



**HAMPSHIRE
FIRE AND
RESCUE
AUTHORITY**

Purpose: Noted

Date **8 October 2020**

Title **LEGISLATION AND LOCAL GOVERNMENT ASSOCIATION (LGA)
UPDATE REPORT**

Report of Chief Finance Officer

SUMMARY

1. This report, together with attachments, provides the framework for the agenda item.

FPS BULLETINS

2. LGA issue a bulletin at the end of each month; there have been three bulletins issued since the last Fire Pension Board report. The bulletins are emailed out to a variety of contacts but can also be accessed via the www.fpsregs.org website.
3. Bulletins 34 to 36 can be found in APPENDICES A to C. There is a lot of information contained within these bulletins; the key items are set out below.

ANNUAL BENEFIT STATEMENTS - MEMBER COMMUNICATIONS (BULLETIN 34)

4. As it was not possible to include any details on the McCloud / Sargeant remedy within the Annual Benefit Statements (ABS') for 2020, the LGA provided some standard wording that all administrators could use to explain the current position with regard to the age discrimination court case.
5. It was agreed that the 2020 ABS' would provide the same information as provided last year, based on current legislation and pension arrangements, this is also likely to be the position for 2021.

RAISING TAX AWARENESS THROUGH JOB ADVERTS (BULLETIN 34 & 35)

6. Thresholds for the Annual and Lifetime Allowances have decreased, and there is an increased likelihood of members breaching tax limits by accepting a promotion or change of position which attracts pensionable allowances.

7. The LGA have recommended some suggested wording for FRAs to use in job adverts is as follows:

Pension considerations

Annual Allowance and LifeTime Allowance

Please note that it is your personal responsibility to check whether by applying / accepting this position it would result in any Annual Allowance or LifeTime Allowance implications. A breach in the Annual Allowance or LifeTime Allowance threshold could result in a Tax charge.

Further information is available on the Employer Pension web pages or from Hampshire Pension Services.

Temporary Promotions / Positions

Non-pensionable – 2015 Fire Pension Scheme

Any period of “temporary”, whether that is by way of promotion or allowances associated with a temporary position, will be treated as non-pensionable.

Pensionable – 1992 or 2006 Fire Pension Schemes

Any period of “temporary”, whether that is by way of promotion or allowances associated with a temporary position, will be treated as pensionable by way of an Additional Pension Benefit (APB).

8. The Board are asked for their views on this and whether it would be helpful to provide this information to HR so that it can be included in specific job adverts in the future.

PENSIONS DASHBOARD (BULLETIN 34)

9. The Pensions Schemes Bill, which is expected to be taken through the House of Commons later this year, provides legislation to support the creation of Pension Dashboards.
10. One of the aims of the dashboard is to provide one central place for all pension arrangements that someone has. This is primarily being aimed at Money purchase / defined contribution schemes, but the plan will no doubt be to eventually include defined benefit schemes information, including those from Public Sector pension schemes.
11. A new website for the Pensions Dashboards programme has been launched - www.pensionsdashboardsprogramme.org.uk/

TEMPLATE ADMINISTRATION STRATEGY (BULLETIN 34 & 35)

12. The SAB issued a consultation on a proposed template for a pension administration strategy.

13. Although we did not respond to the consultation, the Employer Pension Manager had fed into this document prior to the consultation being issued when she attended a meeting of the Administration and Benchmarking committee in 2019.
14. Whilst HFRA have a good relationship with Hampshire Pension Services, not all FRA's do have a good relationship with their pension administrator; and this template enables the relationship to be formalised somewhat and helps to clarify who is responsible for what and the relevant timescales.
15. Hampshire County Council, Hampshire Constabulary and Hampshire Fire & Rescue Authority have a Shared Services accession agreement which does cover the relevant content in this proposed template.

EQUALISATION OF MALE SURVIVOR BENEFITS (BULLETIN 35)

16. The Chief Secretary to the Treasury made a written statement on public service pensions: Survivor benefits for opposite-sex widowers and surviving male civil partners. The statement can be found in APPENDIX D.
17. In an Employment Tribunal case for the Teachers Pension Scheme, it was found that male survivors of female scheme members remain entitled to a lower survivor benefit than a comparable same-sex survivor. The Government is therefore intending to remedy this across other public sector schemes where the husband or male civil partner of a female scheme member are in a similar situation.
18. This could only affect the 1992 Fire Pension Scheme as we are talking about membership prior to April 1988. However, the 1992 Fire Pension Scheme legislation does not differentiate between a male or female survivor and therefore the benefits are already equalised and LGA do not consider that any amendments to Fire Pension Schemes will be required.

McCLOUD / SARGEANT REMEDY (BULLETIN 35 & 36)

19. The LGA have provided details in these bulletins of both the consultation and also the immediate detriment guidance. Both of these are covered in detail in the main Fire Pension Board Status Report.

RECOMMENDATION

20. The Board are asked to note the contents of this report.

APPENDICES ATTACHED

21. APPENDIX A - [FPS Bulletin 34 June 2020](#)
22. APPENDIX B - [FPS Bulletin 35 July 2020](#)
23. APPENDIX C – [FPS Bulletin 36 August 2020](#)
24. APPENDIX D - [Written Statement HCWS397](#)

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