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Dear Colleague

## **SCOTTISH FIRE AND RESCUE SERVICE CIRCULAR No 4/2008**

### **FIREFIGHTERS' PENSION SCHEME (FPS)**

### **NEW FIREFIGHTERS' PENSION SCHEME (NFPS)**

#### **1. Transfer Values and Pension Sharing in the NFPS**

1.1 On the 27<sup>th</sup> February 2007, under cover of Scottish Fire & Rescue Circular 4/2007, SPPA issued the factors and guidance on transfer calculations in the NFPS, which had been provided by the Scheme Actuary. As part of the circular FRAs were informed that the Scheme Actuary expected to provide an extended version of this guidance in due course. GAD has now completed the work and the updated guidance is attached at Annex A.

1.2 The extended guidance sets out the general method for assessing:

- (i) Public Sector Transfer Club transfer values,
- (ii) statutory CETV (i.e. non-Club) transfer values,
- (iii) service credits on transfer in (Club or statutory CETV),
- (iv) cash equivalents on divorce, and
- (v) pension debits and pension credits on divorce



## **2. CETVs and Pension Sharing on Divorce in the FPS**

- 2.1 As part of the same work, GAD have also provided additional guidance in regard to the FPS, which is attached at Annex B. This supplementary guidance draws attention to the fact that section 2.2.4 of the extended guidance, referred to in paragraph 1.2, also applies to the FPS, and provides clarification on the dates to be used in the calculation of a pension credit on pension sharing on divorce.

Yours sincerely

Dorothy Hamilton  
Policy Officer

