



Firefighters' Pension Scheme Circular

Circular Number:	FPS 5/2005	Date Issued:	5/12/2005
Action:	For Information		
Title:	<i>The Firefighters' Pension Scheme (Civil Partnerships Amendments) (England and Scotland) Order 2005</i>		
Issued by:	Martin Hill Local Government and Firefighters' Pensions Division		

Summary:	This circular provides information on the Firefighters' Pension Scheme (Civil Partnerships Amendments) (England and Scotland) Order 2005 and outlines the main areas of the pension scheme that have been amended.
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The Firefighters' Pension Scheme (Civil Partnerships Amendment) (England and Scotland) Order 2005

- 1.1 The Civil Partnership Act 2004 came into force on the 5 December 2005. This has created an obligation on the Firefighters' Pension Scheme (FPS) to provide survivor benefits to same-sex partners of scheme members who have registered a civil partnership on the same basis as for spouses. Amendment to the FPS was therefore necessary.
- 1.2 The amendments included in this Order are all consequential on the Civil Partnership Act 2004. The first Civil Partnerships will be registered on 21st December 2005 after the required 15 day waiting period has passed. In a very few cases, where special circumstances apply, civil partnerships can be registered from 5th December.
- 1.3 The Government has decided that survivor benefits for civil partners must be provided on the basis of service from 6th April 1988 at cost to employers. This was the date from which survivor benefits provision for male and female dependants were equalized for all pension schemes.
- 1.4 The amendments to the FPS were announced previously in circular FPSC 3/2005 and have been the subject of consultation with the Firefighters' Pension Committee
- 1.5 Practitioners should note that when calculating a civil partner's award under Rules C1 (Ordinary pension), C2 (Special award) and C4 (Accrued pension) of the scheme, where the deceased member has service before the 6th April 1988, the pension will need to be pro-rated to take account of the effect of double accrual on total pensionable service. The civil partner's award should be calculated in the same way as for a spouse's award and then pro-rated according to the formula below.

$$\text{Civil Partners Award} = \text{Spouse's Award} \times \frac{\text{Members service after 5th April 1988}}{\text{Member's total service}}$$

- 1.6 The main amendments are as follows:
- **Rule A3 - Exclusive application to Firefighters** - to allow the scheme rules to apply to civil partners.
 - **Rule B9 - Allocation** - to allow members to allocate part of their pension to civil partners.

- **Rule C1** - to provide an ordinary pension for civil partners, however only service accrued by the deceased member after 5th April 1988 will be reckonable (please refer to formula in Para 1.5).
- **Rule C2** - to provide a special award for civil partners, however only service accrued by the deceased member after 5th April 1988 will be reckonable (please refer to formula in Para 1.5).
- **Rule C3** - to provide an augmented award for civil partners.
- **Rule C4** - to provide an accrued pension for civil partners, however only service accrued by the deceased member after 5th April 1988 will be reckonable (please refer to formula in Para 1.5).
- **Rule C5** - to provide a pension for civil partners where the civil partnership was formed after retirement, however only service accrued by the deceased member after 5th April 1988 will be reckonable.
- **Rule C6** - to provide a requisite benefit and temporary pension for civil partners, however only service accrued by the deceased member after 5th April 1988 will be reckonable.
- **Rule C7** - to provide an award for civil partners where no other award is payable in the same manner as for spouses.
- **Rule C8** - to provide an award for civil partners in the same way as spouses, where the civil partners were living apart, however only service accrued by the deceased member after 5th April 1988 will be reckonable.

Under this rule, the FRA has the discretion to pay other awards to spouses and civil partners. When exercising this discretion for civil partners, the FRA should have regard to the limit on reckonable service to after 5th April 1988.

- **Rule C9** - so that the scheme treats a civil partner who 'dissolves' or 'subsequently forms' a civil partnership in the same way as a spouse who 'divorces' or 'remarries'.
- **Rule C10** - so that the scheme treats civil partners and spouses that are 'pension debit members' in the same manner.

Elsewhere, terminology in the scheme has been amended to ensure that provisions refer to civil partners, as appropriate.

- 1.6** The full amendment order can be viewed / downloaded by accessing www.opsi.gov.uk/si/si2005/uksi_20053228_en.pdf . We will be amending the Commentary on the Firefighters' Pension Scheme in due course.

Martin Hill