



London Borough
of Hounslow



Employer fact sheet leave of absence 2026

1 **Parental leave for maternity, adoption, paternity, shared parental leave and parental bereavement leave**

is automatically pensionable at **full employer cost**. Employers must report the *assumed pensionable pay (APP)* for the entire absence period, including the unpaid element and pay employer contributions on the APP. Members pay contributions on any actual pay received.

2 **Authorised unpaid leave**

of **less than 15 calendar days** will be automatically pensionable and based on **lost pensionable pay**, not APP. Employee and employer contributions must be deducted from lost pay and reported via the monthly return. If net pay is insufficient, the employee contribution should carry forward to the next available payroll period.

of **15 calendar days or more** will remain non-pensionable. However, employees may buy back lost pension through a **Qualifying Additional Pension Arrangement (QAPA)**. This will use standard contribution rates, and the deadline to elect to purchase a QAPA will extend to **one year after returning to work**. The member must be active in the scheme at the time of the buy-back.

Employers may contribute to the cost of a QAPA for the full duration of an authorised unpaid absence lasting **more than three years**.

3 **Jury service**

See authorised unpaid leave of absence.

4 **Unauthorised absences**

Members who take unauthorised leave of absence can't buy lost pension and no employer contributions are payable.

5 **Strike**

Members can use APCs to buy lost pension for strike days, and they can do this at **any time** they are an active member. They pay the full cost, so there are no employer contributions.

Note: members can start paying APCs for lost pension even if they are in the 50/50 section.

Pre-existing APC or SCAPC contracts remain payable during strike absences. Even though members are on no pay for the period of strike, **your SCAPC contributions remain payable**.

Deduct member APC or SCAPC contributions if there is enough pay or roll them over as a debt and recover them from pay when the member returns to work.

6 Reserve Forces Service leave (RFSL)

Calculate the APP while reservists are on RFSL and add it to their cumulative for the main or 50/50 section on the monthly return. They build up a pension as if they are still at work.

You don't pay employer contributions to us on APP. Instead, tell the reservist and the Ministry of Defence (MoD) what APP is and what member and employer contributions are due, including member contributions for APCs or SCAPCs.

The MoD deducts member contributions from reservists and pays that to us along with the employer contributions.

If you continue to pay reservists who are on RFSL, that pay is non-pensionable and no member or employer contributions are due. Don't add this pay to reservists' cumulative (APP is added in instead).

Note: your employer SCAPC contributions remain payable.

7 Sickness or injury

Add **APP** to members' pensionable pay cumulative for periods of reduced contractual pay or no pay – not the amount they received

Members pay contributions based on the actual pay they receive (if any) but you pay contributions on APP, so you will pay contributions **in full** for members who are on long-term sickness absence.

Pre-existing APC or SCAPC contracts remain payable during sickness on reduced contractual pay or no pay. Contributions are deemed paid by members on no pay, but you must continue to pay employer SCAPC contributions.