

Warwickshire Fire and Rescue Local Pension Board of the Firefighters' Pension Scheme

13 February 2023

Administration update for Firefighter Pension schemes

Recommendation

That the Board notes and comments on the administration reports provided by West Yorkshire Pension Fund (WYPF) for the work they have undertaken to administer the Firefighter Pension Schemes for Warwickshire Fire and Rescue Service (WFRS)

1. Executive Summary

- 1.1 From 1st April 2022 WYPF have administered the Firefighter Pension Schemes for WFRS.
- 1.2 As part of this service a monthly report is provided by WYPF, which gives details of the work undertaken, key performance indicators and other relevant information regarding the membership of Firefighter pension schemes.

2. Financial Implications

None

3. Environmental Implications

None

4. Supporting Information

- 4.1 The last report received from WYPF is for December 2022 (appendix 1).
- 4.2 The report has been shared with stakeholders at WCC and discussed with WYPF at a client meeting held on 10th January 2023.

- 4.3 KPIs that are not being delivered within target have been noted and raised at this meeting:
- Pension estimates 50% (2)
 - Death in retirement 50% (1)
 - Dependant pension Set up 50% (1)
- 4.4 Work is continuing with WCC payroll team who supply the monthly returns to WYPF for active members. There have been some issues with sending the returns via the WYPF portal. However, all returns have been sent across via secure email. WYPF and WCC payroll are liaising regarding the issue. This is noted on page 11 of the monthly report and we look forward to further training that is to be provided by WYPF that will assist with reducing any queries on data submitted and the submission process via the portal.
- 4.5 WYPF have commenced work on the checks for pensions in payment and establishing where there are discrepancies. One issue which is being reviewed is the taxation of ill health pensions paid to retained officers pre 2006. As retained officers were not allowed to join a pension scheme before 2006 these benefits are paid as compensation benefits and HMRC have confirmed the payments should be treated as non-taxable. In 2017 the Local Government Association sent information to Fire Authorities suggesting these payments should be reviewed and made non taxable, any tax deducted since 2006 should be refunded to the member. A total of 8 cases have been identified where a review of tax that has been deducted is under way.
- 4.6 A policy which will set out how under and over payments should be dealt with is being drawn up and will be ratified by Staff and Pensions Committee before being shared with the Board.

5. Timescales associated with the decision and next steps

None

Appendices

Appendix 1- December administration report from WYPF

Background Papers

None

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The report was circulated to the following members prior to publication:

Local Member(s): none

Other members: none