

SCHEDULE 2

Amendment to the Annex to the New Firefighters' Pension Scheme Order (Northern Ireland) 2007

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

4.—(1) Part 11 is amended as follows.

(2) In article 65A(1)(1) (purchase of service during the limited period) omit “member”.

(3) In article 66A (election to purchase service during the limited period)—

(a) in paragraph (2) before “which he is” insert “to”; and

(b) after paragraph (13), insert—

“(14) In respect of the pension contributions referred to at 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) and (8);

(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 article 63(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 pension contributions which are paid by periodic contribution—

(i) interest shall be calculated as for a lump sum contribution under sub-paragraph (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 article—

“assumed special period pension contributions” means the pension contribution payable in respect of a special member's service during the assumed standard period under article 66A of Part 11;

“calculation date” means—

(a) in the case of lump sum contribution, the date when the lump sum is paid; and

(1) Articles 65 A and 66 A were inserted by [S.R. 2015 No.9](#).

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- (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 saving 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 article 66B(2) (election to purchase service during the limited period: supplemental provision) at the end of paragraph (12) 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 article 66B insert—

“Election to purchase service: provisional enrolment

66C.—(1) Subject to paragraph (3), a person who satisfies the conditions in paragraph (2) joins this Scheme as a provisionally enrolled member on 31st March 2015.

(2) The conditions are that—

(a) on or before 31st March 2015—

(i) the person has been notified by the Board, that he may be entitled to join this Scheme as a special member, pursuant to article 65A(4); or

(ii) the Board, referred to at article 65A(4), has received from the person an application for a statement of service, pursuant to article 65A(5).

(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 Board that they do not want to elect to join this Scheme as a special member; or

(c) has been notified by the Board that they are no longer eligible to join this Scheme as a special member.

(4) On or before 31st May 2015, the Board must give a provisionally enrolled member a notice as referred to under article 65A(13), unless the Board has already provided the person with such a notice.

(5) Subject to article 66B(12), if a provisionally enrolled member—

(a) gives the Board written notice of their election to pay mandatory special period pension contributions in respect of their service during the mandatory special period under article 66A, the election takes effect on the day on which the notice of election is received by the Board, 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 Board written notice on or before 30th September 2015 of their election to pay mandatory special period pension contributions in respect of their service during the mandatory special period under article 66A, the person ceases to be a provisionally enrolled member of this Scheme.”.

(2) Article 66B was inserted by [S.R. 2015 No. 9](#).

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