

Hampshire Fire and Rescue Authority

Firefighters' Pension Board

Item 8

21 November 2016

Pension Issues Log

Report by Chief Finance Officer

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1 Summary

- 1.1 The updated Pension Issues Log is attached to this report at Appendix 1. There are 11 open issues and 1 new issue has been added since the last meeting.
- 1.2 Two issues have been closed. The closed issues are:
 - Issue 19: HFRS Cyclical Re-enrolment-arrangement has been put in place.
 - Issue 20: Communication the impact of the change in Temporary Promotion (TP) rules with affected firefighters through briefing sessions and email.

2 Recommendations

- 2.1 That the contents of this report are noted and a decision is made whether the delay in issuing the Annual Benefit Statements to regular firefighters is reported to the Pensions Regulator as a technical breach.

3 Pension Issues Log

- 3.1 The open issues have been updated in the “progress” box to reflect the latest position only, historic updates have been removed, but are of course available on previous agendas. There are 1 red and 2 amber issues:
- 3.2 Issue 5 (Red): This relates to the change in rules regarding the treatment of Temporary Promotion (TP) that became effective on 1 July 2013, but which was not identified as an Issue within the HFRA until February 2016.
- 3.3 A separate agenda item deals with this issue in more detail.
- 3.4 Issue 17 (Amber): This relates to firefighters who have more than one contract of employment with the HFRS and wish to retire from their main employment

based on a Protected Pension Age (PPA), whilst continuing with their other employment. 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 depending on the circumstances). All affected firefighters are to be written to advising them of the process to be followed. This will be completed by end December 2016.

- 3.5 Issue 22 (Amber): The Annual Benefit Statements (ABS) should have been issued to employees by 31 October 2016 latest. The delay means that the HFRA are technically in breach of the Pension Regulator requirements.
- 3.6 Whilst this is a technical breach the HFRA will need to consider whether the internal breach is sufficiently 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.