The Retained Firefighters' Pension Settlement Calculator

User Manual

Contents

Chapter 1 - Introduction

This document has been prepared on behalf of the Department for Communities and Local Government (DCLG), the Welsh Government (WG), the Scottish Public Pensions Agency (SPPA) and the Department of Health, Social Services and Public Safety (DHSSPSNI), to provide guidance for Fire and Rescue Authorities (FRAs) wishing to use the Retained Firefighters' Pension Settlement Calculator (the 'Calculator') to assist in calculating certain contributions to be paid by special members of the 2006 scheme, and payments to be made to special pensioner members of the 2006 scheme under the Firefighters' Pension Scheme (England) (Amendment) Order 2014 (2014 No. 445), as specified below.

Contributions required to be paid by special members
- *Mandatory Special Period Pension Contributions* paid by periodic contributions or by way of a lump sum contribution *(Rule 6A of Part 11)*
- Contributions required in order to convert membership from standard membership to special membership paid by periodic contributions or by way of a lump sum contribution *(Rule 17 of Part 12)*
- Contributions required to be paid from 6th April 2006 to the date the member joined the 2006 Scheme as a standard member *(Paragraph 12 of Rule 6A of Part 11)* when converting membership from special membership to standard membership *(Rule 16 of Part 12)*

Contributions required to be paid by special firefighter/deferred members
- Lump sum contribution required if periodic contributions cease to be paid by a special member *(Paragraphs (5) and (9) of Rule 6A of Part 11)*

Payments to special pensioner members
- Lump sum payment to backdate past pension payments with interest for special pensioners retired in normal health *(Rule 1A(8) of Part 3)*
- Lump sum payment to backdate past pension payments with interest for special pensioners retired on ill-health grounds ("Retrospective award on ill-health retirement", *Rule 2A(12) of Part 3)*
- Value of standard pension payments already received from the 2006 scheme for special pensioner members converting their standard membership to special membership

This document is intended to act as a guide to the Calculator and therefore it is anticipated that the reader will have access to the Calculator when they are reading this document. The latest version of the Calculator (which will be updated on a monthly basis to incorporate newly available financial parameters) can be found [here](). Version 1.5 of the Calculator is valid for *calculation dates* up to 31 August 2014.

Following on from this introduction, Chapter 2 provides a high level overview of the user interface and each of its component sections. Chapter 3 outlines the process to be followed when starting up the Calculator, and an overview of membership scenarios that will arise when using the Calculator are provided in Chapter 4.

Guidance on how to fill in the data fields required under each of the scenarios that are considered is provided in Chapter 5. Worked examples covering each of the membership scenarios are provided in Chapter 6, and this manual concludes with a section troubleshooting in Chapter 7.

Terms shown in italics are as defined in the Firefighters' Pension Scheme (England) Order 2006 (as amended up to 10 July 2014) (the "Order"). The term 'standard 2006 scheme' is used throughout this document to mean membership in the 2006 scheme which is not special membership.

The Calculator is presented in a spreadsheet in which all cells are locked except those potentially required for data input. Warning: Neither GAD, DCLG, WG, SPPA nor DHSSPSNI take any responsibility for any results produced from a version of the spreadsheet which has had the locking removed or has been altered or used in any manner inconsistent with these instructions.

Chapter 2 – Overview of the User Interface

This chapter outlines the different sections available to the user on the user interface. The 'General Information' section and the 'Model Buttons' section will be visible to user at all times. However the other sections may not all be visible to the user at a given point, as they will be shown or hidden based on the inputs chosen. More details on the different scenarios the Calculator is able to capture are given in the Overview of Scenarios section in Chapter 4, and detailed information on the inputs required for each field are provided in the Chapter 5 – Data input guidance.

General Information
This section contains information on the different colour codes used within the Calculator in each of the data cells. Cells requiring an input from the user are highlighted in yellow, outputs from the Calculator are shown in blue text within a cell area highlighted in sky blue. Warning messages are shown in red text within a cell area highlighted in pink. Some cells also have a message that appears once selected to help the user understand the input required.

Model Buttons
There are 5 buttons available to the user on the interface: 'Reset', 'Initial calculation', 'Settlement lump sum', 'Continue' and 'Print'.

Reset
Clicking this button clears the data entered in each of the data entry fields and restarts the Calculator resulting in all the other sections being hidden. **Prior to commencing any new calculation the Calculator should be reset by clicking this button.**

Initial calculation
Clicking this button will result in the 'Basic Details' section being displayed.

Continue
This button displays the additional sections that are required for the Initial calculation depending on the selections made in the 'Basic Details' section.

Settlement lump sum
Clicking this button will result in the 'Settlement lump sum' section being made available to the user. This section enables the user to calculate the lump sum contribution required if periodic contributions cease to be paid by a special member.

Print
Clicking this button will provide the user with a preview in printer friendly form of the member calculations currently being displayed within the interface.

Basic details

The 'Basic details' section is made available when the user clicks on the 'Initial calculation' button. The Calculator uses the data entered in this section to determine which scenario is relevant and which sections of the interface should be made visible to the user. For example, the 'Special Pensioner Members' section will only be visible if the Membership category field in the 'Basic details' section has been set to Special Pensioner Member.

Mandatory Special Period Pension Contributions

This section calculates the *Mandatory Special Period Pension Contributions* payable by *special members* in the form of a lump sum or as periodic contributions as set out under Rule 6A of Part 11 of the Order.

Converting membership from standard membership to special membership

This section calculates the contributions required in the form of a lump sum or as periodic contributions to convert standard membership to special membership as set out under Rule 17 of Part 12 of the Order.

Converting membership from special membership to standard membership

In order to convert membership from special membership to standard membership special firefighter members are required to pay pension contributions as if they had been a standard member of the scheme from 6th April 2006 until the date on which they joined the 2006 Scheme as a standard member, as set out under Rule 16 of Part 12 of the Order. This section calculates the contributions required in the form of a lump sum or as periodic contributions to backdate these standard contributions.

Special pensioner member

This section calculates the lump sum payment to backdate past pension payments with interest for special pensioner members, as set out in para (8) of Rule 1A of Part 3 of the Order and para (12) of Rule 2A of Part 3 of the Order (Retrospective award on ill-health retirement).

Pensioners already in receipt of a Standard Scheme pension (normal or ill health)

This section calculates the value of standard pension payments already received from the 2006 scheme for special pensioner members converting their standard membership to special membership, as set out under Rule 18 of Part 12.

Settlement lump sum

This section calculates the lump sum value of the remaining periodic contributions payable by a *special firefighter member* or *special deferred member* if he/she ceases to pay periodic contributions before the end of the 10 year period. (E.g. periodic contributions may cease when a *special deferred member's* pension comes into payment prior to the end of the 10 year period).

Summary

This section gathers together the results from each of the relevant sections relating to a particular scenario and summarises what needs to be paid.

Chapter 3 – Getting started

The following steps should be undertaken when starting the Calculator:

1. Enable macros - macros must be enabled for the model to work
2. Set zoom to 220% (the ideal zoom setting may differ depending on your screen resolution)
3. Click the 'Reset' button – this will ensure that all the input fields have been cleared

Initial calculation
To begin any calculation, apart from the calculation required to obtain the settlement lump sum, will require the 'Initial calculation' button to be clicked. This will result in the 'Basic Details' section being displayed. Once the required fields have been filled in as outlined in the Data input guidance, please click the 'Continue' button which will load the required follow on sections based on your inputs. The required results can be obtained by filling in the input cells of the sections that were loaded.

Settlement lump sum
Alternatively if a settlement lump sum needs to be calculated, then please click the 'Settlement lump sum' button. Once again the required results can be obtained by filling in the input cells within the Settlement lump sum section.

Chapter 4 – Overview of scenarios

This chapter outlines the 6 membership scenarios that the Calculator accommodates. The types of *special members* that each of these scenarios apply to, the sections in the user interface that are made available and the output provided under each scenario are explained below.

Scenario 1 – Mandatory Special Period Pension Contributions

Member type: *Special firefighter* or *special deferred member*

Relevant sections of the interface: Basic details; and
Mandatory Special Period Pension Contributions.

This scenario calculates the Mandatory Special Period Pension Contributions.

The output given is the *Mandatory Special Period Pension Contributions* required if paid as a lump sum and if paid in monthly instalments over a period of 10 years.

Scenario 2 – Converting membership from standard membership to special membership (Special firefighter member)

Member type: *Special firefighter member*
Member has service in the *standard scheme*.

Relevant sections of the interface: Basic details;
Mandatory Special Period Pension Contributions;
Converting membership from standard membership to special membership; and
Summary – Total contributions required.

This scenario calculates the *Mandatory Special Period Pension Contributions*, and also calculates the contributions required to convert membership from standard membership to special membership.

Scenario 3 – Converting membership from special membership to standard membership

Member type: *Special firefighter members* only
Member has service in the standard scheme, but did not join on the date the standard scheme commenced (6 April 2006)

Relevant sections of the interface: Basic details;
Mandatory Special Period Pension Contributions;
Converting membership from special membership to standard membership; and
Summary – Total contributions required.

This scenario calculates the *Mandatory Special Period Pension Contributions* for the period up to 5th April 2006, and the value of the standard contributions (with interest) required to be paid from 6th April 2006 to the date the member joined the 2006 Scheme as a standard member (as set out under Paragraph 12 of Rule 6A of Part 11 of the Order).

Scenario 4 – Backdated pension payments for Special Pensioner Members

Member type: *Special pensioner members* only.

Relevant sections of the interface: Basic details;
        Mandatory Special Period Pension Contributions;
        Special pensioner member; and
        Summary – Total lump sum payment required.

This scenario calculates the *Mandatory Special Period Pension Contributions* payable by lump sum only (since the member is a special pensioner member). It also calculates the lump sum payment due to the member to backdate past pension payments with interest for a special pensioner member in normal health (see para 8 of Rule 1A of Part 3 of the Order), or the retrospective award on ill-health retirement (see para 12 of Rule 2A of Part 3 of the Order).

The net payments due to the member are summarised.

Scenario 5 – Backdated pension payments for Special Pensioner Members already in receipt of a standard scheme pension

Member type: *Special pensioner members* only.
    Member has standard scheme service and is in receipt of their standard scheme pension.

Relevant sections of the interface: Basic details;
        Mandatory Special Period Pension Contributions;
        Converting membership from standard
        membership to special membership;
        Special pensioner member;
        Pensioners already in receipt of a standard
        scheme pension (normal or ill health); and
        Summary – Total lump sum payment required.

This scenario calculates the Mandatory Special Period Pension Contributions payable by lump sum only (since the member is a special pensioner member), and also calculates the contributions required to convert membership from standard membership to special membership.

This scenario also calculates the lump sum payment due to the member to backdate past pension payments with interest, and the value of standard pension payments already received from the 2006 scheme (with interest).

The Summary sets out the total payment due to the member from the scheme, calculated as:
- Lump sum payment to backdate past pension payments with interest; LESS
- Value of standard pension payments already received from the 2006 scheme (with interest); LESS
- Mandatory Special Period Pension Contributions; LESS
- Contributions required to convert membership from standard membership to special membership.

Scenario 6 – Settlement lump sum

Member type: *Special firefighter members* and *special deferred member*s only.
Member ceases to pay Mandatory Special Period Pension Contributions prior to the end of the 10 year contribution period.

Relevant sections of the interface: Settlement lump sum

This scenario calculates the lump sum value of the remaining periodic contributions payable by a *special firefighter member* or *special deferred member* if he/she ceases to pay periodic contributions before the end of the 10 year period.

Chapter 5 – Data input guidance

This chapter provides guidance on how to fill in the data fields required under each of the scenarios that were considered in Chapter 4. The inputs are grouped together under the sections of the Calculator they fall into, with additional information provided as necessary. Please note that some of the input data fields will contain default values when first loaded. Users can opt to overwrite or retain these values depending on whether the fields match the values to be used in their calculations.

Basic details

Data fields (1) through (4) should be completed for all members.

1. Name
2. Date of Birth
3. *Calculation date (Para 13(e) of Rule 6A of Part 11)* (this defaults to the current date, but can be changed)
4. Membership category
   a. Special Firefighter Member
   b. Special Deferred Member
   c. Special Pensioner Member

   Depending on the selections made above the following may appear:

5. Whether the member is converting membership from standard to special membership? ('Yes' or 'No'). Such an option is only open to *Special firefighter members* and *Special pensioner members*.
6. Whether the member is converting membership from special to standard membership? This option is only available for *Special Firefighter members*.

Mandatory Special Period Pension Contributions

This section is required for all initial calculations.

7. Start of the *Mandatory Special Period* (dd/mm/yyyy). This date must be between 1 July 2000 and 5 April 2006. The default value for this field is 1 July 2000.

8. End of the *Mandatory Special Period* (dd/mm/yyyy). The default value for this field depends on the scenario selected:

   a. For *special firefighter members* not converting membership the default value is the *calculation date*

   b. For *special firefighters members* and *special pensioner members* who are converting membership from standard to special membership, the default value is 5 April 2006. If the special member joined the standard 2006 scheme later than 6 April 2006 the Mandatory Special

Period end date should be the day before they joined the standard scheme.

    c. For *special firefighter members* converting membership from special to standard membership the end of the *Mandatory Special Period* is fixed as 5 April 2006 since the member is required to pay standard contributions from 6 April 2006 to the date they joined the standard 2006 scheme.

9. Actual Pensionable Pay received in each year over the *Mandatory Special Period*.

10. Reference Pay in each year over the *Mandatory Special Period*.

    For fields (9) and (10), with the exception of the year 2000 – 01 which is a part year from 1 July 2000 to 31 March 2001, years run from 1 April to 31 March. For example, year 2003 – 04 means 1 April 2003 through to 31 March 2004.

11. *Special Pensionable Service* as set out under Rules 2a to 5 of Part 10 or the order. The length of service should be entered as the number of years in decimal format.

Converting membership from standard membership to special membership

12. Start of membership in standard 2006 scheme (dd/mm/yyyy) – this is set to the day after the end of the *Mandatory Special Period.*

13. End of membership in standard 2006 scheme (dd/mm/yyyy). The default value for this field is the *calculation date* as this is required for *special firefighter members*. You will need to change the date for *special pensioner members* to a date prior to the *calculation date*, but not before 6 April 2006.

14. Using past contributions or pay data? Users will need to select from the drop down box either:
    a. Contributions paid in each year as a *standard member*; or
    b. Actual Pay data in each year as a *standard member*

    The default value is Contributions. Depending on the selection made either a table for entering contributions and Reference Pay, or a table for entering Actual Pensionable pay and Reference pay will appear.

15. NFPS contributions – contributions paid into the standard 2006 scheme between the dates in 12 and 13 above.

16. Actual Pensionable Pay received in each year between the dates in 12 and 13 above.

17. Reference Pay in each year between the dates in 12 and 13 above.

As for data input fields (9) and (10), the year runs from 1 April to 31 March.

18. Standard Pensionable Service – *pensionable service* in the standard 2006 scheme as set out in Rules 2 to 5 of Part 10.

Converting membership from special membership to standard membership

19. Date 2006 scheme came into effect – this is set to 6 April 2006.

20. Start date of membership in the standard 2006 scheme (dd/mm/yyyy).

21. Pay details – Actual Pensionable Pay and Reference Pay for the period between (19) and (20) above. The year runs from 1 April to 31 March.

22. Pensionable service to be backdated in the standard scheme. The length of service should be entered as the number of years in decimal format.

Special pension member:
- **Lump sum to backdate pension payments and commuted lump sum (Part 3, Rule 1A(8)); OR**
- **Retrospective award on ill-health retirement (Part 3, Rule 2A(12))**

23. Whether the member is eligible to be a normal health *Special Pensioner* (Rule 1A(8) of Part 3) or an ill health Special Pensioner (Rule 2A(12) of Part 3).

24. Whether the member would have been a special firefighter member or special deferred member immediately prior to the pension commencement date.

25. Pension commencement date - the date the special pensioner member's special pension would have commenced. This will be the member's 60th birthday if they were a special deferred member immediately prior to the pension commencement date. For members that were a special firefighter member immediately prior to the pension commencement date this should be the day after the MSP (if they are not converting standard membership to special membership) or the date of retirement from the standard 2006 scheme if they are converting standard membership to special membership.

26. Initial pre-commutation pension – the pension amount on the date the pension would have commenced before allowing for commutation.

27. Commuted lump sum.

28. Initial post-commutation pension – the pension amount on the date the pension would have commenced after allowing for commutation.

Pensioners already in receipt of a Standard 2006 scheme pension (normal or ill health)

If the *Special pensioner* is already in receipt of a *standard scheme pension* (normal or ill health), and wishes to convert their *standard membership* to *special membership*, then the lump sum payment due to the member in respect of missed special pension payments (calculated in 'Special pensioner member' section) must be reduced to reflect the commuted lump sum and pension payments already received from the standard 2006 scheme. Inputs are:

29. Whether they are in receipt of a normal or ill health pension

30. The date their standard 2006 scheme pension commenced

31. Date of last pension payment. The 'Lump sum value of standard pension payments already received' will take into account the pension payments and commuted lump sum that were paid between the standard scheme pension commencement date and the date of the last pension payment.

32. Lump sum commuted at retirement – from the standard 2006 scheme (£s).

33. Pension payments – payments made to the pensioner in respect of pensionable service in the standard scheme <u>excluding</u> any period which the member is entitled to count as pensionable service in accordance with rules 10 and 11 of Part 12 (ie excluding pension payments in relation to transferred-in service).

    Years run from 1 April to 31 March. For example, year 2007 – 08 means 1 April 2007 through to 31 March 2008

Settlement lump sum

34. Name

35. Date of original calculation - this is the date on which the level of the periodic *Mandatory Special Contributions* were determined for that special member.

36. Date periodic contributions commenced

37. Date of last periodic contribution – this the date the last periodic contribution was paid in by the *special firefighter* or *special deferred member*

38. Periodic contribution amount being paid by the special member – this is the amount the *special firefighter* or *special deferred member* has been paying on a monthly basis in relation to their *Mandatory Special Contributions.*

Chapter 6 – Worked Examples

This chapter provides some worked examples covering the Scenarios described in Chapter 4. These are provided to allow users to familiarise themselves with the functionality provided by the Calculator. Detailed notes are provided with example 1, whilst brief notes are provided with the remaining examples. In each of these examples the *Calculation date* was assumed to be 30 June 2014.

Example 1   -   Special firefighter member under Scenario 1

This example considers a Special Firefighter Member who elects to purchase special service during the Mandatory Special Period and was not a member of the standard scheme at any point (and therefore is not eligible to convert his/her membership from standard to special, or vice versa). The tables provided below illustrate how the input fields should be filled in for this particular special firefighter member. The The 'Basic details' section will appear when the 'Initial calculation' button is clicked. Each of the cells shaded in yellow within this section needs to be completed before proceeding to the next section. The table below illustrates how this should be done.

Basic details	
Name	Firefighter A
Date of birth (dd/mm/yyyy)	25/08/1964
Calculation date (dd/mm/yyyy)	30/06/2014
Special membership category	Special firefighter member
Converting membership from standard to special membership?	No
Converting membership from special to standard membership?	No

Once the data is filled in, the 'Continue' button should be clicked. The model will then work out that above inputs relate to a calculation falling under scenario 1 and will reveal the 'Mandatory Special Period Pension Contributions' section.

Mandatory Special Period	
Start of the Mandatory Special Period (dd/mm/yyyy)	12/08/2005
End of the Mandatory Special Period (dd/mm/yyyy)	30/06/2014

On entering the dates for the Mandatory Special Period, the spreadsheet model will automatically highlight in yellow the relevant pay data cells that need to be filled in as illustrated below. The Special Pensionable Service field is used as a check of this pay data. Any warning messages will be shown in the red warning/checks box. For the purposes of this example, we have assumed that Firefighter A's part-time proportion is constant at 50% throughout.

Therefore in this case, his/her Mandatory Special Period commenced on 12 August 2005, meaning that the Actual Pensionable pay paid over a period of 7 months and 20 days must be entered under the year 2005-06.

Pay details for the Mandatory Special Period		
Year	Actual Pensionable Pay	Reference Pay
2000 – 01		
2001 – 02		
2002 – 03		
2003 – 04		
2004 – 05		
2005 – 06	£7,645.00	£24,000.00
2006 – 07	£12,050.00	£24,100.00
2007 – 08	£12,100.00	£24,200.00
2008 – 09	£12,150.00	£24,300.00
2009 – 10	£12,250.00	£24,500.00
2010 – 11	£12,300.00	£24,600.00
2011 – 12	£12,350.00	£24,700.00
2012 – 13	£12,450.00	£24,900.00
2013 – 14	£12,500.00	£25,000.00
2014 – 15	£3,125.00	£25,000.00

Special Pensionable Service	4.44

Once the pay data has been included in the spreadsheet model, the model should provide the following results outlining the Mandatory Special Period contributions that are required to be paid by the member.

Mandatory Special Period Pension Contributions	
Lump sum contribution (including interest)	£13,619.51
Interest included in lump sum	£1,226.11
Periodic contributions (monthly payments spread over 10 years)	£140.84

Example 2   -   Special firefighter member under scenario 2

This example considers the case of a Special Firefighter Member who elects to purchase special service during the Mandatory Special Period and also elects to convert his/her membership from standard membership to special membership. The tables provided below illustrate how the input fields (shaded in yellow) should be filled in for this particular special firefighter member. Once again, we have assumed that Firefighter B's part-time proportion was 50% throughout.

The 'Basic details' section is filled in as follows:

Basic details	
Name	Firefighter B
Date of birth (dd/mm/yyyy)	25/08/1964
Calculation date (dd/mm/yyyy)	30/06/2014
Special membership category	Special firefighter member
Converting membership from standard to special membership?	Yes
Converting membership from special to standard membership?	No

Based on the above inputs the spreadsheet model works out that the calculation falls within the bounds of scenario 2 and will reveal the 'Mandatory Special Period Pension Contributions' and 'Converting membership from standard membership to special membership' sections. These were filled in as follows:

Mandatory Special Period	
Start of the Mandatory Special Period (dd/mm/yyyy)	12/08/2005
End of the Mandatory Special Period (dd/mm/yyyy)	31/03/2007

Pay details for the Mandatory Special Period		
Year	Actual Pensionable Pay	Reference Pay
2000 – 01		
2001 – 02		
2002 – 03		
2003 – 04		
2004 – 05		
2005 – 06	£7,645.00	£24,000.00
2006 – 07	£12,050.00	£24,100.00
2007 – 08		
2008 – 09		
2009 – 10		

2010 – 11		
2011 – 12		
2012 – 13		
2013 – 14		
2014 – 15		

Special Pensionable Service	0.82

As the member is converting their standard 2006 membership into special membership, the start date of membership in the standard scheme needs to correspond with the end date of their Mandatory Special Period. The spreadsheet model is set up to automatically set the start date of membership in standard scheme to the day after the end date of the Mandatory Special Period.

Standard Scheme Membership	
Start of membership in standard 2006 scheme (dd/mm/yyyy)	01/04/2007
End of membership in standard 2006 scheme (dd/mm/yyyy)	30/06/2014
Use past contributions or pay data?	Pay data

Pay or Contribution details		
Year	Actual Pensionable Pay	Reference Pay
2006 – 07		
2007 – 08	£12,100.00	£24,200.00
2008 – 09	£12,150.00	£24,300.00
2009 – 10	£12,250.00	£24,500.00
2010 – 11	£12,300.00	£24,600.00
2011 – 12	£12,350.00	£24,700.00
2012 – 13	£12,450.00	£24,900.00
2013 – 14	£12,500.00	£25,000.00
2014 – 15	£3,125.00	£25,000.00

Standard Pensionable Service	3.63

Once the standard and special scheme data inputs are filled in, the total contributions required should be displayed as follows on the interface of the model.

Summary – Total contributions required	
Total contributions required as lump sum	£5,214.51
Interest included in lump sum	£639.46
Total periodic contributions (monthly payments spread over 10 years)	£53.93

Example 3   -   Special firefighter member under scenario 3

This example considers the case of a Special Firefighter Member who elects to purchase special service during the Mandatory Special Period and also elects to convert his/her membership from special to standard membership. The tables provided below illustrate how the input fields (shaded in yellow) should be filled in for this particular firefighter. Once again, we have assumed that Firefighter C's part-time proportion is 50% throughout the years of interest.

The 'Basic details' section is filled in as follows:

Basic details	
Name	Firefighter C
Date of birth (dd/mm/yyyy)	25/08/1964
Calculation date (dd/mm/yyyy)	30/06/2014
Special membership category	Special firefighter member
Converting membership from standard to special membership?	No
Converting membership from special to standard membership?	Yes

Based on the above inputs the spreadsheet model works out that the calculation falls within the bounds of scenario 3 and will reveal the 'Mandatory Special Period Pension Contributions' and 'Converting membership from special membership to standard membership' sections. The end of the Mandatory Special Period is automatically set to 5 April 2006 by the model. The remaining input fields in each of the sections are filled in as follows:

Mandatory Special Period	
Start of the Mandatory Special Period (dd/mm/yyyy)	12/08/2005
End of the Mandatory Special Period (dd/mm/yyyy)	05/04/2006

Pay details for the Mandatory Special Period		
Year	Actual Pensionable Pay	Reference Pay
2000 – 01		
2001 – 02		
2002 – 03		
2003 – 04		
2004 – 05		
2005 – 06	£7,645.00	£24,000.00
2006 – 07	£167.00	£24,100.00
2007 – 08		

18

2008 – 09		
2009 – 10		
2010 – 11		
2011 – 12		
2012 – 13		
2013 – 14		
2014 – 15		

Special Pensionable Service	0.33

The date the standard 2006 scheme came into effect is fixed at 6 April 2006. Please also note that the actual pensionable pay values in the Pay details table should not include any actual pensionable pay paid in respect of the start date of membership in the standard scheme (i.e. on the 6 April 2007 itself for this example).

Standard Scheme Membership	
Date standard 2006 scheme came into effect (dd/mm/yyyy)	06/04/2006
Start date of membership in standard 2006 scheme (dd/mm/yyyy)	06/04/2007

Pay details		
Year	Actual Pensionable Pay	Reference Pay
2006 – 07	£11,883.00	£24,100.00
2007 – 08	£168.00	£24,200.00
2008 – 09		
2009 – 10		
2010 – 11		
2011 – 12		
2012 – 13		
2013 – 14		
2014 – 15		

Standard Pensionable Service	0.50

Once the standard and special scheme data inputs are filled in, outputs showing the total contributions required should be displayed on the interface as shown below.

Summary – Total contributions required	
Total contributions required as lump sum	£2,291.71
Interest included in lump sum	£408.06
Total periodic contributions (monthly payments spread over 10 years)	£23.70

Example 4   -   Special pensioner member under scenario 4 (retired from active status)

This example considers the case of a Special Pensioner Member who elects to purchase special service during the Mandatory Special Period and who is eligible to receive backdated past pension payments with interest (where he/she had retired from active status). The tables provided below illustrate how the input fields (shaded in yellow) should be filled in for this particular firefighter. We have assumed that this firefighter's part-time proportion was 40% up to and including during the year 2005-06, and 50% thereafter.

The 'Basic details' section is filled in as follows:

Basic details	
Name	Firefighter D1
Date of birth (dd/mm/yyyy)	10/02/1954
Calculation date (dd/mm/yyyy)	30/06/2014
Special membership category	Special pensioner member
Converting membership from standard to special membership?	No

Based on the above inputs the spreadsheet model works out that the calculation falls within the bounds of scenario 4 and will reveal the 'Mandatory Special Period Pension Contributions' and 'Special pensioner member' sections. These were filled in as follows:

Mandatory Special Period	
Start of the Mandatory Special Period (dd/mm/yyyy)	17/06/2001
End of the Mandatory Special Period (dd/mm/yyyy)	09/02/2009

Pay details for the Mandatory Special Period		
Year	Actual Pensionable Pay	Reference Pay
2000 – 01		
2001 – 02	£5,680.00	£18,000.00
2002 – 03	£7,200.00	£18,000.00
2003 – 04	£7,200.00	£18,000.00
2004 – 05	£7,280.00	£18,200.00
2005 – 06	£7,400.00	£18,500.00
2006 – 07	£9,350.00	£18,700.00
2007 – 08	£9,350.00	£18,700.00
2008 – 09	£8,170.00	£19,000.00
2009 – 10		
2010 – 11		

2011 – 12		
2012 – 13		
2013 – 14		
2014 – 15		

Special Pensionable Service	3.34

Special pensioner member	
Normal or ill health special pensioner	Normal health
Special membership category immediately prior to the pension comment date	Special Firefighter Member
Special pension commencement date (dd/mm/yyyy)	10/02/2009
Initial pre-commutation pension (per annum)	£1,410.00
Commuted lump sum	£4,160.00
Initial post-commutation pension (per annum)	£1,210.00

Once the mandatory special period and special pensioner member data inputs are filled in, the total lump sum payment required should be displayed on the interface of the spreadsheet model as given below.

Summary – Total lump sum payment required	
Total payment due to member from scheme	£3,411.33

Example 5   -   Special pensioner member under scenario 4 (retired from deferred status)

This example considers the case of a Special Pensioner Member who elects to purchase special service during the Mandatory Special Period and who is eligible to receive backdated past pension payments with interest (where he/she had retired from deferred status). The tables provided below illustrate how the input fields (shaded in yellow) should be filled in for this particular firefighter. We have assumed that this firefighter's part-time proportion was 40%.

The 'Basic details' section is filled in as follows:

Basic details	
Name	Firefighter D2
Date of birth (dd/mm/yyyy)	10/02/1950
Calculation date (dd/mm/yyyy)	30/06/2014
Special membership category	Special pensioner member
Converting membership from standard to special membership?	No

Based on the above inputs the spreadsheet model works out that the calculation falls within the bounds of scenario 4 and will reveal the 'Mandatory Special Period Pension Contributions' and 'Special pensioner member' sections. These were filled in as follows:

Mandatory Special Period	
Start of the Mandatory Special Period (dd/mm/yyyy)	17/06/2001
End of the Mandatory Special Period (dd/mm/yyyy)	31/03/2003

Pay details for the Mandatory Special Period		
Year	Actual Pensionable Pay	Reference Pay
2000 – 01		
2001 – 02	£5,680.00	£18,000.00
2002 – 03	£7,200.00	£18,000.00
2003 – 04		
2004 – 05		
2005 – 06		
2006 – 07		
2007 – 08		
2008 – 09		
2009 – 10		
2010 – 11		
2011 – 12		

2012 – 13		
2013 – 14		
2014 – 15		

Special Pensionable Service	0.72

Special pensioner member	
Normal or ill health special pensioner	Normal health
Special membership category immediately prior to the pension comment date	Special Deferred Member
Special pension commencement date (dd/mm/yyyy)	10/02/2010
Initial pre-commutation pension (per annum)	£350.00
Commuted lump sum	£500.00
Initial post-commutation pension (per annum)	£325.00

Once the mandatory special period and special pensioner member data inputs are filled in, the total lump sum payment required should be displayed on the interface of the spreadsheet model as given below.

Summary – Total lump sum payment required	
Total payment due to member from scheme	£168.81

Please note that there will be instances where the 'Total payment due to the member from the scheme' could be a negative number. This occurs when the lump sum value of the Mandatory Special Period contributions payable by the member to the scheme is greater than the lump sum value of the backdated pension payments and commuted lump sum that is payable by the scheme to the member.

Example 6   -   Special pensioner member under scenario 5

This example considers the case of a Special Pensioner Member who elects to purchase special service during the Mandatory Special Period, who is eligible to receive backdated past pension payments with interest and is also assumed to convert existing standard membership to special membership. Any standard scheme pension already received by the member is deducted from the lump sum due to him/her.

We have also assumed that this firefighter's part-time proportion was 40% up to and including during the year 2005-06, and 50% thereafter.

The 'Basic details' section is filled in as follows:

Basic details	
Name	Firefighter E
Date of birth (dd/mm/yyyy)	10/02/1954
Calculation date (dd/mm/yyyy)	30/06/2014
Special membership category	Special pensioner member
Converting membership from standard to special membership?	Yes

Based on the above inputs the spreadsheet model works out that the calculation falls within the bounds of scenario 5 and will reveal the 'Mandatory Special Period Pension Contributions', 'Converting membership from standard membership to special membership', 'Special pensioner member' and 'Pensioners already in receipt of Standard 2006 scheme pension (normal or ill health)' sections. These were filled in as follows:

Mandatory Special Period Pension Contributions section

Mandatory Special Period	
Start of the Mandatory Special Period (dd/mm/yyyy)	17/06/2001
End of the Mandatory Special Period (dd/mm/yyyy)	12/06/2007

Pay details for the Mandatory Special Period		
Year	Actual Pensionable Pay	Reference Pay
2000 – 01		
2001 – 02	£5,680.00	£18,000.00
2002 – 03	£7,200.00	£18,000.00
2003 – 04	£7,200.00	£18,000.00
2004 – 05	£7,280.00	£18,200.00
2005 – 06	£7,400.00	£18,500.00

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Year	Actual Pensionable Pay	Reference Pay
2006 – 07	£9,350.00	£18,700.00
2007 – 08	£1,870.00	£18,700.00
2008 – 09		
2009 – 10		
2010 – 11		
2011 – 12		
2012 – 13		
2013 – 14		
2014 – 15		

Special Pensionable Service	2.52

Converting membership from standard membership to special membership section

Standard Scheme Membership	
Start of membership in standard 2006 scheme (dd/mm/yyyy)	13/06/2007
End of membership in standard 2006 scheme (dd/mm/yyyy)	09/02/2009
Use past contributions or pay data?	Pay data

Pay or Contribution details		
Year	Actual Pensionable Pay	Reference Pay
2006 – 07		
2007 – 08	£7,480.00	£18,700.00
2008 – 09	£8,170.00	£19,000.00
2009 – 10		
2010 – 11		
2011 – 12		
2012 – 13		
2013 – 14		
2014 – 15		

Standard Pensionable Service	0.83

Special pensioner member section

Special pensioner member	
Normal or ill health special pensioner	Normal health
Special membership category immediately prior to the pension comment date	Special Firefighter Member
Special pension commencement date (dd/mm/yyyy)	10/02/2009

Initial pre-commutation pension (per annum)	£1,410.00
Commuted lump sum	£4,160.00
Initial post-commutation pension (per annum)	£1,210.00

Pensioners already in receipt of Standard 2006 scheme pension (normal or ill health) section

Pensioners already in receipt of a Standard 2006 scheme pension (normal or ill health)	
Normal or ill health pensioner	Normal health
Standard scheme pension commencement date (dd/mm/yyyy)	10/02/2014
Date of last pension payment (dd/mm/yyyy)	30/06/2014
Lump sum commuted at retirement	£0.00

Pension payments already received from the Standard 2006 scheme	
Year	Pension payments
2006 – 07	
2007 – 08	
2008 – 09	
2009 – 10	
2010 – 11	
2011 – 12	
2012 – 13	
2013 – 14	£35.22
2014 – 15	£66.06

Once each of the component sections given above were filled in correctly, the model spreadsheet should provide the following result, which is the total payment due to the member from the scheme.

Summary – Total lump sum payment required	
Total payment due to member from scheme (including interest)	£4,829.98

Example 7   -   Special deferred member under Scenario 1

This scenario considers the case of a Special Deferred Member who elects to purchase special service during the Mandatory Special Period. The tables provided below illustrate how the input fields (shaded in yellow) should be filled in. In this example we have assumed his/her part-time proportion is 45% throughout the years of interest and that he/she left active service on 15 April 2007.

The 'Basic details' section is filled in as follows:

Basic details	
Name	Firefighter F
Date of birth (dd/mm/yyyy)	21/10/1978
Calculation date (dd/mm/yyyy)	30/06/2014
Special membership category	Special deferred member

Based on the above inputs the spreadsheet model works out that the calculation falls within the bounds of scenario 1 and will set the 'Mandatory Special Period Pension Contributions' section to visible. This section was filled in as follows:

Mandatory Special Period	
Start of the Mandatory Special Period (dd/mm/yyyy)	29/09/2000
End of the Mandatory Special Period (dd/mm/yyyy)	15/04/2007

Pay details for the Mandatory Special Period		
Year	Actual Pensionable Pay	Reference Pay
2000 – 01	£4,322.50	£19,000.00
2001 – 02	£9,000.00	£20,000.00
2002 – 03	£9,225.00	£20,500.00
2003 - 04	£9,360.00	£20,800.00
2004 – 05	£9,585.00	£21,300.00
2005 – 06	£9,900.00	£22,000.00
2006 - 07	£10,215.00	£22,700.00
2007 – 08	£425.63	£22,700.00
2008 – 09		
2009 – 10		
2010 – 11		
2011 – 12		
2012 - 13		
2013 - 14		
2014 - 15		

Special Pensionable Service	2.95

Once the pay data has been entered in the spreadsheet model, the Mandatory Special Period contributions required will be shown as follows on the interface.

Mandatory Special Period Pension Contributions	
Lump sum contribution (including interest)	£8,916.71
Interest included in lump sum	£2,093.07
Periodic contributions (monthly payments spread over 10 years)	£92.21

Chapter 7 - Troubleshooting

If you should encounter any difficulties using this Calculator please contact the Firefighters pension team at DCLG using the contact details provided below.

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