

Firefighters' Pension Scheme 2015 Proposed Decisions to be made by, and discretionary powers of, the Fire Authority

2015 agreed Delegations reviewed as at June 2023

Key

- A:** Decision/action taken in accordance with determination of Fire Authority in individual cases. Decisions would be made by the Pensions Panel, or the Appeals Panel in cases relating to IDRPs.
- B:** Decision/action taken in accordance with general policy of Fire Authority (once the policy has been made, the administration would be at level "D")
- C:** Decision/action delegated to Chief Fire Officer or Deputy Chief Fire Officer after consulting with the Treasurer on budgetary implications and the Legal Adviser on any legal issues.
- D:** Decision/action delegated to the Brigade Manager with responsibility for Human Resources after consulting with the Treasurer on budgetary implications and the Legal Adviser on any legal issues.
- E:** **Decision/action delegated to the Pension Administrator in conjunction with the Fire Authority.**

Where a decision has to be taken in respect of the Chief Fire Officer, Deputy Chief Fire Officer or Assistant Chief Fire Officer, the level at which the decision/action is taken should be "A" or "B" in all circumstances.

Provision of Firefighter's Pension Scheme 2015		Level of Decision				
		A	B	C	D	E
1	Delegation (Regulation 5) The scheme manager must ensure that delegated powers are appropriate and current [Regulation 5 (2)]				X	
2	Opting into this scheme (Regulation 12) An optant-in will become an active member of the scheme with effect from the beginning of the first pay period following the date on which the option is exercised. There is an option for the scheme manager to vary the date on which the person becomes an active member, to such other time as the scheme manager considers appropriate. [Regulation 12 (5)]				X	
3	Opting out after the first three months (Regulation 16) An optant-out ceases to be in pensionable service with effect from the first day of the first pay period following the date on which the option is exercised. If the scheme manager considers that day to be in appropriate, it may vary the date to the first day of any later pay period as the scheme manager does consider appropriate. [Regulation 16 (2) (b)].				X	

Provision of Firefighter's Pension Scheme 2015		Level of Decision				
		A	B	C	D	E
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4	<p>Pensionable pay (Regulation 17) The scheme manager has discretion to determine if continual professional development payments are to be treated as pensionable pay. [Regulation 17 (1) (d)].</p> <p><i>In 2014 the CFA determined that their policy is to follow existing policy on CPD payments and treat as pensionable pay</i></p>				X	
5	<p>Active membership (Regulation 19) A person who is on unpaid authorised absence can count the period as active membership if the scheme manager permits them to be treated as an active member during that period. (Presumably this would be linked to Regulation 111 (4) and subject to the member paying the appropriate contributions). [Regulation 19 (c)].</p>			X		
6	<p>Establishment of pension accounts: general (Regulation 28). The scheme manager must establish and maintain pension accounts for scheme members, but they may be kept in such form as the scheme manager considers appropriate. [Regulation 28 (2)]. Delegate to pensions administrator</p>				X	X
7	<p>Closure and re-establishment of active member's account (Regulation 37). If a member has more than two active member's account and ceases pensionable service with less than three months' qualifying service in respect of one account, that account must be closed and benefits aggregated with one of the others; the member may select which one. If the member fails to choose, the scheme manager has discretion to choose. [Regulation 37 (3), (4) and (5)]. Delegate to pensions administrator</p>				X	X
8	<p>Closure of deferred member's account after gap in pensionable service not exceeding five years. (Regulation 49). If a deferred member re-enters pensionable employment after a gap of five years or less, the scheme manager must close the deferred member's account and re-establish the active member's account, transferring entries from the deferred account. If the person had more than one relevant deferred member's account, they must select – within three months of re-entering scheme employment – which one should close. If they fail to make a selection, the scheme manager must make the choice for them. [Regulation 49 (3) and (4)]. Delegate to pensions administrator</p>				X	X
9	<p>Employer initiated retirement (Regulation 62). An employer can determine that an active member aged 55 or over but under the age 60 who on the grounds of business efficiency is dismissed or has their employment terminated by mutual consent, can receive immediate payment of retirement pension without the early payment reduction. An employer may only use this discretion if the employer determines that a retirement pension awarded on this basis would assist the economical, effective and efficient management of its functions having taken account of the costs likely to be incurred in the particular case. [Regulation 62 (1) and (2)]</p>			X		

Provision of Firefighter's Pension Scheme 2015		Level of Decision				
		A	B	C	D	E
10	Exercise of partial retirement option (Regulation 63). An active member aged at least 55 who would be entitled to immediate payment of pension, if they leave pensionable service and who claims payment of the pension, may opt to claim the whole of their accrued pension but continue in pensionable service. The person concerned must give appropriate notice to the scheme manager and the partial retirement option is taken to be exercised on a date agreed between the member and the scheme manager. [Regulation 63 (5)].			X		
11	Review of ill-health award or early payment of retirement pension (Regulation 68). The scheme manager must have a policy for reviewing, at such intervals as it considers appropriate, the award of ill-health pensions where the recipient is under deferred pension age and has been receiving the award for less than 10 years, and for reviewing the early payment of deferred pension on ill-health grounds for so long as the recipient is below deferred pension age. [Regulation 68 (1) and (2)]. <i>In 2014 the CFA determined to follow guidance (on intervals) provided by the IQMP on assessment</i>				X	
12	Consequences of Review (Regulation 69). If, following the review of a lower tier ill-health pension under Regulation 68, the scheme manager determines that the recipient is capable of performing the duties appropriate to the role from which the person retired on grounds of ill-health, the employer must consider whether or not to make an offer of re-employment. [Regulation 69 (3)].			X		
13	Commencement of pensions (Regulation 70). If a deferred member requests, and is entitled to, the early payment of retirement pension on grounds of ill-health, the scheme manager must determine that date of payment as being the date on which the person became incapable of undertaking regular employment because of infirmity of mind or body or, if that date cannot be ascertained, the date of the member's request for early payment. [Regulation 70 (7)]. Delegate to pensions administrator If a deferred member requests deferral of payment of a deferred pension beyond deferred pension age, or requests early payment with an early payment reduction before deferred pension age, the scheme manager will decide the payment date after the claim for payment has been made. [Regulation 70 (8)]. Delegate to pensions administrator			X	X	
14	Allocation election (Regulation 72). The scheme manager must give consent for the allocation of a portion of pension to a dependant who is not the spouse, civil partner or cohabiting partner of an active or deferred member. (Consent can be withheld if the scheme manager is not satisfied that the person nominated is not substantially dependent on the active member). [Regulation 72 (3) (b) and (4)].			X		
15	Adjustment of allocated benefit (Regulation 75). If a member who has made an allocation election dies after reaching age 75, and the amount of allocated pension does not qualify as a dependent's scheme pension under section 167 of the Finance Act 2004 (pension death benefit rules), the amount may be adjusted in a manner determined by the scheme manager. [Regulation 75 (1) and (2)].			X		

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		A	B	C	D	E
16	Meaning of "surviving partner" (Regulation 76). A cohabiting partner may be considered a "surviving partner" and potentially qualify for a pension provided they meet certain conditions, one of which is that they must have been in a "long-term relationship" – a continuous period of at least two years – at the date at which entitlement needs to be considered. The scheme manager has discretion to allow the person to qualify where the period is less than two years. [Regulation 76 (1) (b) (v) and (2)].			X		
17	Person to whom lump sum death benefit payable (Regulation 95). The scheme manager has absolute discretion as to the recipient of any lump sum death benefit payable. (Regulation 95).	X				
18	Payment of pensions under Part 6 "Death Benefits"[Regulation 100(2)] If a child's pension is due in respect of an eligible child under age 18, the scheme manager will determine to whom it should be paid and will give directions to that person as to how the payment should be applied for the eligible child's benefit. Delegate to pensions administrator					X
19	Surviving partner's pensions and eligible child's pensions: suspension and recovery (Regulation 101). A scheme manager has the right to cease paying a surviving partner's pension and/or eligible child's pension and recover any payment made in respect of a pension where it appears to the scheme manager that the recipient made a false declaration, or deliberately suppressed a material fact in connection with the award. (This does not affect the scheme manager's right to recover a payment or overpayment under any other provision where the scheme manager considers it appropriate to do so.) [Regulation 101 (2) and (3)]. <i>In 2014 the CFA determined this was to be paid to child and only paid to parent or guardian in exceptional circumstances(in line with LGPS)</i>			X		
20	Provisional awards of eligible child's pensions: later adjustments (Regulation 102). If children's pensions have been made to certain persons on the basis that they were eligible children and there were no others, and subsequently it appears that any of those children were not eligible, or there was a further eligible child to whom no payment has been made, or that a child born after the member's death is an eligible child, the scheme manager has discretion to adjust the amount of pensions as required in view of the facts as they subsequently appear. The adjustments may be made retrospectively. (This does not affect the scheme manager's right to recover a payment or overpayment under any other provision where the scheme manager considers it appropriate to do so.) [Regulation 102 (2) and (3)].			X		
21	Adjustment of benefits to comply with FA 2004 where members die over 75 (Regulation 104). If a member dies after reaching age 75 and any part of a pension to which a person becomes entitled on the death would not qualify as a dependant's scheme pension for the purposes of section 167 of the Finance Act 2004 (the person death benefit rules), the scheme manager has discretion to adjust the benefit payable to the person so that it would qualify under the section of the Act. [Regulation 104 (1) (a) and (2)].			X		

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		A	B	C	D	E
22	<p>Member contributions (Regulation 110). Where there is a change in scheme employment or a material change which effects the member's pensionable pay in the course of a financial year and the revised amount falls into a different contribution rate band, the scheme manager must determine that this rate should be applied and inform the member of the new contribution rate and the date from which it is to be applied [Regulation 110 (5)].</p> <p>When identifying the appropriate contribution rate, a reduction in pay in certain circumstances as listed in Regulation 110 are to be disregarded. In addition, the scheme manager can specify the circumstances in a particular case where a reduction in pensionable pay will be disregarded. [Regulation 110 (7) (h)].</p>				X	
23	<p>Contributions during absence from work due to illness, injury, trade dispute or authorised absence (Regulation 111). Where an active member is absent from scheme employment because of illness or injury and not entitled to receive pensionable pay, or because of trade dispute or authorised unpaid absence, they may pay member contributions; if they do, the scheme employer may require that they should also pay employer contributions. [Regulation 111 (2), (3) and (4)].</p>				X	
24	<p>Deduction and payment of contributions (Regulation 114). Member contributions due under Regulation 110 may be deducted by the scheme employer from each instalment of pensionable pay as it becomes due, unless another method of payment has been agreed between the scheme manager and the member [Regulation 114 (1)].</p> <p>Contributions due in respect of absence from work on reserved forces service leave may be deducted from any payment made under Part 5 of the Reserve and Auxiliary Forces (Protection of Civil Interests) Act 1951. [Regulation 114 (2)].</p> <p>Contributions which the member is required to pay, or has elected to pay under Regulations 111 and 113 may be paid by a lump sum or by deduction from instalments of pensionable pay as agreed between the member and the scheme manager. [Regulation 114 (3)].</p>				X	
25	<p>Statement of entitlement (Regulation 135). The scheme manager must specify in a statement of entitlement the "guarantee date" date by reference to which the cash equivalent or club transfer value is calculated; this date must fall within the three months beginning with the date of the member's application for the statement of entitlement and within ten days ending with the date on which the member is provided with the statement. The scheme manager has discretion, if it believes reasonable, to extend this date to within six months of the date of the member's application if, for reasons beyond the scheme manager's control, the information needed to calculate the transfer value cannot be obtained before the end of the three month period. [Regulation 135 (4)].</p>				X	
26	<p>Request for acceptance of a transfer payment (Regulation 141). There is a time limit of one year from becoming an active member in which a person can request a transfer payment from a non-occupational pension scheme. The scheme manager has the discretion to extend this period. [Regulation 141 (3)].</p>				X	

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		A	B	C	D	E
27	Transfer statement (Regulation 142). The scheme manager can require an active member to ask the scheme manager of a previous non-club pension scheme to provide a statement of the amount of transferred pension that the member would be entitled to count provided that the transfer date falls within two months of the date of the statement, [Regulation 142 (2)]. Delegate to pensions administrator				X	X
28	Club transfer value statement (Regulation 144). The scheme manager can require an active member to ask the scheme manager of a previous club pension scheme to provide a statement of the amount of transferred pension that the member would be entitled to count provided that the transfer date falls within two months of the date of the statement. [Regulation 144 (2)].				X	
29	Appeal concerning entries on the certificate (Regulation 148). If a member is not satisfied with a certificate setting out the details in their pension account (s) as required under Regulation 146, they can require the scheme manager to deal with their disagreement under arrangement implemented by the scheme manager in accordance with the requirements of section 50 of the Pension Act 1995 (resolution of disputes) and the Occupational Pension Schemes (Internal Dispute Resolution Procedures Consequential and Miscellaneous Amendments) Regulations 2008. The scheme manager must have these arrangements in place. [Regulation 148 (1)].				X	
30	Determinations by the scheme manager (Regulation 151). It is the scheme manager that must determine whether a person is entitled to an award or to retain an award. [Regulation 151].			X		
31	Role of IQMP in determinations by the scheme manager (Regulation 152).1) The scheme manager must select an Independent Qualified Medical Practitioner to provide a written opinion in respect of medical matters which may only be decided by having regard to such an opinion. [Regulation 152 (1)]. 2)If a person wilfully or negligently fails to submit a medical examination by the selected IQMP and the IQMP is unable to give an opinion on the basis of the medical evidence available, the scheme manager can make the determination based on such medical evidence as the scheme manager thinks fit, or without medical evidence. (Regulation 152 (7))			2) X	1) X	
32	Review of medical opinion (Regulation 153.)1) Where a member requests a review of an IQMP's opinion in the light of new evidence received by the scheme manager within 28 days of the member having received the opinion, the scheme manager may agree to giving the IQMP the opportunity of reviewing the opinion. [Regulation 153 (1)] 2)Upon receiving the IQMP's response the scheme manager must confirm or revise its original determination and advise the member accordingly. [Regulation 153(4) and (5)].			2) X	1) X	

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		A	B	C	D	E
33	<p>Notice of appeal (Regulation 155). If a member wishes to appeal against a determination made by the scheme manager and their grievance lies in the medical opinion upon which the determination was based, they can appeal to a board of medical referees. The appeal must be made within 28 days of the date on which the member receives the relevant documents under Regulation 154 (4). If the appeal is not made within this time limit and the scheme manager is of the opinion that the person's failure to give notice within the required period was not due to the person's own default, the scheme manager has a discretion to extend the time limit for such period as the scheme manager considers appropriate, not exceeding six months from the date the Regulation 154 (4) documents were supplied. [Regulation 155 (2)].</p>			X		
34	<p>Reference of appeal to the board (Regulation 156 – see also Regulation 161). Where a member has given notice of appeal to a board of medical referees, before the board arranges a time and place for the interview and medical examination a member of the board will review the documents supplied to the board in accordance with Regulation 156. If the board member is of the opinion that the board may regard the appeal as frivolous, vexatious or manifestly ill-founded the board member will notify the Secretary of State accordingly. This will be copied to the scheme manager who must, in turn, send a copy of it to the scheme member advising that if their appeal is unsuccessful, the member may be required to pay the scheme manager's costs and requesting notification from the member as to whether, in the circumstances, they wish to continue with, or withdraw, the appeal. [Regulation 156 (8) to (12)]. <i>In 2014 the CFA determined to require appellant to pay under the terms stated in the order</i></p>				X	
35	<p>Procedure where appeal to be pursued (Regulation 157). The scheme manager must decide which persons will attend the interview as its representatives. The scheme manager must also decide whether or not to submit written evidence or a written statement (and must decide a response to any written evidence or written statement from the appellant). [Regulation 157 (6) to (9)].</p>				X	

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		A	B	C	D	E
36	<p>Expenses of each party (Regulation 161). If the medical appeal board determines in favour of the scheme manager and states that in its opinion the appeal was frivolous, vexatious or manifestly ill-founded, the scheme manager can require the appellant to pay it such sum not exceeding the total amount of the fees and allowances payable to the board under Regulation 160 (1) as the scheme manager considers appropriate, [Regulation 161 (2)].</p> <p>If the appellant withdraws the appeal requesting cancellation, postponement or adjournment of the date appointed for interview and/or medical examination less than 22 working days before the date appointed, the scheme manager can require the member to pay it such sum not exceeding the total amount of the fees and allowances payable to the board under Regulation 160 (1) as the scheme manager considers appropriate. [Regulation 161 (3) (a)].</p> <p>If the appellant's acts or omissions cause the board to cancel, postpone or otherwise adjourn the date appointed or interview and/or medical examination less than 22 days before the date appointed, the scheme manager can require the member to pay it such sum not exceeding the total amount of the fees and allowances payable to the board under Regulation 160 (1) as the scheme manager considers appropriate. [Regulation 161 (3) (b)]</p> <p><i>In 2014 the CFA determined to require appellant to pay under the terms stated in the order</i></p>				X	
37	<p>Appeals on other issues (Regulation 163). If a member disagrees with a scheme manager's determination of award under regulation 151 and the disagreement does not involve an issue of a medical nature, the member can require the scheme manager to deal with the disagreement under requirements which the scheme manager must have in place in accordance with section 50 of the Pensions Act 1995 (requirement for dispute resolution arrangements) and the Occupational Pension Schemes (Internal Dispute Resolution Procedure Consequential and Miscellaneous Amendments) Regulations 2008 [Regulation 163].</p>		X			
38	<p>Commutation of small pensions (Regulation 167). If the pension entitlement of a member of the scheme, or the pension entitlement of a member's beneficiary, does not exceed the small pensions commutation maximum the scheme manager may pay the entitlement as a lump sum. This would, however, be subject to the consent of the recipient and must comply with the commutation provisions that apply in the circumstances. [Regulation 167 (3)] Delegate to pensions administrator</p>				X	X
39	<p>Payments for persons incapable of managing their affairs (Regulation 168). If it appears to the scheme manager that a person other than an eligible child who is entitled to benefits under the scheme, is by reason of mental incapacity or otherwise, incapable of managing his or her affairs, the scheme manager may pay the benefits or any part of them to a person having the care of the person entitled, or such other person as the scheme manager may determine, to be applied for the benefit of the person entitled. If the scheme manager does not pay the benefits in this way, the scheme manager may apply them in such a manner as it may determine for the benefit of the person entitled, or any beneficiaries of that person. [Regulation 168]</p>			X		

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		A	B	C	D	E
40	<p>Payments due in respect of deceased persons (Regulation 169). If, when a person dies, the total amount due to that person's personal representatives under the scheme (including anything due at the person's death) does not exceed the limit specified in the Administration of Estates (Small Payments) Act 1965, the scheme manager can pay the whole or part of the amount due to the personal representatives or any person or persons appearing to the scheme manager to be beneficially entitled to the estate, without requiring the production of grant of probate or letters of administration. [Regulation 169].</p> <p>Delegate to pensions administrator</p>			X		X
41	<p>Forfeiture: offences committed by members, surviving partners or eligible children (Regulation 171). If a member, surviving partner or eligible child is convicted of a relevant offence, the scheme manager can withhold pensions payable under the scheme to a member, any person in respect of the member, a surviving partner or an eligible child, to such extent and for such duration as it considers appropriate. "Relevant offence" is defined in this Regulation. The definition includes offences injurious to the State (including treason) or likely to lead to a serious loss of confidence in the public service. There are certain conditions set out in the Regulation, e.g. it is only the part of the pension. [Regulation 171 (1), (2), (3) and (5)].</p> <p>Where a pension is withheld, the scheme manager can at any time, and to such extent and for such duration as the manager thinks fit, apply the pension for the benefit of any dependant of the member or restore it to the member. [Regulation 171 (4)].</p>	X				
42	<p>Forfeiture of pensions: offences committed by other persons (Regulation 172). If a surviving partner or eligible child is convicted of the murder of a scheme member from whose benefits their pension would be derived the scheme manager must withhold all of the survivor's or child's pension otherwise payable. However, if a surviving partner or eligible child is convicted of the manslaughter of the member or any other offence, apart from murder, of which the unlawful killing of the member is an element, the scheme manager has discretion as to whether or not to withhold the pension to which they would otherwise be entitled. The amount withheld must only be that part of the pension which exceeds any guaranteed minimum pension. If the conviction is subsequently quashed, the pension must be restored with effect from the day after the date on which the member died. If, after the conviction has been quashed, the person is again convicted of murder, manslaughter or an associated offence as outlined above, any restoration is cancelled. [Regulation 172 (1) to (5)].</p>	X				
43	<p>Forfeiture of lump sum death benefit: offences committed by other persons (Regulation 173). If a person is convicted of a relevant offence, i.e. the murder or manslaughter of the member, or any other offence of which the unlawful killing of the member is an element, the scheme manager must withhold all of any lump sum death benefit payable to that person. If, however, the conviction is subsequently quashed on appeal, the scheme manager may, to such extent and for such duration as it thinks fit, restore to the person the amount of benefit withheld. If, after the conviction has been quashed, the person is again convicted of murder, manslaughter or an associated offence as outlined above, any restoration is cancelled. [Regulation 173].</p>	X				

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44	Forfeiture: relevant monetary obligations and relevant monetary losses (Regulation 174). If a member has a relevant monetary obligation or has caused a relevant monetary loss, the scheme manager may, to such extent and for such duration as it considers appropriate, withhold benefits payable to that person under the scheme. "Relevant monetary obligation" and "relevant monetary loss" are defined in the Regulation. There are certain limits, e.g. the amount withheld may only be that which exceeds the person's guaranteed minimum pension and the scheme manager may only withhold it if there is no dispute about the amount or, if there is, there is a court order or the award of an arbitrator. The monetary obligation must have been incurred to the employer after the person became an active member and arising out of or connected with the scheme employment in respect of which the person became a member of the scheme, and arising out of the person's criminal, negligent or fraudulent act or omission. The procedure is set out in Regulation 176. [Regulation 174].	X				
45	Set-off (Regulation 175). A scheme manager has a discretion to set off a "relevant monetary obligation" against a member's entitlement to benefits under the scheme, subject to certain conditions which are similar to those contained in Regulation 174 (Forfeiture). The procedure is set out in Regulation 176. [Regulation 175].	X				
46	Payment on behalf of member of lifetime allowance charge (Regulation 178.) At a scheme member's request, the scheme manager may pay on the member's behalf any amount that is payable by way of the lifetime allowance charge under section 214 of the Finance Act 2004. The scheme manager may only comply with the request if the member pays it the amount in question on or before the date on which the event occurs or the member authorises the deduction of the amount from a lump sum becoming payable to the member under the scheme at the same time as the event occurs. [Regulation 178].				X	
47	Evidence of entitlement (Regulation 184). 1) The scheme manager can require any person who is in receipt of a pension or may have entitlement to a pension or lump sum under the scheme to provide such supporting evidence as the scheme manager may reasonably require so as to establish the person's identity and their continuing or future entitlement to the payment of any amount the scheme. [Regulation 184 (1) and (2)]. 2) If a person fails to comply with the scheme manager's requirements in this respect, the scheme manager can withhold the whole or part of any amount that it otherwise considers to be payable under the scheme. [Regulation 184 (3)].			2 X	1) X	
48	Amount of accrued added pension may not exceed overall limit of extra pension (Schedule 1, Part 1, Paragraph 4). The total amount of accrued added pension must not exceed a certain limit. If it appears to the scheme manager that a member who has elected to make periodical contributions will exceed the limit the scheme manager may cancel the election (by written notice to the member). [Schedule 1, Part 1, Paragraph 4].				X	
49	Member's election to make periodical contributions for added pension (Schedule 1, Part 1, Paragraph 7). If a scheme member wishes to make periodical payments for added pension, the scheme manager can set a minimum amount which must be paid. [Schedule 1, Part 1, Paragraph 7 (3)].				X	

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50	Periodical payments (Schedule 1, Part 2, Paragraph 8). If a scheme member wants to make periodical payments for added pension, but does not want them to be deducted from pensionable pay, the scheme manager may agree another method of payment. [Schedule 1, Part 2, Paragraph 8 (3)].				X	
51	Periodical payments during periods of assumed pensionable pay (Schedule 1, Part 2, Paragraph 10). After a period of assumed pensionable pay or a period of reduced pay, the member may give written notice to the scheme manager authorising the employer to deduct the aggregate of payments – which would have been made but for the leave – from the member's pay during the period of six months from the end of the period of reduced pay. The scheme manager can extend this period of six months. [Schedule 1, Part 3, Paragraph 10 (4)].				X	
52	Meaning of “tapered protection closing date” (Schedule 2, Part 1, Paragraph 3). The tapered protection closing dates for tapered protection members are given in the 1992 scheme tables in Schedule 2, Part 4. In most cases the appropriate closing date can be ascertained by reference to the band of dates in which the firefighter's birthday falls. The tapered protection date for a tapered protection member of FPS 2006 to whom paragraph 9 (5) or 21 applies (members returning to pensionable service) is determined by the scheme manager. [Schedule 2, Part 1, Paragraph 3 (3); Schedule 2, Part 2, Paragraph 9 (5); and Schedule 2, Part 3, Paragraph 21].				X	
53	That the Authority will satisfy a tax charge on a members behalf using Voluntary Scheme Pays (VSP) where the test of 'exercised reasonably where there are sufficient ground for doing so' are met. That test consisting of the two circumstances: <ul style="list-style-type: none"> • Transitional members with service in one of the 1992 or 2006 Schemes, and the 2015 Scheme, are able to access a VSP arrangement in the same way that a protected 1992 or 2006 scheme member, or a member with service only in the 2015 Scheme, can do so through Mandatory Scheme Pays. • Scheme members with a tapered annual allowance are able to use a VSP arrangement to pay a tax charge in a circumstance where the pension growth in one scheme (or more schemes) is less than the £40,000 general AA limit but more than their own tapered AA limit. 				X	