

Circular



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Status:	For Action
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Title:	Firefighters' Pensions – Employer and Employee Contribution Rates
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Issued by:	Natalie Spiller 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 provides FRAs with a revised employer contribution rate for the 2015 pension scheme to be applied from 1 April 2024, and confirms the employee contribution rates remain the same as those that came into effect in April 2018. It requires immediate action.

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Introduction

1. Under HM Treasury Directions, the Welsh Government is 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 2020 valuation report in January 2024, and provided the Welsh Government with scheme specific employer contributions rates which will apply from 1 April 2024 to 31 March 2027. The Firefighters' Pension Schemes (Wales) Final 2020 Valuation Report can be found [here](#).

Employer Contribution Rate from 1 April 2024 onwards

The employer contribution rate for the Firefighters' Pension Scheme (Wales) 2015 scheme is 31.0% of pensionable pay with effect from 1 April 2024.

Ill-health additional contributions

2. 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)

Employee Contribution Rates from 1 April 2024 – 31 March 2025

3. There is no change to overall employee contribution banding rates for 2024-25. FRAs should therefore continue to apply the contribution rates that came into effect in April 2018. A reminder of the employee contribution rates is provided below.

Contribution rate from 1 April 2018

Pensionable pay	Employee contribution rate
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%

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