



Government Actuary's
Department

Matthews 2: Project Implementation Data request

Brian Allan | 7 October 2025

Employer Contribution Rate

What are the key results

The Employer Contribution Rate result is summarised below. As there is no breach of the cost control mechanism, there is no requirement for the Home Secretary to consult on changes to the scheme. As a result, there will not be any adjustment to the rate in respect of the cost control mechanism.



Comparison to current Employer Contribution Rate

+8.5%
increase from 30.2%

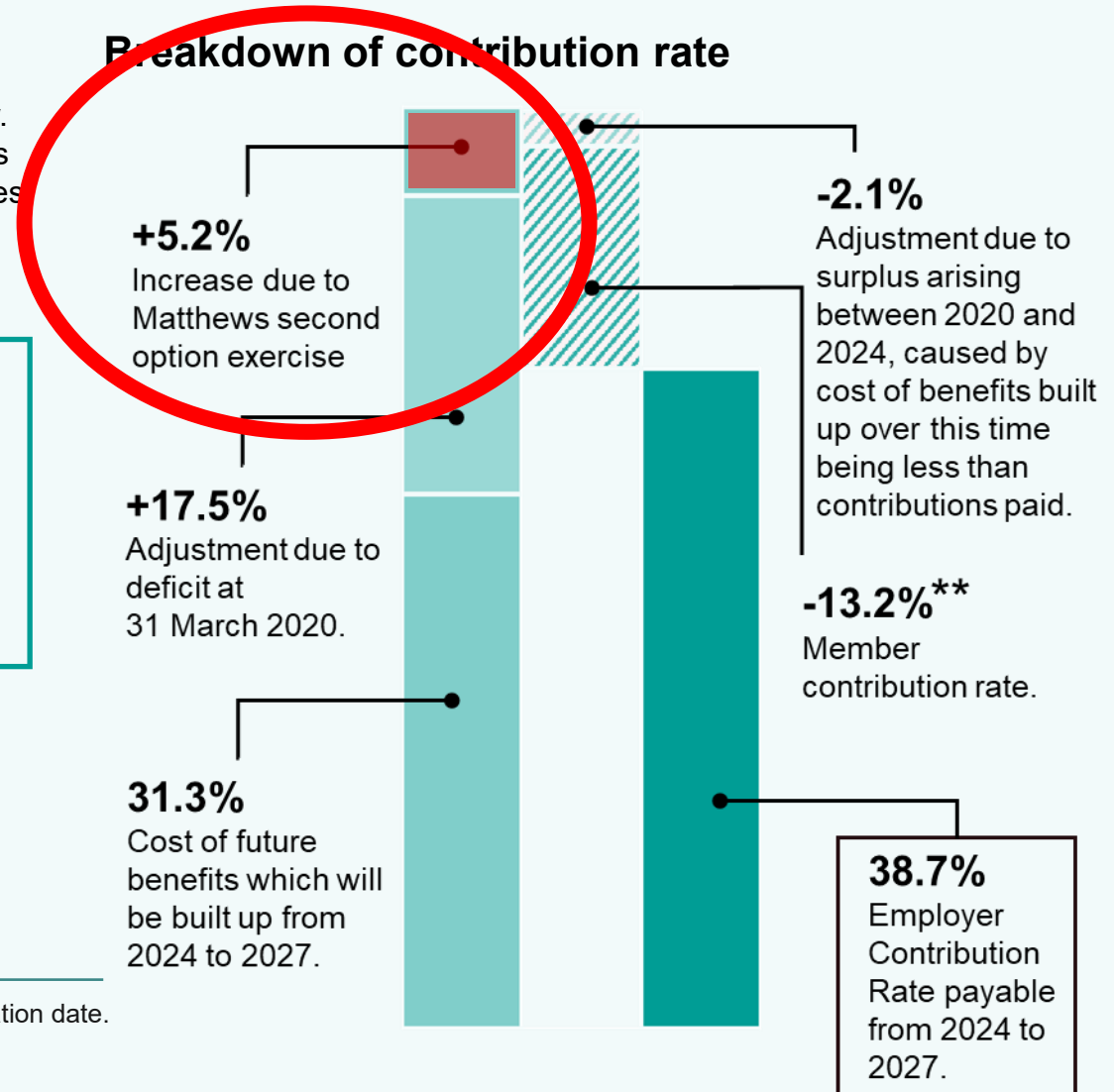
£73m* in 2020 monetary terms

* Monetary amounts are annual, based on pensionable pay at the valuation date.

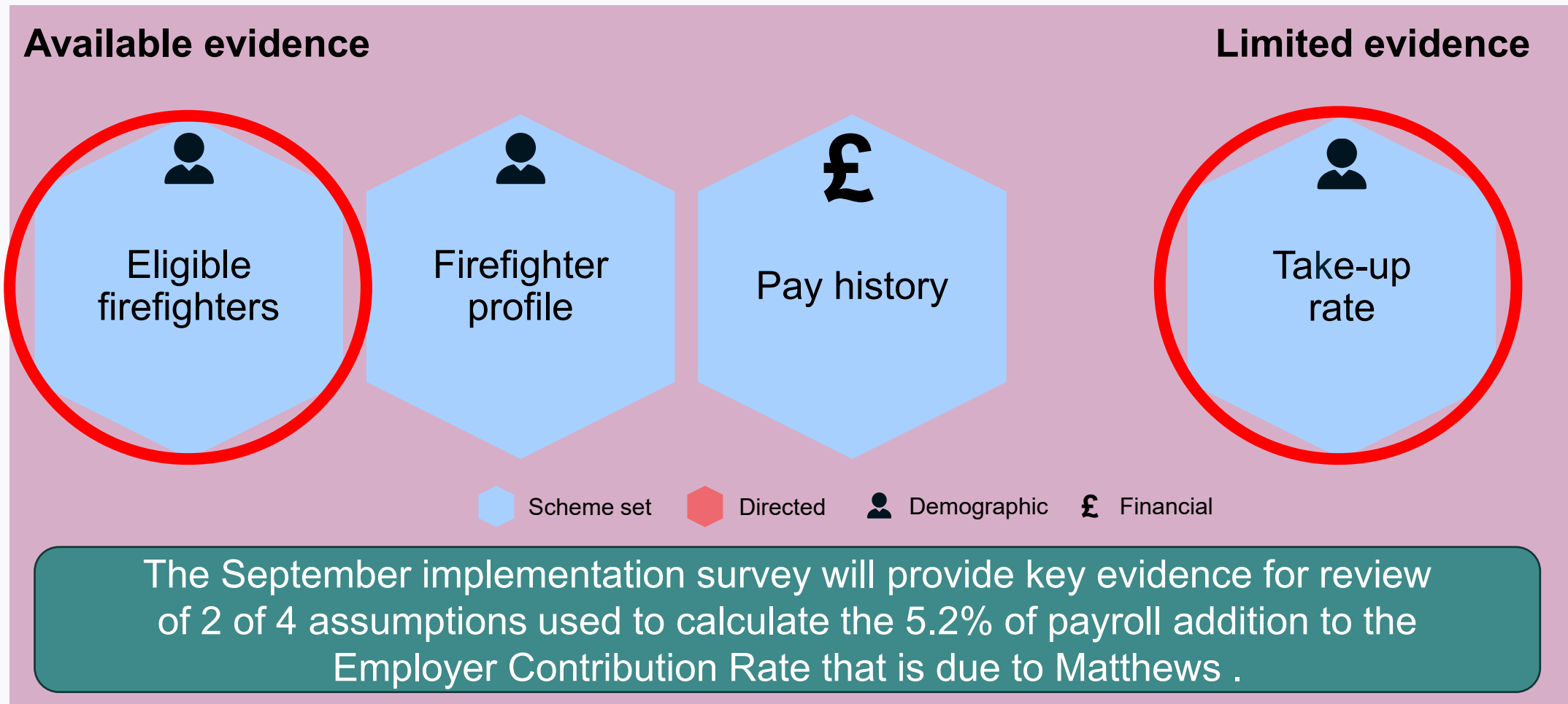
** On average, calculated in accordance with the scheme's target yield.

All percentages shown are of pensionable pay per annum.

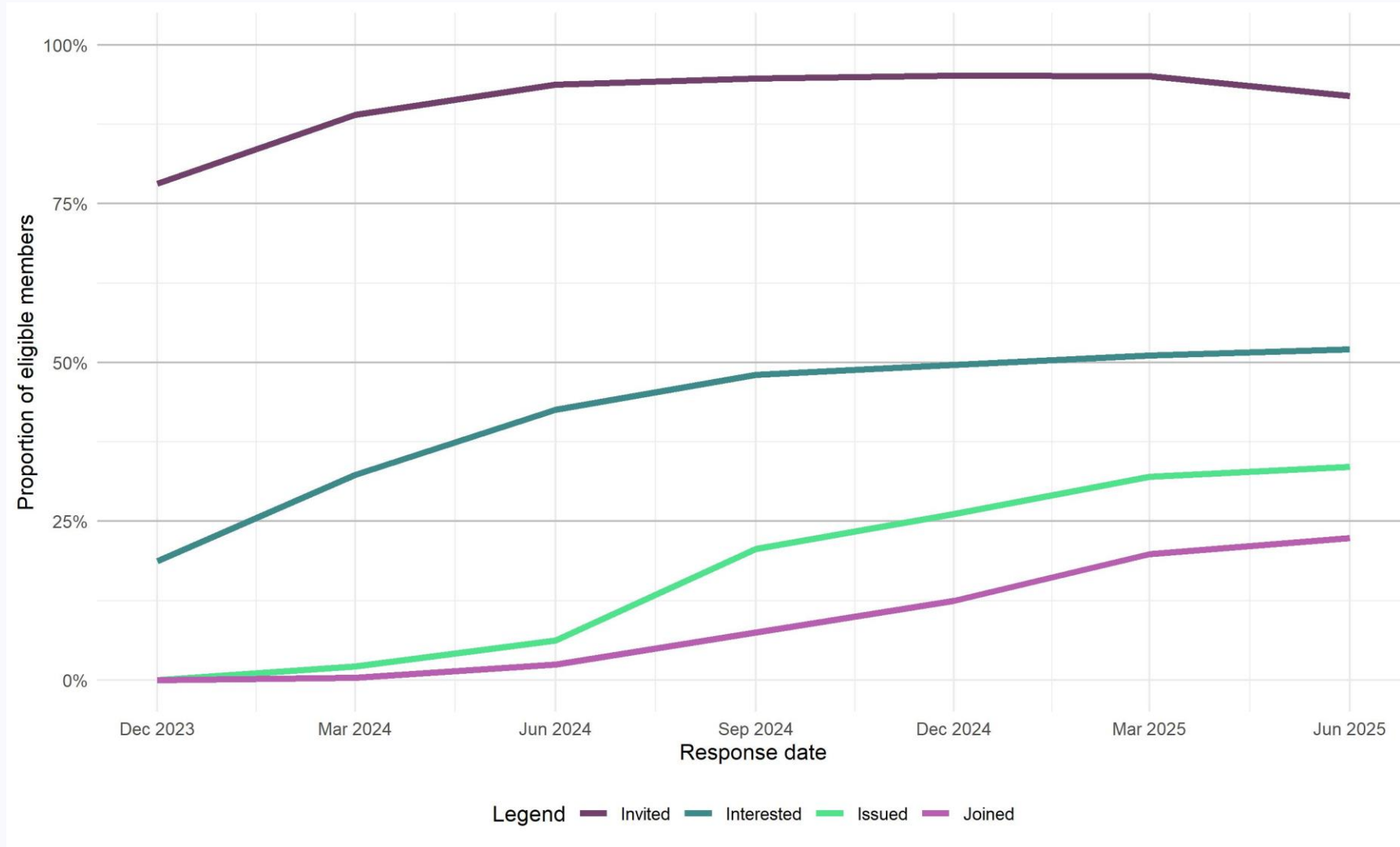
Breakdown of contribution rate



Matthews valuation assumptions

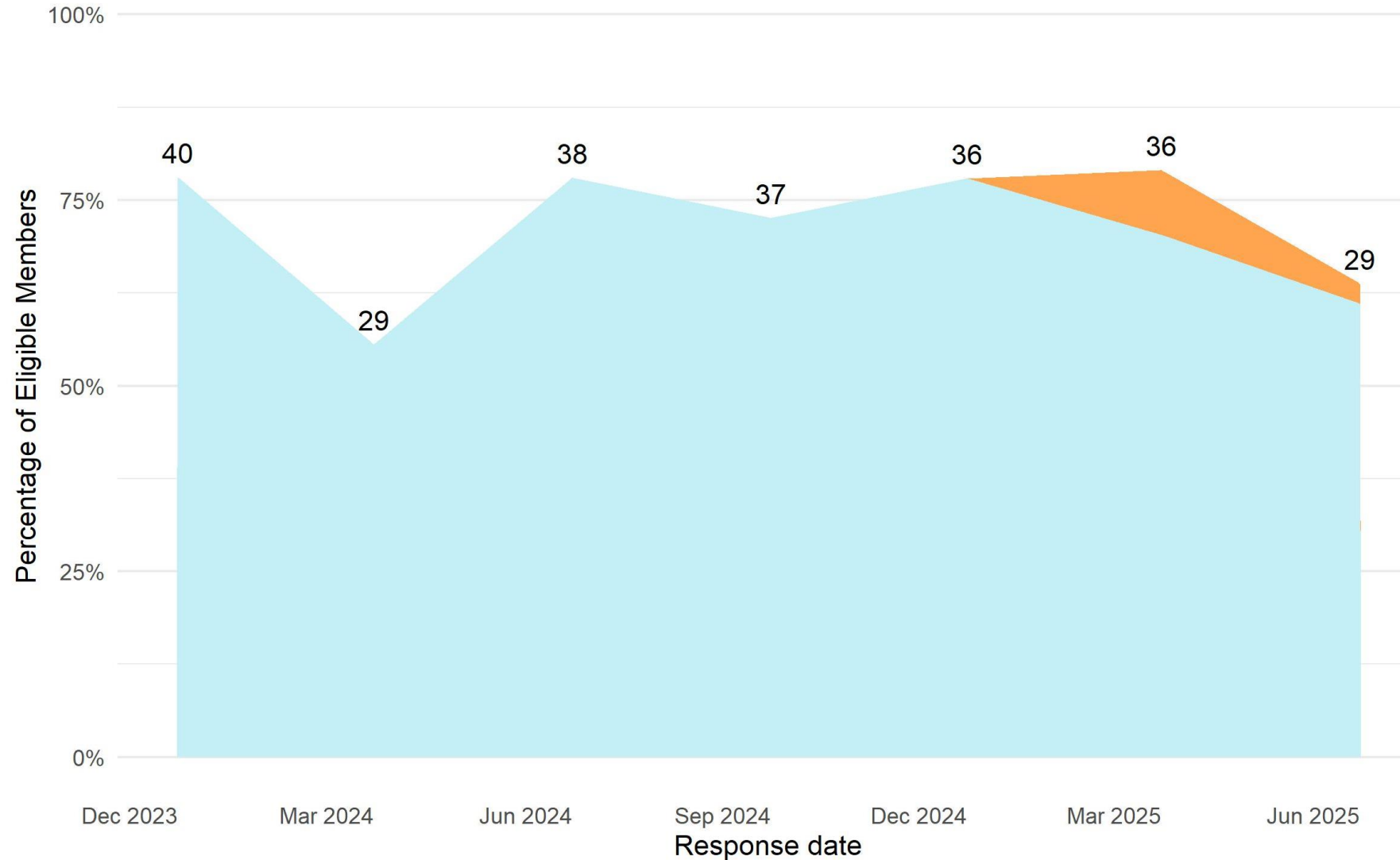


Average progress by quarter



A graph showing average FRA progress for each quarter in the Matthews second options exercise to end June 2025. Only reflects survey responses for the respective quarters.

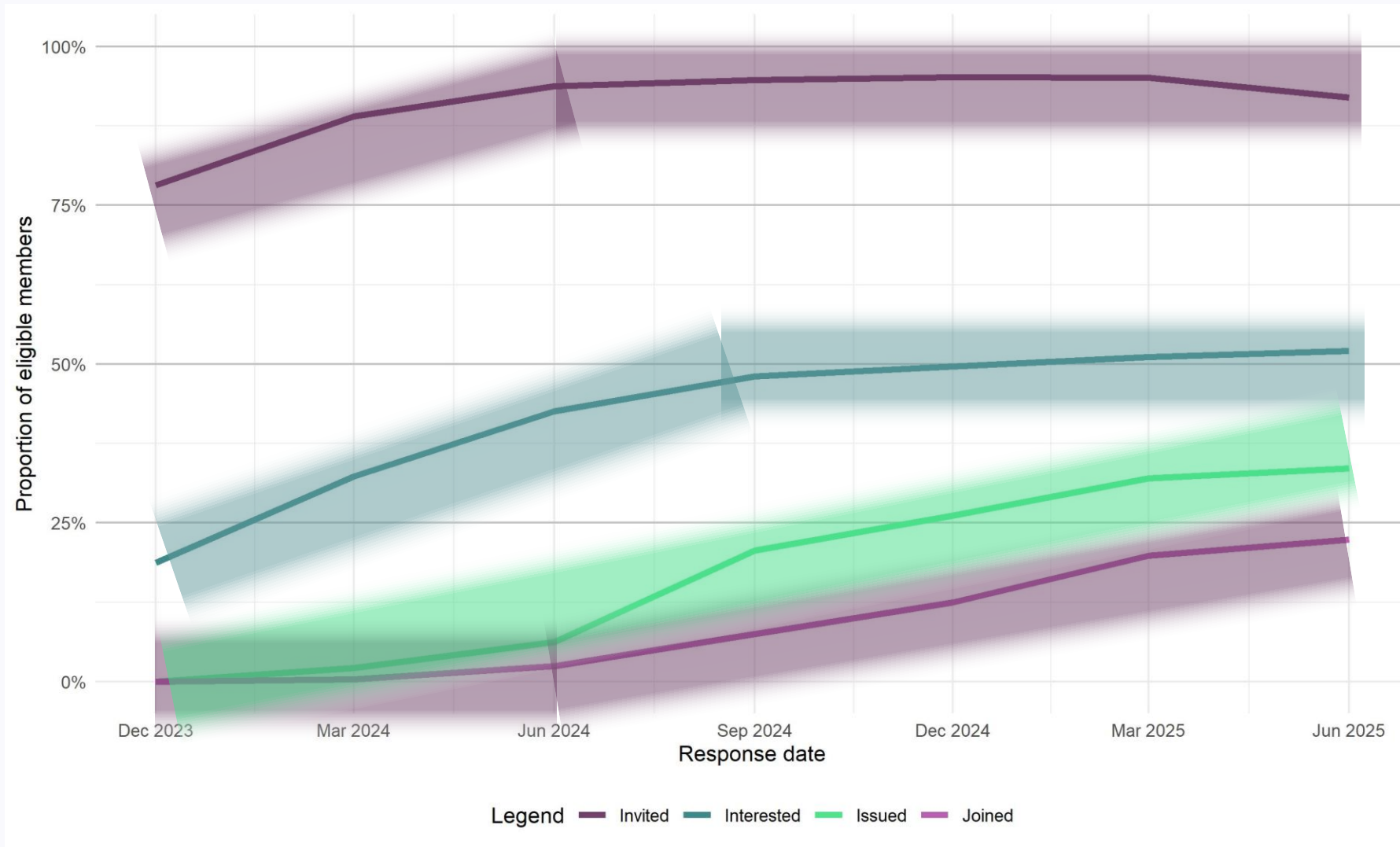
Survey responsiveness



GAD has relied on the completeness and accuracy of the survey response data used to generated the charts in this presentation

GAD has checked and made a limited number of amendments to the survey data at a high level as shown. This did not constitute a comprehensive audit of this data.

<100% responses means uncertainty on overall progress



The shaded areas around each line illustrate that the overall exercise progress is uncertain as not all FRAs have responded to the implementation survey each quarter, and information on progress may occasionally need to be corrected.

Top five areas FRAs can help

Respond to the
September survey
by 22 October

Check values
against previous
responses

Ensure values are
in the correct
column

Amounts are
totals for full
exercise (1 Oct
2023 – 30 Sep
2025)

Annotate and
comment to
explain further



Example survey history

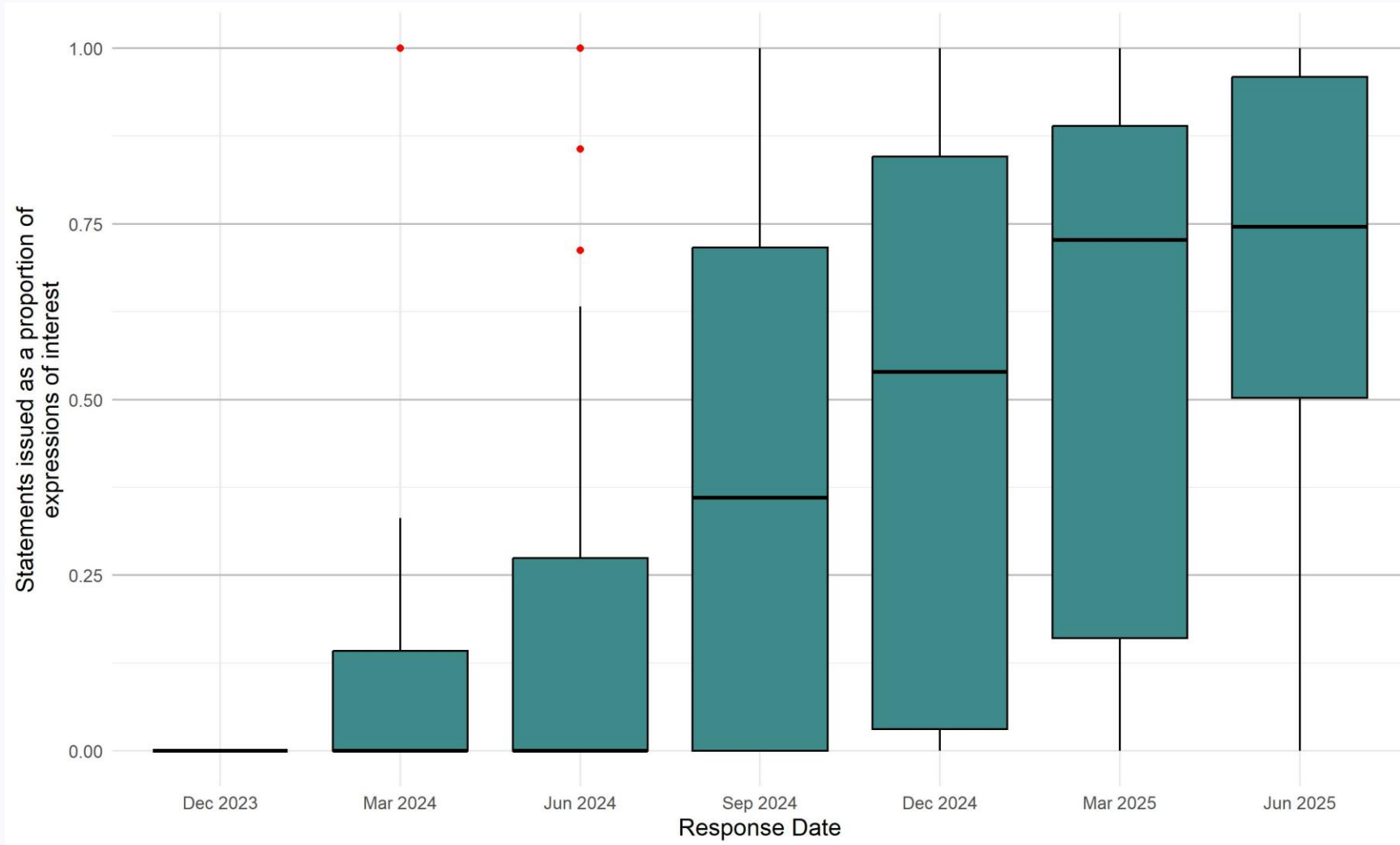
Survey Question			Dec-23	Mar-24	Jun-24	Sep-24	Dec-24	Mar-25	Jun-25
Total number of cases identified: Individual located ie. Have an address on record			542	484	507	528	528	542	542
Total number of cases identified: Individual not located i.e no address on record				47	42	21	21	36	36
Total number of cases which have been sent the intitial expression of interest letter			542	531	549	549	549	542	542
Total number of individuals who have replied and expressed an interest			6	149	201	214	250	276	280
Total number of statements issued					0	3	23	24	27
Total number of individuals who have elected to join, broken down as follows:	Special firefighter members	Periodical payments		0				0	
		Lump sum						1	1
	Special deferred members	Periodical payments						0	
		Lump sum						0	
	Special pensioner members	Periodical payments						0	
		Lump sum					12	23	25

Example survey response comment

Total number of cases which have been sent the initial expression of interest letter

- 154 total initial contact emails sent, of which 153 of members contacted were eligible for Matthews 2
- 443 total initial contact letters sent, of which 436 of members contacted were eligible for Matthews 2
- 7 members sent both a letter and an email, all of which were eligible
- 590 individual members contacted in total, of which 582 were eligible for Matthews 2

FRA progress with issuing requested statements?



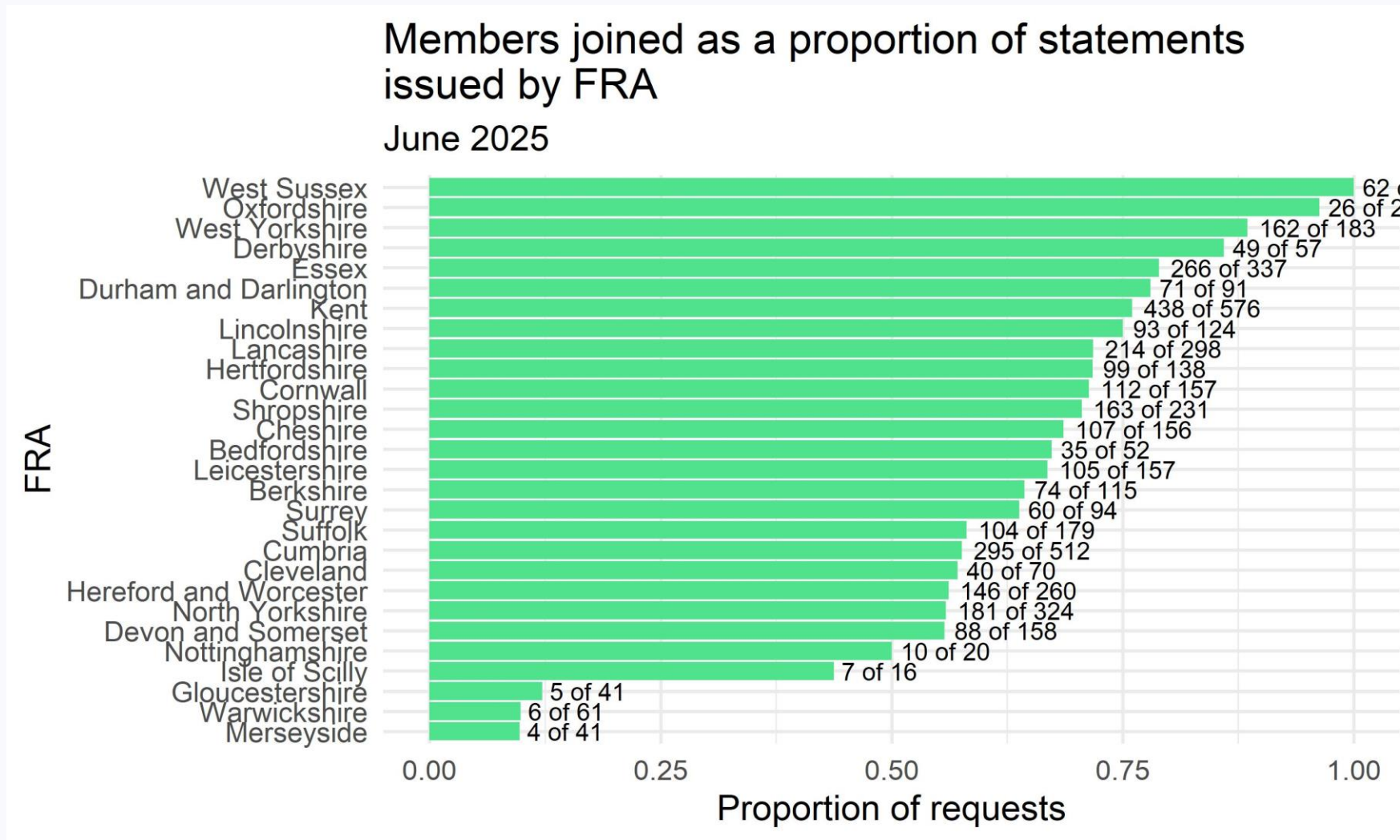
The coloured boxes show the statements issued as % of expressions of interest for the middle 50% of FRAs.

Lines and dots show the full range.

The bar in the box shows the median.

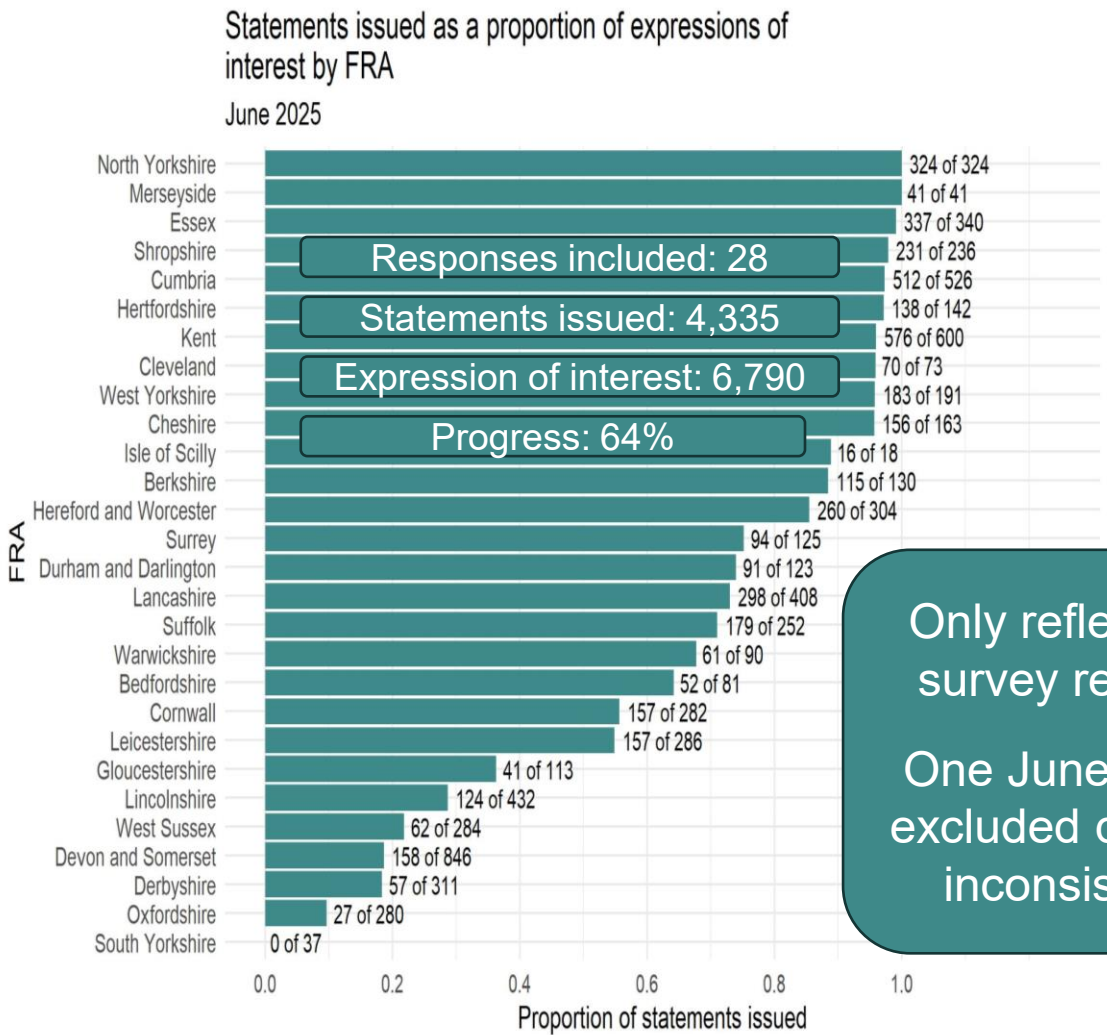
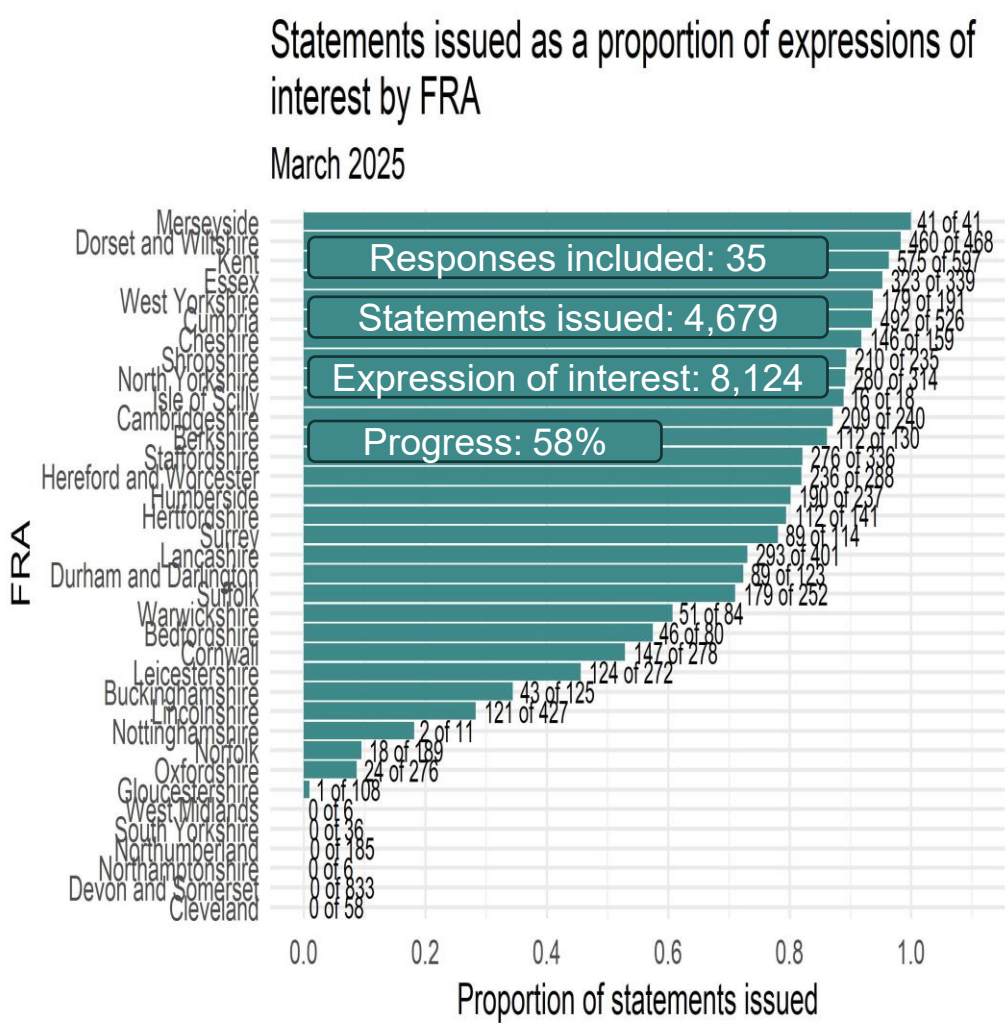
Only reflects survey responses for the respective quarters.

How do firefighters act on statements?



Only reflects June 2025 survey responses for the 28 where fire authorities had reported issuing statements.

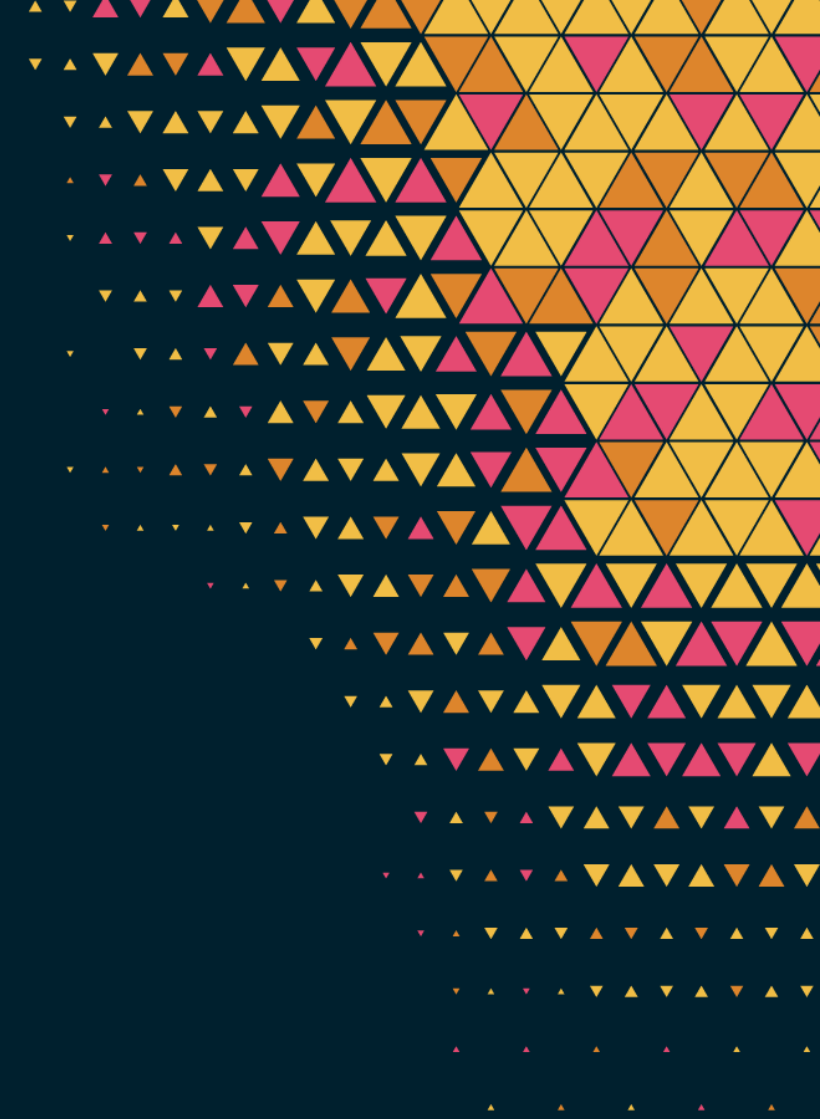
FRA progress with issuing requested statements?



Only reflects actual survey responses.

One June response excluded due to data inconsistencies.

Any Questions





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