
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations makes amendments to—

- (i) The Firefighters' Pension Scheme Order (Northern Ireland) 2007 (FPS);
- (ii) The New Firefighters' Pension Scheme Order (Northern Ireland) 2007 (NFPS);
- (iii) The Firefighters' Compensation Scheme Order (Northern Ireland) 2007 (the Compensation Scheme); and
- (iv) The Firefighters' Pension Scheme Regulations (Northern Ireland) 2015 (the 2015 Regulations).

Some provisions in these Regulations have retrospective effect – these are set out in regulation 1. The power to give the Regulations retrospective effect is conferred by section 3(3)(b) of the Public Service Pensions Act (Northern Ireland) 2014.

Regulation 2 amends the Firefighters' Pension Scheme. Regulation 2(4)(g) in particular, set out the circumstances in which a surviving spouse or civil partner's entitlement to a pension or gratuity under Part C article 31 continues following marriage, remarriage, formation of a civil partnership or subsequent civil partnership on or after 1st April 2015.

Regulation 2(4)(a) to (f), (7) and (10) brings the benefits payable to survivors of civil partnerships and same sex marriages into line with the benefits payable to widows of different sex marriages.

Regulation 2(3) clarifies that where a firefighter has an entitlement to two pensions under the Firefighters' Pension Scheme, the amount of the first pension is uprated annually from the date that the firefighter ceased to earn the higher rate of pay. It also ensures that a firefighter is not disadvantaged by the provision which allows for two pensions to be awarded, calculated separately, after a significant reduction of pay and makes other minor updates. Regulation 2(6) updates an out of date statutory reference.

Regulation 3 amends the New Firefighters' Pension Scheme and corrects errors in cross references. Regulations 3(2)(a), 3(3), 3(4)(b), 3(5) and 3(7) removes the requirement for a deceased member to have completed a nomination form before a survivor's pension can be paid. Regulation 3(4)(a) clarifies that where a firefighter has an entitlement to two pensions under the New Firefighters' Pension Scheme, the amount of the first pension is uprated annually from the date that the firefighter ceased to earn the higher rate of pay. Regulation 3(6) updates an out of date statutory reference.

Regulation 4 amends the Firefighters' Compensation Scheme. Regulation 4(2)(a) to (d) and (f) brings the benefits payable to survivors of civil partnerships and same sex marriages into line with the benefits payable to widows of different sex marriages. Regulation 4(2)(e) provides that the limitations on payments or survivors' benefits on marriage, remarriage or formation of a civil partnership or subsequent civil partnership do not apply where that marriage or civil partnership is entered into on or after 1st April 2015.

Regulation 5 amends the Firefighters' Pension Scheme Regulations (Northern Ireland) 2015 ('the 2015 Regulations') and makes minor amendments to correct provisions. Regulation 5(2) remedies an error in the Public Service Pensions Revaluation Order (Northern Ireland) 2021 and the Public Service Pensions Revaluation Order (Northern Ireland) 2022 (S.R. 2021 No. 56 and S.R. 2022 No. 82). Accrued pensions for active members of the firefighters' pension scheme provided for in the 2015 Regulations are revalued annually, in accordance with the rate set out in an annual order made by the Department of Finance under section 9(2) of the Public Service Pensions Act (Northern

Changes to legislation: *There are currently no known outstanding effects for the The Firefighters' Pension Schemes and Compensation Scheme (Amendment) Regulations (Northern Ireland) 2024. (See end of Document for details)*

Ireland) 2014 (c. 2). HM Treasury, in a written statement dated 6 July 2023, announced that the orders for 2021 and 2022 contained errors, in that they had been based on provisional rather than final figures. This regulation makes amendments to the 2015 Regulations so that the correct revaluation figure can be taken into account in calculating accrued pension rights. A corresponding change is also made to the valuation of the accrued pension where a member transfers to certain other public sector pension schemes.

Regulation 5(3)(b)(ii) amends regulations 79A of the 2015 Regulations to clarify how the lump sum should be calculated where a member is entitled to the immediate payment of an equivalent amount to the Firefighters Pension Scheme lower tier ill-health pension and exercises the option to commute part of the pension for a lump sum.

An impact assessment has not been produced for these Regulations as no impact on the private or voluntary sectors is foreseen.

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