



FPS Bulletin 34 – June 2020

Welcome to issue 34 of the Firefighters' Pensions Schemes bulletin.

We hope that readers remain safe and well.

While travel and social restrictions are gradually easing, the Coronavirus pandemic continues to raise queries and concerns for scheme employers and members. Our [COVID-19 webpage](#) is being updated accordingly, so please check in on a regular basis.

All meetings, training and travelling remain suspended for the foreseeable future but the Bluelight team are available at home by mobile, email or video (MS Teams or Skype for Business).

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 or suggested items for future issues, please email claire.hey@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 claire.hey@local.gov.uk

Table 1: Calendar of events

Event	Date
Local Pension Board wrap-up training	8 July 2020
FPS coffee and catch up	Every second Tuesday – next event 14 July 2020
Virtual South East regional FPOG	27 July 2020
Virtual Fire Communications Working Group	7 September 2020
Virtual SAB	17 September 2020
SAB	10 December 2020

Actions arising

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

[ABS 2020 - member communications](#): scheme managers to ensure members are kept informed of position relating to ABS 2020 and remedy.

[Raising tax awareness](#): FRAs to include relevant wording on job adverts.

[COVID-19 governance survey](#): scheme manager and/ or Local Pension Board chair to complete online survey by 31 July 2020.

[Template administration strategy consultation](#): all interested parties to respond to consultation by 31 August 2020.

[Transfer arrangements for CARE additional pension](#): administrators to review Club transfer in/out processes to ensure that CARE added pension is calculated using the non-Club methodology and factors.

[LPB wrap-up training 2020](#) – book places for pension board members wishing to attend.

FPS

FPS England – 2020 valuation final data specifications

The Government Actuary's Department's (GAD) final 2020 valuation data specifications for the Fire England schemes were issued by email to administrators and software suppliers on 3 June 2020. The document has also been uploaded to the dedicated [valuations webpage](#) in the password-protected area of the FPS Regulations and Guidance website.

The specifications are largely identical to the draft issued at the end of 2019. The one change is to clarify which members require the additional Sargeant data.

GAD are still working on the data collection spreadsheet and instructions which should be issued in the near future.

The deadline for submission of data remains 31 December 2020 as confirmed in [FPS Bulletin 32 – April 2020](#).

Protected Pension Age - HMT extension

As previously confirmed in [written statement HCWS196](#), the Protected Pension Age (PPA) tax rules were temporarily relaxed for the period 1 March to 1 June 2020 for those returning to work as a result of COVID-19.

On 2 June 2020 HM Treasury/ HMRC announced an extension to the easement of the tax rules relating to PPA. The deadline has been extended to 1 November 2020 for retired firefighters re-employed in relation to FRAs' response to the coronavirus pandemic.

Please see the announcement in the amended [HMRC pension schemes newsletter 119 - April 2020](#), under heading 1.a.

HMT have confirmed that the effect of the statement is that anyone re-employed between 1 March and the deadline would be deemed as having satisfied the re-employment conditions, regardless of how long the employment lasted.

[New Clause 20: Protected pension age of members employed as a result of coronavirus](#) has been inserted at Report Stage of the Finance Bill 2020 and introduces a new re-employment condition to [paragraph 22\(7F\) of Schedule 36](#) to the Finance Act 2004.

HMRC have published a [tax information and impact note](#) which explains more about these changes.

We recommend that the reasons for re-employment being COVID-19 related are clearly documented and shared with your Local Pension Board.

Readers may have recently noted the ombudsman decisions [PO-15170](#) and [PO-15168 & PO-15171](#) regarding PPA and the responsibility of the employer. We have taken the opportunity to create a [new page for PPA](#) within the password protected member area of the Regulations and Guidance website to collate information and resources about PPA as it relates to members of the FPS 1992.

ABS 2020 – member communications

As detailed in [FPS Bulletin 32 – April 2020](#), it will not be possible to include projections on the Annual Benefit Statements (ABS) this year which reflect the outcome of the Sargeant legal judgment.

This is because:

- a) the ongoing discussions on remedy are still confidential pending release of the consultation, and
- b) the software companies have confirmed that it will take at least 12 months to programme the software.

We have recommended that members are provided with a projection based on current regulations up to their normal pension age and that the caveat provided by HMT is included on the statement.

With both the remedy consultation and final Employment Tribunal hearing expected in July, member expectations may understandably be heightened. We appreciate the need to manage those expectations ahead of the ABS being released, so there is a clear understanding of why the statements do not reflect the outcome of the legal decision.

We suggest that wording adapted from the HMT caveat can be provided to members in advance of the ABS deadline, as follows:

On 20 December 2018, the Court of Appeal ruled that the transitional arrangements introduced as part of the 2015 reforms to the Firefighters' Pension Scheme were discriminatory and, therefore, unlawful.

Following this ruling, the Government accepted that all public service pension schemes were similarly affected and is currently working on removing discrimination from the schemes for all affected members. This work is complex and is going to take some time. More information can be found in [written statement HWS187](#), which was released on 25 March 2020.

As yet, there is still uncertainty around the final approach to removing discrimination and for this reason it has not been possible to reflect the impact of the ruling in your ABS this year.

You will therefore receive an estimate of the benefits built up in your current scheme membership to 31/03/2020 and a projection of benefits based on current scheme regulations to the normal pension age for the current scheme you are a member of.

Members can also be referred to [Bulletin 32](#), which gives a clear direction from the Scheme Advisory Board (SAB) that projections can and should be based on the current scheme rules only.

Raising tax awareness through job advertisements

As thresholds for the annual and lifetime allowances have decreased, there is an increasing likelihood of members breaching tax limits by accepting a promotion or change of position which attracts pensionable allowances.

The importance of communicating potential tax issues to members has been a topic of regular discussion for the SAB and is supported by recent Pension Ombudsman determinations. Following a recent meeting of the Fire Communications Working Group (FCWG) we are pleased to provide the following standard wording to be included within job adverts.

Our thanks go to colleagues at West Yorkshire Fire and Rescue Service for supplying the suggested wording:

Pension Considerations

Annual Allowance

Please note that it is your personal responsibility to check whether by applying/accepting this position it would result in any Annual Allowance implications. A breach in the Annual Allowance threshold could result in a Tax charge. Further information on Annual Allowance can be obtained from our Pensions team.

Lifetime Allowance

Please note that it is your personal responsibility to check whether by applying/accepting this position it would result in any Lifetime Allowance implications. A breach in the Lifetime Allowance threshold will result in a Tax charge. Further information on Lifetime Allowance can be obtained from our Pensions team.

Temporary Promotions/Positions

Please note that any period of 'temporary', whether that is by way of promotion or allowances associated with a temporary position, will be treated as non-pensionable.

Guide to linking benefits in the FPS

We are pleased to release the long-awaited [guide to combining pension scheme service](#) in the Firefighters' Pension Schemes, developed by the FCWG.

The guidance set out in the booklet applies to all kinds of leaving and re-joining the FPS regardless of employment status.

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It has been designed to assist administrators in determining the actions to be taken when members have periods of pensionable service which can be linked.

This is an informal guide only, developed with the help of the communications group and the technical group and should not be treated as a complete and authoritative statement of the law. Please also note that the guide is based on our current understanding of the scheme rules.

Although the guidance is likely to be revoked or significantly altered when the remedy provisions are implemented, we felt it was important to release the guide in the meantime, to allow FRAs and administrators to reach a consistent position to apply remedy from.

We would be grateful to receive any comments on the guide to bluelight.pensions@local.gov.uk. We would like to thank West Yorkshire Pension Fund for their considerable input to the guide.

IQMP patient confidentiality and the pension scheme rules

We have previously been asked for guidance with regard to IQMPs providing the medical report directly to the member to request consent for the information to be shared with the FRA.

We have been provided with a copy of this [clarification from GMC on the sharing of confidential reports](#). While the report specifically refers to the Police Pension Scheme, we can advise that this would also cover the FPS. In brief the message is that:

- An IQMP is not required to provide a copy of their report to the applicant, this should be submitted to the FRA who must supply a copy of the opinion to the member within 14 days of the determination
- The applicant is not able to prevent the report's release to the FRA if they disagree with its contents or the IQMP's opinion. Once the examination has taken place, the IQMP is required by law to report their opinion to the FRA, and if the subject is dissatisfied with the report, they have the opportunity to appeal.

This is supported by the following rules in the Firefighters' Pension Schemes:

Table 2: FPS regulations on IQMP examinations and reports

	FPS 1992 [H1]	FPS 2006 [Part 8, Para 2]	FPS 2015 [Part 12, Reg 152]
Person must submit to an examination by an IQMP in order to determine eligibility, otherwise the fire	Sub Para 3 If the authority is unable to obtain an IQMP opinion by reason of a person's refusal or wilful or negligent	Sub Para 6a If the person concerned wilfully or negligently submits to medical examination the authority may	Sub para 7a If the person concerned wilfully or negligently submits to medical examination the authority may

authority have discretion to make a decision.	failure, they may give such a decision on the issue as they may choose.	make a decision on the issue.	make a decision on the issue.
IQMP must report to FRA on their opinion	Sub Para 2 The IQMP must report and their opinion will be binding.	Sub Para 4 The IQMP must report and their opinion will be binding.	Sub Para 5 The IQMP must report and their opinion will be binding.
It is for the scheme manager not the IQMP to supply a copy on the opinion to the individual.		Sub Para 7 The scheme manager must supply a copy on the opinion within 14 days of making a determination	Sub Para 8 The scheme manager must supply a copy on the opinion within 14 days of making a determination

Website and resources update

The following pages have been added to the member-restricted section of the [Firefighters' Pension Schemes Regulations and Guidance](#) website this month. If you require log-in details for this area, please email bluelight.pensions@local.gov.uk.

[Ill-health review group 2008](#). This page contains papers relating to meetings held by the Firefighters' Pension Scheme ill-health review group (FPS IHRG) in 2008.

The Secretary of State for Communities and Local Government established the group to look into the operation of the regulations governing ill-health pensions and related workforce arrangements.

[Protected pension age](#). This page has been developed to hold information and resources about protected pension age as it relates to members of the Firefighters' Pension Scheme 1992.

[Unauthorised payments](#). This page has been created to collate information, legislation, and resources relating to unauthorised payments in the Firefighters' Pension Schemes.

A new factsheet entitled [pensionable pay resources](#) has been added to the [Factsheets](#) tab of the website. This document reinforces the basic principles that should be taken into account when pensionable pay decisions are being made and highlights the guidance and resources available to assist decision makers.

June query log

The current [log of queries and responses](#) is available on the FPS Regulations and Guidance website. The queries have been anonymised and divided into topics. The log will be updated on a monthly basis in line with the bulletin release dates.

Queries from earlier months have been grey-shaded to differentiate from new items added in June.

FPS England SAB updates

COVID-19 FPS governance survey

At the time of writing, we have received 15 responses to the [COVID-19 FPS governance survey](#) which we are running to establish whether the current situation is impacting on scheme governance.

The survey should take around 10 minutes to complete and we would welcome responses from the scheme manager and/ or Local Pension Board chair.

As our distribution lists do not yet extend to delegated scheme managers, please forward this request as appropriate.

The survey deadline is extended to 31 July 2020. Please ensure that a response is provided for your FRA.

Template administration strategy consultation

One of the recommendations arising from the SAB-commissioned [FPS administration and management review](#), as undertaken by Aon, was the development and implementation of a pension administration strategy.

One of the key proposals was that the strategy should include “expected timescales or key performance indicators which could be aligned with the provision of an effective and efficient administration service”¹.

Pension administration strategies are not commonly held for the FPS, as each FRA is the single employer and scheme manager, and administration is generally contracted out. In addition, there is no legislative requirement for a strategy to be in place.

However, Aon identified that implementation of an administration strategy, to complement any formal service level agreement in place by clearly setting out the roles and expectations of scheme managers and administrators, would help to formalise standards between both parties, as well as improving communication and engagement. A clear preference emerged from the [SAB administration and benchmarking committee](#) (“the Committee”) that this should incorporate administration, management, and governance of the schemes.

A template strategy has been drafted in collaboration with the FCWG and the Committee. We are now seeking stakeholders’ views on the document.

Please find the [consultation document](#) (Appendix 1) and [draft template administration strategy](#) (Appendix 2). The consultation will run until 31 August 2020 and responses should be sent to bluelight.pensions@local.gov.uk.

¹ [Firefighters' Pension Scheme - Administration and Benchmarking Review](#) [Page 69]

SAB minutes index

We have updated the index of SAB meeting minutes to allow readers to easily find discussion on certain topics.

The index is held on the main [Board meetings webpage](#) and will be updated following agreement of each new set of minutes.

Other News and Updates

TPO determine on data

The pensions' press have recently reported on a pension ombudsman decision on [Yorkshire & Clydesdale Bank Final Salary Scheme and Bradford and Bingley Staff Pension Scheme 1991](#) and the importance of good scheme data. The case centred on whether there was enough proof of a deferred benefit for a member, and the ombudsman ruled that the deferred pension should be reconstructed, and benefits paid to the individual.

A further case was upheld against the [Royal Mail Statutory Pension Scheme](#) (RMSPS) where the scheme's records did not correspond with the National Insurance Contribution Office's (NICO) records during GMP reconciliation, and the scheme could not evidence that the member's full pension benefits had been transferred to another arrangement. The ombudsman ordered that the member's full revalued deferred benefit should be paid, along with an award for distress and inconvenience.

Such data errors are not confined to private sector schemes. Examples of common data errors we see in the FPS are knowledge of eligibility for [APB's](#) and the [two pension rule](#), [loss of protected pension age](#) and lack of payroll records to calculate retained firefighter benefits.

In order to help Local Pension Boards and scheme managers ensure there is good data management in the scheme LGA run an [annual data event](#), provide advice on [TPR data scoring](#) and [accuracy weighting](#), provided training on GDPR at the data event on [29 March 2018](#), commissioned a [template privacy note](#) for use by FRAs as data controllers, provide advice on one of the top six key processes that TPR measure performance on, which is a process to monitor records for accuracy / completeness, in the [TPR six key processes](#) factsheet, and ensure that all references to good data management can be easily found in the bulletin subject index found on the [bulletin page](#) under the topic heading 'Data and Statistics'

Pension dashboard update

We reported in [FPS Bulletin 32 – April 2020](#) that the Pension Dashboard Programme (PDP) had released two working papers outlining the Programme's current thinking on data requirements for dashboards:

[Data scope](#): setting out options for achieving early coverage across all pension sectors.

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[Data definitions](#): listing the set of data items that could be included in the dashboards data standards.

Following a delay in consultation due to the outbreak of coronavirus, the call for input on the papers will open on 6 July 2020.

More information on the status of the project can be found in the [Money and Pension Service \(MaPS\) press release of 22 June 2020](#) and the newly launched [PDP website](#).

Transfer arrangements for CARE additional pension (FPS 2015)

The Cabinet Office (who is responsible for the Club transfer rules) has confirmed that additional pension attached to CARE benefits (“CARE added pension”) cannot be transferred under Club arrangements. CARE added pension is extra pension the member has bought by paying additional pension contributions.

[The Club Memorandum](#) sets out that added pension attached to final salary benefits should not be transferred under Club arrangements (under the “outer Club” rules). When a member with added pension takes an outer-Club transfer, the transfer value must be calculated in two parts: the final salary element, calculated on Outer-Club terms; and the added pension element calculated on non-Club terms. Our LGPS colleagues queried with the Cabinet Office whether this also applies when a member with CARE added pension takes an inner-Club transfer, as it did not appear to be covered in the Memorandum.

After consulting with GAD, the Cabinet Office has informed the LGA that the Club arrangements should also not apply to CARE added pension. This is because “the value of accrued Added Pension is not affected by an active service link, so it has no need of the Club.”

The Cabinet Office will update the Memorandum accordingly at its next review. In the meantime, they will send an update to all relevant public service pension schemes.

Events

FPS coffee mornings

We are continuing to run our online coffee mornings every second Tuesday while social distancing measures remain in place. These 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.

The next event is scheduled to take place on 14 July 2020.

Future sessions will be held using Microsoft Teams, as not all organisations allow access to Zoom.

If you would like to join us, please email bluelight.pensions@local.gov.uk and we will forward the meeting link and any password needed.

Please note that sessions should not be recorded. These sessions are informal and should not be construed as legal advice.



Brew and a Chat

- Come and join us every second Tuesday at 11am for a chance to catch up with colleagues starting 5 May

Invitation only: Please email bluelight.pensions@local.gov.uk to be sent your zoom link and password.



No responsibility whatsoever will be assumed by LGA or their partners for any direct or consequential loss, financial or otherwise, damage or inconvenience, or any other obligation or liability incurred by readers relying on information shared in these sessions.

Annual Local Pension Board wrap-up training 2020

We are once again running our popular annual Local Pension Board (LPB) wrap-up session, for board members who are either new to the board or those wanting an opportunity to refresh themselves on the principles of governance for the Firefighters' Pension Schemes. [Details of our previous wrap-up sessions can be found here.](#)

We are delighted to welcome Nick Gannon from TPR who will be joining us for a session on last year's TPR governance and administration survey results; you may wish to read the [six key processes factsheet](#) to refresh yourselves on the processes that TPR monitors.

The second and final session is running via Zoom on 8 July, from 11:00 until 13:30, please [click to view the full agenda.](#)

If you would like to participate click the link to [request a place on the LPB wrap-up training 8 July 2020.](#)

HMRC

HMRC newsletters/bulletins

HMRC have published pension schemes newsletter 121 containing important updates and guidance on pension schemes. The following issues are covered:

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[Pension schemes newsletter 121 – 25 June 2020](#)

- temporary changes to pension processes as a result of coronavirus (COVID-19)
- managing pension schemes service
- real time information - cessation of earlier year updates and use of full payment submissions

Legislation

SI	Reference title
<u>2020/630</u>	The Occupational and Personal Pension Schemes (Automatic Enrolment) (Amendment) Regulations 2020

Useful links

- [The Firefighters' Pensions \(England\) Scheme Advisory Board](#)
- [FPS Regulations and Guidance](#)
- [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](#)

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Disclaimer

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While every attempt is made to ensure the accuracy of the bulletin, it would be helpful if readers could bring any perceived errors or omissions to the attention of the Bluelight team by emailing bluelight.pensions@local.gov.uk.



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Table 1: Calendar of events

Event	Date
Virtual Eastern regional FPOG	20 August 2020
FPS coffee and catch up	Every second Tuesday from 1 September 2020
Virtual Fire Communications Working Group	7 September 2020
Virtual special SAB	3 September 2020
North East regional FPOG – TBC	16 September 2020
Virtual SAB	17 September 2020
Virtual Firefighter Pensions Technical Community	22 September 2020
Virtual FPS AGM	22-23 September 2020
Fire Finance Network conference	7-8 October 2020
SAB	10 December 2020

Actions arising

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

[Raising tax awareness](#): FRAs to include relevant wording on job adverts.

[Template administration strategy consultation](#): all interested parties to respond to consultation by 31 August 2020.

FPS

Sargeant remedy consultation published

On 16 July 2020, HM Treasury (HMT) published their [consultation on proposals to remove age discrimination](#) from the unfunded public service pension schemes in line with the result of the McCloud/Sargeant case, together with an [update on the employer cost cap process](#). These were accompanied by a [statement from the Chief Secretary to the Treasury](#).

The consultation relates to members of the unfunded public service schemes including Fire, Teachers and Police. A separate [consultation on remedying age discrimination within the Local Government Pension Scheme \(LGPS\)](#) (amending the statutory underpin) was issued on the same date by the Ministry of Housing, Communities & Local Government (MHCLG).

We will be issuing further commentary on the consultation once we have had an opportunity to review, however the major proposals by HMT are that:

- Protections will be extended to cover all unfunded scheme members who were in active scheme membership on 31 March 2012 and have membership in the reformed schemes (without a 5-year break) regardless of whether they have made a claim to a tribunal on this matter
- Protection will take the form of the right to membership of the relevant unfunded final salary scheme during the protected period which runs from 1 April 2015 to 31 March 2022
- Protection will be backdated for qualifying members even if they have left the scheme since the start of the protected period
- Accrual in all unfunded final salary schemes for existing and new protected members will cease at the end of the protected period 31 March 2022
- Protected members will be given the opportunity to elect for benefits accrued during the protected period to be calculated on a CARE basis as an alternative to protected final salary benefits
- There are two proposals for when the election is to be made – immediate (soon after the proposals are in force) or deferred (when the member takes their benefits)

For ease, we have collated the [consultation questions](#) into a separate document. A more detailed review of the proposals contained within the consultation will follow soon and all information can be found on our new webpage [Age Discrimination Remedy \(Sargeant\)](#).

The employer cost cap process, applicable to all public service pension schemes including the FPS is currently paused and will now be restarted. We understand that HMT's objective would be to complete the process by next year, taking into account the cost of the proposals to remedy age discrimination as set out in the consultation.

Raising tax awareness through job advertisements – update

Following our article in [FPS Bulletin 34 – June 2020](#) on raising tax awareness, it has been pointed out that the wording was written to exclude temporary promotions from pensionable pay, whereas an FRA may exercise their discretion to treat this pay as pensionable by way of an [Additional Pension Benefit \(APB\)](#).

We therefore suggest the following optional paragraphs:

Temporary Promotions/Positions

Non-pensionable

Please note that any period of 'temporary', whether that is by way of promotion or allowances associated with a temporary position, will be treated as non-pensionable.

Pensionable as an APB

Please note that any period of 'temporary', whether that is by way of promotion or allowances associated with a temporary position, will be treated as pensionable by way of an [Additional Pension Benefit \(APB\)](#).

FPS England – 2020 valuation update

The Government Actuary's Department (GAD) have advised that they are close to being able to provide FPS administrators with the 2020 valuation data collection spreadsheet. Due to the size of the spreadsheet, GAD will be providing this to administrators via a secure transfer area instead of an open link.

Contact details for each administrator have been provided to GAD, who will send an email setting out the process for receiving, completing and sending the data sheet

Contacts will then receive a further email giving them access to a secure data area in which the data collection spreadsheets will be stored, along with an email address to use for any queries.

Website and resources update

As previously detailed, we have created a separate page on [age discrimination remedy \(Sargeant\)](#) which holds a timeline of the 2015 scheme reforms and subsequent legal challenges. You can also find the documents relating to the HMT consultation. We will continue to update this page as the consultation period progresses, so please check back for new information.

The [related legislation](#) page has been updated to include HMT Directions which have an impact on the FPS.

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The following pages have been added to the member-restricted section of the [Firefighters' Pension Schemes Regulations and Guidance](#) website this month. If you require log-in details for this area, please email bluelight.pensions@local.gov.uk.

[Contributions holiday](#). This page has been created to hold legislation and resources relating to the employee contributions holiday for FPS 1992 members who accrued or could accrue the maximum 30 years' pensionable service prior to age 50

[July query log](#)

The current [log of queries and responses](#) is available on the FPS Regulations and Guidance website. The queries have been anonymised and divided into topics. The log will be updated on a monthly basis in line with the bulletin release dates.

Queries from earlier months have been grey-shaded to differentiate from new items added in July.

[FPS England SAB updates](#)

[Template administration strategy consultation – reminder](#)

A reminder that we have a separate consultation running until the end of August on the [draft template administration strategy](#).

The document has been developed with the Fire Communications Working Group (FCWG) and [SAB administration and benchmarking committee](#) to set out the roles and expectations of scheme managers and administrators, and improve communication and engagement between both parties. More information on the background to this work is available in [FPS Bulletin 34 – June 2020](#).

While stakeholder groups have been involved in the development of the draft, it is essential for us to hear the views of the wider FPS community to deliver a strategy that is fit for purpose and fully incorporates all aspects of administration, management, and governance of the schemes. Please take the opportunity to have your say by answering the questions in the [consultation document](#).

The consultation will run until 31 August 2020 and responses should be sent to bluelight.pensions@local.gov.uk.

[SAB levy 2020-21](#)

Under arrangements for the Firefighters' Pension Scheme [2014 regulations 4H\(1\)](#), the Scheme Advisory Board are required to set an annual budget for approval by the Secretary of State.

We are currently awaiting approval of the 2020-21 budget by the minister and expect that we will start the collection process in August/ September. A letter will be sent to Chief Fire Officers to request a purchase order number.

Included in the final levy is the employers' voluntary subscription that FRAs entered into a shared agreement in 2014 in order to fund support with FRAs understanding and management of the FPS.

Other News and Updates

Equalisation of male survivor benefits in public service pension schemes

The Chief Secretary to the Treasury has made [written statement HCWS397](#) on public service pensions: survivor benefits for opposite-sex widowers and surviving male civil partners.

The statement was in relation to a Teachers' Pension Scheme Employment Tribunal case where "male survivors of female scheme members remain entitled to a lower survivor benefit than a comparable same-sex survivor" and confirmed that "government believes that this difference in treatment will also need to be remedied in those other public service pension schemes, where the husband or male civil partner of a female scheme member is in similar circumstances".

Part C of the [FPS 1992 regulations](#), Awards on Death – Spouses, does not differentiate between a male or female survivor. The definition of a surviving spouse is given as a widow or widower. Therefore, the benefits from the scheme are already equalised and we do not consider that any amendments to Part C are needed.

However, Rule J1(2)(c) in relation to Guaranteed Minimum Pensions (GMP) states:

(c) in the case of a woman who dies at any time and leaves a widower, the widower is entitled to a pension at a weekly rate equal to half of that part of the deceased's guaranteed minimum which is attributable to earnings factors for the tax year 1988—89 and subsequent tax years.

This rule is inserted further to [section 17\(4\) of Pension Schemes Act 1993](#). We await to see whether the primary legislation is amended.

Government response to the consultation on restriction of exit payments in the public sector

The government has now published its [response to the consultation on restricting exit payments](#) in the public sector, often referred to as the £95k cap. A reminder of what the cap means for the Firefighters' Pension Schemes (FPS) is available in our [technical note](#).

The [SAB response to the consultation](#) welcomed the exemptions applied for the Firefighters' schemes but noted that in some limited circumstances of authority initiated early retirement, the cap would still apply and that changes to the FPS and related statutory GAD guidance would be necessary in order to comply with the cap. We will take this forward with the Home Office.

Government launch call for evidence on pensions tax relief

On 21 July 2020, HMT launched a [call for evidence on pensions tax relief administration](#) for members who receive tax relief at a different rate to their highest marginal rate.

This has the scope to affect an individual's take-home pay, particularly those earning below the tax threshold, depending on whether their employer operates a net-pay or relief at source arrangement.

The government wish to explore feasible and deliverable options for change to the system which would produce fairer outcomes and are easily understandable. The call for evidence closes on 13 October 2020.

TPO publish corporate plan 2020–2023

The Pensions Ombudsman (TPO) published its corporate plan on 14 July 2020, outlining its strategic aims for the next three years and providing updated key performance indicators for 2020-21. The plan also includes information on the potential impact of COVID-19 on the Ombudsman's activities.

TPO's focus remains on improving the customer experience by resolving disputes at an early stage, making the process quicker and easier for all parties.

[TPO corporate plan 2020-2023](#)

TPO also published its [annual report and accounts for 2019-20](#) on 16 July 2020.

TPR publish corporate plan 2020-2021

On 29 June 2020 the Pensions Regulator (TPR) published its [Corporate Plan 2020-21](#), setting out its priorities for the coming year. Publication was delayed as TPR revised its plans to respond to the challenges presented by the COVID-19 pandemic.

All of TPR's resources relating to COVID-19 can be accessed here: [COVID-19 \(coronavirus\): what you need to consider](#).

PASA launches GMP equalisation guidance

On 14 July 2020, the cross-industry GMP Working Group, chaired by the Pensions Administration Standards Association (PASA), published guidance on the data required for GMP Equalisation.

The aim of the guidance is to help pension schemes understand the steps they can take now to get their data ready for equalisation. You can find the [GMP Equalisation Data Guidance](#) on the PASA website.

Events

FPS AGM – save the date(s): 22 and 23 September 2020

We are considering what our offer for a virtual AGM run across two days as usual could look like and hope to finalise this shortly. Please hold the dates in your diary and we will issue invitations and an agenda in the next few weeks.

FPS coffee mornings

We are continuing to run our MS Teams coffee mornings every second Tuesday while social distancing measures remain in place. These 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 taking a break over August due to the traditional holiday period, although this may look a little different for many this year. The next event is scheduled to take place on 1 September 2020.

If you would like to join us, please email bluelight.pensions@local.gov.uk and we will add you to the invite list for the sessions.

Local Pension Board wrap-up training 2020 – event summary

We were pleased to deliver our first Zoom training events to Local Pension Board (LPB) members and advisors on 10 June and 8 July 2020.

First up was a slightly challenging virtual group “discussion” on the role of and challenges to the board using Slido! Following this, Clair Alcock gave a pre-consultation update on age discrimination remedy.

Nick Gannon from TPR then joined us to give an update on the outcomes from the Regulator’s 2019 governance and administration survey.

Attendees heard a brief update on the different [stakeholders involved in the administration and management of the FPS](#), and the interdependencies between them. This was followed by an in-depth look at the [six key principles](#) or processes of good governance from our resident expert, Clair.

The full [slides from the 8 July session](#) are available to view and we intend to upload recordings of the main sessions to our password-protected [videos and webinar recordings](#) page in due course.

HMRC

HMRC newsletters/bulletins

HMRC have published the following newsletters in July:

- [GMP equalisation newsletter – 16 July 2020](#)
- [Managing Pension Schemes Service newsletter – 21 July 2020](#)

Useful links

- [The Firefighters' Pensions \(England\) Scheme Advisory Board](#)
- [FPS Regulations and Guidance](#)
- [Khuf 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](#)
- [LGPS member site](#)

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While every attempt is made to ensure the accuracy of the bulletin, it would be helpful if readers could bring any perceived errors or omissions to the attention of the Bluelight team by emailing bluelight.pensions@local.gov.uk.



FPS Bulletin 36 – August 2020

Welcome to issue 36 of the Firefighters' Pensions Schemes bulletin.

We hope that readers remain safe and well.

Although restrictions on travel and social distancing are gradually easing, face-to-face meetings and training remain suspended for the time being. However, the Bluelight team are available at home by mobile, email or video (MS Teams, Skype, or Zoom).

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 or suggested items for future issues, please email claire.hey@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 claire.hey@local.gov.uk

Table 1: Calendar of events

Event	Date
FPS coffee and catch up	Every second Tuesday from 1 September 2020
Virtual Fire Communications Working Group	7 September 2020
Virtual special SAB	3 September 2020
North East regional FPOG – TBC	16 September 2020
Virtual SAB	17 September 2020
Virtual Firefighter Pensions Technical Community	22 September 2020
Virtual FPS AGM FPS AGM - Day 1 - Tues 22 Sept 2020 FPS AGM - Day 2 - Weds 23 Sept 2020	22-23 September 2020
Fire Finance Network conference	7-8 October 2020
SAB	10 December 2020

Actions arising

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

[Home Office collection of FPS forecasts](#): FRAs in England to submit details of their pension income/expenditure forecasts for the period 2019-20 to 2025-26, by 9 September 2020.

[FPS England - 2020 valuation](#): Administrators to check that information from GAD concerning the data collection spreadsheet has been received.

[PSPS survey – GAD factors](#): Users of GAD factors and guidance notes to complete survey to inform new website design.

[FPS AGM 2020](#): Book your place now!

FPS

Home Office collection of FPS forecasts for 2019-20 to 2025-26

On 3 August 2020 the Home Office emailed all FRAs in England to request submission of their pension income/expenditure forecasts for the period 2019-20 to 2025-26.

The formal commissioning letter at [Appendix 1](#) sets out the centrally prescribed assumptions that must be applied when calculating pension income and expenditure forecasts. The forms can be accessed on DELTA. The deadline for submissions is Wednesday 9 September 2020.

FRAs are also required to complete the Excel table at [Appendix 2](#) in order to declare the local assumptions that they have applied to calculate their pension estimates. The prescribed assumptions that FRAs should use for CPI percentage increases, pay increases and employer contribution rates for the forecasting period have already been pre-populated on the table. Please note that payment of the 2021 Top Up grant will be conditional on its completion and incomplete tables will be returned to FRAs.

For the avoidance of any confusion, there are **two returns required by 9 September 2020**:

1. The online DELTA returns setting out the 6-year forecast of pension income and expenditure.
2. Assumptions returns (email direct to anthony.mooney@homeoffice.gov.uk attaching the completed table above).

FRAs are reminded that forecast pension accounting data is being subjected to an ever-increasing scrutiny and, as such, they should ensure that processes are in place to ensure that they have a robust methodology to calculate these. [Best practice forecasting guidance](#) was published by the Pension Forecasting Working Group in July 2019.

Home Office immediate detriment note published

Readers may be aware that the Home Office issued a note direct to finance directors at FRAs on 21 August 2020 regarding the treatment of immediate detriment cases in the age discrimination proceedings.

While we welcome progress towards arriving at a position for employers to fulfil the terms of the employment tribunal's interim remedy order, unfortunately, the prior commitment to share this note with the LGA before issuing to FRAs was not met by the Home Office so we are now in the position of retrospectively reviewing the note and its implications.

We have received a number of queries from FRAs and stakeholders on the effect of the guidance and have raised a number of points with the Home Office both of a technical nature and confirmation that due consideration has been given to other implications.

At present, given the note is labelled as informal guidance we believe this means that FRAs would still need to make their own interpretations and possibly take legal advice, and therefore does not constitute the detailed guidance that administrators and FRAs would need in order to ensure consistency.

The Home Office have confirmed that they are discussing our questions with colleagues in HM Treasury in order to provide a reply as soon as possible; we have asked them to separately urgently confirm via written reply what they consider the legal status of this document to be and their expectations of FRAs to comply

While we await a response from the Home Office you will need to consider, no doubt along with your legal advisers, whether you feel you have sufficient information and clarity to be able to act upon the guidance at this time.

We will provide a further update, once we have heard further from the Home Office and HMT.

Medical Appeal Boards - service update

You may have been aware that Duradiamond, the current contracted provider of medical appeals, temporarily suspended appeal hearings for three months from the end of March.

We have recently been notified of an email sent from Duradiamond on **7 July 2020** to confirm the following:

"We are pleased to advise that Duradiamond Healthcare is recommencing the organisation and holding of Police and Fire Medical Appeal Board Hearings from this week onwards.

The service will be running in a slightly amended format to begin with to reduce infection risk to board members and the participating parties. Therefore, initial hearings will be held in London in a COVID-19 safe manner. However, we will be in touch with all Authorities who have cases lodged with us to discuss arrangements and attendance in further detail.

In the meantime, please do send any pending cases in to Duradiamond Healthcare and we will acknowledge and process accordingly."

FPS England – 2020 valuation data collection

On 21 August 2020 the Government Actuary's Department (GAD) emailed FPS administrators to confirm the process for accessing the data collection spreadsheet for the 2020 valuation. Due to its size it cannot be delivered by email and instead will be accessible using GAD's secure transfer system.

A further email should now have been sent from workspace@egresscloud.com (or similar address, please check your spam filters as GAD find some firewalls can catch the email). Following the link in this email will take you to the secure data area where you will find a copy of the spreadsheet and a user guide. The spreadsheet is to be used in conjunction with the data specification supplied in June. Note the deadline for the return of the completed spreadsheet is 31 December 2020. If you have any issues with the secure transfer area please send an email to Fire.2020Valuation@gad.gov.uk.

Contact details for each administrator were provided to GAD by the LGA, so if you are not aware that either email has been received or you want to check who they were sent to, please email bluelight.pensions@local.gov.uk.

Consultation on FPS Wales

On 10 July 2020, the Welsh Government published a [consultation on various amendments to the various firefighter pension schemes](#) and the 2007 Compensation Scheme in Wales.

The proposed amendments address the Supreme Court rulings of:

- [Walker v Innospec](#), which has resulted in necessary changes to survivor benefits for civil partners and same sex spouses
- [McLaughlin](#), which has affected the pension entitlements of children of unmarried parents

The consultation also covers proposed unrelated amendments to the 1992 Scheme, the New Firefighters' Pension Scheme (Wales) (the 2007 Scheme), and the Firefighters' Pension Scheme (Wales) 2015 (the 2015 Scheme) in respect of the calculation of split pensions, pension sharing on divorce, special member commutation factors, and club transfer value payments.

Website and resources update

News archive pages for 2018 and 2019 have been created on the FPS Regulations and Guidance and Scheme Advisory Board (SAB) websites to hold stories from the homepages relating to earlier calendar years.

- [News archive 2018 – Regulations and Guidance](#)
- [News archive 2019 – Regulations and Guidance](#)
- [News archive 2018 – SAB](#)
- [News archive 2019 – SAB](#)

August query log

The current [log of queries and responses](#) is available on the FPS Regulations and Guidance website. The queries have been anonymised and divided into topics. The log will be updated on a monthly basis in line with the bulletin release dates.

Queries from earlier months have been grey shaded to differentiate from new items added in August. New queries have been added under the following categories: FPS 2006 special members, ill-health retirement, salary sacrifice, and survivor's pension.

FPS England SAB updates

New Chair of the FPS (England) Scheme Advisory Board

We are delighted to confirm that the [new Chair of the Firefighters' Pension Scheme Advisory Board \(SAB\) of England has been appointed.](#)



Joanne Livingstone begins her four-year appointment as Chair on 17 August 2020.

Joanne has extensive experience relating to pensions across the public and private sectors. She is an Adviser to the Judicial Pensions Committee; she also serves as the Chair of Trustees for the Liberty Europe Pension Scheme and is a Practitioner member of the Actuarial Council among other roles.

Please visit the [SAB Board membership webpage](#) for more information.

SAB informal response to initial HMT remedy thinking

The [HMT consultation on age discrimination](#) references at paragraph 1.21 the informal technical discussions held with scheme administrators and employer and member representatives earlier this year. The Firefighters' Pensions (England) Scheme Advisory Board has now published its [informal response](#) dated 2 April 2020 to those technical discussions.

Within the response the Board highlighted the following points:

- The lack of information available to them in order to fully assess the impact of the proposals, including at that time no mention of post remedy plans
- The considerable challenge administering the remedy would present to locally administered unfunded schemes
- Concern that a default to the final salary scheme, may not be appropriate for some members in the FPS 2006
- An immediate need for guidance on processing immediate cases.

The Board will submit a full response to the formal consultation by the deadline of 11 October 2020.

COVID-19 FPS governance survey update

To measure the impact of the coronavirus pandemic on FPS governance, the Bluelight team surveyed FRAs during June and July. During that time responses were received from 26 of the 48 Fire and Rescue Authorities (FRAs) in England and Wales, equating to an overall response rate of approximately 54%.

Almost all respondents confirmed that they have held or are planning to hold virtual Local Pension Board (LPB) meetings, with MS Teams being the preferred method. We were pleased to note that two-thirds said they had not experienced any issues with meeting online, although a quarter cited technical difficulties.

In all cases, communication with scheme managers, administrators, and scheme members had not been affected, with just one reported instance of the current situation impacting on communication with the LPB.

Eight in ten respondents did not expect costs in relation to pensions to increase due to COVID-19, and two authorities noted that costs had decreased due to savings on travel expenses for LPB members.

There did not appear to be a high level of concern about any of the following due to changes in working practices: third-party providers e.g. administration, systems, consultants, advisers; potential increase of breaches of law; increased risk of cyber security issues or scams.

Almost 90% of FRAs responding confirmed that their pensions risk register had been amended or there were plans to do so. New risks identified related to business continuity arrangements for administration, potential difficulty in recruitment, and lack of occupational health provision including the suspension of medical appeal boards.

Based on the responses that were received, it is clear that FRAs have taken steps to mitigate any challenges arising from the current situation and are embracing online technology to fulfil their governance responsibilities.

The full report will be issued to the SAB to note at their meeting on 17 September.

Other News and Updates

The Pensions Regulator (TPR) scheme return 2019-20

The statutory TPR scheme return is scheduled to be released in Autumn in line with their usual timescales. A warm-up email will be issued to scheme manager contacts in the coming weeks.

[Information about completing and submitting a public service scheme return](#) can be found on the TPR website. Schemes are advised to make sure that their contact details are up to date on the Exchange system.

For the first time in 2018, TPR asked schemes to measure the data they hold about their members and report this on the annual scheme return. In 2019 the LGA Bluelight team issued updated [guidance on data scoring](#) and a [data score weighting template](#) to allow schemes to assess the likely accuracy of their data and adjust the score accordingly.

PSPS survey – modernisation of GAD’s actuarial factors

GAD is in the process of creating a website that will hold actuarial factors and guidance notes for the FPS and is aiming for this to be accessible next year. The website will bring many benefits including having access to all the latest guidance notes and factors in one location. GAD envisages that moving the process of regular factor updates online will allow the process to be more consistent and streamlined, enabling them to provide you with a more efficient service in the future.

GAD need your help

They are in the initial design stages of the website and want to get a better understanding from schemes about how they use GAD’s factors and guidance notes so that this feedback can be incorporated into the design of the website. To do this they have created a survey to be completed by administrators and other users of the factor tables and notes.

The [GAD factors guidance feedback survey](#) is to be completed by 20 September 2020.

If you have any technical difficulties in accessing the surveys, please contact GAD immediately on enquiries@gad.gov.uk.

Your views are very important to GAD, and they thank you in advance for your participation in the survey.

The Pensions Ombudsman (TPO) stakeholder newsletter

TPO have published the latest issue of their stakeholder newsletter: [Issue 9 – August 2020](#). The newsletter includes details of TPO’s new Chief Operating Officer, a new structure for casework, and an update on the website project.

Earlier communications from TPO and a full history of determinations in relation to the FPS are held on our [TPO webpage](#).

Events

Virtual FPS AGM 22 and 23 September 2020

We are delighted to offer our fire pensions annual conference – this year in a virtual format.

The event will be held across two days, with a governance focus on day 1 followed by virtual networking, and the full technical/ administration AGM on day 2. The theme for this year's sessions is [remedy](#).

[Details of our previous annual conferences can be found here.](#)

Delegates on both days will have the opportunity to meet the [new chair of the England Scheme Advisory Board](#), Joanne Livingstone.

We are pleased to welcome Nick Gannon from TPR on day 1, and a number of guest speakers for the sessions on day 2. Please see the [draft agenda](#) for more details.

The event will be held on Zoom across 22 and 23 September 2020.

If you would like to participate on either or both dates, please click the relevant link/s below:

[FPS AGM - Day 1 - Tues 22 Sept 2020](#)

[FPS AGM - Day 2 - Weds 23 Sept 2020](#)

FPS coffee mornings

We are continuing to run our MS Teams coffee mornings every second Tuesday while social distancing measures remain in place. These 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 have taken a break over August due to the traditional holiday period and the next event is scheduled to take place on 1 September 2020.

If you would like to join us, please email bluelight.pensions@local.gov.uk and we will add you to the invite list for the sessions.

HMRC

HMRC newsletters/bulletins

HMRC have published the following newsletters containing important updates and guidance on pension schemes:

[Pension schemes newsletter 122 – 31 July 2020](#)

- Relief at source - Call for evidence: Pensions Tax Relief Administration
- Relief at source - Reporting excess relief
- Relief at source - Annual return of information for the tax year 2019 to 2020
- Collective money purchase benefits (CMPs)
- Managing Pension Schemes service – accounting for tax return

[Click here to return to Contents](#)

- Guaranteed Minimum Pension (GMP) Equalisation Newsletter – July 2020
- Pension flexibility statistics
- Annual allowance - Pension savings statements for tax year 2019 to 2020
- Annual allowance - Declaring the annual allowance charge on the Self-Assessment tax return
- Qualifying Recognised Overseas Pension Schemes (QROPS) transfer statistics

[Pension schemes newsletter 123 – 28 August 2020](#)

- Relief at source – annual returns of information for 2019 to 2020
- Annual return of information:
 - interim repayments
 - residency status reports
- Migration of pension schemes to the Managing pension schemes service
- Managing pension schemes service:
 - multiple scheme administrator IDs
 - multiple scheme practitioner IDs
 - pension scheme accounting
- Annual allowance – pensions savings statements for 2019 to 2020

A reminder to scheme administrators that you must issue annual allowance pension savings statements for tax year 2019 to 2020 to your scheme members who made pension savings of more than the annual allowance to your pension scheme, by 6 October 2020.

You can find more information about this requirement in the Pensions Tax Manual at [PTM167100](#).

Legislation

SI	Reference title
2020/893	The Local Government Pension Scheme (Amendment) (No. 2) Regulations 2020

Useful links

- [The Firefighters' Pensions \(England\) Scheme Advisory Board](#)
- [FPS Regulations and Guidance](#)
- [Khuh Firefighters Pensions Discussion Forum](#)
- [FPS1992 guidance and commentary](#)
- [The Pensions Regulator Public Service Schemes](#)
- [The Pensions Ombudsman](#)
- [HMRC Pensions Tax Manual](#)
- [LGA pensions website](#)

[Click here to return to Contents](#)

- [LGPS Regulations and Guidance](#)
- [LGPS member site](#)

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Written questions, answers and statements

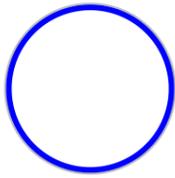
UK Parliament > Business > Written questions, answers and statements > Find written statements > HCWS397

Public service pensions, survivor benefits for opposite-sex widowers and surviving male civil partners.

Statement made on 20 July 2020

Statement UIN HCWS397

Statement made by

	Steve Barclay The Chief Secretary to the Treasury Conservative	>
	North East Cambridgeshire	

Statement

The government is committed to providing public service pensions that are fair for public sector workers and for taxpayers. The government's position remains that benefit entitlements should normally be determined based on the rules applicable at the time the member served, to maintain fairness for active scheme members and the taxpayer.

Following the *Walker v Innospec* Supreme Court ruling, the government decided that in public service schemes, surviving male same-sex and female same-sex spouses and civil partners of public service pension scheme members will, in certain cases, receive benefits equivalent to those received by widows of opposite sex marriages. The exception to this is in specific schemes where, in the past, improvements in female members' survivor benefits have involved female members making employee contributions or increasing them.

A case brought in the Employment Tribunal against the Secretary of State for Education earlier this year highlighted that these changes may lead to direct sexual orientation discrimination within the Teachers' Pension Scheme, where male survivors of female scheme members remain entitled to a lower survivor benefit than a comparable same-sex survivor.

The government has concluded that changes are required to the Teachers' Pension Scheme to address the discrimination. The government believes that this difference in treatment will also need to be remedied in those other public service pension schemes, where the husband or male civil partner of a female scheme member is in similar circumstances.

Departments responsible for the administration of affected schemes will consult on and take forward changes as soon as possible. Schemes will notify their members of changes and any actions they need to take.

Statement from

Treasury	>
-----------------	----------------------

Linked statements

This statement has also been made in the House of Lords

Treasury



Public service pensions, survivor benefits for opposite-sex widowers and surviving male civil partners.



[Lord Agnew of Oulton](#)
Lords Spokesperson
Conservative, Life peer

Statement made 20 July 2020

HLWS393

Lords