

Rules B5A–B5D are inserted by [SI 2008/214](#)

## **B5C Additional pension benefit**

Notes to rule B5C

### **Relevant Amendments**

This rule is substituted for the original rule B5C from 1 July 2013 but with effect from 11 April 2011. It has been un-amended since being introduced in July 2013 - <http://www.legislation.gov.uk/uksi/2013/1392/schedule/paragraph/2/made>

## **B5C Additional pension benefit**

(1) Where a [fire and rescue authority](#) determines that the benefits listed in paragraph (1) are pensionable, and in any [additional pension benefit year](#) pays any such pensionable benefits to a [regular firefighter](#), the authority shall credit the firefighter with an [amount](#) of additional [pension](#) benefit in respect of that year.

(2) Subject to paragraph (3), the [amount](#) of additional [pension](#) benefit in respect of that year shall be determined on 1st July immediately following the year in question in accordance with guidance and tables provided by the [Scheme Actuary](#).

(3) The [amount](#) of additional [pension](#) benefit determined in accordance with paragraph (2) shall be increased on the first Monday of the [following relevant tax year](#) by the same amount as any increase which would have applied if that additional [pension](#) benefit were a [pension](#) to which [the Pensions \(Increase\) Act 1971](#) applied and [the beginning date](#) for that [pension](#) were the 1st July of the [tax year](#) immediately before the [relevant tax year](#).

(4) For the avoidance of doubt, the increase of additional [pension](#) benefit in the [tax year](#) 2010/2011 shall be increased by the same percentage as the percentage increase in the Consumer Prices Index in September 2010 with effect from Monday 11th April 2011.

(5) The benefits referred to in paragraph (1) are—

(a) any allowance or supplement to reward additional skills and responsibilities that are applied and maintained outside the requirements of the firefighter's duties under the contract of employment but are within the wider functions of the job;

(b) the amount (if any) paid in respect of a firefighter's continual professional development;

(c) the difference between the firefighter's basic pay in their day to day role and any pay received whilst on temporary promotion or where he is temporarily required to undertake the duties of a higher role;

(d) any performance related payment which is not consolidated into his standard pay.

(6) In this rule—

- “additional pension benefit year” means the period of 12 months beginning with 1st July in which a firefighter is in receipt of any of the benefits listed in paragraph (5).
- “the beginning date” means the date on which the [pension](#) is treated as beginning for the purposes of [section 8\(2\) of the Pensions \(Increase\) Act 1971](#);
- “following relevant tax year” means the [tax year](#) after the [relevant tax year](#), in relation to which the member is not a pensioner member or entitled to a deferred pension under [rule B5](#);
- “relevant tax year” means a [tax year](#) in relation to which—
  - (a) the [amount](#) of a firefighter’s [pension](#) benefits determined under this rule for the purposes of this Scheme is taken into account for tax purposes, and
  - (b) the firefighter is not in receipt of a [pension](#) under this Scheme or entitled to a deferred [pension](#) under [rule B5](#); and
- “tax year” means the period of 12 months beginning with 6th April.

## **B5D Additional pension benefit: supplementary provisions**

### **Relevant Amendments**

- Para (1)

Amended by [SI 2015/589](#) The words “Subject to paragraphs (1A), (2) and (3)” are substituted for the words “Subject to paragraphs (2) and (3)” from 1 April 2015:

- Para (1A)

Amended by [SI 2015/589](#) Para (1A) is inserted from 1 April 2015

- Para (2)

Amended by [SI 2013/1392](#) The words “paragraph (4)” are substituted for the words “paragraphs (4) and (5)” from 1 July 2013

- Para (2A)

Amended by [SI 2015/589](#) Para (2A) is inserted from 1 April 2015.

- Para (3)

Amended by [SI 2013/1392](#) The words “(rule A15)” are revoked from 1 July 2013:

- Para (3A)

Amended by [SI 2015/589](#) Para (3A) is inserted from 1 April 2015.

## **B5D Additional pension benefit: supplementary provisions**

(1) Subject to paragraphs (1A), (2) and (3), additional [pension](#) benefit under [rule B5B or B5C](#) is payable from [normal pension age](#) or, in the case of a [regular firefighter](#) to whom [rule B1](#) (ordinary pension) applies, from the date of his retirement.

(1A) Where additional [pension](#) benefit under [rule B5B or B5C](#) is payable to a person, who is entitled to a continuous service [pension](#) under [rule B1A](#), it is payable from [normal pension age](#) or at the age ascertained in accordance with [paragraph \(3\)\(i\) of rule B1A](#) if that is earlier.

(2) Where the firefighter resigns or is dismissed or makes an election under [rule G3](#), additional [pension](#) benefit is payable at [normal benefit age](#); and [paragraph \(4\) of rule B5](#) (deferred pension) shall apply in relation to that benefit as if it were a deferred [pension](#) to which he was entitled under that rule.

(2A) Where a person to whom [paragraph \(6\) of rule A3](#) applies is not entitled to a continuous service pension under [rule B1A](#) or to an ill health award under [regulation 65 of the 2014 Regulations](#), paragraph (2) of this rule applies to that person as if that person were a firefighter who had resigned or been dismissed or made an election under [rule G3](#).

(3) Where the firefighter is required to [retire](#) on grounds of permanent [disablement](#), his additional [pension](#) benefit is payable immediately.

(3A) Where the firefighter is entitled to an ill-health award under [regulation 65 of the 2014 Regulations](#) additional [pension](#) benefit is payable under this Scheme at the same time as [the equivalent amount to the 1992 Scheme lower tier ill-health pension](#).

(4) For the purposes of [rules B7 and B8](#), additional [pension](#) benefit shall be treated as if it were a [pension](#) payable under this Part.

(5) For the purposes of determining the [amount](#) of any survivor's [pension](#) under [Part C, Part D or Part E](#) or [pension credit](#) under [Part IA](#), additional [pension](#) benefit shall be treated as if it were a [pension](#) payable under this Part.