

Appendix B – McCloud Key Deliverables April 2023 – September 2023

Action	Progress	Deadline	Status
<p>Complete data collection exercise</p>	<p>Work to gather pay, contributions and absence data has been completed.</p> <p>In July XPS provided an extract of data from their system and the team are working to reconcile this information and fill in the gaps. This involves providing information about what the member's pay and contributions would have been in both schemes had the been in those schemes for the full 7 years of the remedy period.</p> <p>This is due to be completed by 31 August.</p>	31/08/2023	<p>18/08/2023</p> <p>Complete</p>
<p>Identify all members in scope</p>	<p>Work is ongoing to reconcile the members that Cheshire Fire believe are in scope with XPS's data to ensure information matches. Whilst most have now been matched, there remains a small cohort which require further investigation.</p> <p>Once complete, members will be contacted to advise if they are in or out of scope. This is due to be complete by 30 September.</p>	31/08/2023	<p>18/08/2023</p> <p>Complete</p>
<p>Identify the different cohorts of members and the action and priority to be assigned to each group.</p>	<p>XPS have now provided a report outlining the different cohorts. Death and ill health cases will be dealt with first, followed by taper and unprotected members and finally the protected members.</p> <p>This information is currently being reconciled with Cheshire Fire's records to ensure the members in each cohort can be agreed. This is due to be complete by 30 September.</p>	30/09/2023	<p>18/08/2023</p> <p>Complete</p>
<p>Ill health reassessments</p>	<p>All members who have retired under ill-health have received details of the re-assessment. Most have now returned their consent forms and their cases are with the doctors for review.</p> <p>This should be completed by 30 September. However, this will be dependent on whether the members provide their consent for the review to take place.</p>	30/09/2023	<p>21/09/2023</p> <p>Complete</p>

Appendix B – McCloud Key Deliverables October 2023 – March 2024

Action	Progress	Deadline	Status
<p>Completion of GAD Calculator – Contribution Adjustments</p>	<p>The GAD calculator will need to be completed for all members in scope to work out the contribution adjustment or compensation amount due.</p> <p>Due to the volume of work required, this will be done in phases.</p> <p>Priority 1 – Transfer out cases - Complete Deferred choice cases as they arise – ad hoc as members retire Immediate choice cases for ill health/death cases - Complete</p> <p>Phase 2 – Immediate choice cases for taper/unprotected members – Between Oct 2023 and November 2024</p> <p>Phase 3 – Active/Deferred members - by March 2024 to allow ABS-RSS to be produced by August 2024</p> <p>Phase 4 – Fully Protected members already retired – Between Oct 2024 and March 2025</p>	31/03/2025	In Progress
<p>Production of IC – RSSs</p>	<p>Recalculation of pension options and provision of IC – RSSs to ill health, death, unprotected and taper protected pensioners.</p> <p>This will be delivered in phases as per What is Remedy? Firefighters' Pension Scheme (fpsmember.org)</p>	31/03/2025	Not Started
<p>Contingent Decisions</p>	<p>Communicate the contingent decision process to all members.</p> <p>Claims will be linked to when the member receives their RSS, therefore it is likely that most contingent decision claims will start to be received from August 2024 onwards.</p> <p>Awaiting contingent decision guidance from LGA.</p>	31/03/2026	Not Started

Tax Reporting Framework	<p>A new reporting framework has been introduced by HMRC for any tax charges related to the remedy. Where a member owes money, or where the scheme owes the member a refund, this new framework should be used to report and pay the tax charges or claim refunds.</p> <p>Information about the new tax framework has already been communicated to members who have had AA or LTA charges during the remedy period.</p> <p>However, as pension benefits are recalculated more people may be captured, therefore this communication will be an ongoing process as people retire and as IC cases are recalculated.</p>	31/03/2025	In Progress
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