STATUTORY RULES OF NORTHERN IRELAND

2019 No. 109

FIRE AND RESCUE SERVICES

PENSIONS

The Firefighters' Pension Scheme (Amendment and Transitional Provisions) Order (Northern Ireland) 2019

Made - - - -	*16th May 2019*
Coming into operation	*17th June 2019*

The Department of Health(**1**), in exercise of the powers conferred on it by article 10(1), (3), (4) and (5) of the Fire Services (Northern Ireland) Order 1984(**2**) and now vested in it(**3**) and with the approval of the Department of Finance(**4**) in accordance with article 10(1) of that Order makes the following Order:

Citation, application and commencement

1.—(1) This Order may be cited as the Firefighters' Pension Scheme (Amendment and Transitional Provisions) Order (Northern Ireland) 2019.

(2) This Order comes into operation on 17th June 2019 but article 2(2) has effect from 1st December 2006.

Amendment of the Firefighters' Pension Scheme Order (Northern Ireland) 2007

2.—(1) The Annex to the Firefighters' Pension Scheme Order (Northern Ireland) 2007(**5**) is amended as follows.

(2) In article 57 (pension contributions)(**6**)—

(a) in paragraph (1) for "A regular firefighter shall" substitute "Subject to paragraph (1A) to (1C), a regular firefighter shall"; and

(**1**) Formerly the Department of Health, Social Services and Public Safety, see 2016 c.5 (N.I.).
(**2**) S.I. 1984/1821 (N.I. 11) Article 10(5) was amended by S.I. 1998/1549 (N.I. 11) Article 4. Article 10 was continued by S.I. 2006/1254 (N.I. 9) Article 60(1) and (2).
(**3**) See S.R. 1999 No. 481 Article 6(c) and Schedule 4, Part III.
(**4**) Formerly the Department of Finance and Personnel, see 2016 c.5 (N.I.)
(**5**) S.R. 2007 No.144 amended by S.R. 2008 No. 382, S.R. 2012 No. 161, S.R. 2013 No. 85, S.R. 2014 Nos.56 & 169 and S.R. 2015 Nos. 8, 11, 420 & 421.
(**6**) Paragraph (1) was amended, and paragraph (2) revoked by S.R. 2012 No. 161. There are other amendments to article 57 which are not relevant to this Order.

(b) after paragraph (1) insert—

"(1A) Paragraph (1) does not apply to a firefighter below the age of 50 who has reckoned 30 years or more pensionable service.

(1B) A firefighter who is—

(a) below the age of 50 and has reckoned 30 years pensionable service; and

(b) entitled to be credited with additional pension benefit under article 16B or 16C shall, until they attain the age of 50, pay pension contributions to the Board only in relation to that additional pension benefit.

(1C) Contributions payable under paragraph (1B) are payable—

(a) at the rate of 11% in the period starting on 1st December 2006 and ending on 31st March 2012; and

(b) on and after 1st April 2012 at the rate specified in the Table in paragraph 3 of Part A1 of Schedule 7."; and

(c) for paragraph (5), substitute—

"(5) The annual contribution shall be such percentage of the Board's estimate of the aggregate of the pensionable pay, for the year in respect of which the contribution is made, of those firefighters employed by the Board who are—

(a) required by paragraph (1) to make pensions contributions in that year; and

(b) below the age of 50 and have reckoned 30 years pensionable service,

as shall have been notified to them for that year by the Department.".

(3) In paragraph (3) of article 90 (establishment, maintenance and operation of Firefighters' Pension Fund) after sub-paragraph (e) insert—

"; and

(f) sums payable under article 3 of the Firefighters' Pension Scheme (Amendment and Transitional Provisions) Order (Northern Ireland) 2019.".

Transitional provision

3.—(1) The Board must pay the required amount as described in paragraph (3) to a firefighter who falls within paragraph (2).

(2) A firefighter falls within this paragraph if in the period beginning with 1st December 2006 and ending with 17th June 2019, the firefighter paid pensions contributions pursuant to article 57(1) of the Firefighters' Pension Scheme which as a consequence of article 2(2) of this Order did not fall to be payable.

(3) The required amount is a lump sum equal to

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

Where—

A is the total value of each contribution (not including any contribution in relation to an additional pension benefit), paid net of any tax that would have been payable by the firefighter had the contribution not been paid;

B is the interest calculated on A in accordance with paragraph (4); and

C is 100/60

(4) Interest must be—

(a) calculated separately in relation to each contribution paid; and