



## **FPS Contribution Rates 2019-20**

## **Summary**

Banded contribution rates were introduced to the Firefighters' Pension Scheme 1992 and the Firefighters' Pension Scheme (England) 2006 by Statutory Instruments 2012/953 and 2012/954 respectively.

These rates have subsequently been amended each year by an amendment order to the schemes. The most recent amendments<sup>1</sup>, which came into force on 1 April 2015, listed the rates applicable from 2015-16 to 2018-19, including contribution rates for Special Members of the Firefighters' Pension Scheme (England) 2006.

The Firefighters' Pension Scheme 2015 was introduced on 1 April 2015 by <u>SI 2014/2848</u>. Regulation 110 set out details of the rates applicable from 2015-16 to 2018-19.

For 2019-20, FRAs have been instructed that the current rates shall continue to apply, due to the pause of the cost-cap mechanism. This factsheet reminds FRAs of the contribution rates set out in the above Regulations and Orders which will apply from 1 April 2019.

## **Employee Contribution Rates**

Contribution rate from 1 April 2019 to 31 March 2020 (percentage of pensionable pay).

Pensionable pay	FPS 1992 and FPS 2006 Special Members
Up to and including £15,609	11.0%
More than £15,609 and up to and including £21,852	12.2%
More than £21,852 and up to and including £31,218	14.2%
More than £31,218 and up to and including £41,624	14.7%
More than £41,624 and up to and including £52,030	15.2%
More than £52,030 and up to and including £62,436	15.5%
More than £62,436 and up to and including £104,060	16.0%
More than £104,060 and up to and including £124,872	16.5%
More than £124,872	17.0%

2.—(1) In the case of a part-time regular firefighter, the pension contribution mentioned in rule G2(1) is the percentage of his pensionable pay ascertained from the Table [in paragraph 3] by reference to the amount of pensionable pay which he would have received had he been a whole-time regular firefighter. [SI 2012/953 Schedule 8, Part A1, rule 2, paragraph 1]

<sup>&</sup>lt;sup>1</sup> SI 2015/579, SI 2015/590

Contribution rate from 1 April 2019 to 31 March 2020 (percentage of pensionable pay).

Pensionable pay	FPS (England) 2006
Lin to and including C4F C00	0.50/
Up to and including £15,609	8.5%
More than £15,609 and up to and including £21,852	9.4%
More than £21,852 and up to and including £31,218	10.4%
More than £31,218 and up to and including £41,624	10.9%
More than £41,624 and up to and including £52,030	11.2%
More than £52,030 and up to and including £62,436	11.3%
More than £62,436 and up to and including £104,060	11.7%
More than £104,060 and up to and including £124,872	12.1%
More than £124,872	12.5%

- 2. The amount of pensionable pay of a retained or volunteer firefighter for the purpose of the first column of the Table shall be that firefighter's reference pay.
- 3. The amount of pensionable pay of a part-time regular firefighter for the purpose of the first column of the Table shall be the amount of pensionable pay of a whole-time regular firefighter of equivalent role and length of service. [SI 2012/954 Annex A1, paragraphs 2 & 3]

Contribution rate from 1 April 2019 to 31 March 2020 (percentage of pensionable pay).

Pensionable pay	FPS 2015
Up to £27,818	11.0%
£27,819 to £51,515	12.9%
£51,516 to £142,500	13.5%
£142,501 or more	14.5%

- (3) The amount of pensionable pay of a retained or volunteer firefighter for the purpose of the first column of the table must be that firefighter's reference pay.
- (4) The amount of pensionable pay of a part-time regular firefighter for the purpose of the first column of the table must be the amount of pensionable pay of a whole-time regular firefighter of equivalent role and length of service. [2014/2848 Regulation 110, paragraphs 3 & 4]

## **Employer Contribution Rates**

Employer contributions are determined by the scheme actuary (currently the Government Actuary's Department) during the scheme valuation process.

Following the 2016 valuation of the Firefighters' Pension Schemes, page 3 of the <u>Scheme Specific Employer Contribution Rates</u> sets out the contribution rates below from April 2019 to March 2023:

1992 Scheme % of pay	2006 Scheme % of pay	2015 Scheme % of pay
37.3	27.4	28.8

The employer contribution rate for the Modified section of the 2006 Scheme is the same as the 1992 Scheme employer contribution rate.