

TABLE—continued

Completed years of pensionable service taken into account	Percentage reduction in pension	
	Under paragraph 2	Under paragraph 3
14	2.2	1.6
15	2.3	1.7
16	2.4	1.8
17	2.5	1.9
18	2.6	2.0
19	2.7	2.0
20	2.8	2.1
21	2.9	2.1
22	3.0	2.2
23	3.1	2.2
24	3.2	2.3
25	3.2	2.3
26	3.3	2.4
27	3.4	2.4
28	3.4	2.5
29	3.5	2.5
30 or more	3.5	2.5

6.—(1) Where a man entitled to an ordinary pension was, immediately before he retired, paying additional or further contributions in pursuance of an election under article 58(2) or (3) of the 1973 Scheme, the annual amount of the ordinary pension shall, for the appropriate period, be reduced by the annual amount of those contributions immediately before his retirement, calculated by reference to his pensionable pay at that time.

(2) The appropriate period is that for which the contributions would have remained payable had the man not retired.

(3) No account shall be taken of any reduction under this paragraph for the purpose of calculating any other reduction in the pension under this Scheme.

SCHEDULE 3

AWARDS ON DEATH—SPOUSES

PART I

Rule C1

SPOUSE'S ORDINARY PENSION

- 1.—(1) Subject to paragraph 2, the amount of an ordinary pension is the greater of—
- half the amount of the base pension described in sub-paragraph (2), and
 - the amount of a requisite benefit pension calculated in accordance with Part V of this Schedule.

- (2) The base pension mentioned in sub-paragraph (1)(a) is—
- where rule C1(1)(a) applies, the ill-health pension to which the deceased would have been entitled had he retired with such a pension immediately before he died,
 - where rule C1(1)(b) applies, the ordinary, short service or ill-health pension the deceased was receiving,
 - where rule C1(1)(c) applies, the ill-health pension which the deceased would have been receiving if he had not ceased to be entitled to it, and
 - where rule C1(1)(d) applies, the ill-health pension to which the deceased would have been entitled had he retired in circumstances entitling him to such a pension,

disregarding, in each case, the provisions for reduction contained in rule B7(9) (commutation), rule B9 (12) (allocation) and Parts VII and VIII of Schedule 2 (state pensionable age and uprating of widow's pensions).

2. For any period in respect of which the surviving spouse so elects, the amount of the ordinary pension shall be calculated in accordance not with paragraph 1 but with rule E9 (flat-rate award).

SPOUSE'S SPECIAL PENSION

The weekly amount of a special pension is 45% of the deceased's average pensionable pay for a week.

PART III

Rule C4

SPOUSE'S ACCRUED PENSION

- 1.—(1) For the purposes of this Part half-rate service comprises—
- (a) pensionable service reckonable by virtue of service as a regular firefighter after 31st March 1972,
 - (b) pensionable service reckonable by virtue of rule F7 (receipt of transfer value),
 - (c) pensionable service reckonable by virtue of rule I6 (servicemen),
 - (d) any period of pensionable service of less than a year taken into account in making any calculation required as a result of an election under article 58(3) of the 1973 Scheme or in calculating a reduction in pension under paragraph 3 of Part VIII of Schedule 2,
 - (e) the appropriate fraction of any longer period taken into account in calculating such a reduction,
 - (f) the appropriate fraction of any pensionable service taken into account in calculating further contributions payable pursuant to an election under article 58(3) of the 1973 Scheme which the deceased was continuing to pay as required by rule G4 immediately before he retired, and
 - (g) any pensionable service taken into account in calculating a further payment by way of a lump sum made by him pursuant to an election under article 59(3) of the 1973 Scheme.
- (2) For the purposes of this Part mixed-rate service comprises—
- (a) pensionable service reckonable by virtue of service as a regular firefighter in respect of which the deceased paid contributions at a rate related to 6% of his pensionable pay,
 - (b) pensionable service falling within sub-paragraph (1)(a) to (c),
 - (c) any period of pensionable service of less than a year taken into account in making any calculation required as a result of an election under article 58(2), or of one the effect of which was preserved by article 57, of the 1973 Scheme, or in calculating a reduction in pension under paragraph 2 of Part VIII of Schedule 2,
 - (d) the appropriate fraction of any longer period taken into account in calculating such a reduction,
 - (e) the appropriate fraction of any pensionable service taken into account in calculating additional contributions payable pursuant to an election under article 58(2), or to one the effect of which was preserved by article 57, of the 1973 Scheme which the deceased was continuing to pay as required by rule G4 immediately before he died, and
 - (f) any pensionable service taken into account in calculating an additional payment by way of a lump sum made by him pursuant to an election under article 59(3) of the 1973 Scheme.
- (3) For pensionable service falling within sub-paragraph (1)(e) or (2)(d) the appropriate fraction is—

$$\frac{A}{B}$$

where—

- A is the period of the deceased's actual service after the material date, and
 B is the period of actual service he would have had if (irrespective of the date of his death) he had not retired until entitled to an ordinary pension, or until he could have been required to retire on account of age, whichever is the earlier.

(4) The material date is—

- (a) for the purposes of sub-paragraph (1)(e), 31st March 1972, and
- (b) for the purposes of sub-paragraph (2)(d), 25th August 1966.

(5) For pensionable service falling within sub-paragraph (1)(f) or 2(e) the appropriate fraction is—

$$\frac{C}{D}$$

where—

C is the period during which the contributions were paid, and

D is the period specified in sub-paragraph (6).

(6) The period is the greater of—

(a) 5 years, and

(b) 25 years less the period of pensionable service the deceased was entitled to reckon on the relevant date.

(7) The relevant date is—

(a) where the deceased last served as a regular firefighter before 1st October 1978, the date on which he elected to pay the contributions, and

(b) in any other case, the date from which the contributions became payable.

(8) The periods mentioned in sub-paragraphs (3) and (6)(b) are to be counted in complete years and months.

2.—(1) Subject to sub-paragraph (3), the amount of the surviving spouse's accrued pension is the total of—

(a) 1/6th of the deceased's deferred pension multiplied by the appropriate fraction of his half-rate service, and

(b) 1/3rd of his deferred pension multiplied by the appropriate fraction of his mixed-rate service.

(2) The appropriate fraction is—

$$\frac{A}{B}$$

where—

A is the deceased's half-rate, or, as the case may be, mixed rate service, and

B is all the pensionable service he was entitled to reckon.

(3) In calculating the deceased's deferred pension for the purposes of this paragraph no account shall be taken of—

(a) rule B5(4) (restriction on payment), or

(b) rule B7(9) or B9(12) or Part VII or VIII of Schedule 2 (reduction in various circumstances).

3.—(1) Subject to sub-paragraphs (2) and (3), for any period in respect of which a surviving spouse so elects, the amount of the accrued pension shall be calculated in accordance not with paragraphs 1 and 2 but with rule E9 (flat-rate award).

(2) This paragraph does not apply where the pensionable service reckonable in calculating the deceased's deferred pension was—

(a) if he became entitled to the pension before 6th April 1988, less than 5 years, and

(b) in any other case, less than 2 years.

(3) This paragraph does not apply where an election made by the deceased under rule G3 had effect at the time of his death.

PART IV

Rule C5(2)

PENSION FOR WIDOW OF POST-RETIREMENT MARRIAGE

1.—(1) Where the widow would otherwise have been entitled to an ordinary pension under rule C1 or a special award under rule C2, the amount of her pension under rule C5 shall, subject to sub-paragraph (2), be calculated in accordance with paragraph 1 of Part I of this Schedule in the same way as that of an ordinary pension.

(2) For the purposes of this paragraph, paragraph 1 of Part I has effect—

(a) as if the reference in sub-paragraph (1)(a) to the base pension were a reference to the appropriate proportion of the base pension, and

- (b) where the widow would otherwise have been entitled to a special award under rule C2, as if the base pension were the ill-health pension to which the deceased would have been entitled if he had, when he ceased to serve, retired because he was disabled in circumstances entitling him to such a pension.

2.—(1) Where the widow would otherwise have been entitled to an accrued pension under rule C4, the amount of her pension under rule C5 shall, subject to sub-paragraph (2), be calculated in accordance with Part III of this Schedule in the same way as that of an accrued pension.

(2) For the purposes of this paragraph, paragraph 2 of Part III has effect as if references to the deceased's deferred pension were references to the greater of—

- (a) the appropriate proportion of the deferred pension, and
- (b) $1/160$ th of the deceased's average pensionable pay multiplied by the period in years of so much of his pensionable service as is reckonable by virtue of service or employment after 5th April 1978 (his "relevant pensionable service").

3. The appropriate proportion mentioned in paragraphs 1 and 2 is the proportion which the deceased's relevant pensionable service bears to his total pensionable service.

PART V

Rules C6 and C8

SPOUSE'S REQUISITE BENEFIT PENSION

The amount of a requisite benefit pension is $1/160$ th of the deceased's average pensionable pay multiplied by the period in years of so much of his pensionable service as is reckonable by virtue of service or employment after 5th April 1978.

SCHEDULE 4

AWARDS ON DEATH—CHILDREN

PART I

Rule D1

CHILD'S ORDINARY ALLOWANCE

1.—(1) Subject to paragraphs 2 and 3, the amount of an ordinary allowance is the appropriate percentage of the base pension described in sub-paragraph (4).

(2) Where one of the child's parents is alive—

- (a) if fewer than 3 ordinary allowances are payable in respect of the death, the appropriate percentage is 18.75, and
- (b) if 3 or more ordinary allowances are payable, the appropriate percentage is 37.5 divided by the number of allowances.

(3) In respect of any period during which neither of the child's parents is alive—

- (a) if fewer than 3 ordinary allowances are payable in respect of the death, the appropriate percentage is 25, and
- (b) if 3 or more ordinary allowances are payable, the appropriate percentage is 50 divided by the number of allowances.

(4) The base pension mentioned in sub-paragraph (1) is—

- (a) where rule D1(1)(a) applies, the ill-health pension to which the deceased would have been entitled had he retired with such a pension immediately before he died,
- (b) where rule D1(1)(b) applies, the ordinary, short service or ill-health pension the deceased was receiving,
- (c) where rule D1(1)(c) applies, the ill-health pension which the deceased would have been receiving if he had not ceased to be entitled to it, and
- (d) where rule D1(1)(d) applies, the ill-health pension to which the deceased would have been entitled had he retired in circumstances entitling him to such a pension,

disregarding, in each case, the provisions for reduction contained in rule B7(9) (commutation), rule B9(12) (allocation) and Parts VII and VIII of Schedule 2 (state pensionable age and up-rating of widow's pensions).