

---

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

Part 1 of these Regulations establishes a scheme for the payment of pensions and other benefits to firefighters in Wales from 1 April 2015. The scheme so established is a career average revalued earnings scheme.

Part 2 contains provisions appointing fire and rescue authorities as “scheme managers” and permitting the delegation of the Welsh Ministers’ and the scheme managers’ functions under these Regulations. Part 2 also contains provisions in relation to the establishment, membership and operation of Local Pensions Boards and the Firefighters’ Scheme Advisory Board for Wales.

Part 3 provides for scheme membership. It sets out the key concepts of scheme employment and pensionable earnings. It contains eligibility and auto-enrolment provisions.

Part 4 provides for the establishment of a member’s pension accounts in relation to a continuous period of pensionable service under this scheme. It also provides for the establishment of a pension credit member’s account.

Part 5 provides for a member’s entitlement to payment of retirement benefits including partial retirement benefits and ill-health benefits. It also provides for the assignment of benefits. It sets out the key concept of qualifying service.

Part 6 provides for death benefits payable to surviving adults and eligible children and for payment of lump sum benefits.

Part 7 provides for benefits for pension credit members.

Part 8 provides for the payment of contributions by members and employers.

Part 9 provides for payments to be made into and out of the Firefighters’ Pension Fund.

Part 10 provides for making and receiving transfer payments.

Part 11 provides for actuarial valuations and provides for an employer cost cap which is a percentage of the pensionable earnings of the members of the scheme.

Part 12 provides for the determinations of questions and appeals.

Part 13 contains supplementary provisions on payment of pensions, forfeiture and set off, payment and deduction of tax.

Schedule 1 makes provision for payments for added pension.

Schedule 2 makes transitional provision.

The Welsh Ministers’ Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result, a regulatory impact assessment has been prepared as to the likely costs and benefits of complying with these Regulations. A copy can be obtained from the Fire and Armed Forces Branch, Welsh Government, Rhydycar, Merthyr Tydfil, CF48 1UZ or 0300 062 8221.