

### Background

As previously notified, HM Treasury advised that the employer rate that Fire and Rescue Authorities pay towards firefighter pensions should be increased as of 1 April 2019. Following this announcement GAD have calculated the individual employer contribution rate for the four firefighter schemes.

### Update

On 28<sup>th</sup> February 2019, GAD published the final reports in relation to the 2016 valuation, including the scheme specific employer contribution rates that will apply for the implementation period April 2019 to March 2023. Although the cost cap rectification process is on hold, the average corrected employer contribution rate of 30.2% of pensionable pay includes the cost of benefits assuming that the 2015 Scheme accrual rate is improved on 1 April 2019.

**Employer contribution rates for 1992, 2006 and 2015 schemes payable from 1<sup>st</sup> April 2019 are therefore;**

Scheme	FPS1992	FPS2006	FPS2015
% pay	37.3%	27.4%	28.8%

Where a member has retired with an entitlement to the immediate payment of an ill health pension, that member's employer must pay an ill-health additional contribution.

The Home Office has confirmed they intend that the ill-health additional contribution over the implementation period will be as follows:

- > Higher tier ill-health additional contribution: 4 times pensionable pay (over the last 12 months)
- > Lower tier ill-health additional contribution: 2 times pensionable pay (over the last 12 months)

The full suite of reports can be accessed on the new dedicated [valuation](#) page of [www.fpsregs.org](http://www.fpsregs.org)

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