

Fire Services Shared Service

1.0 Scheme Information

1.1 Membership numbers in the Fire Schemes are as follows:

Fire Authority	Actives	Deferred	Pensioner	Undecided	Frozen Refund
West Yorkshire	979	303	2,423	2	4
South Yorkshire	593	147	1323	0	0
North Yorkshire	619	400	614	0	0
Humberside	700	279	1,066	0	0
Lincolnshire	578	632	364	0	0
Royal Berkshire	407	219	508	2	0
Bucks and Milton Keynes	354	352	487	1	5
Devon and Somerset	1,571	1039	1,433	3	0
Dorset and Wiltshire	957	647	934	0	0
Tyne and Wear	538	119	1,422	0	0
Northumberland	247	213	378	0	0
Norfolk	655	299	562	0	0
Staffordshire	574	645	789	0	0
Hereford and Worcester	573	348	527	0	0
Durham and Darlington	449	229	616	1	0
East Sussex Fire	554	368	654	4	0
Derbyshire Fire	601	365	713	13	0
Leicestershire Fire	512	320	627	13	0
Nottinghamshire Fire	612	392	844	7	0
Northamptonshire Fire	374	285	364	12	16
Cambridgeshire Fire	441	440	443	3	10

*Undecided is someone who has left their employment but is undecided as to the action that they want to take with regard to their pension benefits.

2.0 Member Contact

Over the quarter July to September we received **1** online customer responses.

Over the quarter July to September **121** Fire member's sample survey letters were sent out and **15 (12.4%)** returned:

Overall Customer Satisfaction Score;

July to September 2020	October to December 2020	January to March 2021	April to June 2021	July to September 2021
77.5%	91.2%	93%	91.8%	87.9%

Appendix C – Customer survey results.

3.0 Immediate Detriment Framework

- 3.1 The Local Government Association (LGA) and the FBU have agreed a Framework and signed a Memorandum of Understanding, setting out a mechanism for handling Immediate Detriment cases, to assist all parties prior to completion and implementation of the McCloud/Sargeant remedying legislation.

The Government has recently published a policy paper on the Taxation of public service pension remedy. This measure provides for technical updates to pensions tax legislation. The measure will provide a power to make detailed technical changes in secondary legislation to ensure smooth implementation of the remedy to the unlawful age discrimination found in public service pension schemes (the 'McCloud' case) after the 2015 public service pension reform.

On 19 July 2021 H M Treasury formally introduced to Parliament the Public Service Pensions and Judicial Offices Bill, which makes provision to rectify the unlawful age discrimination identified by the McCloud judgment. The Bill has completed its passage through the House of Lords and is now at the Committee stage in the House of Commons.

Legislative changes are required to ensure that the remedy will be provided under the Public Service Pensions and Judicial Offices Bill can work retrospectively. This measure will provide a power in the Finance Bill 2021-22 to make detailed technical changes in secondary legislation. For example, provision will be made regarding:

- providing an exemption to a tax charge on the compensation an individual may receive if, following the remedy, they are owed money
- allowing an individual to protect their pension rights from lifetime allowance charges calculated on the higher of the two pension choices available to them
- additional annual allowance to be available so that an individual will not pay more annual allowance charge than they would have done if they had accrued their chosen benefits in the relevant tax years
- where a scheme has paid lifetime allowance or annual allowance charges on behalf of the individual, but that accrual is now under a different scheme, for the payment to be deemed to have been paid by the latter scheme, and
- ensuring that payments of pensions and lump sums that would have been authorised payments had they been made at the relevant time, are treated as meeting the conditions to be authorised

- 3.2 On 29 November 2021, the Home Office withdrew its informal and non-statutory guidance on processing certain kinds of immediate detriment case ahead of legislation, with immediate effect. The decision to withdraw the guidance was

indicated as being based on HM Treasury's best assessment on the advisability of processing immediate detriment cases.

- 3.3 The percentage number of Annual Benefit Statements to active member's and Deferred Benefit Statements to deferred members issued by 31 August across all schemes was 100%.

4.0 Web Registrations

The number of members registered for online member web are:

Active	7,988	61.9%
Deferred	548	6.82%
Pensioner	1,301	7.60%

Appendices

These are listed below and attached at the back of the report	
Appendix D	Customer survey results