

# Monthly Report

October 2023

Leicestershire Fire Authority



West Yorkshire Pension Fund

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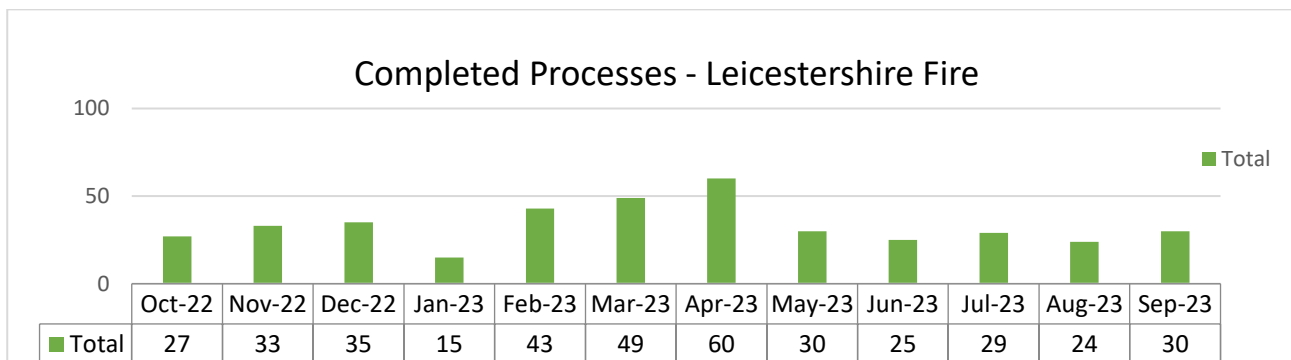


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## 1. Completed processes

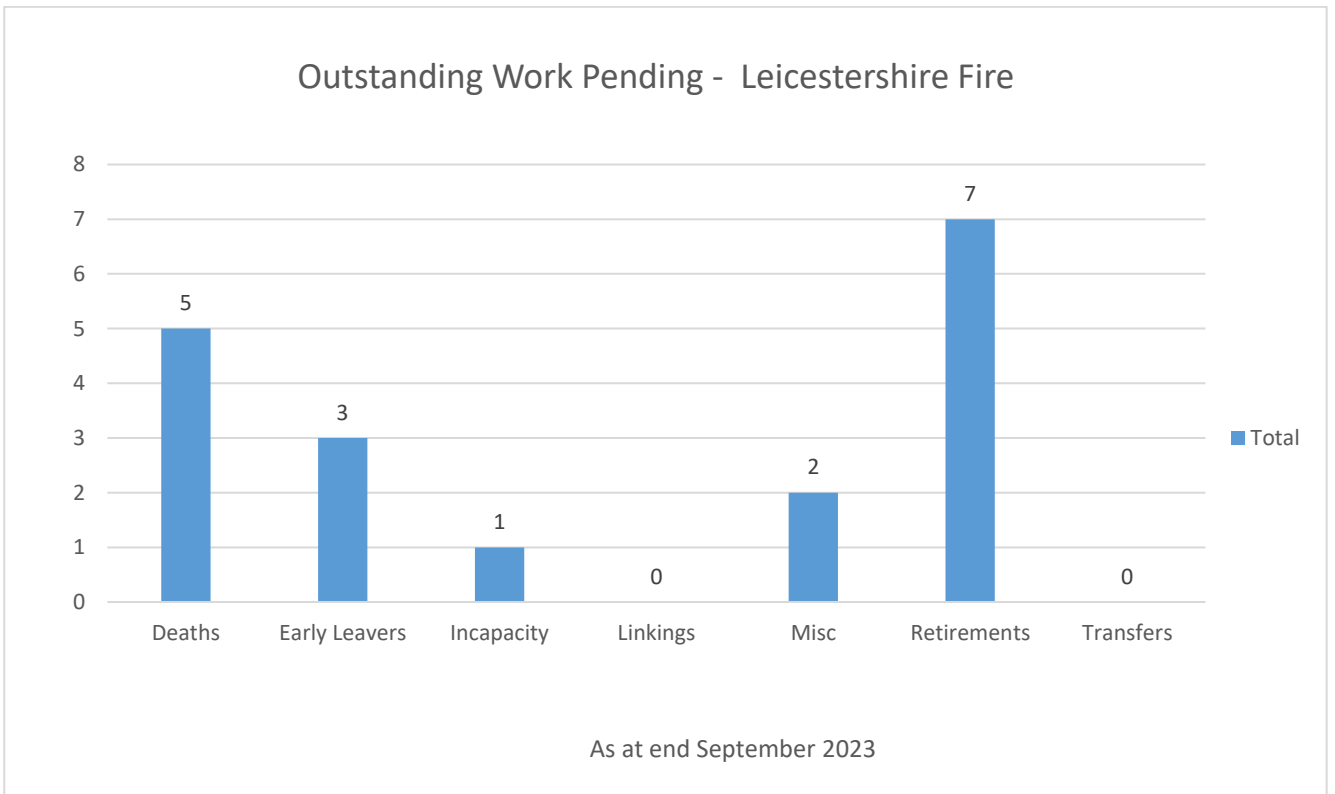
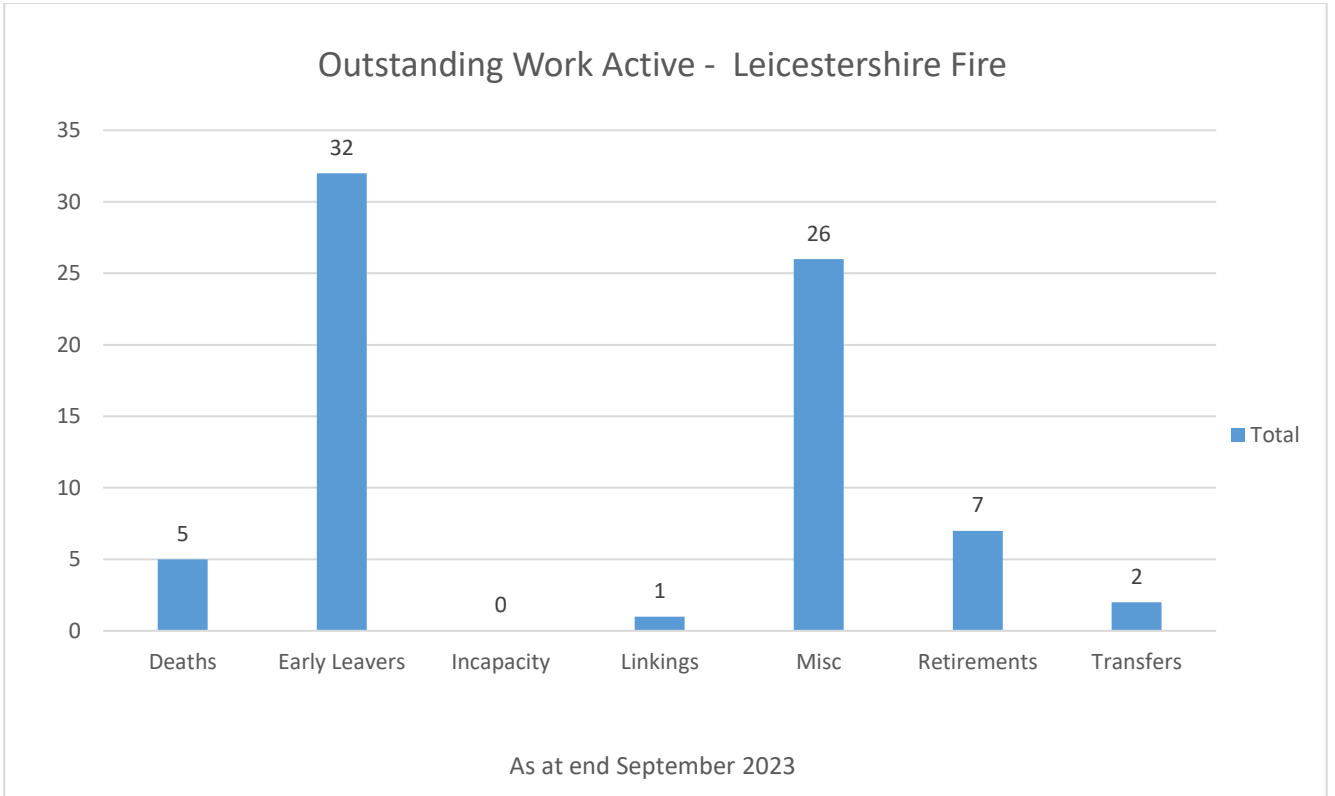
1 to 30 September 2023						
Work Type	Total Cases	Target days for each case	Target met cases	Minimum Target Met	Target met percent	Average time taken
Deferred Benefits Set Up on Leaving	4	20	2	85	50	58.5
Pension Estimate	6	10	5	90	83.33	4.67
Pension Set Up/Payment of Lump Sum	3	3	3	85	100	3
Deferred Benefits Into Payment/Payment of Lump Sum	1	3	1	85	100	3
Retirement Actual	3	10	3	90	100	2.67
Change of Address	2	20	2	85	100	6.5
General Payroll Changes	5	20	5	85	100	1.2
Age 55 Increase to Pension	1	20	1	85	100	11
NI adjustment to Pension at State Pension Age	1	20	1	85	100	3
Death in Retirement	1	10	1	85	100	6
Update Member Details	1	20	1	100	100	1
Life Certificate	1	10	1	85	100	3
Initial letter Death in Retirement	1	10	1	85	100	1
Monthly Pension	745	Pay date	745	100	100	



**Deferred Benefits on leaving** didn't meet due to other urgent work taking priority. The scheme members have received confirmation within 2 months of WYPF receiving the leaver information that they have a deferred benefit. This meets the statutory requirements, and the values/details were issued shortly after.

**Pension Estimates** did not meet. This is because estimates with an intended retirement date of 3 months or more in the future are not processed until the more urgent estimates with a retirement date within 3 months have been completed.

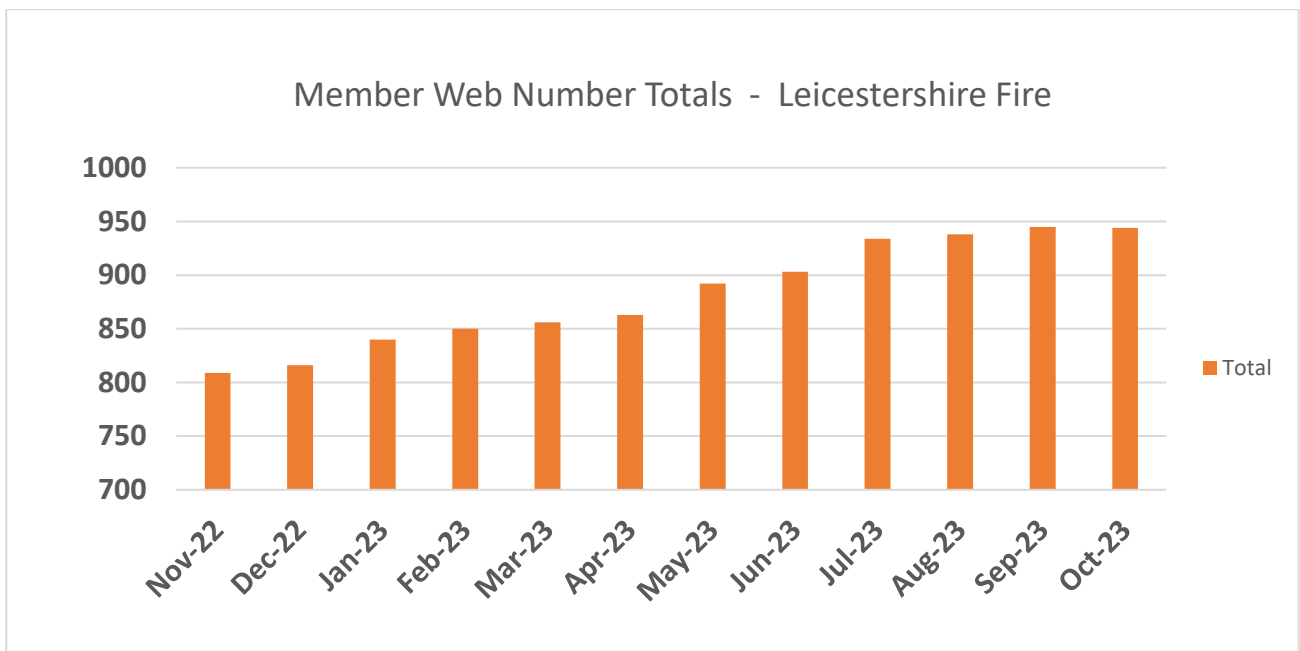
## 2. Work in Progress



### 3. Member Web Registrations

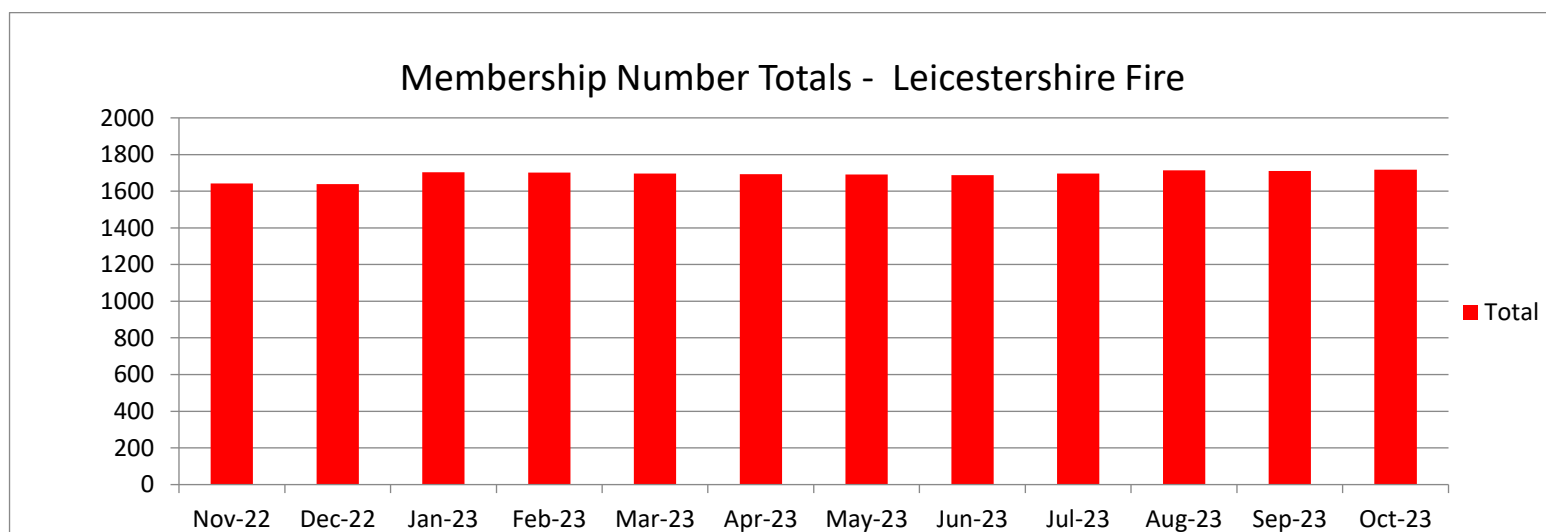
The number of members signed up to member web are:

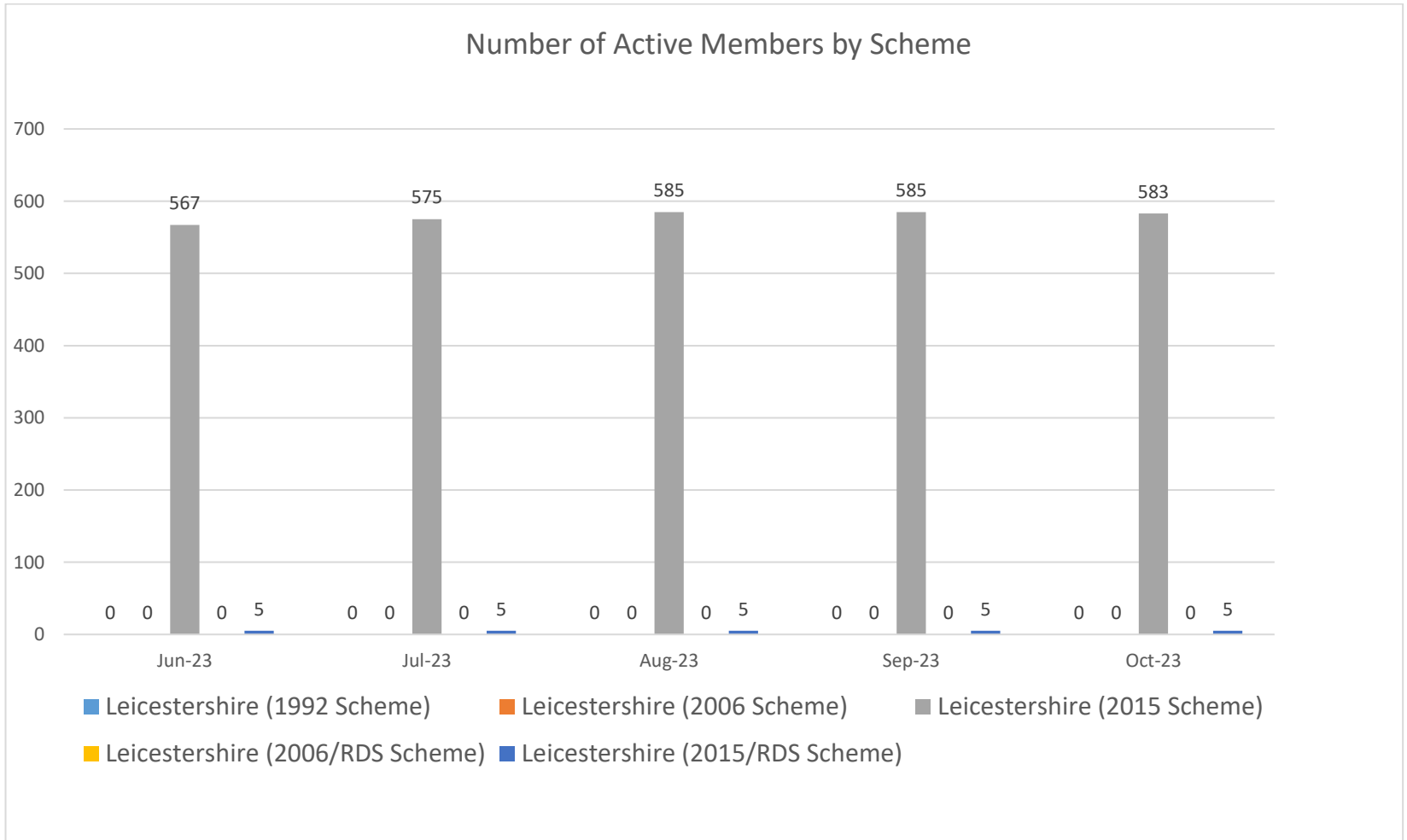
Status	Number
Active	339
Pensioner	426
Pensioner Ex-Spouse	0
Beneficiary Pensioner	30
Deferred Ex-Spouse	0
Deferred	149



## 4.Membership Numbers

Scheme Name	Active Members	Deferred Members	Pensioners	Beneficiaries	Preserved Refund	Leavers Options Pending
Leicestershire (1992 Scheme)	0	35	537	78	1	0
Leicestershire (2006 Scheme)	0	135	29	2	9	0
Leicestershire (2006/RDS Scheme)	0	10	52	2	0	0
Leicestershire (2015 Scheme)	583	178	32	2	1	23
Leicestershire (2015/RDS Scheme)	5	2	2	0	0	0

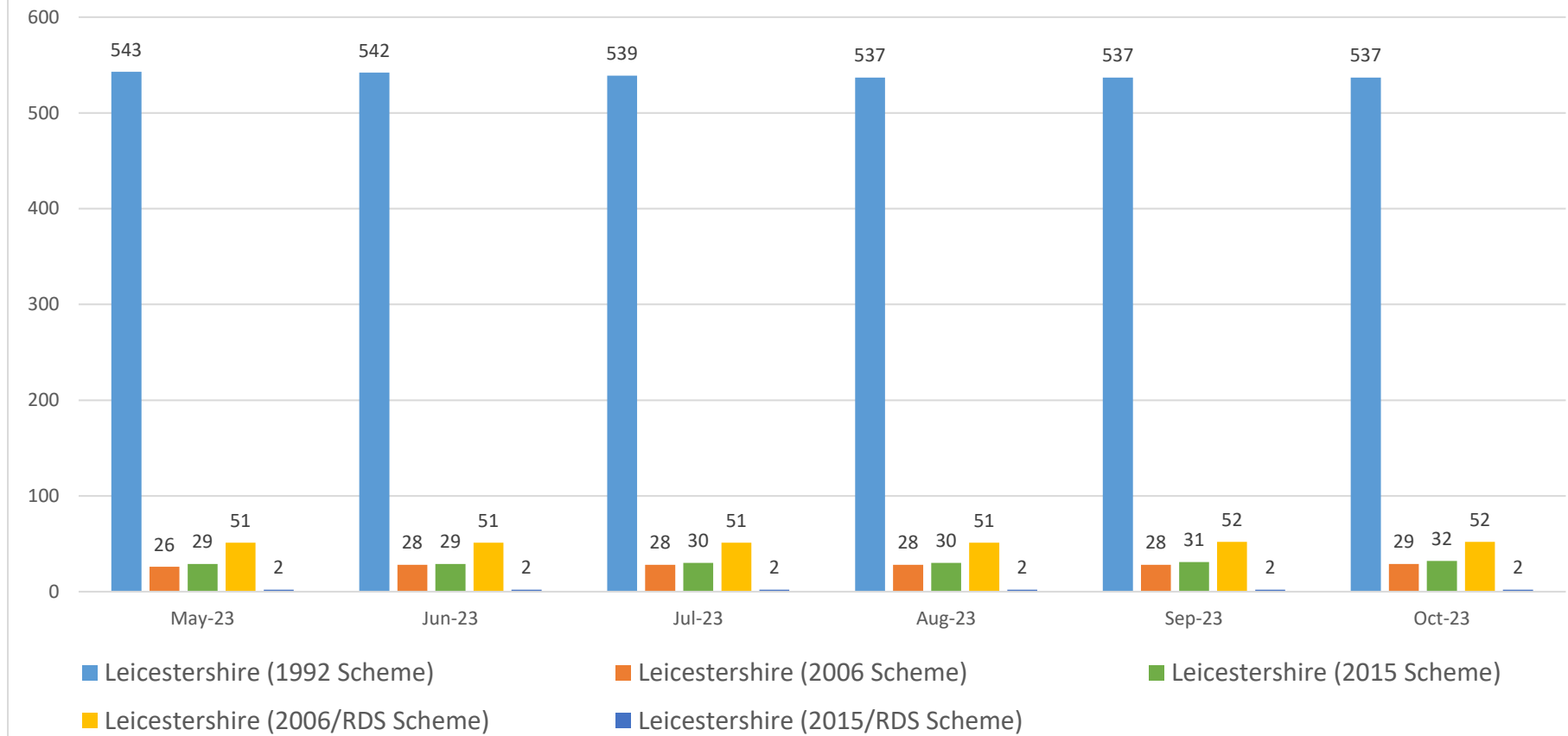








Number of Pensioners by Scheme



## 5. Administration Update

### From 1st October

Now that we find ourselves post 1st October 2023, there are a number of important issues we need to share with you regarding:

- Warm up letters to members
- Processing of retirements
- 'Roll back' into legacy scheme and My Pension
- Immediate Choice - Timeline

#### Warm up letters to members

In the last few weeks, WYPF have issued the Sargeant warm up letters to members of FPS based on those produced by LGA.

As you may know the letters reference the 'rolling back into the member's legacy scheme, effective 1 October 2023, for the remedy period (1 April 2015 – 31 March 2022) and the provision of a remediable service statement (an ABS-RSS for ongoing active members) each year.

All in-scope members have been sent the appropriate letter **with the exception of the 1992 III Health Review cohort** – these remain the responsibility of your FRA to send. We think the warm-up letter exercise has been a success as over 13,000 letters have been distributed to date with only 60 calls from Firefighters to our contact centre.

The cost is £0.75 per scheme member and FRAs will shortly receive an invoice based on the number of letters we sent for them.

**Please note:** The 1992 ill health cohort letters must be distributed by FRAs within 3 months of the date of legalisation change, which was 1 October, to comply with Disclosure Regulations. These letters, therefore, must be sent to scheme members by 31 December 2023.

#### Processing of retirements

In relation to retirements, we can confirm as communicated in Hot Topics that we would pay benefits on a legacy-only basis whilst we awaited the LGA-produced deferred choice remediable service statement (DC-RSS). Administrators must use this national document, hence our decision at that time.

Although the RSS is still not available, the GAD contribution calculator has since been made available (albeit with certain caveats). WYPF will, therefore, follow the LGA guidance as per their bulletin 72 enabling members facing retirement from 1 October to exercise their final remedy option prior to retirement.

WYPF will send the remedy retirement packs to FRAs that reflects the LGA position and consists of:

- The covering letter proposed by LGA in bulletin 72 that makes it clear that members are being offered their remedy choice now but with the key exception that details of the contribution adjustment is not included (see below)
- Benefit details on both a legacy and reform basis, along with the associated option and claim form required to pay their chosen benefits.

Members will be required to return all signed elections forms/documentation directly to WYPF.

**Please note:**

The contribution adjustment (GAD calculator), and the deduction mandate that will provide the necessary authorisation for WYPF to deduct any underpaid contributions from the lump sum, must be provided by FRA.

WYPF have drafted a deduction mandate that has been shared with a few FRA. Providing feedback is positive, we will share this mandate with all FRA clients and require it to be used for all retirements.

Estimate requests will also consist of benefits on a legacy and reform basis and just to remind all FRAs we will continue to provide these estimates where the retirement date is within the next 12 months.

FRAs will be aware of the incorrect CARE revaluation that has been applied to member benefits for 2020/21 & 2021/22 years. WYPF are using the corrected figures for the Remedy cases and members benefit values will be calculated correctly first time without the need for additional communication and recalculations.

**‘Roll back’ into legacy scheme and My Pension**

Roll back only happens on 1 October for active and deferred members. Pensioner members will be rolled at the point of their immediate choice election.

Rollback into their former legacy (final salary) scheme for active members is a key aspect of the legislation. Whilst our calculations to members include the roll back mechanism, this is not yet presented within our software. Members who login to the My Pension portal will not see the effect of the roll back being displayed on their pension record at the moment.

FRAs should be aware WYPF are currently considering the most appropriate means of making it clear to members that roll back will be reflected within their pension record at the earliest possible time and members should be assured that any figures produced by WYPF will include roll back.

**Immediate Choice - Timeline**

The Remedy Priority Timeline was produced following discussions with key members of both the Police & Fire Pensions Community.

The key reasons for the decisions can be found at slide 10 of the [Remedy timetabling](#) presentation delivered at the LGA Coffee Morning on 5 January 2023.

A [paper](#) was presented to the 23 January 2023 meeting of the Fire Scheme Advisory Board and the proposals agreed by SAB at that meeting.

There are a number of union representatives on the board, FBU x 4, FOA x 1, FRSA x 1 & FLA x 1, there were no objections raised.

The indicative timetable is now available on the member [website](#). The dates were also included in the Warm Up letters WYPF sent to pensioner members on behalf of the FRAs.

The members, therefore, already have an expectation of when their benefit choice will be made available.

As this has been agreed at a national level to manage member expectations and provide a level of consistency across all FRAs and administrators nationally, WYPF will be following these

timescales for all our FRAs and their scheme members so that everyone is treated consistently regardless of the FRA they used to work for. By complying with this nationally agreed approach WYPF believes we will deliver Remedy in accordance with the scheme regulations, best practice and guidance resulting in the removal of discrimination.

### **Data breaches**

None

## **6. Communication & Training**

### **Pre Retirements Courses**

As communicated in Hot Topics 16 August there are two online courses provided by Affinity Connect. Please can FRAs communicate and promote these courses internally.

Members can book online and the details can be found on our website. The course dates are 30 October and 30 November.

### **Pension boards**

- Derbyshire – 7<sup>th</sup> September
- North Yorkshire – 6<sup>th</sup> September
- Lincolnshire – 14<sup>th</sup> September
- Warwickshire – 25<sup>th</sup> September
- Buckinghamshire – 27<sup>th</sup> September

### **National / regional meetings**

- P&F Stakeholders – Remedy – 12<sup>th</sup> September
- Fire Technical Meeting – 19<sup>th</sup> September
- Fire AGM – 19<sup>th</sup> & 20<sup>th</sup> September
- Matthews TWG – 21 September 2023
- GAD McCloud Contribution Calculator – 25<sup>th</sup> September
- X Whitehall TWG – 28<sup>th</sup> September

### **Client training delivered by WYPF**

- Buckinghamshire – Annual Allowance – 27th September
- Buckinghamshire – Pre retirement – 28th September

## **7. Member Update**

None

## **8. IT Update**

### **ISP provider appointed for Dashboard**

We are delighted to announce we have appointed Bravura as our Integrated Service Provider (ISP), who will provide our cloud hosted services connected to the Pensions Dashboard technology ecosystem.

**GAD factors**

Significant work is in progress to update the GAD factors across LG and Fire. This is an extensive and detailed piece of work.

All calculations will include the current factors, even if in the short term we may have to manually apply the correct factor to some calculations.

**GMP Reconciliation**

The systematic side of the reconciliation has now been run for a number of fire authorities and we will update you with further information as other FRAs are completed.

The results are positive with limited non-systematic work remaining and will be fed into the data quality scores in due course.

## 9. Five Year Audit Plan 2023 – 2027

West Yorkshire Pension Fund Five Year Audit Plan 2022 - 2027	Frq	Last Audit	Rcmnd	Days	23/24	24/25	25/26	26/27	27/28
Annual Accounts Verification	1	20/09/21	1	50	✓	✓	✓	✓	✓
<b>Audits Per Year</b>					<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
Local Government Scheme Contributions	2	01/11/21	2	50					
New Pensions and Lump Sums - WYPF									
- Normal and Early Retirements	5	09/10/19	1	25	✓			✓	
- Death in Service, Post Retirement Widow and Dependent Benefits	5	08/10/21	0	25		✓			
- Ill Health Pensions	5	11/07/23	0	25				✓	
- Flexible Retirements	5	30/11/20	2	25	✓				
- Deferred Pensions	5	28/06/22	0	25			✓		
Transfers Out	5	07/10/20	0	20					✓
Transfers In	5	17/05/21	0	20			✓		
Reimbursement of Agency Payments	5	10/03/23	0	20		✓		✓	
Life Existence / Certificates	5	11/08/21	3	20					✓
AVC Arrangements	5	21/12/22	0	20			✓		
Admission of New Bodies	5	07/02/20	0	20					✓
Pensioners Payroll	2.5	17/11/20	0	50		✓			
Purchase of Additional Pension	5	29/03/22	0	20	✓		✓		
Annual Benefits Statements	2.5	30/09/22	0	40				✓	
Fire Service New Pensions and Lump Sums			1						
- Normal and Early Retirements	3	17/12/20	0	33.3		✓			✓
- Ill Health and Death Benefits	3	23/06/22	0	33.3			✓		✓
- Deferred Pensions	3		0	33.3	✓			✓	
<b>Audits Per Year</b>					<b>4</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
UK and Overseas Equities	1	01/02/23	0	75	✓	✓	✓	✓	✓
UK Fixed and Index Linked Public and Corporate Bonds	3	18/08/22	0	25		✓			✓
UK and Overseas Unit Trusts (Property and Other)	3	06/02/23	1	25		✓			✓
Fund of Hedge Funds	5	09/06/16	1	15			✓		
UK and Overseas Private Equities	3	31/03/22	3	25		✓		✓	
Global Bonds	5	11/12/18	0	15	✓				

<b>West Yorkshire Pension Fund Five Year Audit Plan 2022 - 2027</b>	<b>Frq</b>	<b>Last Audit</b>	<b>Rcmnd</b>	<b>Days</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>26/27</b>	<b>27/28</b>
Treasury Management (Short Term Cash Lending)	1	18/12/22	0	75	✓	✓	✓	✓	✓
Stock Lending	5	24/11/21	1	15				✓	
Compliance with IAP Investment Decisions and Policies	5	22/02/21	0	15	✓		✓		
Verification of Assets	5	01/03/21	0	15			✓		
Verification of Assets	5	01/03/21		15	✓				
Listed Alternatives	5	00/01/00		15			✓		
<b>Audits Per Year</b>					<b>5</b>	<b>5</b>	<b>5</b>	<b>4</b>	<b>4</b>
<b>Additional work outside plan</b>									
Transfer of Data to New Pensions System		02/07/12	0						
Monthly Contribution Data Usage		20/08/15	6						
Information Governance Including GDPR		01/05/19	7						
Transfer of Data From Outside Bodies		10/06/19	6						
Pooling Arrangements		20/03/19	1						
Custodial Transfer Arrangements		01/07/20	0						
Accuracy of Contributions Recorded on Member Records		10/02/20	7						
GLIL		30/07/20	1						
Accuracy of Contributions Recorded on Member Records - Follow Up (i)		05/11/21	2						
NLGPS Collaborative Work - Common Custodian Arrangements		30/04/21	1						
Business Continuity		17/01/22	5						
Shared Service Admission		07/04/22	6						
NLGPS Collaborative Work - NPEP		29/06/22	3						
NLGPS Collaborative Work - GLIL Infrastructure		18/04/23			1				1
Exiting Employers		25/04/23			1				1
<b>No of audits</b>					<b>12</b>	<b>11</b>	<b>11</b>	<b>10</b>	<b>12</b>
<b>Audit days over five years</b>				<b>885</b>	<b>177</b>	<b>177</b>	<b>177</b>	<b>177</b>	<b>177</b>
<b>Resourced days</b>				<b>1,225</b>	<b>245</b>	<b>245</b>	<b>245</b>	<b>245</b>	<b>245</b>
<b>Headroom</b>				<b>340</b>	<b>68</b>	<b>68</b>	<b>68</b>	<b>68</b>	<b>68</b>



## 10. Overriding Disclosure Time Limits

<b>Disclosure Requirement</b>	<b>Time Limit</b>	<b>Number of breaches in month</b>
Material alterations to basic scheme information	Within 3 months of the change taking effect	0
Transfer Credits (quote)	Within 2 months	0
Annual Benefit Statements	By 31 August each year	0
Annual Benefit Statement (upon request)	Within 2 months of request, if not already provided within previous 12 months	0
Deferred Benefit Statements	By 31 August each year	0
Deferred Benefit Statement (upon request)	Within 2 months of request, if not already provided within previous 12 months	0
Pension Savings Statements	By 6 October each year	0
Cash Equivalent Transfer Value Out	Within 3 months of request	0
Accessing Benefits before Normal Pension Age	2 month of benefits becoming payable	0
Accessing Benefits on or after Normal Pension Age	1 month of benefits becoming payable	0
Notification of Deferred Benefit entitlement	2 months of being notified of leaver	0

## Divorce Time limits

Type of request	Time limit	Number of breaches in month
Request for divorce information only.	3 months from receipt of the request.	0
Request for divorce information where you are notified that the information is required in connection with divorce proceedings that have already commenced.	6 weeks from receipt of the request.	0
Request for divorce information where a Court Order imposes a deadline.	Within the deadline specified by the Court.	0
Request for divorce information where you are notified that a Pension Sharing Order may be issued.	Within 21 days of receiving notification that a Pension Sharing Order may be issued or a date outside 21 days as specified by the Court.	0
Where the request is for information which does not include a Cash Equivalent Transfer Value	1 month from receipt of the request.	0
Pension Sharing Order received but some information* and/or charges are still outstanding.	A letter to both parties needs to be sent out within 21 days of receiving the Order to explain the Order cannot be implemented and request the missing information and/or charges.	0
Pension Sharing Order received including all relevant information* and charges.	A letter** must be sent to both parties within 21 days of the start of the implementation period notifying them of the deadline.	0
Pension Sharing Order Received including all relevant information and charges.	4 months to implement the Order of the date of receipt of the final information which allows calculation	0
PSO has been implemented.	A letter* must be sent to both parties within 21 days of implementing the PSO to notify both parties their entitlement.	0

## 11. Calendar of Events

January	February	March	April
Life Certificates HMRC Event Reporting Payment of Unauthorised Lump Sum and Scheme Sanction Charge to HMRC	Life Certificates Review of DWP benefits for Injury cases GAD Data Collection Spreadsheet	Life Certificates	Apply Pensions Increase Apply Care Revaluation Issue P60's Life Certificates Pensioner Newsletter
May	June	July	August
Life Certificates	Active Newsletter Life Certificates Issue Deferred Annual Benefits Statements	Life Certificates Issue Deferred Annual Benefits Statements Issue active Annual Benefits Statements	Issue active Annual Benefits Statements Life Certificates
September	October	November	December
Pension Estimates Assumption Exercise Life Certificates Pension Savings Statement	Life Certificates Participate in NFI tPR Scheme Returns	tPR Annual Survey Life Certificates	IAS19 Data capture exercise for Actuaries Life Certificates

## 12. Regulations/Fire Scheme Update

Please take a few minutes to read the Firefighters' Pension (England) Scheme Advisory Board Bulletin ([Link to Bulletin below](#)) and take any action required.

[FPS Bulletin 73 - September 2023 \(fpsregs.org\)](#)

Some key issues to highlight:

### FPS

#### [FPS Firefighters' Pension Schemes \(England\) \(Amendment\) Order 2023](#)

In [FPS Bulletin 68 – April 2023](#), we informed you that the consultation on the retained Firefighters' Pensions: proposed changes to the Firefighters' Pension Scheme (England) 2006 had been launched. On 8 September 2023, Government [published their response](#) to the draft Firefighters' Pension Schemes (England) (Amendment) Order 2023 to provide further access to the modified pension scheme for retained firefighters and the policy intent to implement this.

[The Firefighters' Pension Schemes \(England\) \(Amendment\) Order 2023](#) were also laid. The regulations come into force from 1 October 2023.

**ACTION:** FRAs and administrators to familiarise themselves with the consultation response ahead of the Matthews Second Options exercise.

#### **Matthews - Supporting documentation**

To assist FRAs with the Matthews second options exercise the Firefighters Communications Working Group have undertaken a thorough review of the communication material which was available for the first options exercise. Where appropriate, the material has been updated to reflect the position of the second options exercise. The template letters and guidance FRAs require have now been published and can be found on the [Special Members of FPS 2006](#) page of the regulations and guidance website.

To ensure consistency across the sector, FRAs are encouraged to use the material provided.

A data sharing agreement and template wording to be added to an FRAs privacy notice, has been commissioned through Eversheds, for those cases where an FRA needs to obtain pay and service details from another FRA to allow them to give the individual their options.

#### **Disclosure Requirements**

In advance of the regulations for the Sargeant and Matthews remedies coming into force on 1 October 2023 we would like to remind scheme managers of their requirements under the [Regulation 8](#) of the Occupational and Personal Pension Schemes (Disclosure of Information) Regulations 2015. Which is to notify individuals of material alterations to basic scheme information within 3 months of the changes take place.

In terms of the Sargeant remedy, this requirement will be achieved when all eligible members have been sent a warm up letter, details of which can be found in [FPS Bulletin 71 – July 2023](#) and [FPS Bulletin 72 – August 2023](#).

In terms of the Matthews remedy, this requirement is achieved when FRAs send out the initial 'expression of interest' letter to those individuals who have been identified as being eligible under the second options exercise.

For further information regarding disclosure requirements please see our [factsheet](#) which is available on the regulations and guidance website.

**ACTION:** FRAs to ensure they comply with disclosure requirements by ensuring they send the appropriate letter to Sargeant and Matthews eligible members no later than 31 December 2023.

### Age Discrimination Remedy – GAD Tax and Contribution Calculator

On 12 September 2023, the Government Actuary's Department (GAD) released the Age Discrimination Remedy - Tax and Contribution Adjustment Calculator, user guide, data template and supporting administration process note.

The material will be stored centrally on the member area of the FPS Regs and Guidance website. A new page titled '[Age Discrimination Remedy – GAD Tax and Contribution Calculator](#)' has been created specifically for this material. Our intention is to keep the material on this page up to date, we therefore recommend that you refer to this section to access the most current version as emails will not be sent each time, we update the page is updated. We therefore recommend that you do not save the calculator locally, instead please use the website to access the current version.

Since launch we can confirm that the calculator has been updated to allow for those who use Excel 2019.

GAD have confirmed that should stakeholder IT departments wish to audit the VBA (Visual Basic for Applications) macros, a password can be provided. Please contact GAD directly using the [firepolicemcccloudtaxinterest@gad.gov.uk](mailto:firepolicemcccloudtaxinterest@gad.gov.uk) email for access.

It is recommended that stakeholders carry out testing of the calculator and report any issues directly back to GAD [firepolicemcccloudtaxinterest@gad.gov.uk](mailto:firepolicemcccloudtaxinterest@gad.gov.uk). It would also be helpful if you could copy the LGA into such emails using our central email address ([bluelightpensions@local.gov.uk](mailto:bluelightpensions@local.gov.uk)), this will allow us to monitor where any issues arise.

Over the course of the model's development, GAD have tested a diverse range of example members. However, they have not received any live member data for testing. As such there remains two risks

- 1) That the calculator struggles to process very large datasets
  - a. They do not expect this to be a likely issue, but if users encounter it, they can resolve the issue by splitting data into separate groups.
- 2) That there are some complex cases which do not work as expected within the model
  - a. As above, GAD strongly recommend users to check the results of the calculator for accuracy and appropriateness.

Please note that the NS&I interest rates go past those set out in the HMT PSP Directions 2022. GADs understanding is that HMT will amend their Directions to line up to these rates. However, GAD are seeking confirmation, through the Home Office, of this. **Therefore, please do not issue any payments until this confirmation has been received.**

**ACTION:** FRAs and administrators to familiarise themselves with the calculator and carry out testing against their data and feedback any issues to GAD and LGA

### Age Discrimination Remedy – Member videos

We are delighted to announce the publication of the member remedy videos, that we have been working in partnership with Aon. There is one video for retired members and one for active and deferred members.

For those of you who attended the remedy communications workshop at the AGM last week, you will have had a 'premiere' viewing of the videos. We are pleased to confirm that the final version has now been added to the [fps member website](#).

**Action:** FRAs and administrators to publicise the QR code and signpost individuals to the fps member website for information relating to remedy, in particular the member videos as part of your communications.

WYPF to put videos on our website

### **Concurrent Service – Interbrigade transfers**

We would like to remind FRAs that scheme regulations do not support aggregation of concurrent service. We therefore strongly recommend that, when a firefighter is subject to an interbrigade transfer, the FRA that they are transferring to and the FRA they are transferring from agree a mutually acceptable transfer date which results in no break or overlap in service.

Failure to do so could prevent members from combining their pension entitlement.

**ACTION:** FRAs to make employees aware of the pension implications, should an overlap of service occur when leaving and joining another FRA, even if only by a day.

## **HMRC**

### **Public Service Pensions Remedy – Member calculator**

Tax Adjustment inputs

HMRC have produced a [document](#) that sets out the inputs a member will need to put into the member calculator.

This is the information a user could be asked in order to calculate compensation and/or tax adjustments (biographical info entered by the user is not included). The calculator is designed to only ask users for the information specific to their circumstances, so questions around the tax (AA or LTA) and the years will be displayed as appropriate, based on the options they select at the beginning of the journey. The wording of the questions in this document does not reflect the wording in the calculator itself- that wording has been user tested and approved by content designers.

As previously communicated, the information which users will need to have from their pension scheme to complete the calculator is;

- original pension input amount (for each tax year from 2012/13 to 2022/23) – 2012/13 to 2014/15 is only required if the member did not have an AA tax charge in 2014/15, so the correct carry forward amount is used from 2015/16
- revised pension input amount (for each tax year from 2015/16 to 2022/23)

**ACTION:** FRAs and administrators to familiarise themselves with the inputs that the member will need information for

## Legislation

### Statutory Instruments

[Firefighters' Pension Schemes \(England\) \(Amendment\) Order 2023](#) [SI2023/986]

Directions Orders

[Public Service Pensions \(Valuations and Employer Cost Cap\) Directions 2023](#)

### Useful links

- [The Firefighters' Pensions \(England\) Scheme Advisory Board](#)
- [FPS Regulations and Guidance](#)
- [FPS Member](#)
- [Khub Firefighters Pensions Discussion Forum](#)
- [FPS1992 guidance and commentary](#)
- [The Pensions Regulator Public Service Schemes](#)
- [The Pensions Ombudsman](#)
- [HMRC Pensions Tax Manual](#)
- [LGA pensions website](#)
- [LGPS Regulations and Guidance](#)
- [LGPC Bulletins](#)