

Local Government Pensions Committee
Secretary, Lorraine Bennett

LGPC Bulletin 196 – March 2020

Foreword

This bulletin contains important updates for administering authorities, scheme employers and software suppliers. It also provides a general update for all LGPS stakeholders.

This bulletin contains important articles on:

- [Coronavirus \(COVID-19\) resources](#)
- [McCloud communication for administering authorities and employers](#)

which need action by certain stakeholders.

If you have any comments or articles for future bulletins, please contact query.lgps@local.gov.uk.

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Coronavirus (COVID-19) resources

LGA pensions team

The pensions team is working as normal, albeit we are all working from home. You can contact us by email or on our mobile phones. Video calls can be arranged via MS Teams or Zoom. We have suspended all face to face meetings for the foreseeable future.

We continue to liaise closely with other LGA teams such as workforce, finance and legal in order to deal with issues which require a multi team approach.

Dedicated COVID-19 web pages

We have set up dedicated COVID-19 news and information pages on both www.lgpsregs.org and www.scotlgpsregs.org. They can be accessed from the homepage of each site.

The news pages contain the latest news and information including links to publications from other organisations such as the Pensions Regulator (TPR) and the Pensions Administration Standards Association (PASA). We will continue to update these pages as things develop, so please check them regularly.

The Scheme Advisory Board to England and Wales also has a dedicated [COVID-19 page](http://www.lgpsboard.org) on www.lgpsboard.org

FAQs for LGPS administrators

We have published a set of [FAQs for administrators](#) – these can be accessed from the news and information pages. We will be adding to these regularly as we receive clarification from Government and other bodies on relevant issues.

Action for administering authorities

Please check the 'COVID-19 news and information' page regularly for updates and notifications that the FAQs have been updated.

FAQs for scheme members

A Coronavirus FAQs document for Scheme members is available to view on the guides and sample documents pages of www.lgpsregs.org and www.scotlgpsregs.org. Each administering authority will need to update the highlighted sections of the document with their own details / information. We would like to thank the Communications Working Group for putting the FAQs together. The FAQs are also available to view on the new 'latest news' section of the [member website](#) for England and Wales.

Surveys

Thank you to all the funds that completed the recent surveys. Both surveys (abatement and LGPS resilience) are now closed. The COVID-19 news and information pages on www.lgpsregs.org and www.scotlgpsregs.org contain a summary of LGPS resilience survey responses.

The LGPS resilience survey asked what issues you would like us to address in the administrator FAQs. Any suggestions that are not already present are under active review. All points raised about regulatory flexibility have been raised with MHCLG and/or TPR.

Remote working tools

- Microsoft are offering councils who do not already have access to Microsoft Teams or their productivity platform Office 365 a free six month trial of the Office 365 E1 license for unlimited users. Further details of their free tools for councils, which also includes solutions to coordinate and automate emergency responses and help support demands on contact centres, are [available on the Microsoft website](#).
- [Skype have a new 'Meet Now' feature](#), created as a “hassle-free way to connect” with others that doesn’t require an account or downloading software. You can simply head over to a web page and start a meeting in a few clicks directly from there, inviting anyone you wish, who can then subsequently join just as easily.

Please note that the LGA does not endorse private companies providing services of this kind nor benefit in any way. We are simply sharing information that may be of interest to LGPS administering authorities.

Finally, we recommend that introducing any new software or technologies is done while bearing in mind the guidance from the National Cyber Security Centre. Their [guidance on cloud security](#) and [advice on home working](#) is particularly useful at the moment.

LGPS England & Wales Scheme Advisory Board (SAB)

SAB working

Face to face Board and committee meetings are currently suspended; however, the Chair and Vice chair will continue to meet virtually with the secretariat to ensure support for the scheme and contact with relevant Government departments is maintained.

The secretariat remains available by mobile, email or video (MS Teams or Zoom) – contact details are available at the end of this bulletin.

SAB virtual meeting

A virtual meeting of the chairs of the SAB and its two committees was held on 6 April 2020. The participants were Cllr Roger Phillips (SAB Chair), Jon Richards (UNISON, SAB vice-chair), Cllr Yvonne Johnson (chair of the Investment, Governance and Engagement committee), George Georgiou (GMB, chair of Cost Management, Benefits and Administration committee). Jeff Houston, Bob Holloway and Liam Robson from the Board’s Secretariat also participated.

The following points were agreed:

- Hymans Robertson's work on Phase three of the Good Governance project should proceed on a limited basis. It was agreed that the Hymans team should continue to prepare papers for the SAB's consideration based on discussions already undertaken with the implementation group. They should avoid engaging with members of the implementation group, or local government in general at this time.
- the follow-up Local Pension Board survey should not be circulated at the current time.

A summary of the meeting will be circulated to LGPS fund and non-fund contacts in due course.

COVID-19 practitioner group

To help measure and manage the impact of the COVID-19 on the Scheme's administration, the SAB has set up a COVID-19 practitioner group. The group will be chaired by the Board's practitioner representative, Rachel Brothwood.

The terms of reference include:

- considering queries raised by LGPS administering authorities associated with the impact of the COVID-19 pandemic on pensions administration
- assisting LGA/SAB staff in the delivery of online resources for administrators and employers, as well as scheme members
- advising on further information that could usefully be collected via online surveys
- advising the SAB secretariat on matters that should be referred to MHCLG
- considering and responding to proposals submitted to the group by either the LGA or SAB
- providing a representative (normally the Chair) to participate in weekly practitioner calls with the LGA, SAB, MHCLG and representatives from Scotland and Northern Ireland.

The practitioner group is made up of Rachel Brothwood (WMPF); George Graham (SYPA); Phil Latham (Flintshire); Jo Quarterman (Norfolk); Heather Chambers (Tyne & Wear); Neil Mason (Surrey); Kevin Gerard (Dyfed); Jenna Fisher (NILGOSC); Linda Welsh (Strathclyde) and Glyn Jenkins (UNISON).

The first meeting of the group has been scheduled for 16 April 2020.

SAB updates on McCloud

McCloud communication for administering authorities and employers

On 4 March 2020, the [McCloud page](#) of the [Scheme Advisory Board's website](#) was updated with a communication for LGPS administering authorities and employers.

As you will be aware, the Government has confirmed that the McCloud judgment applies to all public service pension schemes. Despite this, we are aware that companies are actively encouraging members of these schemes to lodge costly claims. The [pensions challenge website](#) is one example of this.

Action for administering authorities

Please alert your Scheme employers to this update. It is important that members are made aware that if they qualify for protection it will apply automatically. They do not need to make an employment tribunal claim.

McCloud Q&A updated

On 25 March 2020, Lord Agnew made a [ministerial statement](#) about the progress toward remedy in public service pension schemes following the McCloud/Sergeant age discrimination case. The statement confirms that no qualifying scheme member will need to make a claim for the remedy to apply to them. The [McCloud Q&A for administering authorities](#) was updated on 30 March 2020 to reflect the statement.

Board statement on LGPS valuations

On 2 April 2020, the [Board issued a statement](#) concerning the 2019 valuations and the recent movement in equity markets.

Cost transparency compliance system now live

On 1 April 2020, the [SAB and Byhiras issued a press statement](#) to announce that the Cost Transparency compliance and validation system is now live.

Investment manager and pension fund users have begun to log on and access the system. We will keep you updated on this over the coming months.

LGPS England & Wales

New Minister responsible for the LGPS

[Simon Clarke](#) is the new Minister responsible for the LGPS. He replaced Luke Hall MP who was the Minister from July 2019.

Survivor benefits guide updated

On 13 March 2020, Jayne Wiberg notified administering authorities that version 3.0 of the Survivor Benefits technical guide (clean and tracked) is available to view on the [Guides and Sample Documents](#) page of www.lgpsregs.org.

The guide has been updated to take into account the LGPS (Amendment) Regulations 2019 which came into force on 31 December 2019. These regulations provide that the benefits of survivors of opposite sex civil partnerships are equivalent to those paid to widows and widowers, depending on their gender.

Consultation on the proposed merger of the Northumberland and Tyne and Wear pension funds

On 20 March 2020, MHCLG opened a [consultation on the proposed merger of the Northumberland and Tyne and Wear pension funds](#). The consultation closes on 1 May 2020.

Regulations on virtual council meetings published

Regulations enabling councils to hold electronic and digital meetings using virtual locations such as internet locations, web addresses or conference call telephone numbers came into force on 4 April 2020.

See regulations 5 and 6 of the [Local Authorities and Police and Crime Panels \(Coronavirus\) \(Flexibility of Local Authority and Police and Crime Panel Meetings\) \(England and Wales\) Regulations 2020](#).

LGPS Scotland

SPPA circulars

Circular 2020/02

On 9 March 2020, SPPA issued [circular 2020/02](#) confirming public service pensions indexation. The circular confirms that the following LGPS benefits will both increase by 1.7% in April 2020:

- pensions in payment, and
- active member career average benefits.

Circular 2020/03

On 18 March 2020, Roddy MacLeod circulated the tiered contribution rates and guidance for 2020/21. Both the circular and guidance are available to view on the SPPA circulars and guidance page of www.scotlgpsregs.org.

On 1 April 2020, Kimberley Linge (SPPA) contacted all Scottish administering Authorities concerning employee contribution bandings. An employer has contacted SPPA because they are unable to make changes to their system to implement the new tiered contribution rates due to the current remote working arrangements. SPPA has confirmed that, where the contribution rates cannot be amended remotely, that the change can be delayed. Employee contribution rates must be reviewed later in the year, once it is possible to update the system, and any under/over payments corrected.

HMT

Spring Budget

On 11 March 2020, the Chancellor of the Exchequer presented his [Budget](#). He announced:

Tapered annual allowance

From 6 April 2020, both threshold income and adjusted income increased by £90,000 to £200,000 and £240,000 respectively. In addition, the minimum tapered annual allowance decreased from £10,000 to £4,000.

Lifetime allowance (LTA)

The LTA increased in line with the consumer price index to £1,073,100 with effect from 6 April 2020.

A update from HMRC on these changes can be found in [Pension schemes newsletter 118](#) – this includes a message for your members.

On 13 March 2020, the Government Actuary's Department (GAD) published [Budget 2020: a GAD technical bulletin](#). The bulletin focuses on measures announced in Budget 2020 that are relevant to GAD's advice, including pension taxation.

Pensions tax relief

The Government announced a 'call for evidence' on how to address the different outcomes for lower earners, depending on whether pension schemes use the relief at source or net pay method of tax relief. The call for evidence will be published in the spring and will seek views from a wide range of stakeholders on how the two systems could be aligned.

Consultation on the Reform to Retail Prices Index (RPI) Methodology

On 11 March 2020, the Government and the UK Statistics Authority (UKSA) launched a consultation on UKSA's proposal to address the shortcomings of the Retail Prices Index (RPI) measure of inflation.

[The consultation](#) will cover, among other things, the issue of timing, including whether the UKSA's proposal might be implemented at a date other than 2030, and if so, when between 2025 and 2030 and issues on technical matters concerning the implementation of its proposal. The consultation will be open for a period of six weeks, closing on 22 April 2020. The government and UKSA will respond to the consultation before the parliamentary summer recess.

HMRC

Tax information and impact note

On 11 March 2020, HMRC published a [tax information and impact note](#) about changes to the two income thresholds in calculating the tapered annual allowance and reducing the minimum tapered annual allowance.

Pensions schemes newsletters

On 28 February 2020 and 26 March 2020, HMRC published [pensions schemes newsletters](#) 117 and 118 respectively. Topics of interest include:

- guidance from the Regulator on pension scams
- spring Budget 2020
- temporary changes to pension processes to help with COVID-19
- annual allowance calculator
- managing Pension Schemes service
- GOV.UK updates
- moving pension recipients from one payroll to another
- pensions Schemes online service.

Managing Pension Schemes service newsletter – April 2020

On 1 April 2020, HMRC issued the [Managing Pension Schemes service newsletter](#) to update stakeholders on the latest news for pension schemes. It has information about:

- Accounting for Tax return launched on the Managing Pension Schemes service
- updated Phase 2 timeline
- further help and information
- how you can help

Countdown bulletin 52

On 1 April 2020, HMRC published [countdown bulletin 52](#) which contains an update on the timeline for issuing final data cuts.

DWP

Tell Us Once (TUO) – replacement tokens

In last month's bulletin we reported that DWP are in the process of upgrading the tokens used to access online death notifications. They have since announced that, due to COVID-19, they are placing the planned token replacement exercise on hold. This will not have any impact on the current tokens in use which continue to be operational.

Our contact at DWP has asked us to remind you that it is important that all users access the TUO notification service at least once a month to prevent deactivation of their account. It is enough to log into the first screen to keep an account active.

Tell Us Once – COVID-19

The Tell Us Once service is continuing to operate. Where a local authority can no longer offer face to face death registrations, the requirement for a death informant to attend the register office to provide details and sign the register is removed. If an informant registers the death by telephone or email and they elect to use the TUO service, they will be provided with a unique reference number to enable use of the service online or by telephone.

The [GOV.UK website](#) sets out the process and confirms that, from 9 April 2020, the time limit for using the TUO service after registering a death has been extended from 28 days to 84 days.

Action for administering authorities

The extended time limit for using the TUO service means that there may be a delay in the receipt of death notifications from the TUO service. Although the extension is only temporary, you may wish to review your processes to take this into account.

TPO

COVID-19 update

The Pensions Ombudsman's [COVID-19 update](#) confirms that they will not be able to process any new enquiries or complaints whether received by post or email. They will be focusing on existing queries and complaints only during the lockdown period.

They will, wherever possible, use their discretion to extend the three-year time limit for new applicants affected by this period of restricted service.

The Pensions Ombudsman (TPO) News

TPO issued the eighth edition of '[Pensions Ombudsman News](#)' in April 2020. The newsletter includes:

- the changes to the service TPO is providing due to COVID-19
- MPs event
- a legal update
- website redevelopment

TPR

COVID-19 guidance

[TPR's website](#) provides guidance to support trustees, employers and advisers facing difficult decisions and circumstances as a result of COVID-19 (coronavirus).

They have confirmed they will publish further guidance in the coming weeks and months once they have a better idea of the extent of the crisis, its possible impacts and the package of measures that governments and other organisations intend to adopt.

Our [COVID-19 FAQs for administrators](#) refers to the guidance where it is applicable to the LGPS.

Regulators publish warning to savers on increased threat of pension scams

The Financial Conduct Authority (FCA), Money and Pensions Service (MaPS) and The Pensions Regulator (TPR) have warned savers against the rising threat of pension scams amid the current coronavirus crisis.

The [regulators issued a joint statement](#) to raise awareness of pension scams, highlighting that the rising levels of vulnerability stemming from COVID-19 lockdown are likely to be targeted by scammers.

They have urged savers not to rush decisions about their pension, pointing consumers to the support services in place, such as the Pensions Advisory Service, Pension Wise and ScamSmart.

Other news and updates

Annual update bulletin

On 31 March 2020, we published bulletin 195 which contains the annual updates for 2020/21. [The Automatic Enrolment \(Earnings Trigger and Qualifying Earnings Band\) Order 2020](#) [SI2020-372] has since been laid. We have updated bulletin 195 to include details of this Order.

You can find links to all the annual updates legislation on the [Related legislation \(E&W\)](#) and [Related Legislation \(Scot\)](#) pages of the administrator websites.

We will update the member, councillor and employer guides (England and Wales) and factsheets in response to these annual changes in the coming weeks. We are in the process of updating the online calculators.

Parental Bereavement Leave and Pay

On 30 March 2020, the Parental Bereavement Leave and Pay (Consequential Amendments to Subordinate Legislation) Regulations 2020 [[2020/354](#)] were made. The regulations introduce changes to the LGPS Regulations 2013 and the LGPS (Scotland) Regulations 2018 from 6 April 2020 which mean that assumed pensionable pay (APP) will apply during an absence of this type. The [England and Wales Timeline Regulations](#) and the [Scottish Timeline Regulations](#) have been updated.

The [Parental Bereavement \(Leave and Pay\) Act 2018](#) provides for at least two weeks' leave for employees following the loss of a child under the age of 18 or a stillbirth after 24 weeks of pregnancy. Employees with 26 weeks' continuous service will be entitled to two weeks of paid leave at the statutory rate and other employees will be entitled to unpaid leave.

The Parental Bereavement Leave Regulations 2020 [\[2020/249\]](#) introduce parental bereavement leave, and the Statutory Parental Bereavement Pay (General) Regulations 2020 [\[2020/233\]](#) introduce parental bereavement pay.

We will update our guides and other resources shortly.

LGPC minutes published

[Draft minutes](#) from the meeting held on 3 February 2020 are now available to view. Updates from the three LGPS schemes and the national LGPS technical group are included. The meeting of 4 May 2020 has been cancelled due to the social distancing measures currently in place.

National LGPS technical group minutes published

[Minutes](#) from the meeting held on 9 March 2020 are now available to view. There are several actions for standing members of the group to communicate to their regional Pensions Officer Group (POG). These actions relate to the CIPFA annual report guidance, the payment date of AVCs and AVC providers. The deadlines for these actions are set out in the minutes.

National LGPS Frameworks update

On 30 March 2020, Lorraine Bennett forwarded the message below from the National LGPS Frameworks team:

The team

The Frameworks team is following Government advice and working from home. If you have a query or wish to get in touch with them, please email: nationalLGPSframeworks@norfolk.gov.uk

National LGPS Frameworks

For all current Frameworks' work, this is business as usual including administration to access and use the Frameworks, enquiries and management information requests. With regard to the setting up and re-letting of Frameworks, where possible, this too will be business as usual.

The new Pensions Administration Software Framework is currently on target to go live towards the end of April 2020 as planned.

Regarding the re-lets planned for this year, they are currently taking procurement and legal advice regarding these and looking at options to extend if this is more appropriate. They will update you once they have a clearer picture.

Current contracts let through the National LGPS Frameworks

The [Cabinet Office's Procurement Policy Note - Responding to COVID-19](#) provides that, due to exceptional circumstances and the unpredicted situation we find ourselves in, you can extend your contracts beyond the maximum date set in the framework agreement (see pages 6 and 7). Obviously, this must be in agreement with your own procurement and legal teams.

GAD newsletter

The Government Actuary's Department (GAD) issued the spring edition of its [newsletter](#) on 9 March 2020. This is an informal update on what is happening within the PSPS area of GAD and includes articles about current hot topics.

Training

Our face to face training programme has been put on hold due to the COVID-19 pandemic. The courses below have all been cancelled and re-arranged for later in the year. All delegates should have received a notification of this. If you have any queries about training you have already booked please email elaine.english@local.gov.uk.

Employer role – 17, 24, 31 March and 7 April 2020

Death and survivor benefits - 16, 21, 23, 30 April and 5 May 2020

Insight residential course (Bournemouth) – 18-21 May 2020

We are currently working on online employer training, including a COVID-19 webinar for employers. We will update you on this in due course.

Wider landscape

Aligning pension schemes with TCFD recommendations consultation

On 12 March 2020, the Pensions Climate Risk Industry Group published a [consultation on non-statutory guidance for occupational pension schemes](#) on assessing, managing and reporting climate-related risks in line with the Taskforce on Climate-related Financial Disclosures' (TCFD) recommendations. The consultation closing date has been extended from 7 May 2020 to 1:45pm on 2 July 2020.

Government withdraws increase to general levy on pensions

On 27 March 2020, the Government [responded to the Occupational and Personal Pension Schemes \(General Levy\) review 2019 consultation](#). The response confirms that, given the unprecedented circumstances following the coronavirus (COVID-19) outbreak, they have laid an order to revoke these Regulations. The levy rates will, therefore, not increase on 1 April 2020.

The Government will now focus on reviewing the structure of the levy and will be engaging with industry over the course of the next few months. This levy is paid by DWP on behalf of LGPS funds.

PASA delays deadline for DB Transfers Code consultation

PASA has announced that the closing date for responses to its [DB Transfers Code of Good Practice Consultation](#) will be delayed in light of the current situation regarding COVID-19. The original deadline for responses was the end of April but this has now been postponed until 30 September 2020, with the final Code being released by the end of the year.

FCA delays changes to DB transfer rules

The Financial Conduct Authority (FCA) has delayed the implementation of its proposed changes to defined benefit (DB) pension transfers by up to six months.

The implementation of proposals to reform DB transfer advice, including plans to ban contingent charging and introduce abridged advice, had been expected 'in the first quarter of 2020' following an industry-wide consultation.

However, [FCA's website](#) has now been updated to say 'we will publish our finalised handbook text in a policy statement in the second quarter or third quarter of 2020'.

Legislation

Acts

[Coronavirus Act 2020](#)

Statutory Instruments

The Parental Bereavement Leave and Pay (Consequential Amendments to Subordinate Legislation) Regulations 2020 [\[2020/354\]](#)

The Local Authorities and Police and Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020 [\[2020/392\]](#)

The Parental Leave Regulations 2020 [\[2020/249\]](#)

The Statutory Parental Bereavement Pay (General) Regulations 2020 [\[2020/233\]](#)

The Occupational and Personal Pension Schemes (General Levy) (Revocation) Regulations 2020 [\[2020/355\]](#)

Useful links

[LGA Pensions page](#)

[LGPS member website \(England and Wales\)](#)

[LGPS member website \(Scotland 2015\)](#)

[LGPS Advisory Board website \(England and Wales\)](#)

[LGPS Advisory Board website \(Scotland\)](#)

[LGPS Regulations and Guidance website \(England and Wales\)](#)

[LGPS Regulations and Guidance website \(Scotland\)](#)

[Public Sector Transfer Club](#)

[Recognised Overseas Pension Schemes](#) that have told HMRC that they meet the conditions to be a ROPS and have asked to be included on the list.

LGPS pensions section contact details

If you have a technical query, please email query.lgps@local.gov.uk and one of the team's LGPS pension advisers will get back to you.

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Further information

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