

McC = McCloud Remedy | Matt = Matthews Remedy | BAU = Business as Usual

Appendix B: Fire Correspondence

[December 2023](#)

[January 2024](#)

[February 2024](#)

Where topics are covered in multiple bulletins, these have been combined.

To help identify the topic, the following coding has been applied **McC** = McCloud Remedy | **Matt** = Matthews Remedy | **BAU** = Business as Usual

Month	Received from/subject	Code	Summary	Actions agreed
December	Fire Bulletin 76 – December 2023	Matt	FRAs to use the documents provided by the Local Government Association (LGA) for contacting beneficiaries of retained firefighters in scope of the Matthews exercise. FRA's can amend the templates where required.	Noted and Pensions Team have been discussed scenarios with the LGA.
December	Fire Bulletin 76 – December 2023 Fire Bulletin 78 – February 2024	Matt	FRAs are encouraged to use the Individual Statement of Details documents prepared by the LGA (and updated) to provide an individual who has expressed an interest with information on their options under the Matthews options exercise.	The Pensions Team are mapping the outputs of the GAD Calculator to the Individual Statement of Details documents prepared by the LGA in preparation for the bulk GAD Calculator being run by the Payroll Team.
December	Fire Bulletin 76 – December 2023	Matt	FRAs are advised to record and assess the materiality of any Breaches of the Law relating to the Matthews options exercise. This includes failure to provide notice to in scope employees or former employees. Any material breaches should be reported to The Pensions Regulator (TPR).	Letters were not sent to 20 individuals (3 relating to queries with name / address and 17 relating to pending guidance on beneficiaries).
December	Fire Bulletin 76 – December 2023	McC	FRAs are encouraged to discuss the timetabling of the Immediate Choice (IC) Remediable Service Statement (RSS) with their administrators. Administrators are asked to commence testing the use of the IC RSS and provide any feedback.	The Administration team have tested the IC RSS and provided feedback. Timetabling of IC RSS and required actions are regularly discussed with Administration team.
December	Fire Bulletin 76 – December 2023	BAU	FRA's are asked to ensure all contact details held by the LGA are up to date and amended and update as required.	Contact details have been updated by the Pensions Team
December January	Fire Bulletin 76 – December 2023 Fire Bulletin 77 – January 2024	McC Matt	FRAs to review updated technical query log which collates queries answered by the LGA on Matthews and McCloud.	Ongoing monitoring by the Pensions Team and Administration Team.
December	Fire Bulletin 76 – December 2023	BAU	HMRC will provide further details on the Government's Plan to fully abolish the lifetime allowance (LTA) from 6 April 2024 through a future LTA newsletter. Schemes are asked to remind members who have exceeded the annual allowance for tax year 2022/23 and do not have sufficient unused annual allowance to declare this on their Self-Assessment tax return, even if the Scheme is going to pay the tax charge.	Not applicable as those affected members are in scope for McCloud Remedy and therefore no Pension Saving Statement was required for 2022/23.

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January	Fire Bulletin 77 – January 2024	McC	FRAs should note the amendment regulations in relation to Remedy and ensure that any special members who have service within the remedy period are assessed for ill health under both the legacy and reformed schemes accordingly.	Meeting previously held with LGA to discuss cases and in scope cases have been referred to IQMP to consider under the legacy and reformed schemes.
January	Fire Bulletin 77 – January 2024	Matt	Request for implementation data from the FRA relating to Matthews showing the total number of cases, letters sent and replies received in relation to an interest, statements issued and decisions.	Initial response sent for period 1 October 2023 to 31 December 2023 by 21 February 2024 deadline.
January	Fire Bulletin 77 – January 2024 Fire Bulletin 78 – February 2024	Matt	Second version of the GAD Calculator, user guide and query log published. Corrections have been made to the Matthews GAD Calculator version 2 which affected cases for members who retired between 22 March 2015 and 31 March 2015 (inclusive) and eligible members making an election to convert standard service to special service as part of their Matthews 2 election where members have service from the 1 April 2015 and benefits are in payment.	Latest calculator and guidance will be used by the Pensions and Payroll Teams.
January	Fire Bulletin 77 – January 2024	BAU	Home Office have requested member opt out data up to 31 January 2024 to inform their review of employee contributions.	21 February 2024 deadline met.
January	Fire Bulletin 77 – January 2024	Matt	LGA advise to stockpile cases which are not covered by the GAD calculator until GAD come up with a process for dealing with these.	Cases will be stockpiled as identified.
January	Fire Bulletin 77 – January 2024	McC	Guidance has been published on the impact of ‘roll back’ on Added Pension Contributions (APC). When a member is ‘rolled back’ to their relevant legacy scheme under the Age Discrimination remedy any APCs that have been paid between 1 April 2015 and 31 March 2022 must be returned to the member (added Pension arrangements do not exist in the legacy schemes).	There are no added pension compensation cases for West Sussex.
January	Fire Bulletin 77 – January 2024	McC	FRAs are advised to use the Data Sharing Agreement and follow LGA guidance if information is required from a member’s previous FRA for service in the remedy period.	Noted to be used if applicable cases arise.
January	Fire Bulletin 77 – January 2024	McC	LGA have produced guidance on Contingent Decisions.	The guidance has been used by the Pensions Team for the preparation of a policy for WSF&RS.
January	Fire Bulletin 77 – January 2024	McC	LGA have produced a factsheet on Remediable Service Statements.	The Administration Team will consider the publication of the factsheet.

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January	Fire Bulletin 77 – January 2024	BAU Matt	LGA have published incorrect guidance relating to Injury pension calculation for a retained Firefighter appointed after 5 th April 2006.	No applicable cases for West Sussex.
January	Fire Bulletin 77 – January 2024	BAU	The Pensions Regulator has published the results of its Six Key Processes survey relating to the Firefighters’ Pension Scheme (FPS).	The results have been considered by the Pensions Team to inform planning.
January	Fire Bulletin 77 – January 2024	BAU	The Levy for 2023-24 has been agreed by the Home Office as £9.24 per active firefighter to be paid by FRA’s. The Levy pays for both the work of the SAB (£6.74) and the technical advice from the LGA (£2.50). The cost has increased due to increased legal costs relating to Remedy, actuarial advice relating to the 2020 valuation, a decrease in the number of firefighters to spread the cost between (from 34,196 in 2022/23 to 33,330) and a lower carry forward from 2022/23.	The required information will be provided by the Pensions Team to the LGA to support the invoicing process.
January	Fire Bulletin 77 – January 2024	BAU	SAB held a LPB effectiveness committee meeting on 23 rd January 2024 which considered arrangements for Local Pension Advisory Boards and training.	Pensions Team will review Board meeting papers
January	Fire Bulletin 77 – January 2024	BAU	FPS pensions will increase by 6.7% from 8 April 2024 in line with the increase in the Consumer Prices Index (pro-rata for pensions that started after 23 April 2023). Active FPS pension accounts will be revalued in line with changes in Average Weekly Earnings, i.e. 7.7% from 1 April 2024.	The increases will be applied by the Administration Team. The Pensions Newsletter updates pensioner members on the increase.
January	Fire Bulletin 77 – January 2024	BAU	The increase to the Guaranteed Minimum Pension element of an individual’s occupational pension entitlement effective from 6 April 2024 has been determined.	Noted. by administration team pending confirmation of factors to update software.
January	Fire Bulletin 77 – January 2024	BAU	The Pensions Dashboard Programme (PDP) has published a blog looking back to 2023 and FAQ newsletter FAQs: the central digital architecture	The Administration Team are considering information provided by the PDP.
January	Fire Bulletin 77 – January 2024	BAU	The Pensions Regulator General Code of Practice (GCOP) was laid in Parliament on 10 th January 2024 which covers reporting breaches of the law, early leavers, late payment of contributions, knowledge and understanding, internal controls, dispute resolution reasonable periods and the public service code,	The Pensions Team are reviewing the detail of the GCOP and preparing a compliance report.

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January	Fire Bulletin 77 – January 2024	BAU	HMRC Pension input Aggregation (PIA) Consultation took place looking at provisions aimed to implement aggregation or negative PIA policy.	This is being considered by the Administration Team to determine whether a response is appropriate.
January	Fire Bulletin 77 – January 2024	BAU	HMRC Lifetime Allowance guidance newsletters published which notes that HMRC have contacted all FRAs with an information request relating to the Matthews first exercise and national insurance refunds.	Request being followed up by Pensions Team with response required to be provided by Pensions Team by 5 April 2024.
January February	Fire Bulletin 77 – January 2024 Fire Bulletin 78 – February 2024	BAU	Virtual Local Pension Board (LPB) training sessions advertised for 26/03/2024, 17/06/2024 and 23/01/2025. In person LPB training session advertised for 18/09/2024.	Dates advertised to the PAB and sessions booked where responses provided. Details of the in person session at Smith Square, London, to be shared asap.
February	Fire Bulletin 78 – February 2024	BAU	FRAs should ensure that pension contributions are deducted from carer’s leave and is included in pensionable pay when carer’s leave comes into force.	The Pensions Team will raise this with the WSCC Payroll team.
February	Fire Bulletin 78 – February 2024	BAU	Administrators should ensure that they have applied the necessary administration changes needed to correct the revaluation rates for active members of FPS 2015 that occurred in the use of provisional rather than revised increase figures for 2021 and 2022 revaluation orders. This will result in an increase of 0.2% for 2021 and 0.4% for 2022, which will need to be corrected retrospectively.	The Pensions Team will discuss with the Administration Team.
February	Fire Bulletin 78 – February 2024	McC	FRAs should note the informal guidance relating to the Age Discrimination Remedy and ensure that they are paying any corrections to pension benefits (including the applicable interest) through the pension account, paying any compensation amounts through the operating account, and keeping robust records of the recommended data separately	The Pensions Team will consider the guidance.
February	Fire Bulletin 78 – February 2024	McC	FRAs are encouraged to sign post members to the factsheet where members are hesitant to agree to re-assessment of Ill Health benefits under the Age Discrimination Remedy.	This is not applicable for WSF&RS. Required re-assessments in progress following consent.

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February	Fire Bulletin 78 – February 2024	McC	FRAs are encouraged to direct members to the website and video, should members have any queries relating to Remediable Service Statements.	Information has been published on West Sussex and Administration Teams websites to date, so the additional content will be considered.
February	Fire Bulletin 78 – February 2024	Matt	FRAs to complete purchase order form for costs associated with the Matthews GAD Calculator.	Deadline of 21 March 2024 noted.
February	Fire Bulletin 78 – February 2024	McC	Scheme Management and Administration (SMA) Committee survey on Age Discrimination Remedy.	Pensions Team awaiting survey to be circulated and will work with administration team to complete by 15 March 2024.
February	Fire Bulletin 78 – February 2024	Matt McC	The Home Office has written to Chief Fire Officers and Finance Directors setting out the funding position for 2024/25, the funding support for the increase in employer contributions and a one-off grant to help with the increased administration costs due to the Sargeant and Matthews remedies.	The Administration Team are looking at exactly what they need to capture and how they will do this. This may need to evolve based on software availability. Feedback shared with the Finance Team.
February	Fire Bulletin 78 – February 2024	BAU	FRAs should note and ensure that processes are updated to reflect latest HMRC guidance relating to ‘permitted maximum’ on the pension commencement excess lump sum, reporting requirements and transitional rules.	The Pensions Team will discuss with the Administration Team.
February	Fire Bulletin 78 – February 2024	BAU	FRAs are encouraged to look at the slides relating to the tax treatment of interest relating to the Age Discrimination Remedy.	The Pensions Team attended meeting discussing tax and the Age Discrimination Remedy. The Administration Team have reflected in processes.
February	Fire Bulletin 78 – February 2024	BAU	The Finance Act 2024 received Royal Assent in February 2024. This includes the abolition of the Lifetime Allowance from 6 th April 2024.	The Pensions Team will discuss with the Administration Team.

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February	Fire Bulletin 78 – February 2024	BAU	PLSA have hosted a webinar on the Abolition of Lifetime Allowance.	Noted
February	Fire Bulletin 78 – February 2024	BAU	The article covered are lump sums and lump sum death benefits, reporting requirements, overseas transfer allowance, protections and enhancement factors and transitional arrangements. FRAs should note the removal of the requirement to test against the 'permitted maximum' on the pension commencement excess lump sum.	The Pensions Team will discuss with the Administration Team.
February	Fire Bulletin 78 – February 2024	BAU	The guidance covers what's changing about pension scheme returns from the 2024 to 2025 tax year, when to complete the pension scheme return, who needs to complete a 2024 to 2025 pension scheme return and what pension scheme administrators registered on the service should do now to prepared.	The Pensions Team will discuss with the Administration Team.