

# *Firefighters' Pension Scheme*

## *Circular*

<b>Circular Number:</b>	FPSC 3/2008	<b>Date Issued:</b>	13/03/2008
<b>Action:</b>	To Note		
<b>Title:</b>	<i><b>FPS/NFPS: GUIDANCE ON TRANSFER VALUES AND PENSION SHARING</b></i>		
<b>Issued by:</b>	Martin Hill Local Government and Firefighters' Pensions Division		

<b>Summary:</b>	<p>The attached documents provide:</p> <ul style="list-style-type: none"> <li>(i) guidance on Transfer Values (TVs) and Pension Sharing in the NFPS (<b>Note:</b> this guidance supersedes the previous guidance that was published on 13<sup>th</sup> February 2007 under cover of circular <i>FPSC 1/2007</i>) – <i>statutory guidance</i>,</li> <li>(ii) guidance on the calculation of CETVs in the FPS – <i>statutory guidance</i>,</li> <li>(iii) the dates to be used in the calculation of the pension credit on pension sharing on divorce in the FPS – <i>statutory guidance</i>,</li> <li>(iv) notice of our change of office address, and</li> <li>(v) note explaining the status of FPSC circulars</li> </ul>
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<b>Addressed to:</b>	<b>Please Forward to:</b>
The Clerk to the Fire and Rescue Authority	Pension and human resources managers
The Chief Fire Officer	

<b>Enquiries:</b>		
<b>Pensions Team Leader:</b>		
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<b>Change of address:</b>	<p style="text-align: center;"><b>Firefighters' Pension Team</b>  <b>Workforce, Pay and Pensions Division</b>  <b>Zone 5/F6</b>  <b>Eland House</b>  <b>Bressenden Place</b>  <b>LONDON SW1E 5DU</b></p>	
<i>Firefighters' Pension Scheme Website: <a href="http://www.communities.gov.uk/firepensions">www.communities.gov.uk/firepensions</a></i>		

## 1. Transfer Values and Pension Sharing in the NFPS

- 1.1 On the 13<sup>th</sup> February 2007, under cover of circular FPSC 1/2007, CLG issued the factors and guidance on transfer calculations in the NFPS, which had been provided by the Scheme Actuary. As part of the circular FRAs were informed that the Scheme Actuary expected to provide an extended version of this guidance in due course. GAD has now completed the work and the updated guidance is attached at Annex A.
- 1.2 The extended guidance sets out the general method for assessing:
- (i) Public Sector Transfer Club transfer values,
  - (ii) statutory CETV (i.e. non-Club) transfer values,
  - (iii) service credits on transfer in (Club or statutory CETV),
  - (iv) cash equivalents on divorce, and
  - (v) pension debits and pension credits on divorce
- 1.3 FRAs should note that this guidance has been published on the firepension's section of the CLG website and can be accessed via [www.communities.gov.uk/firepensions](http://www.communities.gov.uk/firepensions). In the event that GAD considers it necessary to update the guidance further, any later version will be published on the website. Notice of further updates will not be given to FRAs and the website should, therefore, be checked periodically.

## 2. CETVs and Pension Sharing on Divorce in the FPS

- 2.1 As part of the same work, GAD have also provided additional guidance in regard to the FPS, which is attached at Annex B. This supplementary guidance draws attention to the fact that section 2.2.4 of the extended guidance, referred to in paragraph 1.2, also applies to the FPS, and provides clarification on the dates to be used in the calculation of a pension credit on pension sharing on divorce.
- 2.2 FRAs should note that this additional guidance can also be accessed on the firepension's section of the CLG website.

## 3. Change of Address

- 3.1 Please note that the Firefighters' Pension Team has moved. This should be brought to the attention of those members of staff who handle medical appeals. Telephone numbers and email addresses are as before.

Our new address is:

**Firefighters' Pension Team  
Workforce, Pay and Pensions Division  
Zone 5/F6  
Eland House**

**Bressenden Place  
LONDON  
SW1E 5DU**

#### **4. Status of FPS circulars**

- 4.1 At the second meeting of the FPS III-Health Review Group on 4<sup>th</sup> March 2008, CLG presented a paper explaining the status of advice which the Department provides to the Fire and Rescue Service, and in particular to HR and pension administrators on firefighters' pension arrangements. It was agreed that we would circulate the paper to the Service and, in future, would state on the front cover of FPS circulars whether the guidance they contained was statutory (formal) or informal (non-statutory).

Attached at Annex C is relevant paper IHRG(08)6.

**Martin Hill**