

HFRS Pension Issues Log

Pension issue	Description / Impact	Progress	Project Manager	Status
RDS Less Favourable Treatment – purchase of retrospective membership	<p>RDS members given option to purchase retrospective membership of a modified pension scheme.</p> <p>The past service employer costs will be reflected in increases in future employer contribution rates.</p>	<p>937 members identified and written to. 276 individuals requested individual cost information which was provide in June 2015 with an options form to return by 1 Sept 2015 if they want to proceed. Query resolution in progress following receipt of forms.. Deadline for completion of the process 30 September 2015.</p>	Gemma Tapley	Amber
Ombudsman Decision – Milne v GAD	<p>Part-Time Workers (Prevention of Less Favourable Treatment) ET cases - final phase</p> <p>HMT now confirmed that they will reimburse FRA's for compensation payments</p> <p>Government expectation that this will be completed by 31 December 2015</p>	<p>Information returned to LGA 28 July 2015 to enable estimate of potential costs</p> <p>Calculation data received from DCLG, Claire Neale in Pension Services appointed as project manager.</p>	Claire Neale – Pension Services	Green
Potential employment tribunal claims regarding transitional protections	<p>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.</p>	<p>Received letter from Walker Solicitors 13 July. Response provided confirming the LGA will act on behalf of HFRA.</p> <p>Forms returned to Bevan Brittan.</p> <p>Awaiting formal ET from FBU, but a significant data request has come in from Bevan Brittan.</p>	Rob Carr	Green

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Change to pensionable status of training allowance and Additional Responsibility Allowances (ARAs). Related to Norman case	Assessment and implementation of allowances becoming pensionable. Provision allowed for in accounts.	Identified 27 staff receiving 10% training allowance. Significant numbers receiving ARA's e.g. instructors, co-responders. Advice sought from national pension lead on the eligibility and legal requirements of these prior to taking further action.	Sandy Gregory	Green
Impact on pension tax liability of temporary promotions	Assessment of alternatives methods to limit or remove tax liability when moving into temporary promotions.	Initial work with Kent and wider on Additional Pension Benefits and ways of mitigating the impact. New scheme has made temporary promotion pay non pensionable, so has reduced the potential number of cases going forward. Need to pursue and understand the APB position	Rob Carr	Red
Change in pension contributions in April 15.	Implement revised deductions through payroll effective from 1.4.15.	Delayed due to late notification and technical issues. Subsequently implemented in June 2015 payroll. Some staff in the wrong scheme and with a pay impact as they will not have been tapered from June 2015. 10 staff required adjustment. Remedied in September payroll. Letters sent to all members confirming the arrangements for tapering/protection September 2015.	Richard White	Green

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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.	Initial returns made to DCLG Essentially an employer responsibility, but Pension Services will be taking the lead	Nick Weaver	Green
Continual Professional Development (CPD) scheme payments	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	This circular informed FRAs of the agreement reached within the NJC for Local Authority Fire and Rescue Services on the introduction of the national Continual Professional Development Scheme, and confirmed payments in relation to that Scheme were pensionable (as set out in paragraph 19 of the scheme). Enquires underway to establish how these payments are currently being treated in payroll.	Sandy Gregory	Amber
Medical review following IHR	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.	Identifying process utilised by LGPS to see if this can be replicated.	Sandy Gregory	Amber
Injury allowance policy	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.	Identifying examples of other Authorities policies to inform HFRS position	Sandy Gregory	Green

Completed Pension Issues

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Re-engagement	Commitment made to small group of officers to provide recompense in event they received additional tax demands related to being re-engaged by HFRS.	Letters sent. Provision for this removed from accounts following repeated no response from HMRC		Complete
USAR 20% allowance - change to pensionable status.	Implement change to pensionable status backdated to 1/7/13. Cost of £12,500	Letters sent and retrospective changes implemented.		Complete
New 2015 Pension Scheme.	Provision of information and roadshows to inform members of the new scheme requirements.	Information available through intranet and roadshows delivered at HQ, Basingstoke and Isle of Wight.	Rob Carr	Complete
Registration of FPS for HFRA	New governance and administration requirements came into force in April and managers of new public service pension schemes must provide information to the pensions regulator to secure registration of the scheme with HM Revenue and Customs.	Registration now overdue. Reminder received from pensions regulator 10 August 2015 requesting registration be completed. Form submitted on 14 September 2015	Rob Carr	Complete