



SHROPSHIRE & WREKIN FIRE AUTHORITY LEAVERS FORM

Confirmation from Fire Authority in respect of a FIREFIGHTER leaving or opting-out of

FPS. Please print and return both sides.

Employee Information:

Name in full: _____ Marital Status: _____ NI Number: _____

Personal No: _____ Job Title: _____ Post No: _____

Was this a temporary promotion?: Yes No

* please see notes on reverse regarding the pay information required for a person on a temporary promotion.

Address for future correspondence: _____
Post Code _____

Email: _____ Date of Leaving ____/____/____

REASON FOR LEAVING - SEE OVERLEAF

CODE

Additional notes _____

National Insurance Contributions:

EE remuneration between the lower and upper earnings:

i) Current Tax Year £ [] . [] ii) Previous Tax Years £ [] . []
£ [] . []

b) If married woman or widow, did you hold a certificate of reduced liability and therefore reduced rate National Insurance paid? YES NO

Termination on the Grounds of Redundancy or Efficiency (only complete if reason for leaving code I1 or I2)

Amount of redundancy payment if applicable: £ [] . []

Amount of any other termination payment (including pay in lieu of notice): £ [] . []

Reason for payment: _____

CONFIRM BELOW EMPLOYEE (EE) PAY AND CONTRIBUTIONS IN CURRENT AND PREVIOUS SCHEME YEARS

The amount of EE and/or ER contributions paid for

APC* in the final scheme year**

Employee contributions £ [] . []
[] . []

Total Pension Contributions paid by EE:

Current Scheme Year** £ [] . []
Previous Scheme Year** £ [] . []
EE Contribution rate [] %

FINAL SALARY PAY FOR MEMBERS WHO HAVE SERVICE IN FPS 1992 / FPS 2006

(Final salary definition—see note 1 overleaf)

Full-time equivalent rate of pensionable pay at date of leaving: £ [] . []

Full-time equivalent pensionable pay paid during the last 365 days: £ [] . []

(A copy of the calculation must be attached)

CPD payments in final year (July to date of leaving): £ [] . []

CPD payments in previous year (July to June): £ [] . []

CAREER AVERAGE REVALUED EARNINGS (CARE) PAY FOR MEMBERS OF FPS 2015

(CARE definition—see note 2 overleaf)

Current year actual CARE pay from start of current scheme year **

(April) to date of leaving and include any periods of APP*** £ [] . []

Previous year CARE pay from April - March of previous scheme year and

including any periods of APP*** £ [] . []

Authorised signature: _____ Name of signatory: _____

Date: _____ Job title: _____

On completion send this form to: Pensions Services, The Shirehall, Abbey Foregate, Shrewsbury, SY2 6ND or send a scanned copy to pensions@shropshire.gov.uk

PEN007 (April 17)

REASON FOR LEAVING CODE - Please choose one of the following and confirm overleaf

| CODE | REASON | CODE | REASON |
|-------------|--|-------------|---|
| A | Voluntary resignation | I | Termination on the grounds of: |
| B | Transfer to another Fire Authority (in Additional Notes please indicate the new authority if known) | I1 | • redundancy (copy of notice letter required) |
| C | Dismissal (in Additional Notes please indicate if dismissal is due to misconduct) | I2 | • efficiency of the service (copy of notice letter required) |
| D | Code no longer in use | J | Early retirement of 1992 protected scheme member who has reached age 50 with 25 years' service |
| E | Resignation after a period of maternity leave | J1 | Early retirement of 2006 protected scheme member (age 55-59) |
| F | Normal retirement • 1992 protected scheme member / retained modified scheme member (age 55) • 2006 / 2015 scheme member (age 60) | J2 | Early retirement of 2015 scheme member with 1992 membership (age 55-59) |
| H | Retirement on the grounds of ill-health (Confirm tier below. Copy of medical advisor's certificate and notice letter required.) | J3 | Early retirement of 2015 scheme member with 2006 membership (age 55-59) |
| H1 | Higher Tier | K | Flexible Retirement-business case required and confirmation if reductions are to be waived or not |
| H2 | Lower Tier | L | Death in service |
| | | M | Elected to be non-pensionable without terminating employment |

NOTE 1: PAY DETAILS FOR MEMBERS OF FPS 1992 / FPS

1992 Scheme Regulations - G1

Pensionable pay and average pensionable pay

G1.—(1) Subject to paragraphs (2) and (9), the pensionable pay of a regular firefighter is the aggregate of—
(a) the amount determined in relation to the performance of the duties of his role (whether as a whole-time or part-time employee) other than those amounts payable to him in respect of the benefits within rule B5C(5); and

(b) the amount (if any) of any benefits which are pensionable under rule B5C(1).

(2) For the purposes of paragraph (1), in the case of a person by whom pension contributions became payable after 31st May 1989 either—
for the first time, or

following any period in respect of which they were not payable, except where regulation 4 of the Retirement Benefit Schemes (Tax Relief on Contributions) (Disapplication of Earnings Cap) Regulations 1990() applies his pay shall be taken not to include any excess, in any tax year, over the figure which is the permitted maximum for that year for the purposes of section 594(2) and (3) of the Income and Corporation Taxes Act 1988() (that is to say, the figure specified for the year by an order made by the Treasury under section 590C(6) of that Act).

(2A) For the purposes of rule G2, the pensionable pay of a regular firefighter during a period of maternity, paternity or adoption leave shall be deemed to be the pay to which the person is entitled for that period including any statutory maternity, paternity or adoption pay under the Social Security Contributions and Benefits Act 1992.

(3) The average pensionable pay of a regular firefighter is, subject to paragraphs (5) to (7C), the aggregate of his pensionable pay for the year ending with the relevant date.

(4) The relevant date—

(a) for the purposes of rule C7 (spouse's or civil partner's award where no other award payable), and the Compensation Scheme, is the date of the person's last day of service as a regular firefighter, and (b) for all other purposes of this Scheme, is the date of the person's last day of service in a period during which contributions were payable under rule G2.

5) Subject to paragraphs (6) and (7), if he was in receipt of pensionable pay for part only of the year ending with the relevant date, his average pensionable pay is the aggregate of his pensionable pay for that part multiplied by the reciprocal of the fraction of the year which that part represents.

**(6) For the purposes of paragraphs (3) and (5) any reduction of pensionable pay as a result of any—
sick leave;**

stoppage by way of punishment;

ordinary maternity, ordinary adoption or paternity leave;

paid additional maternity or additional adoption leave; or

**unpaid additional maternity or additional adoption leave where contributions have been paid under
rule G2A,**

shall be disregarded.

2006 Scheme Regulations - Part 11

Pensionable pay

1.—(1) Subject to paragraph (3) and rule 3(3), the pensionable pay of a firefighter member is the aggregate of—

- (a) his pay in relation to the performance of the duties of his role, other than any allowance or emoluments that are paid to him on a temporary basis, and
- (b) his permanent emoluments (including, in the case of a retained firefighter, any retaining allowance).

(2) Where a firefighter member surrenders the right to receive part of his pensionable pay in exchange for the provision by his employing authority of any non-cash benefit, the amount forgone shall continue to be treated as part of his pensionable pay for all purposes of this Scheme (including determining pension contributions and calculating awards).

(3) A firefighter member's pensionable pay in any tax year shall be taken not to include any amount in excess of the permitted maximum for that year.

38

(4) For the purposes of this rule and rule 2, the permitted maximum for a tax year is £108,600; but in relation to a tax year other than the tax year ending in 2007, this is subject to paragraph (5).

(5) Where the retail price index for the month of December in the tax year preceding the tax year in question is higher than it was for the previous December, the permitted maximum for the tax year in question shall be the amount arrived at—

- (a) by increasing the permitted maximum for the previous tax year by the same percentage as the percentage increase in the retail prices index, and
- (b) if the result is not a multiple of £600, by rounding it up to the nearest amount which is a multiple of £600.

Final pensionable pay

2.—(1) For the purpose of calculating pensions under this Scheme, the final pensionable pay of a firefighter member is the aggregate of pensionable pay received in respect of the 365 pensionable pay days ending with the relevant date, but this is subject to the following paragraphs of this rule.

(2) Subject to paragraph (3), "the relevant date" for the purposes of paragraph (1)—

(a) in relation to a firefighter member who is entitled to two pensions under rule 7 of Part 3, means—

- (i) as regards the first pension, the date on which he was last paid at the higher rate (before changing roles and accepting a reduction in pensionable pay);
- (ii) as regards the second pension, the last day of his membership of the Scheme (a) or, if he dies in service, the date of his death;

(b) in any other case, means the date of the firefighter member's last day of pensionable service or, if he dies in service, the date of his death;

(3) Where a firefighter member's final pensionable pay would have been more than the amount calculated in accordance with paragraph (1) if the relevant date had occurred on the corresponding day in either of the two periods of 365 pensionable pay days preceding the first day of the period of 365 pensionable pay days ending with the relevant date (as defined in paragraph (2) without reference to this paragraph), that corresponding day in whichever of those periods produces the higher amount shall be treated as the relevant date for the purposes of paragraph (1).

(4) Subject to paragraph (6), where a firefighter member is entitled to count only part of a year as a period of membership of the Scheme ("the membership period"), his final pensionable pay is the amount of pensionable pay received in the membership period multiplied by 365 and divided by the number of days in the membership period.

(5) For the purposes of paragraph (1), any reduction of pensionable pay as a result of—

- (a) sick leave;

- (b) stoppage of pay by way of punishment;
 - (c) ordinary maternity leave, ordinary adoption leave or paternity leave;
 - (d) paid additional maternity leave or additional adoption leave;
 - (e) unpaid periods in respect of which the firefighter member has paid pension contributions;
 - or
 - (f) unpaid additional maternity leave or additional adoption leave in respect of which pension contributions have been paid, shall be disregarded.
- (6) The final reference pay of a retained or volunteer firefighter shall be determined by reference to the equivalent whole-time rate of pay for a regular firefighter of similar service, role and experience.
- (a) See rule 4 of Part 2.
- 39
- (7) A firefighter member's final pensionable pay in any tax year shall be taken not to include any amount in excess of the figure which is the permitted maximum for that year.

2015 scheme Regulations - 17

For the purpose of calculating a member's pension or other benefits under this scheme, the member's pensionable pay is—

- (a) the member's pay received for the performance of the duties of the member's role except any allowance or emoluments paid to that member on a temporary basis,
 - (b) the member's permanent emoluments (including, in the case of a retained firefighter, any retaining allowance);
 - (c) the amount foregone where a member has agreed to surrender the right to receive any part of that member's pensionable pay in exchange for the provision by the employer of any non-cash benefit;
 - (d) the amount paid to the member for continued professional development which the authority determines is pensionable.
- (2) The payments in paragraph (1) do not include any payment made by an employer to a member who is on reserve forces service leave.

[17(1a)] the member's pay **received** for the performance of the duties of the member's role

Should be interpreted as 'actual pay'

[17(1a)] except any allowance or emoluments paid to that member on a temporary basis

This expressly confirms that whilst pay received whilst on temporary promotion is pensionable for an Additional Pension Benefit in the 1992/2006 scheme*, this is not included in pensionable salary in the 2015 scheme.

[17(1c)] the amount foregone where a member has agreed to surrender the right to receive any part of that member's pensionable pay in exchange for the provision by the employer of any non-cash benefit

Confirms that any part of pay that has been surrendered by the member for a non cash benefit, (salary sacrifice) should be treated as pensionable.

[17(1d)] the amount paid to the member for continued professional development which the authority determines is pensionable