Dear Colleagues,

**Firefighters’ Pension Schemes – Age Discrimination Retrospective Remedy Update**

We are writing to you today to firstly apologise for the protracted delay in sending your RSS. Even though we are still within the timeframe we originally suggested of November 2024, we do acknowledge that you would have liked this issue to have been resolved as soon as possible after 1 October 2023. Unfortunately, we have been navigating several policy issues specific to blue light pension schemes about the application of tax and interest which have been outside our control. Discussions have been ongoing about these issues since late January 2024 between HMRC, HM Treasury and the Local Government Association.

The first issue that was raised related to how interest on pension arrears and lump sums should be taxed. The second issue related to how interest should be calculated. The Government Actuary’s Department (GAD) has been designing a calculator for administrators to use to calculate interest amounts, but this could not be finalised until these policy issues had been resolved.

I am happy to say that these issues have been resolved and the GAD calculator is now available. We will now be working with our pension administrator to establish a delivery plan to produce your Remediable Service Statement (RSS). Whilst we are not able to give you the exact date that you will receive your RSS, we can assure you that your case will be a priority.

You may be aware that some pensioners are impacted by another ongoing tax issue relating to the taxation of lump sums, which means that we are not yet able to provide their RSS. You are not affected by this issue.

If you have any questions in the meantime, please contact >>>>.

Yours sincerely

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