

## **FPS contribution rates 2023-24**

### **Summary**

Banded contribution rates were introduced to the legacy Firefighters' Pension Scheme 1992 (FPS 1992) and the legacy Firefighters' Pension Scheme (England) 2006 (FPS 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 FPS 2006. As the legacy schemes closed to future accrual on 31 March 2022 these contribution rates are no longer in force.

The reformed Firefighters' Pension Scheme 2015 (FPS 2015) was introduced on 1 April 2015 by [SI 2014/2848](#). [Regulation 110](#) set out details of the rates applicable from 2015-16 to 2018-19.

For 2019-20 onwards, Fire and Rescue Authorities (FRAs) were instructed that the 2018-19 rates would continue to apply, due to the pause of the cost-cap mechanism.

Although the cost-cap valuation has now been completed, these rates will continue to apply for 2023-24 in the reformed scheme (FPS 2015).

This factsheet reminds FRAs of the contribution rates set out in the above Regulations and Orders which will apply from 1 April 2023.

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<sup>1</sup> [SI 2015/579](#) [FPS 1992], [SI 2015/590](#) [FPS 2006]

## Employee contribution rates

### FPS 2015

**Table 1. FPS 2015 contribution rate from 1 April 2023 to 31 March 2024 (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 [Scheme Specific Employer Contribution Rates](#) sets out the contribution rates below from April 2019 to March 2024:

**Table 2. FPS employer contribution rates**

2015 Scheme % of pay	28.8
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## Ill-health additional contributions

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 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)