

**2014 No. 110**

**FIRE SERVICES**

**PENSIONS**

**The Firefighters' Pension Scheme (Scotland) Amendment  
(No. 2) Order 2014**

<i>Made</i> - - - -	<i>22nd April 2014</i>
<i>Laid before the Scottish Parliament</i>	<i>24th April 2014</i>
<i>Coming into force</i> - -	<i>23rd May 2014</i>

The Scottish Ministers make the following Order in exercise of the powers conferred by sections 34(1) to (4) and 60(2) of the Fire and Rescue Services Act 2004(a) and all other powers enabling them to do so.

In accordance with section 34(5) of that Act, they have consulted with such persons as they considered appropriate.

**Citation and commencement**

1. This Order may be cited as the Firefighters' Pension Scheme (Scotland) Amendment (No. 2) Order 2014 and comes into force on 23rd May 2014.

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

2. Schedule 1 to the Firefighters' Pension Scheme (Scotland) Order 2007(b) is amended in accordance with the Schedule to this Order.

*JOHN SWINNEY*  
A member of the Scottish Government

St Andrew's House,  
Edinburgh  
22nd April 2014

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(a) 2004 c.21; section 34 was relevantly amended by S.I. 2013/602, Schedule 1, paragraph 7(2); the functions of the Secretary of State as regards Scotland were transferred to the Scottish Ministers by virtue of the Scotland Act 1998 (Transfer of Functions to the Scottish Ministers etc.) Order 2005 (S.I. 2005/849).  
(b) S.S.I. 2007/199, amended by S.S.I. 2008/160, S.S.I. 2010/65, S.S.I. 2010/333, S.S.I. 2012/107, S.S.I. 2013/129 and S.S.I. 2014/60.

Amendment of Schedule 1 to the Firefighters' Pension Scheme (Scotland)  
Order 2007

**Amendment of Part 1 (citation and interpretation)**

**1. In Part 1—**

- (a) in rule 2 (interpretation), in paragraph (1)—
- (i) after the definition of “the 1999 Act”, insert—  
““the 2004 Act” means the Finance Act 2004(a);  
“Actuary” means a fellow of the Institute and Faculty of Actuaries;”;
  - (ii) in the definition of “child”, for “or a pensioner member” substitute “a pensioner member or a special member”;
  - (iii) after the definition of “child”, insert—  
““child’s pension” means a pension under rule 6 (child’s pension) of Part 4 (survivors’ pensions);”
  - (iv) after the definition of “independent qualified medical practitioner”, insert—  
““initial date” means 1st April 2014”;
  - (v) after that definition of “injury”, insert—  
““IQMP means an independent qualified medical practitioner;  
“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 the earlier of—
    - (a) 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
    - (b) the date, if applicable, on which that person ceased to be employed as a retained or regular firefighter;”;
  - (vi) after “lower tier ill-health pension”, insert—  
““lump sum contribution” means the lump sum payable under paragraphs (1) to (13) of rule 6A of Part 11;  
“mandatory special period” means that part of a person’s service during the limited period beginning on the date selected by that person before 6th April 2006 and ending on the earlier of—
    - (a) 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
    - (b) the date, if applicable, on which that person was dismissed or retired from employment as a regular or retained firefighter;  
“mandatory special period pension contributions” means the special pension contribution payable in respect of a special member’s service during the mandatory special period under rule 6A of Part 11 together with any interest payable in respect of that contribution in accordance with rule 6A(13);”;
  - (vii) at the end of the definition of “opt in”, insert “or, in the case of a special firefighter member, means making an election under rule 6A of Part 11 to pay the mandatory special period pension contributions”;

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(a) 2004 c.12.

- (viii) after the definition of “opt in”, insert—
- ““ordinary pension”, in relation to a standard member, means a pension referred to in rule 1 of Part 3 (personal awards);”;
- (ix) in the definition of “pensioner”, after “pensioner member” insert “or “special pensioner member””;
- (x) for the definition of “retained firefighter” and “volunteer firefighter”, substitute—
- ““retained firefighter” means a person employed by an authority—
- (a) as a retained firefighter, but not as a regular firefighter or as a volunteer firefighter;
  - (b) on terms under which that person is, or may be, required to engage in firefighting or, without a break in continuity of such employment, may be required to perform other duties appropriate to the person’s role as a firefighter (whether instead of, or in addition to, engaging in firefighting);
  - (c) otherwise than in a temporary capacity; and
  - (d) who is obliged to attend at such times as the officer in charge considers necessary, and in accordance with the orders that he or she receives;”;
- (xi) after the definition of “role”, insert—
- ““Scheme Actuary” means the actuary appointed by the Scottish Ministers to provide actuarial advice and to carry out any statutory functions set out in the Scheme;
- “scheme chargeable payment” has the meaning given in section 241 of the 2004 Act;
- “special deferred member” has the meaning given by rule 1A(5) to (8) of Part 2;
- “special eligibility conditions” has the meaning given in rule 2A of Part 2;
- “special firefighter member” has the meaning given in rule 1A(1) to (4) of Part 2;
- “special membership” means membership of this Scheme as a special firefighter member, special deferred member or special pensioner member as the case may be;
- “special member” means a special firefighter member, a special deferred member or a special pensioner member;
- “special member’s ordinary pension” means a pension of the description referred to in rule 1A of Part 3;
- “special pension contribution” means the pension contribution set out in rule 3(1A) of Part 11;
- “special pensionable retained service”, in relation to a retained firefighter who is a special member and any period of special pensionable service, means the same proportion of whole-time service as that which actual pensionable pay for that period bears to the person’s reference pay for that period;
- “special pensionable service” is to be construed in accordance with rules 2A to 5 of Part 10;
- “special pensioner member” has the meaning given by rule 1A(9) to (13) of Part 2;
- “standard member” means a member of this Scheme other than a special member;
- “standard membership” means membership of this Scheme as a standard member.”;
- (xii) after the definition of “transfer value payment”, insert—
- ““volunteer firefighter” means a person employed by an authority—
- (a) as a volunteer firefighter but not as a regular firefighter or as a retained firefighter;
  - (b) on terms under which that person is, or may be required to, engage in firefighting (whether instead of, or in addition to, engaging in firefighting);
  - (c) otherwise than in a temporary capacity; and
  - (d) who is obliged to attend at such times as the officer in charge considers necessary, and in accordance with the orders that he or she receives.”

(b) in rule 2, after paragraph (2) insert—

“(3) References in this Scheme to a firefighter member, a deferred member or a pensioner member include references to a special firefighter member, a special deferred member or a special pensioner member, respectively, unless the contrary intention is shown.”.

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

2. In Part 2—

- (a) in paragraph (4) of rule 1 (scheme membership), after “pensionable service” insert “or special pensionable service”;
- (b) after rule 1, insert—

### **“Special membership**

**1A.**—(1) Subject to paragraphs (2) to (5) and (15), a firefighter member of any of the following descriptions is also a special firefighter member of this Scheme—

- (a) a person who—
  - (i) having taken up employment as a retained firefighter before 6th April 2006;
  - (ii) having continued in such employment until the date of that person’s election;  
and
  - (iii) having elected<sup>(a)</sup>, within the period required by rule 6B(1), or 6B(12) as the case may be, of Part 11 to pay the mandatory special period pension contributions;
- (b) a person who—
  - (i) having taken up employment as a retained firefighter before 6th April 2006;
  - (ii) having continued in such employment until a date on or after 6th April 2006;
  - (iii) having, immediately after the termination of such employment, taken up employment as a regular firefighter and continued in that employment until the date of his or her election; and
  - (iv) having elected, within the period required by rule 6B(1), or 6B (12) as the case may be, of Part 11 to pay the mandatory special period pension contributions.

(2) Where a special firefighter member makes a contributions election in respect of his or her special membership and ceases to be a special member, he or she may again become a firefighter member (but not a special member) by virtue of rule 6 of this Part, which shall apply to him or her with the omission of the word “again”.

(3) A special firefighter member who is treated as having ceased to make mandatory special period pension contributions in accordance with rule 6B(5)(C) of Part 11 ceases to be a special firefighter member and becomes a special deferred member.

(4) A special firefighter member who is entitled to reckon a period as special pensionable service pursuant to rule 5 of Part 10 and resumes service immediately after that period remains a special firefighter member.

(5) A special firefighter member who would be entitled to reckon a period as special pensionable service pursuant to rule 4 of Part 10 (reckoning of unpaid period of absence) if that person had elected to purchase additional service during that period under rule 4(1) of that Part and subsequently paid the special pension contribution in respect of that period, but does not so elect or pay that special pension contribution, remains a special firefighter member if he or she resumes service immediately after that period.

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(a) See rule 6B(10) of Part 11 for the date when an election takes place.

(6) Subject to paragraph (15), a person who satisfies the conditions in paragraph (7) is a special deferred member of this Scheme.

(7) The conditions are that the person—

- (a) took up employment as a retained firefighter before 6th April 2006;
- (b) was employed as a retained firefighter on or after 1st July 2000;
- (c) resigned or was dismissed from that employment before the date that his or her election under rule 6A of Part 11 to pay the mandatory special period pension contributions took effect;
- (d) was younger than 55 years on the date of the resignation or dismissal;
- (e) is not entitled to an ill-health award under rule 2 or 2A of Part 3; and
- (f) has elected, within the period required by rule 6B(1), or 6B(12) as the case may be, of Part 11 to pay the mandatory special period pension contributions.

(8) Subject to paragraph (15) a person who—

- (a) satisfies the requirements of paragraph (1)(a);
- (b) has joined this Scheme as a standard member in respect of service which that person would otherwise be entitled to treat as special pensionable service before electing to join this Scheme as a special member; and
- (c) does not elect to convert his or her standard membership to special membership

is a special deferred member of this Scheme.

(9) A person who was a special firefighter member of this Scheme immediately before paragraph (1) of rule 3 of Part 3 applied to him or her is then a special deferred member of this Scheme.

(10) Subject to paragraph 15, a person who satisfies all of the conditions in paragraph (11) and who satisfies at least one of the conditions in paragraph (12) is a special pensioner member of this Scheme.

(11) The conditions are that the person—

- (a) took up employment as a retained firefighter before 6th April 2006;
- (b) was employed as a retained firefighter on or after 1st July 2000;
- (c) retired from that employment before the date that his or her election under rule 6A of Part 11 to pay the mandatory special period pension contributions took effect;
- (d) has elected, within the period required by rule 6B(1), or 6B(12) as the case may be, of Part 11 to pay the mandatory special period pension contributions.

(12) The conditions are that the person—

- (a) retired having attained the age of 55 ;
- (b) was dismissed or retired by reason of permanent disability and the conditions of rule 2A of Part 3 (retrospective award on ill-health retirement) are capable of being satisfied; or
- (c) has attained the age of 60.

(13) Subject to paragraph (15), a person of any of the following descriptions is also a special pensioner member of this Scheme—

- (a) a person who was a special firefighter member of this Scheme immediately before retirement and to whom rule 1A of Part 3 applies;
- (b) a person who was a special deferred member of this Scheme immediately before retirement and who satisfies the requirements of paragraph (4) of rule 3 of Part 3;
- (c) a person who was a special firefighter member of this Scheme immediately before leaving employment by reason of permanent disablement and is entitled under rule 2 (award on ill-health retirement) of Part 3 (personal awards) to a lower tier ill-health pension or a higher tier ill-health pension.

(14) A person who was a special deferred member of this Scheme immediately before his or her 60th birthday is a special pensioner member after that date.

(15) A person who was employed as a retained firefighter and to whom paragraph (1) of rule 2 of Part 8 of the Compensation Scheme applies (award to or in relation to a retained firefighter) may not be a special member of this Scheme.”;

(c) after rule 2 (eligibility conditions), insert—

**“Special eligibility conditions**

**2A.**—(1) A special firefighter member is eligible for a special member’s ordinary pension or a pension under rule 2 (award on ill-health retirement) or rule 3 (deferred pension) of Part 3 as a special member under this Scheme if—

- (a) that person pays the special pension contribution; and
- (b) an eligibility condition is satisfied.

(2) A special deferred member or a special pensioner member is eligible for a special member’s ordinary pension or a pension under rule 2 (award on ill-health retirement) or a rule 2A (retrospective award on ill-health retirement) if an eligibility condition is satisfied.

(3) A special deferred member who was a special firefighter member immediately before satisfying the requirements of paragraph (1) of rule 3 of Part 3 and in respect of whom an eligibility condition is satisfied is entitled to a special member’s ordinary pension.”;

(d) in paragraphs (1) and (2) of rule 3 (normal retirement age and normal benefit age), after “members” in each place where it occurs insert “who are not special firefighter members”;

(e) after paragraph (2) of rule 3 (normal retirement age and normal benefit age), insert—

“(3) The normal retirement age of special firefighter members, or for persons who joined this scheme as special pensioner members, is 55.

(4) The normal benefit age of special firefighter members, or of special deferred members, is 60 ”

**Amendment of Part 3 (personal awards)**

**3.** In Part 3—

(a) in rule 1 (ordinary pension), for paragraph (2) substitute—

“(2) This rule does not apply to—

- (a) a firefighter member whose notice of retirement states that the person is retiring for the purpose of taking up employment with another authority; or
- (b) subject to rule 18 of Part 12, a special firefighter member in respect of special pensionable service.”;

(b) after rule 1, insert—

**“Special member’s ordinary pension**

**1A.**—(1) Subject to paragraph (2), this rule applies to a member of this Scheme who is a special member and who satisfies one of the special eligibility conditions and retires or has retired.

(2) This rule does not apply to a special firefighter member whose notice of retirement states that the member is retiring for the purpose of taking up employment as a firefighter with another authority.

(3) Where a special member to whom this rule applies—

- (a) is not entitled to an ill health award under rule 2 or 2A;
- (b) attains or has attained the age of 55; and

(c) retires,

that person is entitled to a special member's ordinary pension.

(4) A special member who is not entitled to a special member's ordinary pension under paragraph (3) or an ill health award under rule 2 or 2A is entitled to a deferred pension.

(5) Where a special member to whom this rule applies becomes entitled to a special member's ordinary pension in respect of service as a retained firefighter, his or her special member's ordinary pension shall be calculated by multiplying final pensionable pay by special pensionable retained service and dividing the resultant amount by 45.

(6) Where a special member to whom this rule applies has special pensionable service as a regular firefighter accrued whilst that person was a special member, he or she becomes entitled on retiring to a special member's ordinary pension calculated by multiplying that part of that person's special pensionable service which is attributable to service as a regular firefighter by final pensionable pay and dividing the resultant amount by 45.

(7) Where paragraph (6) applies, the amount calculated under that paragraph shall be added to the amount calculated under paragraph (5).

(8) Where a person joins this Scheme as a special pensioner member and is entitled to a pension under this rule, the authority shall pay to that person a lump sum equal to the value, together with interest, of the pension payments ("the past pension payments") he or she would have received up to the date of payment of the lump sum if at the date of retirement he or she had been a member of this Scheme who had made contributions equivalent to contributions under rules 6A and 6B of Part 11 and shall thereafter pay that person a special member's ordinary pension.

(9) The interest payable in accordance with paragraph (8) is payable as follows—

- (a) for the purposes of calculating interest under this paragraph, it shall be assumed that the past pension payments were payable from the date that the member reached normal retirement age;
- (b) interest starts to accrue from the date that the first past pension payment would have been made in accordance with sub-paragraph (a) and ceases to accrue on the date of payment of the lump sum in accordance with paragraph (8);
- (c) interest shall be calculated by applying the past interest rate to the past pension payment compounded monthly between the month each past pension payment would have been made in accordance with sub-paragraph (a) until the date of payment of the lump sum,

and for the purposes of this rule "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 of the 15th day of each month which would have been applicable to the period when the past pension payment in question would have been made in accordance with sub-paragraph (a).";

(c) in rule 2 (award on ill-health retirement), for paragraph (2) substitute—

"(2) Every firefighter member to whom this rule applies and who satisfies—

- (a) in the case of a firefighter member other than a special firefighter member, an eligibility condition,
- (b) in the case of a special firefighter member, one of the special eligibility conditions,

is entitled on retiring to a lower tier ill-health pension calculated in accordance with paragraph 1 of Annex 1 to this Scheme.";

(d) after rule 2, insert—

**“Retrospective award on ill-health retirement**

**2A.**—(1) This rule applies to a person who elects to join this Scheme as a special deferred member or a special pensioner member and who had been dismissed on the grounds of ill-health or had retired from employment as a retained firefighter before 6th April 2006.

(2) A person to whom this rule applies may apply to the authority which last employed that person as a retained firefighter to be assessed by an IQMP selected by it to determine whether he or she was permanently incapable of performing the duties of a firefighter on the date on which he or she was dismissed on the grounds of ill-health or retired and whether he or she has become capable of performing those duties since that date.(3) An application under paragraph (2) shall be made during the period of 3 months beginning with the day on which the notice was served by the authority under rule 5A(13) (purchase of service during the limited period) of Part 11.

(4) The authority shall obtain a written opinion from an IQMP on whether the person was at the date of dismissal or retirement permanently incapable of performing the duties of a firefighter and if so, whether he or she has become capable of performing those duties since that date.

(5) The authority shall determine whether the person is entitled to a retrospective award for ill-health retirement on the basis of the written opinion of the IQMP and may only determine that a person is entitled to an award where the IQMP gives an opinion that the person was permanently incapable of performing the duties of a firefighter on the date of dismissal or retirement and has not become capable of performing those duties since that date.

(6) The IQMP must certify in the opinion under paragraph (4)—

- (a) that he or she has not previously advised, or given an opinion on, or otherwise been involved in, the particular case for which the opinion has been requested, and
- (b) that he or she is not acting, and has not at any time acted, as the representative of the employee, the authority or any other party in relation to the same case.

(7) Where the IQMP has given an opinion under paragraph (4), it shall be subject to review under rule 3 (review of medical opinion) of Part 8 (determination of questions and appeals) and to the outcome of an appeal under rule 4 (appeals against decisions based on medical advice) in Part 8 (determination of questions and appeals).

(8) An IQMP’s opinion under paragraph (4) shall be binding on the authority unless it is superseded by a response under rule 3 of Part 8 or the outcome of an appeal under rule 4 of Part 8 as mentioned in paragraph (7).

(9) If—

- (a) the person concerned wilfully or negligently fails to submit to medical examination by the IQMP selected by the authority, and
- (b) the IQMP is unable to give an opinion on the basis of the medical evidence available to him or her,

the authority may make a decision on the issue on such other medical evidence as it thinks fit or without medical evidence.

(10) If the authority determines that the person is entitled to a retrospective award following ill-health retirement, it shall give written notice to that person within 14 days of its determination together with a copy of the IQMP’s opinion.

(11) Where the authority does not determine that the person is entitled as mentioned in paragraph (10) to a retrospective award following ill-health retirement, it shall—

- (a) give written notice to that person within 14 days of its determination;
- (b) provide that person with a copy of the IQMP’s opinion; and



- (c) inform that person that an application for a review of that opinion under rule 3 (review of medical opinion) can be made or an appeal against that decision under rule 4 (appeals against decisions based on medical advice) of Part 8 (determination of questions and appeals) can be taken.

(12) Where a person has satisfied one of the special eligibility conditions and the authority has determined that that person is entitled to a retrospective award following ill-health retirement, the authority shall pay to that person a lump sum equal to the value, together with interest, of the payments of higher tier ill-health pension (“past pension payments”) the person would have received up to the date of payment of the lump sum if at the date of dismissal or retirement he or she had been a member of this Scheme who had made contributions equivalent to his or her contributions under rule 6A of Part 11 and shall thereafter pay the person a higher tier ill-health pension.

(13) The interest payable in accordance with paragraph (12) is payable as follows—

- (a) for the purposes of calculating interest under this paragraph, it shall be assumed that the past pension payments were payable from the date that the member would have first received payment of higher tier ill-health pension if, at the date of dismissal or retirement, that person had been a member of this Scheme;
- (b) interest starts to accrue from the date that the first past pension payment would have been made in accordance with sub-paragraph (a) and ceases to accrue on the date of payment of the lump sum in accordance with paragraph (12);
- (c) interest shall be calculated by applying the past interest rate to the past pension payment compounded monthly between the month each past pension payment would have been made in accordance with sub-paragraph (a) until the date of payment of lump sum,

and for the purposes of this rule “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 when the past pension payment in question would have been made in accordance with sub-paragraph (a).

(14) A member of this Scheme entitled to a retrospective award under this rule is not entitled to an ordinary pension or a special member’s ordinary pension in respect of the same special pensionable service.”;

(e) in rule 3 (deferred pension)—

- (i) in paragraph (1), for “This rule applies” substitute “Subject to paragraph (7), this rule applies”;
- (ii) after paragraph (6), insert—

“(7) In the case of a firefighter member who is a special firefighter member, paragraph (1) shall apply with the substitution, in sub-paragraph (a), of “one of the special eligibility conditions” for “an eligibility condition” and with the substitution in paragraph (3) of “45” for “60” and “special pensionable service” for “pensionable service”.”;

(f) in paragraph (1) of rule 5 (pension on member-initiated early retirement), after “firefighter member”, insert “other than a special firefighter member”;

(g) in rule 6 (pension on authority-initiated early retirement), after paragraph (2) insert—

“(3) This rule does not apply to a firefighter member who is a special firefighter member.”;

(h) in rule 7 (entitlement to two pensions)—

- (i) in paragraph (1), for “paragraph (6)” substitute “paragraphs (6) and (9)”;
- (ii) after paragraph (8), insert—

“(9) In the case of a special member, this rule applies with the substitution of “45” for “60” in paragraphs (3), (4) and (7), with the substitution of “special pensionable service”

for “pensionable service” wherever it occurs and with the substitution of “(1A)” for “(1)” in paragraph (5).”;

(i) in rule 7B (additional pension benefit), in paragraph (2) after “Scheme Actuary” insert “and separate guidance and tables shall be provided for special members”;

(j) in rule 9 (commutation: general)—

(i) in paragraph (2), for “The lump sum” substitute “Subject to paragraph (2A), the lump sum”;

(ii) after paragraph (2), insert—

“(2A) In the case of a pension payable in respect of a special pensioner member, the lump sum shall be calculated by multiplying the amount of the person’s pension represented by the commuted portion at retirement by the factor specified in the table in Annex ZA by reference to the person’s age.”;

(iii) in paragraph (4) for “The commuted portion” substitute “Subject to paragraph (4A), the commuted portion”;

(iv) after paragraph (4) insert—

“(4A) In the case of a special member, the commuted portion must not exceed—

(a) the amount calculated in accordance with paragraph (4); and

(b) the maximum amount which would enable a lump sum to be paid to the member without incurring a scheme chargeable payment,

whichever is lower.”;

(v) after paragraph (8), insert—

“(8ZA) In relation to a pension payable to a person who joins this Scheme as a special pensioner member, paragraphs (6) and (7) of this rule have effect as if references to the day of retirement and the effective date were references to the date on which the pension comes into payment.”;

(vi) after paragraph (8C), insert—

“(8D) Where paragraph (8B) applies and the person entitled to that other pension is a special pensioner member, paragraph (8B) shall apply with the substitution of “special pensionable service” for “pensionable service”.”.

#### **Amendment of Part 4 (survivor’s pension)**

**4.** In Part 4—

(a) in paragraph (1) of rule 1 (pensions for surviving spouses, civil partners and nominated partners)—

(i) in sub-paragraph (a), after “member” insert “other than a special firefighter member”;

(ii) after sub-paragraph (a), insert—

“(aa) a special firefighter member who satisfies one of the special eligibility conditions and dies while employed by an authority.”;

(iii) in paragraph (1)(b)(iii), after “rules 1” insert “, 1A,” and after “2” insert “, 2A.”;

(b) in rule 2 (amount of survivor’s pension: general), after paragraph (3) insert—

“(4) In the case of a firefighter member who is a special firefighter member, this rule applies with the substitution in paragraph (1)(a) of “one of the special eligibility conditions” for “an eligibility condition”.”;

(c) in rule 3 (amount of survivor’s pension: special cases)—

(i) in paragraph (1), for “survivor’s age exceeds, by more than twelve years, that of the deceased” substitute “deceased’s age exceeds, by more than twelve years, that of the survivor”;

- (ii) in paragraph (3), after “condition” insert “or, in the case of a special member, satisfies special eligibility conditions”;
- (d) in rule 6 (child’s pension), in paragraph (a) after “eligibility conditions” insert “or, in the case of a special member, satisfies special eligibility conditions”.

**Amendment of Part 5 (awards on death)**

**5. In Part 5—**

- (a) in rule 1 (death grant)—
  - (i) in paragraph (2), for “(3)” substitute “(2A)”;
  - (ii) after paragraph (2), insert—
 

“(2A) In the case of a firefighter member who is a special firefighter member, paragraph (2) shall apply with the substitution of “twice” for “three times”.”;
  - (iii) in paragraph (3), for “Where” substitute “Subject to paragraph 3A, where”;
  - (iv) in paragraph (3), for “greater than three times that of” substitute “an amount greater than three times”;
  - (v) after paragraph (3), insert—
 

“(3A) In the case of a firefighter member who was a special firefighter member, paragraph (3) shall apply with the substitution of “twice” for “three times”, of “2” for “3” and “special pensionable service” for “pensionable service” where appropriate in the formula.”;
  - (vi) in paragraph (4), for “Where the deceased” substitute “Subject to paragraph 4A, where the deceased”;
  - (vii) after paragraph (4), insert—
 

“(4A) In the case of a firefighter member who was a special firefighter member, paragraph (4) shall apply with the substitution in sub-paragraph (a) of “twice” for “three times”, of “2” for “3” and “special pensionable service” for “pensionable service” where appropriate in the formula.”;
  - (viii) in paragraph (5) for “Where the deceased” substitute “Subject to paragraph (5A), where the deceased”;
  - (ix) after paragraph (5) insert—
 

“(5A) In the case of a firefighter member who was a special firefighter member, paragraph (5) shall apply with the substitution, in sub-paragraph (b)(i), of “twice” for “three times” and with the modifications to paragraphs (3) and (4) applied by paragraphs (3A) and (4A).”;
- (b) after rule 1 (death grant), insert—

**“Death grant for limited period**

**1A.—(1) This rule applies—**

- (a) where a person was employed as a retained firefighter on or after 1st July 2000; and
  - (b) continued in such employment until dying before 6th April 2006.
- (2) Where the deceased was married, or a member of a civil partnership, at the time of death, the spouse or civil partner may apply in writing to the authority for a death grant and any such application shall be made during the period ending on 31st March 2015.
- (3) Subject to paragraph (4), where the deceased was not married, or a member of a civil partnership, at the time of death or where the spouse or civil partner has died since the time of death, a child of the deceased may apply in writing to the authority for a death grant and any such application shall be made during the period ending on 31st March 2015.(4) A person shall not be eligible for a child’s death grant under this rule if that person would not

have been eligible for a child's pension by virtue of anything in rule 7 of Part 4 at the time of the death of the deceased.

(5) The authority shall request from the person making the application under paragraph (2) or (3) such information required to enable it to determine the deceased's pensionable pay or, where no information is provided, the authority shall determine the amount of pensionable pay from its records.

(6) The amount of the death grant shall be equal to the product of 2.5 and the amount of pensionable pay which the authority determines the deceased received in the last year of service.

(7) Where the authority decides to make a payment of death grant, it shall pay the death grant during the period of 3 months beginning with the date on which the application for a death grant was received.

(8) Subject to paragraph (9), the authority may pay the death grant, in whole or in part, to such person or persons as it thinks fit.

(9) The authority must not pay any part of the death grant to a person who is convicted of the murder or culpable homicide of the deceased, but this is subject to paragraph (10).

(10) Where a conviction of the description mentioned in paragraph (9) is quashed on appeal, the authority may, if it has not then paid the death grant in full, pay all or part of it to the person whose conviction is quashed.

(11) Where this rule applies, there is no entitlement to a death grant under rule 1 (death grant) or a post-retirement death grant under rule 2 of this Part or to a survivor's pension or a bereavement pension or a child's pension under Part 4 (survivors' pensions).";

(c) in paragraph (2) of rule 2 (post-retirement death grant), for "Paragraphs (9) to (11)" substitute "Paragraphs (10) to (12)".

#### **Amendment of Part 6 (pension sharing on divorce)**

##### **6. In Part 6—**

(a) in rule 1 (pension credit member's entitlement to pension), in paragraph (1)(a) after "65" insert "or the age of 60 where the pension debit member is a special member";

(b) in rule 3 (commutation of part of pension credit benefits)—

(i) in paragraph (7), for "When a person's notice" substitute "Subject to paragraphs (7A) to (7C), when a person's notice";

(ii) after paragraph (7), insert—

"(7A) Where the pension debit member in relation to the pension to be commuted under paragraph (1) is a special member, the lump sum shall be calculated under paragraphs (7B) and (7C) and sub-paragraph (b) of paragraph (7) shall not apply.

(7B) Subject to paragraph (7C), the lump sum shall be calculated by multiplying the amount of the person's pension represented by the commuted portion at the time when the pension becomes payable under rule 1 by the factor specified in the table in Annex ZA by reference to the person's age at that time.

(7C) A lump sum payable under paragraph (7B) shall be reduced to the extent necessary to prevent the payment of it resulting in a scheme chargeable payment."

#### **Amendment of Part 8 (determination of questions and appeals)**

7. In Part 8, in rule 1 (interpretation) omit "'IQMP" means independent qualified medical practitioner; and".

### **Amendment of Part 9 (review, withdrawal and forfeiture of awards)**

8. In Part 9, in rule 4 (withdrawal of early payment of deferred pension) after “65” insert “or the age of 60 in the case of a special member”.

### **Amendment of Part 10 (qualifying service and pensionable service)**

9. In Part 10—

- (a) in rule 1 (qualifying service)—
  - (i) at the end of paragraph (f), omit “and”;
  - (ii) at the end of paragraph (g), insert—
    - “(h) any period of service during the limited period in respect of which the person has paid the mandatory special period pension contributions; and
    - (i) any period of service as a retained firefighter before 1st July 2000, which if it had been a period of service during the limited period in relation to which mandatory special period pension contributions had been paid, would have been qualifying service in accordance with paragraph (h).”;
- (b) in paragraph (1) of rule 2 (reckoning of pensionable service)—
  - (i) for “Subject to paragraph (6)”, substitute “Subject to paragraph (6) and rule 2A”;
  - (ii) after sub-paragraph (f), insert—
    - “(g) any period of service treated as accrued in accordance with rule 16 of Part 12.”.
- (c) after rule 2 (reckoning of pensionable service), insert—

#### **“Reckoning of special pensionable service**

**2A.**—(1) Subject to paragraph (6), for the purposes of this Scheme, the special pensionable service of a special member accrues as special pension contributions or mandatory special period pension contributions are paid, and consists of—

- (a) any period in respect of which the member has paid special pension contributions as a special firefighter member;
- (b) subject to paragraph (4), any period during the limited period which the member is entitled to reckon as special pensionable service under rule 6A (election to purchase service during the limited period) of Part 11;
- (c) any period which the member is entitled to reckon as special pensionable service under rule 5 (reckoning of maternity, paternity and adoption leave, etc) of this Part or rules 5, and 6 to 9 of Part 11;
- (d) any period of special pensionable service taken into account for the purposes of a lower tier ill-health award under rule 2 of Part 3, where—
  - (i) the award is cancelled under rule 2 of Part 9; and
  - (ii) the member remains a member of this Scheme (whether or not as an employee of the authority which made the award);
- (e) where the special member has transferred-in pensionable service from another pension scheme, the period of special pensionable service calculated in accordance with rule 11(1) (calculation of transferred-in pensionable service) of Part 12;
- (f) where the person was a member of the 1992 Scheme and the period of service used for determining eligibility to an award under that Scheme was transferred to the person’s special membership of this Scheme under rule 11A of Chapter 3A of Part 12, that period of service;
- (g) where the person was a standard member of this Scheme and converted the pensionable service accrued as a standard member of this Scheme to the person’s

membership of this Scheme as a special member, the special pensionable service that person is treated as having accrued under rule 17 or 18 of Part 12;

- (h) where a member has two pensions with special pensionable service in relation to the second pension under rule 7 of Part 3 (entitlement to two pensions), the period of special pensionable service taken into account in calculating the first pension under that rule;
- (i) any period of absence without pay in respect of which he or she has paid special pension contributions in accordance with rule 4 of Part 10.

(2) Subject to paragraph (3), the special pensionable service of a special member may not exceed 30 years.

(3) A special firefighter member may not buy additional service, except service during the limited period, if that service would increase the person's special pensionable service to more than 30 years by normal retirement age.

(4) Any additional period of service purchased or in the process of being purchased under Part 11 is reckonable as special pensionable service where the appropriate special pension contributions are paid; but where only a portion of the special pension contributions payable in respect of a period of additional service have been paid, only the equivalent portion of the period is reckonable as special pensionable service.

(5) Subject to paragraph (6), an additional period of service purchased under Part 11 is to be taken into account for the purposes of determining—

- (a) the amount of pension payable to the special firefighter member or to that member's survivors; and
- (b) the amount of service a special firefighter member has or may accrue in the Scheme.

(6) An additional period of service purchased under rule 5 of Part 11 is not to be taken into account in assessing—

- (a) the amount of the higher tier ill-health pension included in a higher tier ill-health award under Part 3; or
- (b) the amount of a death grant under rule 1 of Part 5.

(7) Subject to rule 18 of Part 12 (converting membership from standard membership to special membership-special pension members), a period of service which is reckonable as special pensionable service is not reckonable as pensionable service under rule 2 of Part 10.”;

- (d) in rule 3 (non-reckonable service), for “not reckonable as pensionable service”, substitute “not reckonable as pensionable service or as special pensionable service”;
- (e) in rule 4 (reckoning of unpaid period of absence), after “reckon as pensionable service” insert “or as special pensionable service”;
- (f) in rule 5 (reckoning of maternity, paternity and adoption leave, etc) after paragraph (3) insert—

“(4) If the firefighter member was a special firefighter member immediately before any period which the member is entitled to reckon under this rule, that person is entitled to reckon that period as special pensionable service.”;

- (g) in rule 6 (calculation of pensionable service), after paragraph (6) insert—

“(7) Where the firefighter member is a special firefighter member, this rule shall apply with the substitution of “special pensionable service” for “pensionable service” and with the substitution of “rule 2A(2) and (3)” for “rule 2(2) and (3)”.”.

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

**10. In Part 11—**

- (a) in rule 2 (final pensionable pay), after paragraph (7) insert—
  - “(8) In the case of a special member, paragraph (2)(b) applies with the substitution of “special pensionable service” for “pensionable service”.
  - (9) In the case of a person who joined this Scheme as a special deferred member or a special pensioner member, final pensionable pay shall be the amount determined by the authority and set out in the notice given by the authority under rule 5A(13) of this Part.”;
- (b) in rule 3 (pension contributions)—
  - (i) in paragraph (1), for “A firefighter member” substitute “Subject to paragraph (1A), a firefighter member”;
  - (ii) after paragraph (1), insert—
    - “(1A) A firefighter member who is a special member shall pay pension contributions to the authority at the rate of 11% of pensionable pay in respect of a period ending with 31st March 2012 and in respect of any period commencing on or after 1st April 2012 at the percentage rate of their pensionable pay for the period in question specified in the Table in Annex AB1.”;
  - (iii) in paragraph (2), after “paragraph (1)” insert “or (1A)”;
- (c) in rule 4 (optional pension contributions during maternity and adoption leave)—
  - (i) in paragraph (1)(a), after “pensionable service under rule 2 of Part 10” insert “or as special pensionable service under rule 2A of Part 10”;
  - (ii) in paragraph (5), after “pensionable service” insert “or as special pensionable service”;
- (d) in rule 5 (purchase of additional service), after paragraph (6) insert—
  - “(7) In the case of a special firefighter member—
    - (a) this rule applies—
      - (i) in paragraph (2)(c) with the substitution of “30 years’ special pensionable service” for “40 years’ pensionable service”;
      - (ii) in paragraph (3) with the substitution of “special pensionable service” for “pensionable service” and “30 years” for “40 years”;
    - (b) in relation to paragraph (4)(a) the Scheme Actuary shall provide different tables for special members and in paragraph (4)(b) the determination by the Scheme Actuary shall take account of the purchase being made by a special member.”;
- (e) after rule 5, insert—

**“Purchase of service during the limited period**

**5A.—**(1) A person member who satisfies the conditions specified in paragraph (2) may, in accordance with the following provisions of this Chapter, elect to pay pension contributions in respect of service during the limited period.

(2) The conditions are that—

- (a) the person is entitled to join this Scheme as a special member;
- (b) the service is—
  - (i) as a retained firefighter;
  - (ii) as a regular firefighter where the member took up employment after 5th April 2006 as a regular firefighter immediately after the termination of employment as a retained firefighter; or

- (iii) with the agreement of the authority, as a regular firefighter, but not as a retained firefighter, where the member had been employed by an authority as a retained firefighter and then required by that authority after 5th April 2006 to remain in employment as a retained firefighter whilst taking up employment as a regular firefighter.

(3) Where paragraph (1) applies—

- (a) subject to rule 6A(11) of this Part, mandatory special period pension contributions shall be paid in respect of the person's service during the mandatory special period; and
- (b) mandatory special period pension contributions shall be paid for the period required by rule 6A(12) of this Part, where a person has elected to transfer accrued rights in the 1992 Scheme to that person's special membership but the period of service referred to in sub-paragraph (a) or (b) does not, subject to rules 11A or 18 of Part 12, include any period of service in respect of which the person paid pension contributions under the 1992 Scheme or under this Scheme as a standard member.

(4) Within 2 months of the initial date, the authority shall use reasonable endeavours to notify all those existing employees and former employees who may be entitled to join this Scheme as a special member that they may be so entitled.

(5) Within 2 months of receiving the notification in paragraph (4), or if no notification has been received, within 4 months of the initial date, a person may apply to the authority by which he or she was employed in service falling within paragraph (2) above for a statement of the service in respect of which he or she may become entitled to pay contributions under this rule and the limited period pension contributions which he or she would be required to pay in respect of it.

(6) An application under paragraph (5) shall be in writing and shall state—

- (a) the date on which the applicant took up employment as a retained firefighter;
- (b) where the applicant has left that employment, the date on which they left;
- (c) where the applicant took up employment as a regular firefighter, the date on which that happened;
- (d) if the applicant joined this Scheme as a standard member or joined the 1992 Scheme, the date on which that person joined the Scheme and, if it was the case, the date on which that person made an election not to pay pension contributions under rule 5 of Part 2 of this Scheme or under rule G3 of the 1992 Scheme (as the case may be).

(7) An authority shall determine the period of the person's service during the limited period from its records.

(8) Where an authority is not able to determine the period of the person's service during the limited period from its records, the person may provide the authority with documents to assist it to determine the person's period of service during the limited period and the authority shall determine the period of the person's service from those documents.

(9) Where an authority is not able to determine the period of the person's service during the limited period and the authority does not hold records of that person's pay for that period, and the person cannot provide the authority with the necessary documents, the authority may estimate the person's pensionable pay for that period from the records which it holds and may in particular estimate this on the basis of the average of recent pay data for retained firefighters at the same station or stations as that at which the person was based for the relevant period.

(10) Where the authority has estimated the pay of a person in accordance with paragraph (9), the authority shall determine that person's period of pensionable service during the limited period.



(11) Where the service is as a retained firefighter, the authority shall determine the person's retained pensionable service during the limited period by calculating the same proportion of whole-time service as that which actual pensionable pay or, as the case may be, pensionable pay as estimated by the authority under paragraph (9), bears to reference pay for each year of service during that period.

(12) The authority shall calculate the amount of the special period contributions payable in respect of special pensionable service during the limited period by applying a rate determined by the Scheme Actuary having regard to the rate required by paragraph (1A) of rule 3 (pension contributions) for the appropriate period to the person's pensionable pay.

(13) Within 4 months of receiving an application under paragraph (5), the authority shall give the applicant a notice setting out the period of service during the limited period which that person may purchase, the amount of special pension contributions payable in respect of the mandatory special period, the amount of special pension contribution payable in respect of the remainder of service during the limited period, the pensionable pay and in appropriate cases the final pensionable pay which the authority has determined was paid during the limited period.

(14) Where it is not reasonably practicable to comply with any requirement set out in this rule within the period specified, the authority or applicant as the case may be shall comply with that requirement as soon as reasonably practicable after the end of that period.”;

- (f) in rule 6(1) (election to purchase additional service), for “An election” substitute “Subject to rule 6A, an election”;
- (g) after rule 6, insert—

**“Election to purchase service during the limited period**

**6A.**—(1) A person who intends to join this Scheme as a special pensioner member shall elect to pay mandatory special period contributions in respect of service during the mandatory special period.

(2) A special pensioner member shall pay the mandatory special period pension contributions by way of a lump sum contribution which the special pensioner member may request the authority to deduct from any lump sum to which the member is entitled under this Scheme—

- (a) pursuant to a notice to commute a portion of his pension under rule 9 (commutation: general) of Part 3; and
- (b) under paragraph (8) of rule 1A (special member's ordinary pension) or under paragraph (12) of rule 2A (retrospective award on ill-health retirement) of Part 3.

(3) A person who intends to join this Scheme as a special deferred member shall elect to pay mandatory special period pension contributions in respect of service during the mandatory special period.

(4) The mandatory special period pension contributions may be paid by periodic contributions which shall be calculated in accordance with tables provided by the Scheme Actuary so as to discharge his liability over a period of 10 years or may be paid by way of a lump sum contribution.

(5) A special deferred member shall cease to pay periodic contributions referred to in paragraph (4) on the date on which his special deferred pension becomes payable, and the member may then pay within 3 months of that date a lump sum of an amount equivalent to the contributions which would otherwise be paid calculated in accordance with tables provided by the Scheme Actuary.

(6) Where paragraph (5) applies, a special deferred member may pay all or part of the lump sum required by that sub-paragraph by deduction from any lump sum which the member may be entitled to receive pursuant to a notice to commute a portion of his pension under rule 9 (commutation: general) or rule 10 (commutation: small pensions) of Part 3.

(7) Subject to sub-paragraphs (11) and (12), a person who intends to join this Scheme as a special firefighter member shall elect to pay mandatory special period pension contributions in respect of their service during the mandatory special period.

(8) The mandatory special period pension contributions may be paid by periodic contributions which shall be calculated in accordance with tables provided by the Scheme Actuary so as to discharge the liability over a period of 10 years or may be paid by way of a lump sum contribution.

(9) If a special firefighter member makes a contributions election or retires, the member shall cease to pay periodic contributions and may then pay within 3 months of the date of the contributions election a lump sum of an amount equivalent to the contributions which would otherwise be paid calculated in accordance with tables provided by the Scheme Actuary.

(10) Where paragraph (9) applies so that a lump sum may be payable as a result of retirement, the member may pay all or part of the lump sum required by that sub-paragraph by deduction from any lump sum which he or she may be entitled to receive pursuant to a notice to commute a portion of pension under rule 9 (commutation: general) or rule 10 (commutation: small pensions) of Part 3.

(11) A special firefighter member who elects under paragraph (5) of rule 11A of Part 12 to transfer accrued rights in the 1992 Scheme to that member's special membership of this Scheme shall pay mandatory special period pension contributions for the period of service during the mandatory special period from the later of the date on which pensionable service under the 1992 Scheme ended and 1st July 2000.

(12) A special firefighter member who elects under paragraph (5) of rule 16 of Part 12 to convert accrued rights as a special firefighter member to that member's standard membership shall pay mandatory special period pension contributions for the period of service during the mandatory special period before 6th April 2006 and from that date shall pay pension contributions as a standard member until the date on which the member joined this Scheme as a standard member.

(13) Interest is payable in respect of the special pension contribution required to be paid in respect of a special member's service during the mandatory special period as follows—

- (a) for the purposes of calculating interest under this paragraph, it shall be assumed that in respect of the mandatory special period, pension contributions were payable by monthly periodic contributions from the first pay date following the start of the mandatory special period;
- (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) of this rule;
- (c) in relation to mandatory special 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(1A) 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 mandatory special period 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 rule—
  - (i) “calculation date” means—
    - (aa) in the case of a lump sum contribution, the date when the lump sum is paid; and
    - (bb) in the case of payment of the mandatory special period pension contribution by periodic contribution, the date when the member joined this Scheme as a special member;
  - (ii) “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%;
  - (iii) “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.

### **Election to purchase service during the limited period: supplemental provision**

**6B.**—(1) Subject to paragraph (12), an election under rule 6A shall be made by giving written notice to the authority during the period of four months beginning with the date on which the authority gave notice under rule 5A(13).

(2) In preparing the tables required by paragraphs (5) and (9) of rule 6A, the Scheme Actuary must have regard to the rate of contribution referable to the period in respect of which the contribution relates and must use such other factors as he considers appropriate.

(3) The period of a person’s service referred to in paragraphs (1), (3) or (7) of rule 6A shall be that part of the service set out in the authority’s notice to the person under rule 5A(13) in respect of which the person elects to pay mandatory special period pension contributions from a date selected before 6th April 2006, or which applies under rule 6A(11), and ending on the earlier of the date on which the member joined this Scheme as a special member or a standard member and the date, if applicable, on which the member was dismissed or retired from employment as a regular or retained firefighter.

(4) Where a person is required under paragraph (2), or has chosen under paragraph (4) or (8) of rule 6A, to pay a lump sum contribution and this sum has not been paid within six months of the election under paragraph (1), (4) or (8), or such longer period as the authority may notify in writing to the person, the election under paragraph (1), (4) or (8) as the case may be shall be treated as not having been made.

(5) Where a person has chosen under paragraph (4) or (8) of rule 6A to pay periodic contributions—

- (a) where the first contribution has not been paid within three months of election under paragraph (4) or (8), or such longer period as the authority may notify in writing to the person, the election shall be treated as not having been made;
- (b) where three or more consecutive periodic contributions have not been paid and the amount remains outstanding, the authority shall require, by written notice, the special member to pay the outstanding periodic contributions within a period of 28 days beginning with the date the notice is served on the special member, and to resume the periodical contributions;
- (c) if payment of the outstanding amount is not made within that period, or if a subsequent periodic contribution is not made within 28 days of it being due, the special member shall be treated as having ceased to pay mandatory special period contributions from the date that the last contribution was received and may not resume payment of such contributions.

(6) Subject to paragraphs (8) and (11), where paragraph (5) or (9) of rule 6A applies, and the special deferred member or special firefighter member, as the case may be, does not pay the lump sum within the period specified in that paragraph, the period of service purchased shall be treated as if it were the period ascertained in accordance with the formula—

$$A \times (B/C)$$

Where—

A is the number of 45ths of special pensionable service which he or she elected to purchase,

B is the period in respect of which mandatory special period pension contributions have been made in accordance with the election, and

C is the period in respect of which mandatory special period pension contributions would have been made in accordance with the election.

(7) In the case of a firefighter to whom paragraph (11) of rule 6A applies—

(a) that person's pension contribution as a standard member during the limited period shall be calculated as though these were mandatory special period pension contributions under paragraph (8) of rule 6A;

(b) where paragraph (9) of rule 6 applies, and the special firefighter member does not pay the lump sum within the period specified in that sub-paragraph, the period of service purchased as a standard member shall be treated as if it were the period ascertained in accordance with the formula—

$$A \times (B/C)$$

Where—

A is the number of 60ths of pensionable service as a standard member which he elected to purchase,

B is the period in respect of which pension contributions as a standard member have been paid during the limited period, and

C is the period in respect of which mandatory special period pension contributions would have been made in accordance with this election.

(8) Where periodic contributions cease as mentioned in paragraph (5) or (9) of rule 6A when a pension becomes payable, the pension shall not be paid until the earlier of the date on which the lump sum mentioned in that paragraph has been paid or the special member has given notice that he or she will not pay the lump sum or the period mentioned in that paragraph has expired.

(9) Where service is purchased by the payment of periodic contributions under paragraphs (4) or (8) of rule 6A, the service shall accrue at the end of each year in accordance with the contributions paid.

(10) An election under rule 6A—

(a) takes effect on the day on which the notice of the election is received by the authority; and

(b) is irrevocable once the lump sum has been paid or, as the case may be, the first periodical contribution has been paid.

(11) Where the special member dies before the mandatory special period pension contributions due in accordance with rule 6A have been paid, those contributions shall be treated as paid and service during the mandatory special period shall be special pensionable service.

(12) Where it is not reasonably practicable to comply with the requirement in paragraph (1) within the period specified, the election shall be given by written notice as soon as

reasonably practicable after the end of that period but in any event may not take effect after 31st March 2015.”;

- (h) in rule 7 (duration of periodical contributions and premature cessation)—
  - (i) in paragraph (3), after “Where a sub-paragraph of paragraph (2) applies” insert “and the additional service is not special pensionable service”;
  - (ii) after paragraph (3), insert—

“(3A) Where a sub-paragraph of paragraph (2) applies and the additional service is special pensionable service, paragraph (3) applies with the substitution of the definition of “A” with—

““A” is the number of 45ths of additional special pensionable service which the special member elected to purchase.””;
  - (iii) in paragraph (4), after sub-paragraph (a), insert—

“(aa) where the person qualifies for a special member’s ordinary pension, as part of the special pensionable service on which the special member’s ordinary pension is calculated;”;
  - (iv) in paragraph (4), in sub-paragraph (b) after “pensionable service” insert “or special pensionable service,”;
  - (v) in paragraph (5) after “pensionable service” insert “or special pensionable service”.
- (i) in rule 8 (discontinuance and resumption of periodical contributions)—
  - (i) in paragraph (4), for “The period of additional service” substitute “Subject to paragraph (4A), the period of additional service”;
  - (ii) after paragraph (4), insert—

“(4A) Where the firefighter member is a special member, in paragraph (4) “A” is the number of 45ths of additional special pensionable service which the special member elected to purchase.”;
- (j) in rule 9(1) (periodical contributions in respect of periods of unpaid service or absence), after “pensionable service” insert “or special pensionable service”;
- (k) in rule 10 (effect of purchasing additional service by lump sum payment), in paragraphs (1) and (2) after “pensionable service” insert “or special pensionable service.”

## **Amendment of Part 12 (transfers into and out of the Scheme)**

### **11. In Part 12—**

- (a) in rule 2 (3) (entitlement to transfer value payment), after “pensionable service” insert “or special pensionable service”;
- (b) in rule 4(5)(b) (applications for transfer value payments), after “pensionable service” insert “, or special pensionable service,”;
- (c) in rule 6 (calculating amounts of transfer value payments)—
  - (i) in paragraph (1), after “the guarantee date”, insert “and different guidance and tables shall be provided for standard and special members”;
  - (ii) in paragraph (4), after sub-paragraph (b) insert—

“; and

(c) any mandatory special period pension contributions.”;
- (d) in rule 8(3) (applications for acceptance of transfer value payment from another scheme), after “pensionable service” insert “or as special pensionable service”;
- (e) in rule 9 (procedure for applications under rule 8)—
  - (i) in paragraph (1)(c), for “paragraph (2)” substitute “paragraphs (2) to (4)”;
  - (ii) in paragraph (2), for “In the case” substitute “Subject to paragraph (4), in the case”;

(iii) after paragraph (2), insert—

“(3) Where the application under rule 8 is made by a special firefighter member who was not already a member of this Scheme at the time of electing to become a special firefighter member, sub-paragraph (c) of paragraph (1) and paragraph (2) shall not apply.

(4) In the case of a person referred to in paragraph (3) and in the case of a transfer value payment to be made under public sector transfer arrangements, the application under rule 8 must be made by that person during the period of one year beginning with the day on which the authority gave the applicant the notice required by rule 5A(13) of Part 11.”;

(f) in rule 10(2) (acceptance of transfer value payments), after “pensionable service” insert “or special pensionable service”;

(g) in rule 11 (calculation of transferred-in pensionable service)—

(i) after “pensionable service” insert “or special pensionable service”;

(ii) after paragraph (4), insert—

“(4A) The Scheme Actuary may provide different guidance and tables for the purpose of this rule in the case of special members.”;

(h) after Chapter 3, insert—

### “CHAPTER 3A

#### TRANSFERS TO SPECIAL MEMBERSHIP

##### **Transfer of accrued rights under the 1992 Scheme to special membership of this scheme**

**11A.**—(1) A person who is a deferred member of the 1992 Scheme and took up employment as a retained firefighter immediately after the termination of employment as a regular firefighter and who is entitled to join this Scheme as a special firefighter member, may apply in writing to the authority by which he or she is employed for a statement of the amount of service to be treated as accrued if he or she were to elect to transfer accrued rights under the 1992 Scheme to his or her special membership of this Scheme.

(2) Where the application under paragraph (1) is made at the same time as an application under rule 5(A)(5) (purchase of service during the limited period) of Part 11, the authority shall provide a statement of the amount of service to be treated as special pensionable service if the applicant were to elect to transfer accrued rights under the 1992 Scheme to that person’s special membership of this Scheme at the same time as the authority gives the notice under rule 5A(13) of Part 11.

(3) Where an application under paragraph (1) is not made at the time specified in paragraph (2), it shall be made during the period of one year beginning with the day on which the authority gave the applicant the notice required by rule 5(13).

(4) Where paragraph (3) applies to the application, the authority shall provide a statement of the amount of service to be treated as special pensionable service if the applicant were to elect to transfer accrued rights under the 1992 Scheme to that person’s special membership of this Scheme within three months of the date of the person’s application.

(5) A person who receives a statement under paragraph (2) or (4) may elect to transfer accrued rights under the 1992 Scheme to that person’s special membership of this Scheme.

(6) Where the application is made within the time specified in paragraph (2) and the election to transfer accrued rights in the 1992 Scheme is made at the same time as the election to pay mandatory special period pension contributions under rule 6A of Part 11, the period of the applicant’s pensionable service accrued under the 1992 Scheme shall be treated as special pensionable service accrued in this Scheme.

(7) Where the application is made within the time specified in paragraph (3), the transfer value payment shall be accepted under the public sector transfer arrangements and the period of special pensionable service which the member shall be entitled to count shall be calculated in accordance with those arrangements.

- (8) An election under paragraph (5) shall be made by giving written notice to the authority and shall take effect on the day on which the notice is received by the authority.”;
- (i) in rule 12 (transfer of payments and pension history between fire authorities), after “pensionable service” insert “or special pensionable service”;
- (j) after Chapter 5, insert—

## “CHAPTER 6

### CONVERTING MEMBERSHIP BETWEEN STANDARD AND SPECIAL MEMBERSHIP

#### **Converting membership from special membership to standard membership**

**16.**—(1) A person who is entitled to join this Scheme as a special firefighter member and is a standard member of this Scheme in respect of service which that person would otherwise be able to reckon as special pensionable service may apply to the authority for a statement of the amount of service to be treated as accrued if he or she converted special membership to standard membership of this Scheme.

(2) Any application under paragraph (1) shall be made at the same time as an application under rule 5A(5) (purchase of service during the limited period) of Part 11.

(3) At the same time as the authority gives the notice under rule 5A (13) of Part 11, the authority shall provide a statement of the additional service to be treated as pensionable service if the member converted special membership to standard membership.

(4) For the purpose of calculating the pensionable service that a person would be treated as having accrued in this scheme as a standard member on the conversion of accrued rights as a special firefighter member, the authority shall apply the conversion factors set out in the tables in annex 3 applying the factors to the age the person was on 6th April 2006.

(5) Where the applicant elects in writing to convert special membership to standard membership, the election shall be made at the same time as the election to purchase service during the limited period under paragraph (1), (3) or (7) of rule 6A and may not be made at any other time.

(6) An authority must not accept a person’s election to convert membership from special membership to standard membership if the aggregate of—

- (a) that person’s pensionable service treated as accrued; and
- (b) that person’s prospective pensionable service, on the assumption that he or she continues to be a standard member of this scheme until reaching normal retirement age;

would exceed 40 years by the time of the person’s 60th birthday.

(7) When the payments required by rule 6A(12) of Part 11 have been made—

- (a) the additional pensionable service notified by the authority under paragraph (3) shall be added to the person’s pensionable service as a standard member;
- (b) from the date the authority add that service, the person shall cease to be a special firefighter member;

(8) An election under paragraph (5) shall be made by giving written notice to the authority and shall take effect on the day on which the notice is received by the authority.

#### **Converting membership from standard membership to special membership**

**17.**—(1) This rule applies—

- (a) to a person who is entitled to join this Scheme as a special firefighter member and who is a standard member of this Scheme;
- (b) in respect of pensionable service which that person would be entitled to treat as special pensionable service.

(2) A person to whom this rule applies may apply to the authority for a statement of the amount of service to be treated as special pensionable service if the member converted standard membership to special membership and the amount of the payments required by sub-paragraphs (b) and (c) of paragraph (5).

(3) An application under paragraph (2) shall be made in writing at the same time as an application under rule 5A(5) (purchase of service during the limited period) of Part 11.

(4) At the same time as the authority gives the notice under rule 5A(13) of Part 11, it shall provide—

(a) a statement of the amount of service to be treated as special pensionable service if the applicant were to elect to convert accrued rights as a standard member to special membership;

(b) a statement of the amount of the payments required by paragraph (5).

(5) Where the member elects to transfer accrued rights as a standard member of this Scheme to special membership, the member—

(a) may only give the election at the same time as giving an election to pay mandatory special period pension contributions under rule 6A of Part 11;

(b) shall pay an amount representing the difference between the pension contribution under rule 3(1) of Part 11 which the member has paid as a standard member and the pension contribution required to be paid as a special member under paragraph (1A) of that rule;

(c) shall pay interest on the amount payable under sub-paragraph (b) in accordance with paragraph (13);

(d) shall pay those amounts in the same manner in which the member elects to pay mandatory special period pension contributions under rule 6A of Part 11.

(6) When the payments required by paragraph (5) have been paid, and subject to paragraph (7), the member's pensionable service as a standard member shall be converted to special pensionable service.

(7) Where a member's pensionable service includes a period ("the transferred in period") which the member is entitled to count as pensionable service in accordance with rules 10 and 11 of this Part, the transferred in period shall be converted to special pensionable service in accordance with guidance and tables provided by the Scheme Actuary for the purposes of this paragraph.

(8) Subject to paragraph (9), where rule 6A(3) (election to purchase service during the limited period) of Part 11 applies, and the member does not within the period specified in that paragraph pay a lump sum equivalent to the balance of the payment referred to in paragraph (5)(b), ascertained in accordance with tables provided by the Scheme Actuary, the period of service as a standard member converted to special pensionable service shall be treated as if it were the period ascertained in accordance with the formula—

$$A \times (B/C)$$

Where—

A is the period of service as a standard member which the member elected to convert,

B is the period of that service in respect of which the payment referred to in paragraph 5(b) has been paid, and

C is the period of that service in respect of which the payment referred to in paragraph 5(b) would have been paid in accordance with the member's election.

(9) Where the special member dies before the payment referred to in paragraph (5)(b) has been made in full, it shall be treated as having been made in full and the period of service as a standard member which the member had elected to convert shall be special pensionable service.



(10) This paragraph applies where a special member's pensionable service as a standard member has been converted to special pensionable service in accordance with this rule and—

- (a) where the member is required to make the payment referred to in paragraph (5)(b) by lump sum, the lump sum has not been paid within six months of election under paragraph (5) or such longer period as the authority may notify in writing to the person; or
- (b) where the member is required to make the payment by periodic contribution, three or more consecutive periodic contributions have not been paid and the amount remains outstanding.

(11) Where paragraph (10) applies in the circumstances referred to in paragraph (10)(a)—

- (a) the election to convert shall be treated as having been revoked; and
- (b) any contributions that the member has paid shall be credited against the mandatory special period pension contributions payable by the member.

(12) Where paragraph (10) applies in the circumstances referred to in paragraph (10)(b)—

- (a) the authority shall require, by written notice, the member to pay the outstanding amount within a period of 28 days beginning with the date the notice is served on the member, and to resume the periodical contributions;
- (b) if payment of the outstanding amount is not made within that period, or if a subsequent periodic contribution is not made within 28 days of it being due, the election to convert shall be treated as revoked; and
- (c) any contributions that the member has paid shall be credited against the mandatory special period pension contributions payable by the member.

(13) Interest on the amount referred to in paragraph (5)(b) ("the relevant amount") is calculated as follows—

- (a) for the purposes of this paragraph, it shall be assumed that the pension contributions due under rule 3(1A) of Part 11 (pension contributions) were payable at the same time as the contributions which the member paid under rule 3(1) of that Part;
- (b) interest starts to accrue on the relevant amount from the beginning of the period of pensionable service which is to be treated as special pensionable service in accordance with this rule and ceases to accrue on the calculation date;
- (c) where the relevant amount is to be paid by lump sum, interest shall be calculated by applying the past interest rate to that amount compounded monthly between the month each contribution under rule 3(1A) of Part 11 would have been made in accordance with sub-paragraph (a) until the calculation date;
- (d) where the relevant amount is to be paid by periodic contribution—
  - (i) interest shall be calculated as for a lump sum payment 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 rule—
  - (i) "calculation date" means—
    - (aa) in the case of a lump sum contribution, the date when the lump sum is paid; and
    - (bb) in the case of payment of the relevant amount by periodic contribution, the date when the member joined this Scheme as a special member;

- (ii) “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%;
- (iii) “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.

(14) An election under paragraph (5) shall be made by giving written notice to the authority and shall take effect on the day on which the notice is received by the authority.

**Converting membership from standard membership to special membership – special pensioner members**

**18.**—(1) This rule applies—

- (a) to a person who is entitled to be a special pensioner member and who is in receipt of an ordinary pension, a higher tier ill-health pension or a lower tier ill-health pension;
- (b) in respect of pensionable service which that person would be entitled to treat as special pensionable service.

(2) A person to whom this rule applies may apply to the authority for a statement of the amount of pensionable service which that person would be entitled to treat as special pensionable service and the amount of the payments required by sub-paragraphs (b) and (c) of paragraph (5).

(3) An application under paragraph (2) shall be made in writing at the same time as an application under rule 5A(5) (purchase of service during the limited period) of Part 11.

(4) At the same time as the authority gives the notice under rule 5A(13) of Part 11, the authority shall provide—

- (a) a statement of the amount of pensionable service which may be treated as special pensionable service; and
- (b) a statement of the amount of the payments required by paragraph (5).

(5) Where the member elects to have his pensionable service treated as special pensionable service—

- (a) an election may only be made at the same time as making an election to pay mandatory special period pension contributions under rule 6A of Part 11;
- (b) the member shall pay an amount representing the difference between the pension contribution under rule 3(1) of Part 11 which he or she has paid as a standard member and the pension contribution required to be paid as a special member under paragraph (1A) of that rule;
- (c) the member shall pay interest on the amount payable under sub-paragraph (b) in accordance with paragraph (12);
- (d) the member shall pay that amount by lump sum payment.

(6) When the payment required by paragraph (5) has been paid, and subject to paragraph (7)—

- (a) the member’s pensionable service as a standard member shall be treated as special pensionable service;
- (b) the member shall continue to receive his ordinary or ill-health pension in respect of his pensionable service as a standard member;
- (c) the member shall, in addition, receive his or her special member’s ordinary pension or ill-health pension in respect of his or her special pensionable service as a special member, but the special member’s ordinary pension or ill-health pension in respect of his or her special pensionable service shall be reduced in accordance

with tables produced by the Scheme Actuary so that the total amount of pension that the member receives in accordance with sub-paragraph (b) and this sub-paragraph does not exceed the amount he or she would have received as a special member if—

- (i) that person had not been an ordinary member of the Scheme; and
- (ii) all of his or her service from the start of the mandatory special period to the date that the member's special member's ordinary pension or ill-health pension, as the case may be, becomes payable and which is eligible to be treated as special pensionable service, was treated as special pensionable service.

(7) Where a member's pensionable service includes a period ("the transferred in period") which the member is entitled to count as pensionable service in accordance with rules 10 and 11 of this Part, the transferred in period shall be converted to special pensionable service in accordance with guidance and tables provided by the Scheme Actuary for the purposes of this paragraph.

(8) Subject to paragraph (9), where rule 6A(5) or (9) (election to purchase service during the limited period) of Part 11 applies, and the member does not within the period specified in that paragraph pay a lump sum equivalent to the balance of the payment referred to in paragraph (5)(b), ascertained in accordance with tables provided by the Scheme Actuary, the period of service as a standard member converted to special pensionable service shall be treated as if it were the period ascertained in accordance with the formula—

$$A \times (B/C)$$

Where—

A is the period of service as a standard member which he or she elected to convert,

B is the period of that service in respect of which the payment referred to in paragraph (5)(b) has been paid; and

C is the period of that service in respect of which the payment referred to in paragraph (5)(b) would have been paid in accordance with his or her election.

(9) Where the special member dies before the payment referred to in paragraph (5)(b) has been made in full, it shall be treated as having been made in full and the period of service as a standard member which he or she had elected to convert shall be special pensionable service.

(10) This paragraph applies where—

- (a) a member's pensionable service as a standard member has been converted to special pensionable service in accordance with this rule; and
- (b) the lump sum due in respect of the amount payable in accordance with paragraph (5)(b) has not been paid within six months of the election under paragraph (5) or such longer period as the authority may notify in writing to the person.

(11) Where paragraph (10) applies—

- (a) the election to convert shall be treated as having been revoked; and
- (b) any amount that the member has paid in respect of the amount due under paragraph (5)(b) shall be credited against the mandatory special period pension contributions payable by the member.

(12) Interest on the amount referred to in paragraph (5)(b) ("the relevant amount") is calculated as follows—

- (a) for the purposes of this paragraph, it shall be assumed that the pension contributions due under rule 3(1A) of Part 11 (pension contributions) were payable at the same time as the contributions which the member paid under rule 3(1) of that Part;

- (b) interest starts to accrue on the relevant amount from the beginning of the period of pensionable service which is to be treated as special pensionable service in accordance with this rule and ceases to accrue on the calculation date;
- (c) where the relevant amount is to be paid by lump sum, interest shall be calculated by applying the past interest rate to that amount compounded monthly between the month each contribution under rule 3(1A) of Part 11 would have been made in accordance with sub-paragraph (a) until the calculation date;
- (d) where the relevant amount is to be paid by periodic contribution—
  - (i) interest shall be calculated as for lump sum payment 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 rule—
  - (i) “calculation date” means—
    - (aa) in the case of a lump sum contribution, the date when the lump sum is paid; and
    - (bb) in the case of payment of the relevant amount by periodic contribution, the date when the member joined this Scheme as a special member;
  - (ii) “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%;
  - (iii) “past interest rate” is a rate equivalent to the interest available on the most recent issue of five-year fixed interest savings certificate from National Savings and Investments available on the 15th day of each month which would have been applicable to the period in question.

(13) An election under paragraph (5) shall be made by giving written notice to the authority and shall take effect on the day on which the notice is received by the authority”.

#### **Amendment of Part 14 (payment of awards)**

##### **12. In Part 14—**

- (a) in rule 1 (authorities responsible for payment of awards)—
  - (i) in paragraph (1), for “An award” substitute “Subject to paragraph (3), an award”;
  - (ii) after paragraph (2), insert—
 

“(3) An award payable to or in respect of a special member by reason of that person having been employed as a retained firefighter is payable by the authority by whom he or she was employed, or, in the case of a special member whose contracts of employment as a retained firefighter are treated as one employment in accordance with rule 4(2) of this Part, the authority which was the last employer.”;
- (b) in rule 4 (pensions under more than one contract of employment)—
  - (i) renumber the existing paragraph as “(1)”;
  - (ii) at the end, insert—
 

“(2) Where a person is, or is eligible to be, a special member of this Scheme in respect of more than one contract of employment, the person may elect to treat those employments as one employment.

(3) An election under paragraph (2) shall be made by giving notice in writing to the authority and shall be given at the same time as the application under rule 5A(5) of Part 11.”.

**Annex ZA – commuted portion: special members**

13. Before Annex A1, insert—

**“ANNEX ZA**

Part 3, rule 9(2A) and  
Part 6, rule 3(7B)

**Commuted portion: special members**

<i>Years</i>	<i>Age in years and completed months on day pension commences</i>											
	<i>0</i>	<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>
<i>Below 50</i>	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	21.1	21.0	21.0	21.0	20.9	20.9	20.9	20.9	20.8
55	20.8	20.8	20.8	20.8	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	18.8	18.7	18.7	18.6	18.6	18.6	18.5	18.5	18.5
61	18.4	18.4	18.4	18.4	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	17.5	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)**

14. For paragraph 5 of Annex A1, substitute—

“5. Pensionable pay in the first column of the Table below does not include payments made to a firefighter member by the authority in respect of any benefits which are pensionable under rule 7B(1) of Part 3, but those payments shall be included in his or her pensionable pay for the purposes of the application of the rate specified in the second column.”.

**Annex AB1 – pension contributions for special members**

15. After Annex A1, insert—

**“ANNEX AB1**

Part 11, rule 3(1A)

**Pension contributions for special members**

1. The rate of the pension contribution mentioned in rule 3(1A) of Part 11 is that specified in the Table below by reference to the amount of the pensionable pay of the special firefighter member in the first column of the Table and by reference to the appropriate period.

2. The amount of pensionable pay of a retained firefighter for the purpose of the first column of the Table shall be that firefighter’s reference pay.

3. The amount of pensionable pay of a part-time regular firefighter for the purpose of the first column of the Table shall be the amount of pensionable pay of a whole-time regular firefighter of equivalent role and length of service.

4. Where there has been a permanent material change to the terms and conditions of a firefighter member’s employment which affects pensionable pay, from the date of that change pensionable pay shall be calculated by reference to the revised amount.

5. In relation to any period before 1st July 2013, pensionable pay in the first column of the Table below does not include any payments made to a special firefighter member by the authority in respect of any benefits which are pensionable under rule 7B(1) of Part 3, but those payments shall be included in his or her pensionable pay for the purposes of the application of the rate specified in the second or third column, as the case may be.

6. In relation to any period which commences on or after 1st July 2013, pensionable pay in the first column of the Table below does not include any payments made to a special firefighter member by the authority in respect of any benefits which are pensionable under rule 7B(1) of Part 3, but those payments shall be included in his or her pensionable pay for the purposes of the application of the rate specified in the second or third column, as the case may be.

<i>Pensionable pay</i>	<i>Contribution rate from 1st April 2012 to 31st March 2013 (percentage of pensionable pay)</i>	<i>Contribution rate from 1st April 2013 to 31st March 2014 (percentage of pensionable pay)</i>	<i>Contribution rate from 1st April 2014 (percentage of pensionable pay)</i>
Up to and including £15,000	11.0%	11.0%	11.0%
More than £15,000 and up to and including £21,000	11.6%	11.9%	12.2%
More than £21,000 and up to and including £30,000	11.6%	12.9%	14.2%

<i>Pensionable pay</i>	<i>Contribution rate from 1st April 2012 to 31st March 2013 (percentage of pensionable pay)</i>	<i>Contribution rate from 1st April 2013 to 31st March 2014 (percentage of pensionable pay)</i>	<i>Contribution rate from 1st April 2014 (percentage of pensionable pay)</i>
More than £30,000 and up to and including £40,000	11.7%	13.2%	14.7%
More than £40,000 and up to and including £50,000	11.8%	13.5%	15.2%
More than £50,000 and up to and including £60,000	11.9%	13.7%	15.5%
More than £60,000 and up to and including £100,000	12.2%	14.1%	16.0%
More than £100,000 and up to and including £120,000	12.5%	14.5%	16.5%
More than £120,000	13.0%	15.0%	17.0%

#### **Amendment of Annex 1 (ill health pensions)**

**16.** In Annex 1, after paragraph 3 insert—

“**4.** Where a special deferred member or a special pensioner member is entitled to a retrospective award on ill-health retirement, paragraph 2 shall apply with the substitution of “45” for “60”, “30” for “40” and “special pensionable service” for “pensionable service”.

**5.—**(1) Where the person entitled to a lower tier ill-health pension or a higher tier ill-health pension is a special member, who is not also a standard member, paragraphs 1 and 2 shall apply with the substitution of “45” for “60”, “30” for “40” and “special pensionable service” for “pensionable service”.

(2) Where a person to whom sub-paragraph (1) of this paragraph applies is a retained firefighter, sub-paragraph (3) of paragraph 1 shall apply with the insertion after “actual pensionable pay” of “during that person’s special pensionable service”.

**6.** In the case of a person who joined this Scheme as a special pensioner member or a special deferred member, that person’s final pensionable pay is the amount determined by the authority and set out in the notice given under rule 5A(13) of Part 11.”.

**Annex 3 - converting membership from special membership to standard membership**

17. After Annex 2, insert—

**“ANNEX 3**

Part 12, rule 16(4)

**Converting membership from special membership to standard membership**

**Table A**

**Conversion factors for FPS service**

<i>Age at entry</i>	<i>Age 55 or under</i>	<i>Age 56</i>	<i>Age 57</i>	<i>Age 58</i>	<i>Age 59</i>	<i>Age 60</i>
25 and below	140%	139%	138%	136%	135%	133%
26	138%	139%	138%	136%	135%	133%
27	136%	137%	138%	136%	135%	133%
28	133%	135%	136%	136%	135%	133%
29	130%	132%	133%	134%	135%	133%
30	127%	129%	130%	132%	133%	133%
31	124%	126%	128%	129%	130%	131%
32	120%	123%	125%	126%	127%	129%
33	116%	119%	121%	123%	125%	126%
34	112%	115%	118%	120%	122%	123%
35	107%	111%	114%	116%	118%	120%
36	107%	106%	109%	112%	115%	117%
37	107%	106%	105%	108%	111%	113%
38	107%	106%	105%	103%	106%	109%
39	107%	106%	105%	103%	102%	105%
40 and above	107%	106%	105%	103%	102%	100%

**Table B**

**Conversion factors for FPS added 60ths**

	<i>Age 55 or under</i>	<i>Age 56</i>	<i>Age 57</i>	<i>Age 58</i>	<i>Age 59</i>	<i>Age 6</i>
	107%	106%	105%	103%	102%	100%”



## EXPLANATORY NOTE

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

This Order amends Schedule 1 to the Firefighters' Pension Scheme (Scotland) Order 2007. Some of the amendments make minor corrections to the New Firefighters' Pension Scheme (Scotland) ("the Scheme") set out in that Schedule. Most of the provisions amend the Scheme to provide those persons who were employed in Scotland as retained firefighters during the period from 1st July 2000 to 5th April 2006 inclusive with access to a pension scheme for that period.

Part 2 of the Scheme (membership, cessation and retirement) is amended to enable eligible retained firefighters to join the Scheme from the date their service began or from 1st July 2000 if later. The normal retirement age and normal benefit age of special members differ from those for ordinary members (*paragraph 2 of the Schedule to the Order*).

A new rule 1A is inserted into Part 3 of the Scheme (personal awards) setting out the conditions for a special member to receive a special member's ordinary pension; new rule 2A sets out the conditions for receipt of a retrospective award on ill-health retirement. Other rules in Part 3 are amended so as to apply to special members (*paragraph 3*).

Part 4 of the Scheme (survivors' pensions) is amended so as to apply to special members (*paragraph 4*).

Part 5 of the Scheme (awards on death) is adapted for special members and a new rule 1A is inserted providing for death grant for the limited period (*paragraph 5*).

Parts 6 of the Scheme (pension sharing on divorce), 8 (determination of questions and appeals), 9 (review, withdrawal and forfeiture of awards) and 10 (qualifying service and pensionable service) are amended in respect of special members. A new rule 2A is inserted into Part 10 which sets out the periods of service which may be accrued as special pensionable service by special members on payment of the mandatory special period pension contributions or the special pension contributions (*paragraphs 6, 7, 8 and 9*).

Part 11 of the Scheme (pensionable pay, pension contributions and purchase of additional service) is amended in respect of special members. A new rule 5A is inserted which provides for the purchase of service during the limited period and a new rule 6A and 6B are inserted which set out the periods of payment for different types of special member (*paragraph 10*).

Part 12 of the Scheme (transfers into and out of the Scheme) is amended in respect of special members. In particular a new chapter 3A and rule 11A are inserted which permit a deferred member of the Firefighters' Pension Scheme 1992 who joins this Scheme as a special firefighter member to request a transfer value payment to be made in certain circumstances to that person's special membership of this Scheme. A new chapter 6 and rule 16 are inserted allowing conversion of membership from special membership to standard membership and from standard membership to special membership. A new rule 17 is inserted which enables a standard member of this Scheme in respect of service which the member would otherwise be able to reckon as special pensionable service, who joins this Scheme as a special firefighter member, to convert his or her standard membership of this Scheme to his or her special membership on payment of the additional pension contribution (*paragraph 11*).

A new Annex ZA is inserted which provides for the calculation of the commuted portion of pensions by special members. A new Annex AB1 is inserted which provides for the calculation of pension contributions for special members. Annex 1 is also amended in relation to special members.

A full impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen and the impact on the public sector is minimal.

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