

LGPC Bulletin 213 – August 2021

Local Government Pensions Committee (LGPC)
Secretary, Lorraine Bennett

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:

- a new guide on protected pension age (LGPS Scotland)
- HMRC update on the Managing Pension Schemes service which is particularly important if you use a third party administrator
- revaluation of career average benefits transferred from a Club scheme

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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LGPS England & Wales

LGA responds to special severance payment guidance consultation

The LGA has responded to the Ministry of Housing, Communities and Local Government (MHCLG) consultation on new Best Value statutory guidance covering special severance payments for local authorities in England. The consultation closed on 13 August 2021.

The LGA response includes:

- technical comments on the draft guidance
- requests for additions to the guidance to improve clarity on certain points, particularly relating to sickness absence, pension strain costs associated with redundancy and business efficiency exits
- questions about the meaning of the guidance
- concerns about the additional burden and data protection that may result from the proposed approval process for special severance payments.

You can find the LGA response and other consultation documents on the [Scheme consultations](#) page of www.lgpsregs.org.

MHCLG publishes updated data on exit payments in England

MHCLG has published updated [Local authority exit payments data](#), covering exit payments made by English authorities from 2014/15 to 2020/21. The data for 2019/20 and 2020/21 has been updated to incorporate data submitted by employers since the first estimates were published at the beginning of July 2021.

GAD transactional data requirements

The Government Actuary's Department (GAD) has confirmed that it requires administering authorities in England and Wales to provide the transactional data set out in the [Pension fund transactions briefing note](#) issued in September 2016. HM Treasury is currently consulting on changes to the cost control mechanism. GAD expects the transactional data requirements to evolve once this consultation has closed and changes to the cost control mechanism have been decided.

The briefing note issued in September 2016 confirms that GAD will treat the pre-April 2014 Scheme, the post-March 2014 main section and the post-March 2014 50/50 section as if these were individual periods of pension scheme membership.

The briefing note covers the types of income and expenditure that will need to be split to achieve this.

LGPS Scotland

Protected pension age technical guide

On 2 August 2021, Steven Moseley emailed administering authorities to let them know that we have published version 1 of the Protected pension age technical guide.

The guide covers the protected pension age and how it applies to members who are entitled to payment of LGPS benefits before age 55.

You can find the guide on the [Administrator guides and documents](#) page of www.scotlgpsregs.org.

Action for administering authorities

Make your employers aware of the new guide, which they can find on the [Employer guides and documents](#) page of www.scotlgpsregs.org.

New GAD factor spreadsheet

The Government Actuary's Department (GAD) has issued a new factor spreadsheet. Tables x-902 and x-903 have been removed from the revised spreadsheet. The factors in tables x-805 and x-806 were repeated in the tables that have been removed.

GAD has updated the factor list and version control tabs on the factor spreadsheet to reflect the removal of tables x-902 and x-903.

You can find links to the updated factor spreadsheet on the [Actuarial guidance](#) page of www.scotlgpsregs.org.

SPPA clarifies ill health statutory guidance

On 23 August 2021, Kim Linge, from the Scottish Public Pensions Agency (SPPA), emailed administering authorities to clarify the requirement in section 1.2 of the ill health statutory guidance.

Section 1.2 says that the appointed person under stage one of the internal disputes resolution procedure who receives an ill health appeal, should automatically refer to an independent registered medical practitioner (IRMP) for a new report.

Following discussions with administering authorities, Kim confirmed SPPA agrees that “an automatic referral for a new report is not required at this stage”. The appointed person should review the medical information before “deciding whether further IRMP input is needed”. SPPA will update the guidance.

You can access the statutory guidance from the 2020 section of the [SPPA circulars and guidance](#) page of www.scotlgpsregs.org.

Action for administering authorities

Make your employers aware of the email from SPPA.

HMRC

Pension schemes newsletter 131

HM Revenue and Customs (HMRC) published [Pension schemes newsletter 131](#) on 30 July 2021. The newsletter contains articles on:

- amending an Accounting for Tax return using the Managing Pension Schemes service
- user research and testing of new features for the Managing Pension Schemes service
- the requirement to send pension savings statements by 6 October 2021 to members who exceeded the annual allowance in the 2020/21 year
- reminding members who exceeded the annual allowance in 2020/21 to declare it when they complete their Self-Assessment tax return. They only need to make a declaration if they do not have sufficient unused allowance to carry forward to cover the excess
- an update on reporting non-taxable death benefits in respect of charity lump sum death benefits.

Managing Pension Schemes service newsletter

HMRC published its latest [Managing Pension Schemes service newsletter](#) on 16 August 2021. The newsletter covers:

- If you have registered for the Managing Pension Schemes service and you need to submit an Event Report, email pensions.businessdelivery@hmrc.gov.uk and include ‘Event Report – Managing Pension Schemes’ in the subject line.

- The list of pension schemes that must migrate from the Pension Schemes online service to the Managing Pension Schemes service will be available from 19 October 2021.
- A reminder to include the charge reference provided for the quarter when you pay your Accounting for Tax (AFT) return charges. If you amend your AFT return, you will receive a new reference for any additional amount.
- HMRC is still looking for help testing the new migration features.
- A reminder to sign in to your Business Tax Account regularly as unused credentials will be deleted after three years.

If you have any questions about or feedback on the Managing Pension Schemes service, including migration, please contact migration.mps@hmrc.gov.uk.

Update on the Managing Pension Schemes service

HMRC has issued an email and step by step guide to each sub-scheme administrator asking them to enrol on the Managing Pension Schemes service using their scheme administrator ID.

If you are a pension scheme practitioner that is acting on behalf of a scheme administrator, you must not use the scheme administrator's log in. You must access the pension scheme(s) you act on behalf of using a practitioner ID that has been authorised by the scheme administrator.

If you are not registered as a practitioner on the Pension Schemes Online service, you will need to [Pre-register as a pension scheme practitioner](#). When you have completed the form, please send it to pensionschemes@hmrc.gov.uk.

Once a practitioner has been registered on the Pension Schemes Online service:

- a scheme administrator can [authorise that practitioner to act on their behalf](#)
- it can enrol on the Managing Pension Schemes Service in readiness for the migration of pension schemes and to be automatically authorised to the pension scheme once it migrates.

Third party and shared service administrators should not use the pension scheme administrator log in details to access the pension scheme and submit reports. These must only be used by the administering authority.

You can [Find out more about the pension scheme practitioner role](#) on GOV.uk. If you have any queries, please contact migration.mps@hmrc.gov.uk.

Action for administering authorities

You may need to take action if you use a third party or shared service administrator and you want that administrator to submit reports to HMRC on your behalf. The administrator must register as a pension scheme practitioner on the Pension Schemes Online service and you must authorise that practitioner to act on your behalf, if this has not already been done.

Pension schemes newsletter 132

On 27 August 2021, HMRC published [newsletter 132](#), which includes articles on:

- which members must be issued with annual allowance statements
- scheme administrators will be able to see a list on 19 October 2021 of the schemes they need to migrate to the Managing Pension Schemes Service
- in readiness for migration, the actions that you need to take if you hold multiple scheme administrator or practitioner IDs.

HMT

LGA responds to consultation on the discount rate methodology

The LGA has responded to HM Treasury's (HMT's) [Public service pensions: Consultation on the discount rate methodology](#). The LGA response confirms:

- The interests of Scheme employers are the long-term stability of employer contributions and a downward pressure on costs.
- The SCAPE discount rate is used to set actuarial factors in the LGPS and can have an indirect impact on employer contribution rates as a result of the LGPS cost control mechanism. The continued use of the SCAPE rate in the cost control mechanism does not truly reflect LGPS employer costs.
- The LGA preference to adopt the Social Time Preference Rate because it will produce a discount rate that is more affordable.
- Support for the proposal to align the timing of the discount rate reviews with the quadrennial public service pension scheme valuation cycle because this will contribute to improved stability.

You can find links to the consultation documents and the LGA response on the:

- [Non-scheme consultations](#) page of www.lgpsregs.org and
- [Non-scheme consultations](#) page of www.scotlgpsregs.org.

SAB responds to HMT consultation on the cost control mechanism

The Scheme Advisory Board (SAB) (England and Wales) has responded to [HMT's Public service pensions: cost control mechanism consultation](#). In the response SAB states that:

- the SAB operates a separate cost management process that already functions as an 'economic check'
- including only reformed scheme costs will be difficult to achieve in the LGPS because the underpin relates to the legacy scheme but will increase the reformed scheme benefits of some members
- widening the corridor to 3 per cent would mean that scheme changes would be more significant if there is a breach
- the SCAPE discount rate as an economic measure is not appropriate for the LGPS and that a measure that takes into account actual discount rates in operation would be more appropriate.

You can find links to the consultation and the SAB response on the:

- [Non-scheme consultations](#) page of www.lgpsregs.org and
 - [Non-scheme consultations](#) page of www.scotlgpsregs.org.
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DWP

Guidance on GMPs and new State Pension

On 12 August 2021, the Department for Work and Pensions (DWP) published a factsheet: [Guaranteed Minimum Pension \(GMP\) and the effect of the new State Pension](#). The factsheet is for individuals who have a GMP and reach their State Pension age after 5 April 2016.

TPO

Overpayment cases in the public sector

The Pensions Ombudsman (TPO) has recently made determinations on three complaints concerning overpayments made by public service pension schemes:

[PO-28155](#) – Civil Service Pension overpaid between 2013 and 2018 because a transfer in was counted twice. TPO found that the overpayment could be recovered in full because:

- the scheme made a claim for recovery within six years of the overpayment first being made and

- TPO found that none of the defences against recovery applied.

TPO did partially uphold the complaint and awarded £500 for distress and inconvenience. This was because it took the scheme around five years to notice and deal with the overpayment and then asked the member to repay the full overpayment within 28 days.

[PO-27694](#) – Teacher’s Pension in Scotland overpaid because the member exceeded the ‘salary of reference’ on re-employment. The teacher argued that the overpayment occurred because she had been provided with incorrect information by SPPA. TPO did not uphold the complaint and found that SPPA’s claim for repayment of the full overpayment was made within time and no defences against recovery applied. SPPA has offered £500 in recognition of distress and inconvenience related to delayed responses and delayed action to suspend the pension, which TPO found to be adequate.

[CAS-30002-K6Z8](#) – Teacher’s Pension overpaid between 2014 and 2018 because service in respect of which a refund had been paid was wrongly included in the calculation of the pension. Teachers’ Pensions offered £500 for distress and inconvenience. TPO upheld the complaint in part based on a change of position defence. TPO directed Teachers’ Pensions to reduce the overpayment it is seeking to recover and to pay £1,000 for the serious distress and inconvenience. Teachers’ Pensions will recover the amount by which the lump sum was overpaid, but not the pension.

TPR

Interim response to new code of practice consultation

The Pensions Regulator (TPR) has published an [interim response to the new code of practice consultation](#). Responses to the consultation included around 10,000 individual answers. TPR has issued the interim response to allow time to consider these responses and to incorporate code content arising from the Pension Schemes Act 2021 in the new code.

TPR does not have a firm publication date for the new code, but it is unlikely to become effective before summer 2022.

Scheme return

TPR is sending out scheme return notices to managers of public service pension schemes in September. TPR is encouraging scheme managers to double check their details by logging into the Exchange, before submitting their return. You can

find a link to the Exchange in the footer of the [Public service schemes](#) page of [TPR's website](#).

Completing the scheme return is a legal requirement. If you fail to complete and submit the return by the deadline, you could be fined. You can find more information about [Reporting duties](#) and how to complete the scheme return on [TPR's website](#).

Other news and updates

Revaluation of CARE benefits transferred from a Club scheme

The LGPS regulations and the Club memorandum require that an inner club career average pension transferred under a Club transfer continues to attract the revaluation rate that applied in the original scheme while the member remains active. We have recently received a query concerning the revaluation that applies to such benefits on 1 April following the date the member leaves the LGPS.

We have considered this question and recommend the approach set out below. We have already shared our recommendation with software suppliers.

Our recommendation

CARE pension transferred in and revalued up to 1 April before the date of leaving is adjusted by $A \times B \div 12$ on 1 April after the date of leaving. Where:

- A is the in-service revaluation rate that applies in the sending scheme and
- B is the number of complete months from 1 April to the date the member left active service. A period of 16 days or more counts as a complete month for this purpose.

Where CPI is negative, this will reduce the in-service revaluation that applies. For example, if the in-service revaluation rate is CPI + 1.6% where CPI is -0.1%, the in-service revaluation rate is 1.5%.

Pensions increase applies to the revalued CARE pension from the first Monday after 5 April as normal. If CPI is negative, 0% pensions increase will apply. Pensions increase only will apply each subsequent April.

Example

This example shows the revaluation that would apply in the year after leaving the LGPS to career average pension transferred in from the Teachers' Pension Scheme (TPS), based on our recommended approach.

- Value of career average pension transferred in from TPS on 1 April 2020: £1,000
- TPS in service revaluation is CPI + 1.6%, CPI is 0.5%
- Member left LGPS on 31 August 2020
- TPS in service revaluation rate on 1 April 2021 is 0.5% + 1.6% = 2.1%
- Part year revaluation = £1,000 × (2.1% × 5 ÷ 12) = £8.75
- Value of transferred in CARE pension on 1 April 2021: £1,008.75.

The revalued pension would then increase in line with a part year pensions increase of 0.29% from 12 April 2021.

Legislative background

The LGPS Regulations 2013 and the LGPS (Scotland) Regulations 2018 confirm that an active member's pension account should be adjusted by the revaluation adjustment each 1 April. Revaluation adjustment is defined in Schedule 1 of the 2013 Regulations:

“revaluation adjustment” means-

- (a) In the case of a balance transferred under a Club transfer, the adjustment that would have applied to that balance if it had not been transferred; and
- (b) in any other case the percentage specified as the change in prices in the relevant Treasury Order made under section 9(2) of the Public Service Pensions Act 2013 which is to be applied to a sum in a pension account at the beginning of the next Scheme year;

The definition in Schedule 1 of the LGPS (Scotland) Regulations 2018 is almost identical.

Regulation 100(8) of the LGPS Regulations 2013 requires an administering authority to comply with the provisions in the [Club Memorandum](#) in relation to a Club transfer. Paragraph 2.1a tells us:

schemes that participate in the inner Club transfer arrangements must also undertake to uprate the inner Club transfer credit whilst the individual remains an active member of their scheme in a manner that mirrors the in-service uprating methodology of the old scheme.

Revaluation after leaving other public service pension schemes

A number of public service pension schemes set out in their regulations how in-service revaluation applies in the year after leaving active membership. Unlike the LGPS, there is no ‘tweak’. A proportion of the full year revaluation applies. That

proportion is based on the number of complete months from the start of the scheme year to the date of leaving. Months of 16 or more days count as full months for this purpose.

We have based our recommended approach on the revaluation that would have applied in the year after leaving if the member had remained in the sending scheme.

Action for administering authorities

Review your end of year processes to ensure that you can identify leavers who have career average pension transferred in from a Club scheme and award the correct adjustment. Contact query.lgps@local.gov.uk if you have any questions about this article.

AVCs and salary sacrifice

We understand that many administering authorities have been approached by employers who are considering introducing salary sacrifice shared cost AVC (SCAVC) arrangements. We have created guides that set out what we think administering authorities and employers need to be aware of in relation to salary sacrifice SCAVC arrangements. You can access the guides for each Scheme using the links below:

- [Salary sacrifice SCAVCs and the LGPS – England and Wales](#)
- [Salary sacrifice SCAVCs and the LGPS – Scotland.](#)

National LGPS Frameworks News Bulletin

The [National LGPS Frameworks Summer News Bulletin](#) has been issued. The purpose of the bulletin is to keep LGPS funds and pools up to date with the latest news and developments related to existing and new frameworks.

The Bulletin contains updates on:

- The new [Actuarial, Benefits and Governance Services Framework](#): several funds have already registered their interest since this framework was launched on 1 July 2021. Services are spread across five Lots, with the option to choose one, all or a combination of the services offered.
- The [Global Custody Services Framework](#): Five specialist service providers who can deliver Global Custody services to support the LGPS were appointed to the Framework.
- Changes to the National LGPS Frameworks website to improve cyber-security and accessibility.

- The Investment Management Consultancy Services Framework: Founders and ideas needed for letting the replacement framework in October 2022. Please contact jo.quarterman@norfolk.gov.uk or leon.thorpe@norfolk.gov.uk if you would like to know more.
- The new Stewardship Advisory Services Framework: your thoughts and ideas on services and providers would be welcomed. Please contact jo.quarterman@norfolk.gov.uk or leon.thorpe@norfolk.gov.uk.

Non-Club transfer out technical guide updated

Jayne Wiberg contacted administering authorities on 30 July 2021 to let them know that we have updated the Non-Club transfer out technical guide. We have published a version including tracked changes so that you can see the updates we have made. You can find clean and tracked changes versions of the updated guide (version 1.3) on the:

- [Administrator guides and documents](#) page of www.lgpsregs.org and
- [Administrator guides and documents](#) page of www.scotlgpsregs.org.

Guidance on Public Service Pensions and Judicial Offices Bill

On 6 August 2021, the Home Office published [Guidance on the Public Service Pensions and Judicial Offices Bill](#). The guidance is aimed at members of the unfunded public service pension schemes, other than the Judicial schemes. The guidance:

- provides some background to the McCloud and Sargeant cases
- explains how the Bill will introduce changes to remove the discrimination that has been identified
- confirms that legacy schemes will be closed to future accrual from 1 April 2022
- sets out the next steps that will affect members after the Bill is introduced.

Government call for investment in long-term UK assets

On 4 August 2021, the [Prime Minister and Chancellor issued an open letter to UK institutional investors](#). The letter challenges UK institutional investors “to begin to invest more in long-term UK assets”. Ministers will make further announcements about this initiative later in the year.

Pensions dashboards update

Visit the [Pensions Dashboards Programme](#) website to keep up with latest developments. Some of the recent announcements and publications include:

- [seven major data providers signed up for initial testing phase](#)

- [Pensions dashboards blogs](#) covering early connection and how pensions dashboards fit into the wider MaPS vision of improving understanding and outcomes.

Diversity charter launched

The Asset Owner Diversity Working Group has launched a new Diversity charter which aims to improve diversity and inclusion. Guy Opperman, the Minister for Pensions and Financial Inclusion, agreed that asset managers should be more representative of the savers they represent and encouraged pension funds to sign up to the Charter.

You can find out more about the [Asset Owner Diversity Charter](#) from the [Diversity Project website](#).

Training

Fundamentals training programme

We are pleased to announce that our Fundamentals training programme will resume this year. The training will take place in three locations: London, Leeds and Cardiff. The London sessions will be hybrid, so delegates can choose to attend in person or virtually. The sessions in Leeds and Cardiff will be face to face only. Places are filling up fast, so use the links below to book your place now.

About

Fundamentals is a bespoke three-day training course aimed at elected members and others who attend pension committees/panels and local pension boards. Past delegates include elected members, trade union representatives, member and employer representatives, a variety of officers who attend or support committees and representatives of private sector organisations that provide services to administering authorities. The course delivers a scheme overview and covers current issues relating to administration, investment and governance in the LGPS.

Attending all three days will assist delegates in meeting the requirement for knowledge, skills and understanding that is either required in statute or encouraged by relevant guidance.

Each day has a different theme and will include sessions delivered by experts in their field. The events also provide delegates with valuable networking opportunities. Each day's programme will start at 10am, with registration and coffee from 9:30am, and close by 4pm with refreshments and lunch provided. For full details see the [Fundamentals training programme](#).

Cost and booking

The cost of each session is:

- £270 plus VAT for face to face training. The cost includes lunch, refreshments and all delegate materials
- £220 plus VAT for virtual attendance (London only). Please use the promotional code HYB for online attendance on the booking page to activate the reduced rate.

You will need to make bookings for virtual attendance separately from any face to face bookings in order to use the code.

We recommend early booking because places are limited. You can only book through the [LGA events page](#). We have provided links to each event below for your convenience.

12 October: Day 1 London	Etc Venues – use code HYB for online
21 October: Day 1 Leeds	Park Plaza Hotel
26 October: Day 1 Cardiff	Marriott Hotel
9 November: Day 2 London	Etc Venues – use code HYB for online
18 November: Day 2 Leeds	Park Plaza Hotel
23 November: Day 2 Cardiff	Marriott Hotel
2 December: Day 3 London	Etc Venues – use code HYB for online
8 December: Day 3 Leeds	Park Plaza Hotel
15 December: Day 3 Cardiff	Marriott Hotel.

LGPS Governance Conference 2022

We are pleased to announce booking is open for the LGPS Governance Conference 2022.

The title of the conference is 'Climate forecast for the LGPS; (Mc)Cloudy or bright?'. [See our flyer for more details](#).

The conference is taking place on 20-21 January 2022 in Bournemouth. You can attend the conference in person or join us online.

The conference is aimed at elected members and others who attend pension committees/panels and local pension boards. Past delegates include elected members, trades union representatives, member and employer representatives, as well as a variety of officers who attend and support committees.

You can book and view the programme and current list of confirmed speakers using the links below:

- [book to attend in person](#)
- [book to attend virtually](#).

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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