed as a retained firefighter and ending on—

(a) the earlier of—

(i) the date on which that person joined this Scheme as a special member or as a standard member in respect of service which he or she could otherwise reckon as special pensionable service, and

(ii) the date, if applicable, on which he or she ceased to be employed as a retained or a regular firefighter;

(b) in the case of a person who joins this Scheme as a provisionally enrolled member on 31st March 2015 and who on or after 1st April 2015—

(1) S.S.I. 2007/199.

(2) S.S.I. 2015/19.

- (i) does not become a full protection member of this Scheme or a tapered protection member of this Scheme, 31st March 2015,
 - (ii) becomes a full protection member of this Scheme, the date on which that person joins this Scheme as a special member,
 - (iii) becomes a tapered protection member of this Scheme, the earlier of the date the person joins this Scheme as a special member, and the member's tapered protection closing date, within the meaning given in paragraph 3 of Schedule 2 to the 2015 Regulations;";
- (d) after the definition of "personal pension scheme", insert—
- "provisionally enrolled member" has the meaning given in rule 1(11) of Part 2;";
- (e) in the definition of "special deferred member", for "1A(5) to (8)" substitute "1A(6) to (9)";
- (f) in the definition of "special eligibility conditions", for "has the meaning given" substitute "means the conditions specified";
- (g) in the definition of "special firefighter member", for "1A(1) to (4)" substitute "1A(1) to (5)";
- (h) in the definition of "special pensioner member", for "1A(9) to (13)" substitute "1A(10) to (14)";
- (i) after the definition of "survivor's pension", insert—
- "tapered protection member of this Scheme" means a person who is a tapered protection member of this Scheme by virtue of paragraph 15 of Schedule 2 to the 2015 Regulations;".
- (3) After rule 3, insert—

"Marriage of a same sex couple

4.—(1) In this Scheme—

- (a) a reference to civil partnership is to be read as including a reference to marriage of a same sex couple;
- (b) a reference to civil partners is to be read as including a reference to a married same sex couple; and
- (c) a reference to a person who is in a civil partnership is to be read as including a reference to a person who is married to a person of the same sex.

(2) Where paragraph (1) requires a reference to be read in a particular way, any related reference (such as a reference to a civil partnership that has ended, or a reference to a person whose civil partnership has ended) is to be read accordingly.

(3) For the purposes of paragraphs (1) and (2), it does not matter how a reference is expressed.

Living together as a same sex couple

5.—(1) In this Scheme—

- (a) a reference to persons who are not in a civil partnership but are living together as civil partners is to be read as including a reference to a same sex couple who are not married but are living together as a married couple; and
- (b) a reference to a person who is living with another person as if they were in a civil partnership is to be read as including a reference to a person who is living with another person of the same sex as if they were married.

(2) Where paragraph (1) requires a reference to be read in a particular way, any related reference (such as a reference to persons formerly living together as civil partners) is to be read accordingly.

(3) For the purposes of paragraphs (1) and (2) it does not matter how a reference is expressed.”.

Amendment of Part 2 (scheme membership, cessation and retirement)

18.—(1) Part 2 is amended as follows.

(2) In rule 1 (scheme membership), after paragraph (10) insert—

“(11) A person is a provisionally enrolled member of this Scheme if the person—

- (a) satisfies the conditions in rule 6C(2) of Part 11; and
- (b) is not eligible to become a provisionally enrolled member pursuant to rule 6C(3) of Part 11”.

(3) In rule 2A(2) (special eligibility conditions)—

- (a) for “a rule 2A” substitute “rule 2A”; and
- (b) after “(retrospective award on ill-health retirement)” insert “of Part 3”.

Amendment of Part 11 (pensionable pay, pension contributions and purchase of additional service)

19.—(1) Part 11 is amended as follows.

(2) In rule 5A(1) (purchase of service during the limited period) omit “member”.

(3) In rule 6A (election to purchase service during the limited period), after paragraph (13) insert—

“(14) In respect of the pension contributions referred to in paragraph (12), interest is payable in respect of contributions payable from and including 6th April 2006, until the date on which the person joins this Scheme as a standard member (“the assumed standard period”).

(15) Interest is payable in respect of the pension contribution required to be paid in respect of a special member’s service during the assumed standard period as follows—

- (a) for the purposes of calculating interest under this paragraph it shall be assumed that in respect of the assumed standard period, pension contributions were payable by monthly periodic contributions from the date that the member’s first standard monthly contributions would have been paid;
- (b) interest starts to accrue from the date that the first monthly contribution would have been paid in accordance with sub-paragraph (a) and ceases to accrue on the date that the lump sum contribution or final periodic contribution is paid in accordance with paragraphs (2), (4), (5), (8) of this rule;
- (c) in relation to assumed standard period pension contributions which are paid by lump sum contribution, interest shall be calculated by applying the past interest rate to the contribution payable in accordance with rule 3(1) of Part 11 compounded monthly between the month each contribution would have been made in accordance with sub-paragraph (a) until the calculation date;
- (d) in relation to assumed standard period pension contributions which are paid by periodic contribution—

- (i) interest shall be calculated as for a lump sum contribution under subparagraph (c);
- (ii) the amount of interest payable shall then be adjusted in accordance with tables provided by the Scheme Actuary so as to allow for interest at the future interest rate in relation to the period from the calculation date to the date that the contribution is paid, so as to discharge liability over a period of ten years;

(e) for the purpose of this rule—

“assumed special period pension contributions” means the pension contribution payable in respect of a special member’s service during the assumed standard period under rule 6A of Part 11;

“calculation date” means—

- (a) in the case of a lump sum contribution, the date when the lump sum is paid; and
- (b) in the case of payment of the assumed standard period pension contribution by periodic contribution, the date when the member joined this Scheme as a special member;

“future interest rate” is a rate equivalent to 1.5% plus the FTSE Actuaries UK Gilt 10 years yield index less the average of the FTSE Actuaries UK Index-linked Gilt 5 to 15 years index with assumed inflation rates of 0% and 5%;

“past interest rate” is a rate equivalent to the interest available on the most recent issue of five-year fixed interest savings certificates from National Savings and Investments available on the 15th day of each month which would have been applicable to the period in question.”.

(4) In rule 6B (election to purchase service during the limited period: supplemental provision), at the end of paragraph (2) insert “except where an election is made by a provisionally enrolled member, in which case the election may not take effect after 30th September 2015”.

(5) After rule 6B insert—

“Election to purchase service: provisional enrolment

6C.—(1) Subject to paragraph (3), a person who satisfies the conditions in paragraph (2) of this rule joins this Scheme as a provisionally enrolled member on 31st March 2015.

(2) The conditions are that on or before 31st March 2015—

- (a) the person has been notified by the authority, that he or she may be entitled to join this Scheme as a special member, pursuant to rule 5A(4) of this Part; or
- (b) the authority referred to in rule 5A(4) of this Part has received from the person an application for a statement of service, pursuant to rule 5A(5) of this Part.

(3) A person cannot become a provisionally enrolled member if, on or before 31st March 2015, the person—

- (a) has become a special member of this Scheme;
- (b) has informed the authority that the person does not want to elect to join this Scheme as a special member; or
- (c) has been notified by the authority that the person is no longer eligible to join this Scheme as a special member.

(4) On or before 31st May 2015, the authority must give a provisionally enrolled member a notice as referred to under rule 5A(13) of this Part, unless the authority has already provided the person with such a notice.

- (5) Subject to rule 6B(12) of this Part, if a provisionally enrolled member—
- (a) gives the authority written notice of an election to pay mandatory special period pension contributions in respect of service during the mandatory special period under rule 6A of this Part, the election takes effect on the day on which the notice of election is received by the authority, and the person ceases to be a provisionally enrolled member of this Scheme and becomes a special member of this Scheme;
 - (b) does not give the authority written notice on or before 30th September 2015 of an election to pay mandatory special period pension contributions in respect of service during the mandatory special period under rule 6A of this Part, the person ceases to be a provisionally enrolled member of this Scheme.”.

Amendment of Annex ZA (commuted portion: special members)

20. In Annex ZA, for the table substitute—

“Years	Age in years and completed months on day pension commences											
	0	1	2	3	4	5	6	7	8	9	10	11
Below 50	23.4											
50	22.4	22.3	22.3	22.3	22.3	22.2	22.2	22.2	22.2	22.1	22.1	22.1
51	22.1	22.0	22.0	22.0	22.0	21.9	21.9	21.9	21.9	21.8	21.8	21.8
52	21.8	21.7	21.7	21.7	21.7	21.6	21.6	21.6	21.6	21.5	21.5	21.5
53	21.5	21.4	21.4	21.4	21.3	21.3	21.3	21.3	21.2	21.2	21.2	21.1
54	21.1	21.1	21.1	21.0	21.0	21.0	21.0	20.9	20.9	20.9	20.9	20.8
55	20.8	20.8	20.8	20.7	20.7	20.7	20.6	20.6	20.6	20.5	20.5	20.5
56	20.4	20.4	20.4	20.4	20.3	20.3	20.3	20.2	20.2	20.2	20.1	20.1
57	20.1	20.0	20.0	20.0	19.9	19.9	19.9	19.8	19.8	19.8	19.7	19.7
58	19.7	19.6	19.6	19.6	19.5	19.5	19.5	19.4	19.4	19.4	19.3	19.3
59	19.3	19.2	19.2	19.2	19.1	19.1	19.1	19.0	19.0	19.0	18.9	18.9
60	18.9	18.8	18.8	18.7	18.7	18.7	18.6	18.6	18.6	18.5	18.5	18.5
61	18.4	18.4	18.4	18.3	18.3	18.2	18.2	18.2	18.1	18.1	18.1	18.0
62	18.0	18.0	17.9	17.9	17.8	17.8	17.8	17.7	17.7	17.7	17.6	17.6
63	17.5	17.5	17.5	17.4	17.4	17.4	17.3	17.3	17.2	17.2	17.2	17.1
64	17.1	17.1	17.0	17.0	16.9	16.9	16.9	16.8	16.8	16.8	16.7	16.7
65	16.6”											

Amendment of Annex A1 (pension contributions)

21. For the Table in paragraph 5 of Annex A1, substitute—

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

<i>“Pensionable pay</i>	<i>Contribution rate from 1st April 2015 to 31st March 2016 (percentage of pensionable pay)</i>
Up to and including £15,150	8.5%
More than £15,150 and up to and including £21,210	9.4%
More than £21,210 and up to and including £30,300	10.4%
More than £30,300 and up to and including £40,400	10.9%
More than £40,400 and up to and including £50,500	11.2%
More than £50,500 and up to and including £60,600	11.3%
More than £60,600 and up to and including £101,000	11.7%
More than £101,000 and up to and including £121,200	12.1%
More than £121,200	12.5%

<i>Pensionable pay</i>	<i>Contribution rate from 1st April 2016 to 31st March 2017 (percentage of pensionable pay)</i>
Up to and including £15,301	8.5%
More than £15,301 and up to and including £21,422	9.4%
More than £21,422 and up to and including £30,603	10.4%
More than £30,603 and up to and including £40,804	10.9%
More than £40,804 and up to and including £51,005	11.2%
More than £51,005 and up to and including £61,206	11.3%
More than £61,206 and up to and including £102,010	11.7%
More than £102,010 and up to and including £122,412	12.1%
More than £122,412	12.5%

<i>Pensionable pay</i>	<i>Contribution rate from 1st April 2017 to 31st March 2018 (percentage of pensionable pay)</i>
Up to and including £15,454	8.5%

<i>Pensionable pay</i>	<i>Contribution rate from 1st April 2017 to 31st March 2018 (percentage of pensionable pay)</i>
More than £15,454 and up to and including £21,636	9.4%
More than £21,636 and up to and including £30,909	10.4%
More than £30,909 and up to and including £41,212	10.9%
More than £41,212 and up to and including £51,515	11.2%
More than £51,515 and up to and including £61,818	11.3%
More than £61,818 and up to and including £103,030	11.7%
More than £103,030 and up to and including £123,636	12.1%
More than £123,636	12.5%

<i>Pensionable pay</i>	<i>Contribution rate from 1st April 2018 (percentage of pensionable pay)</i>
Up to and including £15,609	8.5%
More than £15,609 and up to and including £21,852	9.4%
More than £21,852 and up to and including £31,218	10.4%
More than £31,218 and up to and including £41,624	10.9%
More than £41,624 and up to and including £52,030	11.2%
More than £52,030 and up to and including £62,436	11.3%
More than £62,436 and up to and including £104,060	11.7%
More than £104,060 and up to and including £124,872	12.1%
More than £124,872	12.5%”

Amendment of Annex AB1 (pension contributions for special members)

22.—(1) Annex AB1 is amended as follows.

(2) In the table in paragraph 6, in the heading of the fourth column after “2014” insert “to 31st March 2015”.

(3) After that table, insert—

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<i>“Pensionable pay</i>	<i>Contribution rate from 1st April 2015 to 31st March 2016 (percentage of pensionable pay)</i>
Up to and including £15,150	11.0%
More than £15,150 and up to and including £21,210	12.2%
More than £21,210 and up to and including £30,300	14.2%
More than £30,300 and up to and including £40,400	14.7%
More than £40,400 and up to and including £50,500	15.2%
More than £50,500 and up to and including £60,600	15.5%
More than £60,600 and up to and including £101,000	16.0%
More than £101,000 and up to and including £121,200	16.5%
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More than £21,422 and up to and including £30,603	14.2%
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More than £40,804 and up to and including £51,005	15.2%
More than £51,005 and up to and including £61,206	15.5%
More than £61,206 and up to and including £102,010	16.0%
More than £102,010 and up to and including £122,412	16.5%
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Up to and including £15,454	11.0%

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More than £41,212 and up to and including £51,515	15.2%
More than £51,515 and up to and including £61,818	15.5%
More than £61,818 and up to and including £103,030	16.0%
More than £103,030 and up to and including £123,636	16.5%
More than £123,636	17.0%

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More than £31,218 and up to and including £41,624	14.7%
More than £41,624 and up to and including £52,030	15.2%
More than £52,030 and up to and including £62,436	15.5%
More than £62,436 and up to and including £104,060	16.0%
More than £104,060 and up to and including £124,872	16.5%
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