

Pension Implications of Firefighters' Strike Absence

	FPS		NFPS	
	Part Day or mixture of Part and Full Days	Full Days only	Part Day or mixture of Part and Full Days	Full Days only
Pensionable Service	Whole of Strike absence day omitted from Pensionable Service	Strike absence day omitted from Pensionable Service	Whole of Strike absence day omitted from Pensionable Service	Strike absence day omitted from Pensionable Service
Pensionable Pay	Reduced relative to period absent due to strike	Reduced relative to period absent due to strike	Reduced relative to period absent due to strike	Reduced relative to period absent due to strike
Contributions - Mandatory	Payable on the reduced pensionable pay	Payable on the reduced pensionable pay	Payable on the reduced pensionable pay	Payable on the reduced pensionable pay
Average/Final Pensionable Pay	<p>If strike absence falls within the averaging period, the reduced pensionable pay would be used when assessing Average Pensionable Pay, regardless of whether an election were made to pay the 'missing' employee and employer contributions.</p> <p>Steps in calculation: 1. start with pensionable pay for the averaging period assuming no strike absence reductions. 2. Deduct the strike absence reductions made. 3. Multiply the result by 2190 * and divide by (2190 less the number of hours that pay was lost for due to strike absence)</p>	<p>If strike absence falls within the averaging period, the reduced pensionable pay would be used when assessing Average Pensionable Pay, regardless of whether an election were made to pay the 'missing' employee and employer contributions.</p> <p>Steps in calculation: 1. start with reduced pensionable pay for the averaging period. 2. Multiply the result by 365 and divide by the number of days for which pensionable pay was received (i.e. exclude full days strike absence)</p>	<p>If strike absence falls within the 365 pensionable pay days ending with the relevant date, the reduced pensionable pay would be used when assessing Final Pensionable Pay, regardless of whether an election were made to pay the 'missing' employee and employer contributions.</p> <p>Steps in calculation: 1. start with pensionable pay for the 365 pensionable pay days ending with the relevant date assuming no strike absence reductions. 2. Deduct the strike absence reductions made. 3. Multiply the result by 2190 * and divide by (2190 less the number of hours that pay was lost for due to strike absence)</p>	<p>If strike absence falls within the 365 pensionable pay days ending with the relevant date, the reduced pensionable pay would be used when assessing Final Pensionable Pay, regardless of whether an election were made to pay the 'missing' employee and employer contributions.</p> <p>Steps in calculation: 1. start with the reduced pensionable pay for the 365 pensionable pay days ending with the relevant date assuming no strike absence reductions. 2. Multiply the result by 365 and divide by the number of days for which pensionable pay was received (i.e. exclude full days strike absence)</p>
Contributions - by election @	<p>Member may pay the aggregate of both employee and employer pension contributions that would have been paid on the pensionable pay lost due to Strike absence. So, their standard tiered contribution rate plus a further 21.3% in respect of the employer contribution rate. Note: Any payment lost due to strike absence for which an Additional Pension Benefit would be accrued #, should be ignored when calculating the optional contributions as there is no provision to pay the contributions that would have been payable on that element of pensionable pay and therefore it is not possible to 'make good' the reduction in Additional Pension Benefit that will result from strike absence.</p>	<p>Member may pay the aggregate of both employee and employer pension contributions that would have been paid on the pensionable pay lost due to Strike absence. So, their standard tiered contribution rate plus a further 21.3% in respect of the employer contribution rate. Note: Any payment lost due to strike absence for which an Additional Pension Benefit would be accrued #, should be ignored when calculating the optional contributions as there is no provision to pay the contributions that would have been payable on that element of pensionable pay and therefore it is not possible to 'make good' the reduction in Additional Pension Benefit that will result from strike absence.</p>	<p>Member may pay the aggregate of both employee and employer pension contributions that would have been paid on the pensionable pay lost due to Strike absence. So, their standard tiered contribution rate plus a further 11% in respect of the employer contribution rate. Note: Any payment lost due to strike absence for which an Additional Pension Benefit would be accrued #, should be ignored when calculating the optional contributions as there is no provision to pay the contributions that would have been payable on that element of pensionable pay and therefore it is not possible to 'make good' the reduction in Additional Pension Benefit that will result from strike absence.</p>	<p>Member may pay the aggregate of both employee and employer pension contributions that would have been paid on the pensionable pay lost due to Strike absence. So, their standard tiered contribution rate plus a further 11% in respect of the employer contribution rate. Note: Any payment lost due to strike absence for which an Additional Pension Benefit would be accrued #, should be ignored when calculating the optional contributions as there is no provision to pay the contributions that would have been payable on that element of pensionable pay and therefore it is not possible to 'make good' the reduction in Additional Pension Benefit that will result from strike absence.</p>
Effect of paying Contributions by election on:-				
Pensionable Service	Strike absence day reinstated as Pensionable Service	Strike absence day reinstated as Pensionable Service	Strike absence day reinstated as Pensionable Service	Strike absence day reinstated as Pensionable Service
Pensionable Pay, Average Pensionable Pay and Final Pensionable Pay	Paying the contributions does not restore pensionable pay for Average Pensionable Pay purposes, and therefore Average Pensionable Pay will be calculated as above as if the contributions to re-instate the Pensionable Service had not been paid	Paying the contributions does not restore pensionable pay for Average Pensionable Pay purposes, and therefore Average Pensionable Pay will be calculated as above as if the contributions to re-instate the Pensionable Service had not been paid	Paying the contributions does not restore pensionable pay for Final Pensionable Pay purposes, and therefore Final Pensionable Pay will be calculated as above as if the contributions to re-instate the Pensionable Service had not been paid	Paying the contributions does not restore pensionable pay for Final Pensionable Pay purposes, and therefore Final Pensionable Pay will be calculated as above as if the contributions to re-instate the Pensionable Service had not been paid
Notes:	@	The process for this is that within 6 months of the end of the period of absence for which contributions are to be paid the member must elect in writing to make payment of the necessary contributions to reckon the period as pensionable service. Payment of the necessary contributions must be made within 6 months of the member's election.		
	#	Payments that generate an Additional Pension Benefit: 1. Continuous Professional Development (CPD) Payments, 2. The following Additional Pension Benefit:(APB) Payments: a. payments to reward additional skills and responsibilities outside the requirements of the firefighter member's duties under the contract of employment but which are within the wider functions of the job; b. any additional pay received whilst on temporary promotion or whilst temporarily carrying out the duties of a higher role; c. any non-consolidated performance related payment.		
	*	2190 is the number of hours worked over a year based on 42 hours per week for 52.143 weeks per year.		