

Circular



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Status:	For Action
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Title:	Firefighters' Pensions –Employer and Employee Contribution Rates 2023 – 2024
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Issued by:	Steffan Herdman Fire Services Branch
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Addressed to:	Please forward to:
Chief Fire Officers Pension Officers Pension Scheme Administrators	Local Pension Board Chairs

Summary
This circular confirms that both the employee and employer contribution rates for 2023-24 remain unchanged from 2022-23. The employee contribution rates remain the same as those that came into effect in April 2018. The employer contribution rate remains the rate that came into effect in April 2019.

For further information contact:	
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Employee Contribution Rates from 1 April 2023 onwards

1. There is no change to overall employee contribution banding rates for 2023-24. FRAs should therefore continue to apply the contribution rates that came into effect in April 2018. A reminder of the employee contribution rates are provided below.

Contribution rate from 1 April 2018

Pensionable pay	Firefighters' Pension Scheme 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%

Employer Contribution Rates from 1 April 2023 onwards

2. Under HM Treasury Directions, the Welsh Government are responsible for implementing any scheme changes, including changes to contribution rates, resulting from a valuation of the firefighter pension scheme in Wales. The Government Actuary's Department published its 2016 valuation report in February 2019, and provided the Welsh Government with the employer contribution rate for the 2015 scheme which will apply until the results of the 2020 valuation are introduced in April 2024.
3. A reminder of the employer contribution rate is provided below.

Pension Scheme	Employer Contribution Rate from 1 April 2019
The Firefighters' Pension Scheme (Wales) 2015	27.3%

Ill-health additional contributions

4. Previous employer ill-health additional contributions continue to apply. Where a member has retired with an entitlement to the immediate payment of an ill-health pension, the FRA must pay an ill-health additional contribution. The ill-health additional contribution across the 2015 scheme will continue 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)

Steffan Herdman
Fire Services Branch
Welsh Government