
STATUTORY INSTRUMENTS

2014 No. 2848

The Firefighters' Pension Scheme (England) Regulations 2014

PART 8

Contributions

CHAPTER 3

Employer contributions

Employer additional contribution: employer initiated retirement

120.—(1) Where an employer has made a determination under regulation 62 (employer initiated retirement) to pay an active member who has not attained normal pension age a pension calculated in accordance with regulation 59 (annual rate of retirement pension (active members)) without making the early payment reduction, the employer must pay the employer initiated retirement additional contribution.

(2) The amount of the employer initiated retirement additional contribution is calculated in accordance with actuarial guidance and that actuarial guidance must have regard to the difference between the pension that is payable under regulation 62 (employer initiated retirement) and the pension payable under regulation 59 (annual rate of retirement pension (active members)) reduced in accordance with regulation 61(3) (early payment reduction).