Pensions Issues Log - HFRS

Issue Numbe	Pension Grou	Pension issue	Description / Impact	Progress	Project Manager (use drop down	Target Completion Dat	Statu
5	HFRS	Impact on pension tax liability of temporary promotions	Assessment of alternatives methods (Additional Pension Benefits (APB)) to limit or remove tax liability when moving into temporary promotions. Regulations changed in July 2013 – policy development required.	In February 2016 the HFRA Finance and General Purposes Committee agreed that any temporary promotions that existed on (or had been granted from 1 July 2013) will be treated as pensionable Additional Pension Benefits (APBs) up until 1 April 2015 when the new scheme provisions apply and temporary promotions are non-pensionable. A letter has been sent to inform affected staff of the process and its potential implications. A paper is being considered by the HR Committee in Nov 2016.	Rob Carr	Dec 2016	RED
17	HFRS	Communication to members	All FRAs should have a re-employment policy in place and ensure that the re-employment conditions are met on re-employment of an officer who has retired under the age of 55, including those who have a concurrent retained employment.	This relates to firefighters who have more than one contract of empoyment with the HFRS and wish to retire from thir main employment based on a Protected Pension Age (PPA), whilst continuing with their other empoyment. In such circumstances and to avoid a significant tax penalty specific conditions need to be met including a "break in service" from all employments of at least 1 calendar month (or may be 6 months delpending on the circumstances). All affected firefighters are to be written to advising them of the process to be followed.	Jonathan Hurford-Potter	Dec 2016	AMBER
22	HFRS	Annual Benefit Statements	The Annual Benefit Statements (ABS) should have been issued to employees by 31st October 16 latest. The delay means that the HFRA are technically in breach of the Pension Regulator requirements.	The HFRA will need to consider whether the internal breach is sufficinently serious to report to the Pension Regulator given that there is accepted latitude for a delay given that this is the first year that the new rules apply.	Rob Carr	21 November 2016	AMBER
1	HFRS	RDS Less Favourable Treatment – purchase of retrospective membership	RDS members given option to purchase retrospective membership of a modified pension scheme. The past service employer costs will be reflected in increases in future employer contribution rates.	Work has been completed. Personnel who elected to pay by lump sum need to do so by 7th November 16. An update will be povided at the Board Meeting.	Claire Neale	Nov 16	GREEN
3	HFRS	Employment tribunal claims regarding transitional protections	Fire Brigades Union have started the process of a legal challenge on the transitional protections in the 2015 pension scheme regulations, in respect of potential discrimination.	Some national issues about the way in which the ET cases are going to be dealt with, which seems to have now settled down. Data return provided to Bevan Brittan for HFRS. Initial hearings have now been held and Bevan Brittan may need to seek further submissions from HFRS'.	Rob Carr	Continuing	GREEN
4	HFRS	Change to pensionable status of training allowance and Additional Responsibility Allowances (ARAs).	Assessment and implementation of allowances becoming pensionable (Related to Norman case). Provision allowed for in accounts.	**Pensionable or non-pensionable Allowances:** Following the Norman v Cheshire High Court Case (2011) and the introduction of the 2015 Firefighters pension scheme, all Fire and Rescue Services are required to decide whether or not Training Allowances and Additional Responsibility Allowances are pensionable or not. No central guidance is being provided and it is for each local service to determine, looking at 6 specific factors.A working group has now been formed to look at the detail of this for Hampshire Fire and Rescue and agree a plan of action to address. A contingent liability in the region of £59,000 has been identified, if any of the Allowances are considered to be pensionable.	Sandy Gregory	Mar 2017	GREEN

6	HFRS	GMP Reconciliation exercise	April 2016 – State pension provision moving from two tiers to single tier. All schemes will need to do a GMP reconciliation – not a legal requirement (no secondary legislation issued yet) but an 'expectation' from Pensions Regulator and HMRC.	HMRC data has been received by Pension Services and initial queries raised with them in terms of variances in the data. Most of these have been resolved, but some secondary queries are being followed up.	Nick Weaver	In line with Govt timescales	GREEN
7	HFRS	Re-engagement Policy	Review of re-engagement policy	A new **Re-engagement Policy** to be developed, which maintains the current position that staff, will not be re-engaged following retirement, except in exceptional circumstances driven by business need. The policy is to comply with the set draft policy parameters as outlined in Appendix B (report), and should **include any tax implications** (see Issue 17) as a result of Protected Pension Age (PPA). The draft policy will be tabled for the March 2017 S&G Committee for approval following consultation with unions and other relevant parties.	Sandy Gregory	Mar 2017	GREEN
8	HFRS	HFRS Discretionary Powers Policy	Review and revision of HFRS discretionary powers required in light of the following issues: Regulation [18(1d)] provides for CPD payments to be pensionable on the determination of the employer. NJC collective agreement as per NJC circular 03/07 appendix A http://www.local.gov.uk/c/document_library/get_file?uuid=3cbb554c-6964-49b3-a254-6116ff09cb03&groupId=10180 The need to establish process for independent review of individual member's medical circumstances following IHR to ensure that the level of ill health pension awarded is still appropriate. The need to establish injury allowance policy for HFRS confirming whether or not the Authority provides an injury allowance for employees in accordance with the Local Government (Discretionary Payments) (Injury Allowances) Regulations 2011.	The HFRA Finance & General Purposes Committee (F&GP) accepted a number of recommendations contained in a paper dated 10th May 16. These are attached as an annex to the Pension Board papers. A full **Discretionary Policy** will be tabled for the March 2017 S&G Committee for approval following consultation with unions and other relevant parties. An **Ill-Health Retirement and Review Policy** will be tabled for the March 2017 S&G Committee for approval following consultation with unions and other relevant parties.	Sandy Gregory	31 March 2017	GREEN
9	HFRS	Refund of Pension Contributions where more than 30 years paid PRIOR to 50th Birthday.	The Government has agreed to introduce an employee contributions holiday for members of the 1992 Firefighters' Pension Scheme who accrue the maximum 30 years' pensionable service prior to age 50. This will apply from the point of accruing maximum service in the Scheme until the member's 50th birthday. This change will be applied retrospectively to 1 December 2006. Any affected scheme members who continue in employment beyond their 50th birthday will need to either resume paying contributions until retirement, or choose to opt out of the pension scheme, at which point their pension will be deferred.	Fire Pensions are maintaining a list of Fire Personnel who believe that they are affected by the change of policy. Will only be applicable to personnel who joined BEFORE their 20th birthday and who were continuously employed to aged 50 (if retired) or will exceed 30 years before their reach ther 50th birthday and/or bring in prior pensionable service. Routine Notice issued to firefighters and list of retired names being compiled. Process to stop deductions from employed firefighters who have reached their 30 years of service is being tested (3 staff affected currently).	Rob Carr	Dec 16	GREEN
21	HFRS	Record Keeping Requirements	TPR are looking for a commitmnet by Fire Pensions to create a record keeping plan	Nick Weaver producing a Record Keeping plan	Nick Weaver	31 March 2107	GREEN