
STATUTORY INSTRUMENTS

2014 No. 2848

The Firefighters' Pension Scheme (England) Regulations 2014

PART 4

Pension accounts

CHAPTER 5

Active member's account

Application of Chapter

30.—(1) This Chapter applies in relation to a continuous period of pensionable service under this scheme.

(2) For a person who is an active member of this scheme in relation to two or more continuous periods of pensionable service at the same time, this Chapter applies separately in relation to each of those periods of service.

Establishment of active member's account

31.—(1) The scheme manager must establish a pension account for a member who is in pensionable service from the day on which the member begins pensionable service.

(2) For the purposes of these Regulations, an account established under paragraph (1) is called an active member's account.

Receipt of a transfer value payment

32.—(1) This regulation applies if a transfer value payment is received from another pension scheme (other than a connected scheme) in relation to an active member of this scheme.

(2) On receiving the transfer value payment, the scheme manager must credit the active member's account with the amount of transferred pension calculated under regulation 143(2) (amount of transferred pension).

Receipt of a club transfer value payment

33.—(1) This regulation applies if a club transfer value payment is received from another club scheme in relation to an active member of this scheme.

(2) On receiving the club transfer value payment, the scheme manager must credit the active member's account with an amount of club transfer earned pension calculated under regulation 145(2) (amount of club transfer earned pension).

Amount of pension for a scheme year

34.—(1) This regulation applies in relation to every scheme year in which an active member's account is open.

- (2) The active member's account must specify—
- (a) the amount of earned pension (if any) for the scheme year;
 - (b) the amount of transferred pension (if any) for the scheme year; and
 - (c) the amount of club transfer earned pension (if any) from each sending scheme for the scheme year.
- (3) The amount is—
- (a) for earned pension, 1/59.7th of the member's pensionable pay received for that year for the scheme employment in respect of which that member's account is established;
 - (b) for earned pension, 1/59.7th of the member's assumed pensionable pay for the scheme year where the member pays the contributions required by paragraphs (3) and (4) of regulation 111 (contributions during absence from work due to trade dispute or authorised unpaid absence) or the contributions required by paragraph (1) of regulation 112 (contributions during absence from work on reserve forces service leave) or the contributions required by paragraph (3) of regulation 113 (contributions during child-related leave);
 - (c) for earned pension, 1/59.7th of the member's assumed pensionable pay during the member's absence due to illness or injury for the period in respect of which the member pays the contributions required by paragraph (2) of regulation 111 (contributions during absence from work due to illness or injury);
 - (d) for earned pension, 1/59.7th of the member's assumed pensionable pay whilst the member is absent on ordinary adoption leave, ordinary maternity leave or paternity leave;
 - (e) for transferred pension, the amount which the member is entitled to count under regulation 143(2) (amount of transferred pension) for that year; and
 - (f) for club transfer earned pension, the amount of all club transfer values received in relation to the member in that year as calculated under regulation 145(2) (amount of club transfer earned pension).

Opening balance, index adjustment and age addition

35.—(1) This regulation applies in relation to every scheme year in which an active member's account is open other than the scheme year in which that account is established.

- (2) The active member's account must specify—
- (a) the opening balance of earned pension for the scheme year and the index adjustment for that opening balance, and if applicable, the age addition awarded at the beginning of the scheme year;
 - (b) the opening balance of club transfer earned pension (if any) for the scheme year and the index adjustment for that opening balance and if applicable, the age addition awarded at the beginning of the scheme year;
 - (c) the opening balance of transferred pension (if any) for the scheme year and the index adjustment for that opening balance and if applicable, the age addition awarded at the beginning of the scheme year.
- (3) In these Regulations—
- “opening balance” in relation to a description of pension, other than added pension—
- (a) for the scheme year immediately following the scheme year in which the active member's account is established, means the amount of that pension for the previous scheme year as at the end of that scheme year; and
 - (b) for any subsequent scheme year, means the sum of the following amounts—

- (i) the opening balance of that pension for the previous scheme year and the index adjustment for that opening balance,
- (ii) the amount of that pension for the previous scheme year as at the end of the previous scheme year, and
- (iii) if applicable, the age addition awarded at the beginning of the previous scheme year.

Ill-health award ceases to be payable

36. This regulation applies when an ill-health award ceases to be payable to a person under regulation 69 (consequences of review) and the pensioner member re-enters pensionable service—

- (a) the scheme manager must close the retirement account;
- (b) the scheme manager must re-establish the active member's account and credit it with an amount equal to the annual rate of lower tier ill-health pension payable when the ill-health award was first made;
- (c) the scheme manager must make entries in the active member's account as if, during the gap in pensionable service, the member—
 - (i) was in pensionable service under this scheme, but
 - (ii) received no pensionable pay.

Closure and re-establishment of active member's account

37.—(1) The scheme manager must close an active member's account in relation to a period of service when the scheme manager establishes in relation to that period of service—

- (a) a deferred member's account under Chapter 7 (deferred member's account); or
- (b) a retirement account under Chapter 8 (retirement account).

(2) The scheme manager must re-establish an active member's account under this Chapter if the scheme manager closes a deferred member's account under Chapter 7.

(3) Where an active member has more than one active member's account and ceases to be in pensionable service in respect of service in one scheme employment without having qualifying service for a period of three months in respect of that account, the active member's account for that employment must be closed and the benefits in that account must be aggregated with the other active member's account.

(4) If the active member has more than one active member's account after the account mentioned in paragraph (3) has been closed, the member may choose which active member's account the benefits from the closed account should be aggregated with.

(5) If the active member fails to make the selection mentioned in paragraph (4), the scheme manager may choose which active member's account the benefits from the closed account should be aggregated with.