

FPS Bulletin 66 – February 2023

Welcome to issue 66 of the Firefighters' Pensions Schemes bulletin.

If you are looking for information on a certain topic, issue and content indexes are held on the [main bulletin page](#) of the website and are updated following each new issue.

If you have any comments on this bulletin, suggested items for future issues, or a job you would like to advertise, please email bluelightpensions@local.gov.uk.

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Calendar of events

Please see below a calendar of upcoming events relevant to the Firefighters’ Pension Schemes. Only those events which are hyperlinked are currently available to book. If you have any events you would like to be included in a future bulletin, please email bluelightpensions@local.gov.uk.

Table 1: Calendar of events

Event	Date
FPS coffee morning	14 and 21 March 2023
FPS Communications Working Group	14 March 2023
North East regional group	15 March 2023
South East regional group	15 March 2023
Midlands regional group	22 March 2023
SAB	23 March 2023
Data conference	17 May 2023
SAB	8 June 2023
SAB	14 September 2023
FPS AGM	19 and 20 September 2023
SAB	14 December 2023

Actions arising

Readers are asked to note the following actions arising from the bulletin:

[Data collection for the 2015 remedy](#): FRAs to ensure that the data collection template is completed and sent to administrators so that administrators and FRAs are prepared for the implementation of remedy from 1 October 2023.

[Pension scheme migration](#): Migrate to the Managing Pension Schemes service as soon as possible.

[The Bereavement benefits remedial order 2022](#): FRAs and administrators to share this information in communications with pensioners.

FPS

New webpage on the FPS Member website

We are pleased to let you know that a new page relating to the 2015 Remedy is now available for members on the FPS Member website. The new page provides information on:

- [Whether members may be affected by remedy](#)
- [What members can expect if they have already retired](#)
- [What members can expect if they plan to retire before October 2023](#)
- [What active and deferred members can expect](#)

These pages provide a useful timeline for those affected, with the aim of helping to manage their expectations and provide useful information for them.

Data collection for the 2015 Remedy

In the [FPS Bulletin 44- April 2021](#), we advised that remedy data collection tools had been created with the assistance of software suppliers and the Fire Communications Working Group to help FRAs compile the relevant data needed to prepare for the 2015 Remedy. To credit members with their original legacy scheme membership for

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the remedy period, administrators will need additional data from FRAs to rebuild the final salary record. For example, an unprotected member who transitioned to FPS 2015 from FPS 1992 on 1 April 2015 and remains in employment will need a final salary record creating for the full seven years from 1 April 2015 to 31 March 2022. The data collection template and notes are as follows:

[FPS remedy data collection template](#)

[FPS remedy data collection notes for completion](#)

[Age discrimination remedy data collection - Guidance for administrators and FRAs – version 2 clean](#)

Additionally, we have previously provided an [age discrimination payroll overview workshop](#), which may also be useful to FRAs when trying to understand the payroll requirements for age discrimination remedy.

FRAs should have already started work with their administrators to identify all eligible members and consider any processes or additional resources that need to be put in place to identify the data required in good time for 1 October 2023 when the Police and Firefighters' Pension Schemes (Amendment) Regulations 2023 come into force.

ACTION: FRAs to ensure that the data collection template is completed and sent to administrators so that administrators and FRAs are prepared for the implementation of remedy from 1 October 2023.

FPS Contribution Bandings for 2023-24

The [contributions banding factsheet](#) which confirms the contribution rates that apply for 2023-24 as set out in the scheme regulations is now available and confirms that there are no changes to the relevant rates for 2023-24.

Matthews pre-work factsheet for FRAs

In [FPS Bulletin 55 – March 2022](#), we confirmed that a second retained firefighters' options exercise would take place. The regulations to implement the second options exercise in England are currently being drafted by the Home Office and will be consulted on before they are laid before Parliament. The Home Office has a

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maximum period of 18 months to draft, consult, and introduce the necessary secondary legislation.

FRAAs will be expected to start the second options exercise as soon as possible after the legislation comes into force. The exercise will run for a maximum period of 18 months.

Ahead of the legislation coming into force, FRAAs are advised to take steps to identify retained firefighters who were employed between the relevant dates. With thanks to Claire Neale and the Matthews Technical Working Group, a [Matthews pre-work for FRAAs factsheet](#) is now available which is designed to help FRAAs to identify the work which should be done before the Matthews legislation comes into force.

Technical query log

The [current log of queries and responses](#) can be accessed by practitioners in the member-restricted area of the FPS Regulations and Guidance website. The queries have been anonymised and divided into topics. The log is updated monthly in line with the bulletin release dates.

Queries have been answered this month in the following categories: pension sharing, page 109, survivor's pensions, page 127 and transfers, page 133.

FPS England SAB updates

SAB meeting 23 January 2023

The Scheme Advisory Board (SAB) last met on 23 January 2023 and discussed the following areas:

- Temporary in the context of the FPS
- Retrospective correction of pensionable pay
- PDD engagement sessions to date
- Remedy timetabling
- Commutation in the FPS 1992 Scotland
- HMRC tax consultation

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Additionally, the SAB was pleased to invite Angela Bell and Lucy Stone from The Pension Regulator to the meeting to give an update on pension dashboards. Angela and Lucy [provided a comprehensive presentation](#) which included:

- Pensions dashboards - current challenges and opportunities
- How pensions dashboards will work
- Consultations and regulations
- Preparing for pensions dashboards
- Commonly asked questions
- Compliance and enforcement policy

Other News and Updates

Appointment to the Bluelight team

Following a successful recruitment campaign, we are delighted to announce that Tara Atkins has been appointed to the Bluelight Team in the role of Firefighters' Pensions Adviser (Communications) and will join the LGA on 20 March 2023.

Tara has over 23 years' public service pension experience, including the LGPS, Police, Teachers, NHS, and Firefighters' Pension Schemes. Tara commenced Local Government employment in July 1999 at West Sussex County Council, where she commenced in the Pensions Administration Team, working her way up to Team Leader until she moved into the County Council's Subject Matter Expert Role in 2012, when the Administration Team were outsourced to a third party.

Tara's role at the LGA is to provide support to FRAs and FPS practitioners and she will lead the development of national FPS communications.

DWP appoints new chair of MaPS

[The Department for Work and Pensions \(DWP\) has appointed Sara Weller CBE](#) as the new permanent Chair of the Money and Pensions Service (MaPS).

Since September 2022 Sara served as a non-executive board member. Sarah will formally take up the role of permanent Chair on 29 March 2023.

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DWP appoints Mary Starks to lead review of TPR

The [review of the Pensions Regulator](#) (TPR) will examine how it is performing its role and where it can improve, providing greater efficiency and value to taxpayers. The report into the review is due to be delivered in May 2023.

Pensions dashboards newsletter

Earlier this month, the Pensions Dashboards Programme (PDP) published its [February 2023 newsletter](#).

The newsletter contains articles on:

- new connection hub, providing useful resources and information to prepare for connection to the ecosystem
- pensions dashboards myth busting video, demystifying some of the topics around dashboards
- understanding the dashboards available point and how it is different from connecting to dashboards
- inviting PDP to an event such as a regional pension office meeting
- following PDP on Twitter and LinkedIn and signing up for newsletters

The Bereavement Benefits (Remedial) Order 2022

On 15 December 2022, the Department for Work and Pensions [re-laid the above order and published their response to last year's consultation](#).

The Order extends eligibility for Widowed Parent's Allowance (WPA) and the higher rate of Bereavement Support Payment (BSP). Eligibility now includes surviving cohabiting partners with dependent children, who were not in a legal union with the deceased on the date of death. It has retrospective effect back to the 30 August 2018.

Prior to the changes, only those who had been married to, or in a civil partnership with, their deceased partner would be eligible for WPA or BSP.

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Currently:

- WPA is up to £126.35 per week
- BSP is a one-off amount of up to £3,500 and 18 monthly payments of up to £350.

Eligible beneficiaries can claim back to 30 August 2018. The monetary value is clearly significant to those eligible.

ACTION: FRAs and administrators to share this information in communications with pensioners.

Tax rules for 2015 remedy laid

In [FPS Bulletin 63 - November 2022](#) we advised that HMRC had published a technical consultation on a draft statutory instrument, which would ensure that the pensions tax framework will apply as intended to pension scheme administrators and members affected by the public service pensions remedy.

Following that consultation, on 6 February 2023, the [Public Service Pension Schemes \(Rectification of Unlawful Discrimination\) \(Tax\) Regulations 2023](#) were laid. They apply to relevant public service pension schemes in England, Wales and Scotland and come into force on 6 April 2023, but some provisions will have retrospective effect.

The regulations set out changes to how the pensions tax rules will apply to pension scheme administrators and members of public service pension schemes because of the 2015 remedy. The regulations make changes to how pensions tax legislation operates in certain circumstances, including changes to how schemes will need to report and pay extra tax charges or reclaim overpaid tax and ensure that schemes can pay pension benefits as authorised payments.

Public Service Pension Indexation and Revaluation 2023

On 20 February 2023, HM Treasury (HMT) issued [written statement HCWS566](#) confirming the Public Service Pension Indexation and Revaluation for 2023.

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Public service pensions will be increased in line with the annual increase in the Consumer Prices Index up to September 2022. The statement confirms that the increase from 10 April 2023 is 10.1 per cent except for those public service pensions which have been in payment for less than a year, which will receive a pro-rata increase. The Pensions Increase (Review) Order is expected to be laid during March 2023; however, [the pensions increase multiplier tables](#) are available now.

The statement also confirms that the FPS 2015 will use the figure of 7 per cent for the earnings element of revaluation for active members to be applied at one second after midnight on 31 March 2023.

HMRC

[Pension schemes newsletter 146 and 147](#)

On 31 January 2023, HMRC published [pension schemes newsletter 146](#). It contains articles on relief at source, pension flexibility statistics, migrating to the Managing Pension Schemes service, accounting for tax (AFT) returns, and pension scheme transfers

ACTION for FRAs: Migrate to the Managing Pension Schemes service as soon as possible.

On 28 February 2023, HMRC published [pension schemes newsletter 147](#). It contains articles on relief at source, public service pensions remedy, and AFT returns.

Events

[FPS coffee mornings](#)

Our MS Teams coffee mornings are continuing every second Tuesday. The informal sessions lasting up to an hour allow practitioners to catch up with colleagues and hear a brief update on FPS issues from the LGA Bluelight team.

We are pleased to include the presentations from recent sessions below:

[14 February 2023 – Remedy pre-work special](#)

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If you do not already receive the meeting invitations and would like to join us, please email bluelightpensions@local.gov.uk. Please note that attendance at the coffee mornings is generally restricted to FPS practitioners and managers.

LGA/ National Police Chiefs' Council data conference – London – 17 May 2023 (save the date)

The LGA and NPCC are excited to announce that they will be holding a joint data conference on 17 May 2023 at 18 Smith Square, London. The conference will concentrate on understanding and controlling data and will include panel sessions and a data planning workshop. Example themes which will be explored are:

- Successful project implementation
- Engaging members
- Cost of the scheme
- Owning the narrative

The full programme and booking link will be available shortly.

FPS AGM – London – 19 to 20 September 2023 (save the date)

The Fire Pensions Annual Conference will take place from 19 to 20 September this year. The two-day programme will allow delegates to network with fellow colleagues and hear the latest news on the Firefighters' Pension Scheme from the scheme's key stakeholders.

The full programme and booking link will be available in due course.

Legislation

SI	Reference title
SI 2023/113	<u>Public Service Pension Schemes (Rectification of Unlawful Discrimination) (Tax) Regulations 2023</u>
SI 2023/134	<u>The Bereavement Benefits (Remedial) Order 2023</u>

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Useful links

- [The Firefighters' Pensions \(England\) Scheme Advisory Board](#)
- [FPS Regulations and Guidance](#)
- [FPS Member](#)
- [Khub Firefighters Pensions Discussion Forum](#)
- [FPS1992 guidance and commentary](#)
- [The Pensions Regulator Public Service Schemes](#)
- [The Pensions Ombudsman](#)
- [HMRC Pensions Tax Manual](#)
- [LGA pensions website](#)
- [LGPS Regulations and Guidance](#)
- [LGPC Bulletins](#)
- [LGPS member site](#)
- [Scottish Public Pensions Agency - Firefighters](#)
- [Welsh Government Fire circulars](#)

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