

LGPC Bulletin 249 – March 2024

This bulletin contains updates for all LGPS stakeholders. It includes important articles on:

- [Annual Report Guidance 2024](#) - review the new guidance and implement the new requirements
- [SPPA Circular 3/2024](#) (Scotland) - review and follow the updated ill health guidance
- [SPPA contributions guidance](#) (Scotland) - ensure employers are using the correct version of the contributions table
- [Transfer GAD guidance](#) (Scotland) - review the new guidance and amend processes accordingly
- [Abolition of the LTA administrator guide](#) - review the new guidance and amend processes accordingly
- [Training programme 2024](#) (England and Wales) - share information about the employer role training with employers and discuss potential for commissioned training at Pension Officer Group meetings

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 Scheme Advisory Board (SAB)

Annual Report Guidance 2024

Updated guidance for preparing the fund annual report can be found on the [Guidance page of the Board's website](#). This is the first publication which has been reviewed and jointly approved by the SAB's Compliance and Reporting Committee (CRC), the Chartered Institute of Public Finance and Accountancy (CIPFA) Public Finance Management Board and the Department for Levelling Up, Housing and Communities (DLUHC). It replaces the 2019 guidance produced by the CIPFA Pensions Panel, which was disbanded in 2021. The SAB, CIPFA and DLUHC would like to acknowledge the contribution of all those involved in the production of the new guidance.

The guidance applies to 2023/24 annual reports which are due for publication by 1 December 2024, and later years. As confirmed in [Bulletin 247](#), the guidance says administering authorities should use their best endeavours to comply fully with the requirements for the 2023/24 annual report but exercise judgement where, because of changes to the previous content, to do so would require disproportionate effort or cost. The guidance will be kept under regular review.

In Scotland, the guidance is advisory only, but administering authorities are encouraged to adopt it on a best practise basis. We understand that the Scottish Public Pensions Agency and the Scotland SAB are considering adopting it as statutory guidance.

Action for administering authorities

Review the new guidance and implement the new requirements when producing and publishing your Fund's Annual Report.

Economic Activity of Public Bodies (Overseas Matters) Bill enters Committee Stage

The [Economic Activity of Public Bodies \(Overseas Matters\) Bill](#), also known as the Boycotts, Divestments and Sanctions Bill, entered Committee Stage after its second reading in the House of Lords on 20 February 2024.

The Bill seeks to ban administering authorities from making investment decisions influenced by political or moral disapproval of foreign state conduct, except where this is required by formal Government legal sanctions, embargoes and restrictions.

We have issued technical briefings in response to each stage. The latest one, issued following the second reading in the House of Lords, is available on the [briefing and responses page of LGA's website](#).

The Board's Secretariat will continue to evaluate amendments put forward and will suggest amendments that would improve the Bill if no similar amendments are tabled.

The Bill team has indicated their expectation that Royal Assent will be attained swiftly once Parliamentary proceedings are complete. A Bill team is a team of civil servants which is assigned to oversee the drafting and passage of a Bill.

A fuller update on the Bill's activity since June 2023 can be found in [Item 5 at the Board meeting held on 11 March 2024](#).

Further legal advice following Sharia Law / LGPS report

In December 2023, the Board asked Lydia Seymour (Counsel) to update her [initial legal advice](#) to address the outstanding questions from her earlier advice. This follows receipt of a report into the relationship between Sharia Law and the LGPS written by Mufti Faraz Adam of Amanah Advisors.

The key message from her updated advice is that the legal risk of a case being successfully brought against a Scheme employer in an Employment Tribunal on the basis of indirect discrimination, or a judicial review being brought against an administering authority or DLUHC for breach of the public sector equality duty, remains extremely low. The summary of Counsel's advice is on the [Legal Opinions and Summaries page of the Board's website](#).

Gender Pensions Gap blog

Jo Donnelly, Head of Pensions at the LGA and Secretary to the SAB, has written a [blog post for employers on the Gender Pensions Gap in the LGPS](#).

The blog covers the work the SAB undertook to analyse the gap and highlights the action plan. The plan looks at possible changes to the LGPS that might help reduce levels of inequality.

As part of the ongoing work programme on the Gender Pensions Gap, the LGA is hosting a virtual event on 9 May 2024 at 2pm aimed at HR/senior managers at councils and LGPS administrators. The event is free for local authorities who are LGA members. To find out more and book a place, visit [the event's page on LGA's website](#).

SAB issues response to DLUHC’s audit backlog consultation

The SAB [issued a short response](#) to DLUHC’s consultation on ‘[Addressing the local audit backlog in England](#)’, which closed on 7 March 2024.

The Compliance and Reporting Committee discussed the consultation when it met on 12 February 2024. The Committee agreed that the Board should express concern that if there were widespread disclaiming of LGPS administering authority accounts to meet the new deadlines, there would be knock-on consequences for the 18,000 scheme employers that rely on information from the pension fund audit to complete their own audits. Essentially, the employer’s auditor will need to do further work to gain assurance on the information provided to it by the LGPS fund actuary on its assets and liabilities under the scheme, which could be material, depending on a range of factors.

The SAB’s response also takes the opportunity to re-emphasise the representations it made in an [earlier letter asking that pension fund audits be separated from the host authority audit](#). This would also resolve some of the consequential problems with backlogs as it is not the audit of the pension fund accounts which is usually holding up completion of the host authority’s audit report.

Website

[The SAB’s website](#) provides information about its work. Use the links below to find out more about:

- [a summary of the last Board meeting](#)
- [latest news](#)
- [SAB meeting and agenda papers](#)
- [committee meetings and agenda papers](#)
- [Responsible Investment Advisory Group meetings and agenda papers](#).

LGPS England & Wales

McCloud non-Club calculator

Rachel Abbey informed administering authorities via email on 13 March 2024 about the release of version 1.1 of the McCloud non-Club calculator.

The updated version omits the tab for taper protected members due to an identified error in version 1.0.

We are working on a new version of the calculator for relevant dates after March 2024. The new version will also correct the error for taper members. We will publish this as soon as we can.

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

The North East Mayoral Combined Authority (Establishment and Functions) Order 2024

The Department for Levelling Up, Housing and Communities (DLUHC) laid [The North East Mayoral Combined Authority \(Establishment and Functions\) Order 2024](#) on 20 March 2024, establishing the North East Mayoral Combined Authority.

The Order also amends the LGPS Regulations 2013, designating South Tyneside Council as the appropriate administering authority for employees of the new combined authority. Article 12 of the Order addresses the LGPS liabilities for employers who are being replaced by the new authority.

We will update the timeline regulations shortly.

The South Yorkshire Mayoral Combined Authority (Election of Mayor and Transfer of Police and Crime Commissioner Functions) Order 2024

The Home Office laid [The South Yorkshire Mayoral Combined Authority \(Election of Mayor and Transfer of Police and Crime Commissioner Functions\) Order 2024](#) on 21 March 2024, transferring the functions of the Police and Crime Commissioner (PCC) for South Yorkshire to the South Yorkshire Mayoral Combined Authority.

The Order also modifies regulation 64 of the LGPS Regulations 2013 so that no exit payment is due in respect of the PCC.

We will update the timeline regulations shortly.

Teachers' excess service – webinar for employers

The Teachers' Pension Scheme (TPS) has produced a [video for employers about excess service in the TPS](#). The webinar explains what the McCloud remedy will mean for teachers with excess service, depending on whether they are employed by an LGPS employer or not, and whether the member is active, deferred or a pensioner.

The webinar also explains what employers will need to do when TPS contacts them about their employees with excess service. They will have to:

- verify or correct the information supplied by TPS, and
- provide the information that their administering authority will need to build a LGPS pension record for members who are rolled back to the LGPS.

LGPS Scotland

SPPA Circular 3/2024

The Scottish Public Pensions Agency (SPPA) published Circular 3/2024 on 14 March 2024. The circular introduces revised ill health guidance.

SPPA updated the guidance, incorporating feedback from stakeholders and aligning with the principles set out by The Pensions Ombudsman.

The circular and guidance are available on the [SPPA circulars and guidance](#) page of www.scotlgpsregs.org, and also on the [Circulars page of SPPA's website](#).

We will update the template ill health certificates shortly.

Action for administering authorities

Review and follow the updated guidance.

Let your employers know about the updated guidance.

SPPA contributions guidance

SPPA released version 18 of the Tiered Contribution Guidance on 14 March 2024, which includes the average contribution rates table for 2024/25. SPPA had separately sent administering authorities the table in an Excel document.

Discrepancies emerged between the table shown in the guidance and the one in the Excel document. The guidance said that the max pay figure for 9.9 per cent was £135,926 and the min pay figure for 10.6 per cent was £196,156. The Excel document showed the respective figures to be £138,926 and £196,414.

SPPA confirmed, in an email to administering authorities on 20 March 2024, that the figures shown in the Excel document were correct. Subsequently, SPPA reissued corrected guidance on 22 March 2024.

Our annual update bulletin ([Bulletin 248](#)) copied the table from the Excel document.

You can access the corrected guidance on the [SPPA circulars and guidance](#) page of www.scotlgpsregs.org or the [circulars page of SPPA's website](#).

Action for administering authorities

Ensure your employers are using the correct version of the table.

Transfer GAD guidance

On 5 March 2024, Craig Finlay, Policy Officer at the SPPA, emailed administering authorities with a new version of the Transfer actuarial guidance and an Interfund addendum document. Both documents came into effect immediately. You can find these documents on the [Actuarial Guidance page](#) of www.scotlgpsregs.org.

The transfer guidance does not contain any new factors but does provide additional information about how the McCloud remedy will affect certain calculations.

Interfund addendum

In October 2023, SPPA confirmed that interfund transfer payments in respect of members protected by the McCloud remedy could continue based on the methodology set out in the Individual Incoming & Outgoing Transfers guidance dated 14 August 2020. The Interfund guidance addendum published on 5 March 2024 confirms this arrangement can continue until 29 April 2024.

SPPA understands that updates to administration systems because of the new actuarial guidance will not happen immediately. These transitional arrangements aim to prevent administering authorities from building up a backlog of interfund cases while systems are updated and checked.

Update on transfers

Certain cases have been on hold since the LGPS regulations were amended to implement the McCloud remedy from 1 October 2023. Publication of the Individual Incoming & Outgoing Transfers guidance means administering authorities have the information they need to process:

- transfers in on Club and non-Club terms
- transfers out of deferred benefits on Club and non-Club terms.

We understand conversations with software suppliers about system updates to reflect the new calculations are ongoing. Administering authorities may wish to consider running manual calculations in urgent cases to ensure any statutory deadlines are met.

Action for administering authorities

Review the new guidance and amend your processes accordingly. Discuss the changes with your pensions administration software supplier.

Deferred refunds

There are outstanding queries concerning transfers out of deferred refunds. It is not clear whether the McCloud remedy applies to any or all members who hold a

deferred refund in the LGPS, nor whether they would gain or retain protection on transfer to a different public service pension scheme. We recommend the following:

- Club transfers of deferred refunds potentially impacted by the underpin: remain on hold
- non-Club transfers of deferred refunds: check whether the cash transfer sum would increase because of remedy protection. If not, the transfer can continue. If it would increase, we recommend the case remains on hold.

We will provide updates as soon as we can.

Divorce cases

Administering authorities can proceed with divorce quote cases for members protected by the McCloud remedy. In the coming weeks, SPPA will be issuing new actuarial guidance on divorce debits and credits which will be needed to process a pension sharing order for a member protected by the remedy.

Non-Club transfer spreadsheet

On 8 March 2024, Rachel Abbey emailed administering authorities confirming we have published a spreadsheet for calculating the McCloud element of a non-Club transfer value.

The spreadsheet is a basic one that will allow authorities to calculate the McCloud element of a non-Club transfer value for a member who is under 65. Authorities will need to have calculated the provisional underpin amount and provisional assumed benefits on the underpin date in order to use the calculator.

Please do read the 'notes' tab of the spreadsheet before using it.

The spreadsheet can be used for calculations in the current Scheme year. We are working on a new version of the calculator for relevant dates after March 2024. We will publish this as soon as we can.

We have not protected the spreadsheet. This is to allow users to make local changes to the appearance or labels of the spreadsheet. We recommend introducing protections to any local versions so the factors and formulas are not mistakenly over-written.

The calculator is on the [Administrator guides and documents page](https://www.scotlgpsregs.org) of www.scotlgpsregs.org.

The publication of this tool does not change the transitional arrangements for interfund payments. Authorities can continue to calculate these payments in line

with the GAD guidance on incoming and outgoing transfers in force before 5 March 2024 until 29 April 2024.

We will not be creating a spreadsheet for Club transfers.

HMT

Spring Budget 2024

The Chancellor, Jeremy Hunt, delivered the Spring Budget on 6 March 2024. For the LGPS, the [Budget documents](#) confirm:

- the Government will work with the LGPS to consider the role they could play in unlocking investment in new children's homes
- as early as April 2024, the LGPS (England and Wales) will be required to publicly disclose the breakdown of their asset allocations, including UK equities.

The Finance Act 2004 (Registered Pension Schemes and Annual Allowance Charge) Order 2024

On 15 March 2024, HMT laid [The Finance Act 2004 \(Registered Pension Schemes and Annual Allowance Charge\) Order 2024](#) before Parliament.

Effective from 6 April 2024, for the tax year 2023/24 and all subsequent years, the regulations insert a new section 236ZA into the Finance Act 2004. The new section provides for service in a specified legacy public service pension scheme and service in a reformed scheme to be combined for calculating an individual's annual allowance pension input amount. This allows individuals to balance any negative input from a legacy scheme with a positive input from a reformed scheme.

The Order has no effect on LGPS annual allowance calculations. This is because separate pension input amounts are not calculated for final salary and CARE benefits.

The Pensions (Abolition of Lifetime Allowance Charge etc) Regulations 2024

HMT laid [The Pensions \(Abolition of Lifetime Allowance Charge etc\) Regulations 2024](#) before Parliament on 14 March 2024, coming into force on 6 April 2024.

They amend relevant legislation to ensure the smooth operation of the new pensions tax framework following the abolition of the lifetime allowance. This includes providing for transitional issues that were not included in the Finance Act

2024 and issues with the Act that were identified through consultation with industry after it was published.

The Pensions Increase (Review) (No.2) Order 2024

HMT laid [The Pensions Increase \(Review\) \(No.2\) Order 2024](#) before Parliament on 15 March 2024, coming into force on 8 April 2024.

On 8 March 2024, HMT initially laid [The Pensions Increase \(Review\) Order 2024](#). However, a sequencing error in relation to the equivalent benefits uprating order rendered it legally null. Consequently, HMT had to lay it again as a second order.

The Related legislation pages of www.lgpsregs.org and www.scotlgpsregs.org have been updated to refer to the second order.

The Public Service Pensions (Exercise of Powers, Compensation and Information) (Amendment) Directions 2024

HMT made The Public Service Pensions (Exercise of Powers, Compensation and Information) (Amendment) Directions 2024 on 20 March 2024, which came into force on 21 March 2024.

The Directions amend The Public Service Pensions (Exercise of Powers, Compensation and Information) Directions 2022. These complement the McCloud remedy legislation.

Specifically for the LGPS, the new directions delete the direction setting out the interest rate to apply on an amount owed by a member to the scheme and the direction providing for netting off. These were deemed unnecessary for the LGPS.

You can access both directions on the related legislation pages (see Directions and Guidance tab) of www.lgpsregs.org and www.scotlgpsregs.org.

HMRC

LTA guidance newsletter – March 2024

HMRC published a new [LTA guidance newsletter](#). The newsletter answers FAQs about the LTA abolition from April 2024. These cover the following topics:

- lump sums and lump sum death benefits
- protection and enhancement factors
- reporting requirements
- transitional tax-free amount certificates
- standard transitional calculations

- member statements
- pension commencement excess lump sums
- enhanced protection
- primary protection
- overseas transfer allowance.

HMRC updated the newsletter on 15 March 2024 adding extra information to questions 14, 20 and 37.

The newsletter complements previous guidance HMRC provided in:

- [LTA guidance newsletter – March 2023](#)
- [LTA guidance newsletter — December 2023](#)
- [pension schemes newsletter 155](#)
- [LTA guidance newsletter — February 2024.](#)

McCloud

Consultation on statutory guidance

Con Hargrave, Senior Policy Adviser at the Department for Levelling Up, Housing and Communities (DLUHC), started a closed consultation on the draft McCloud statutory guidance on 1 March 2024.

The draft guidance was sent to:

- the McCloud statutory guidance working group
- the Scheme Advisory Board (England and Wales)
- software providers.

We are part of the guidance group, along with representatives from the regional pensions officer groups and fund actuaries.

The guidance will apply to administering authorities in England and Wales. We expect the Scottish Public Pensions Agency to issue similar guidance for authorities in Scotland. The guidance covers several issues related to the McCloud remedy, including:

- data collection and verification
- identifying members in scope
- prioritisation
- compensation.

The consultation ends on Friday 12 April 2024.

DWP

The Pensions Act 2004 (Codes of Practice) (Revocation) Order 2024

The Department for Work and Pensions (DWP) laid [The Pensions Act 2004 \(Codes of Practice\) \(Revocation\) Order 2024](#) on 4 March 2024, which came into force on 28 March 2024.

The Order revokes the 10 codes of practice from The Pensions Regulator that are now covered by the new general code of practice. This includes Code of Practice 14 (governance and administration of public service pension schemes).

Dashboards

Blog on common questions

On 21 March 2024, the Pensions Dashboard Programme (PDP) published a [blog addressing some common questions](#). These cover:

- What is the timeframe for returning value data triggered by a successful find request?
- Can trustees assume that user consent is present via the consent and authorisation service?
- Who is responsible for making additional voluntary contributions (AVCs) data available to members on dashboards?

Guidance on staged timetable

The DWP released [guidance on the staged timetable](#) on 25 March 2024, accompanied by a [written ministerial statement](#).

The Pensions Dashboard Regulations 2022 (as amended by The Pensions Dashboards (Amendment) Regulations 2023) provide for a single connection deadline of 31 October 2026 for relevant schemes to connect to the dashboard ecosystem.

The guidance published on 25 March 2024 sets out a staged timetable to smooth the process of connecting thousands of schemes by 31 October 2026. The guidance specifies 31 October 2025 for public service pension schemes. This date has been pushed back by one month from that initially proposed in 2023, to allow for a staging break in the summer of 2025.

Though the staged timetable is not mandatory, pension schemes must have regard to the guidance.

TPR

Blog on automatic enrolment

TPR published [a blog on automatic enrolment](#) on 4 March 2024.

The blog provides updates on the progress of automatic enrolment and highlights the efforts to ensure compliance with pension duties. The blog emphasises the importance of re-enrolment and compliance for employers, as well as the support available through the improved online service.

General Code of Practice update

The Department for Work and Pensions (DWP) laid [The Pensions Act 2004 \(General Code of Practice\) \(Appointed Day, Amendment and Revocations\) Order 2024](#) on 26 March 2024.

The Order appoints 28 March 2024 as the day for the coming into effect of TPR General Code of Practice.

The General Code of Practice was laid before Parliament in January 2024, which we covered in [Bulletin 246](#). It replaces Code of Practice 14 for public service pension schemes and brings together ten previous codes into one.

Speech on the growing role of TPR

Nausicaa Delfas, the Chief Executive of TPR, delivered a speech at the recent JP Morgan Pensions and Savings Symposium.

The speech looked at the evolving landscape of the pensions industry and the growing role of TPR.

You can read the [full speech on TPR's website](#).

Trustee diversity and inclusion survey

TPR published [the results of its first trustee diversity and inclusion survey](#) on 19 March 2024.

Conducted from July to August 2023, the survey garnered responses from 2,197 trustees and public service pension scheme board members.

The survey confirms that trustees / pension board members are less diverse than the overall population.

The results establish a baseline to measure progress towards ensuring high standards of diversity and inclusion on pension boards.

Other news and updates

Abolition of the LTA administrator guide

On 22 March 2024, Jayne Wiberg emailed administering authorities about the release of an administrator guide on the 'Abolition of the LTA' and a draft 'Previous pension benefits declaration form'.

The guide is to help LGPS administering authorities in England, Scotland and Wales implement the changes brought about by the abolition of the lifetime allowance (LTA) from 6 April 2024.

The declaration form is a first draft and still in development because we have not had a chance to consult with the Communications Working Group. However, we thought it might be helpful to publish our initial thoughts.

The guide represents our understanding of the Finance Act 2024, related FAQs and draft pension tax manual (PTM) guidance issued by HMRC.

The guide and form can be found on the Administrator guides and documents pages of www.lgpsregs.org and www.scotlgpsregs.org.

Action for administering authorities

Review the new guidance and amend your processes accordingly.

Bulletin 248 – annual update

On 13 March 2024, we published bulletin 248 setting out the rates and bands that apply from April 2024 for various purposes.

The bulletin can be found on the Bulletins pages of www.lgpsregs.org and www.scotlgpsregs.org.

National LGPS Technical Group minutes published

On 27 March 2024, we published the minutes from the National LGPS Technical Group meeting of 8 March 2024. Topics discussed included McCloud, dashboards, additional voluntary contributions and terms of reference.

You can find the minutes on the Technical group pages of www.lgpsregs.org and www.scotlgpsregs.org.

Transfer GAD guidance – errors in the examples

We have become aware of errors in the examples within the latest version of the Transfer GAD guidance.

We have contacted GAD detailing these errors and asked them to correct them as soon as possible.

You can access the Transfer GAD guidance on the Actuarial guidance pages of www.lgpsregs.org or www.scotlgpsregs.org.

HM Treasury revaluation issue 2021 and 2022

On 6 July 2023, HM Treasury (HMT) issued a [written ministerial statement](#) acknowledging an error in the earnings percentages used in HMT revaluation orders for the years 2020/21 to 2021/22. These orders are used to revalue CARE benefits in public service schemes.

Historically, HMT used the Office for National Statistics (ONS) final earnings figure released in December for the year ending the previous September. However, for the years 2020/21 and 2021/22, HMT instead used the provisional figures released in November. This meant that 2.4 per cent was used instead of 2.6 per cent for 2020/21 and 4.1 per cent instead of 4.5 per cent for 2021/22.

HMT said in the statement that:

“It is the Government’s view that the previous practice of using the revised [final] ONS estimates should have been maintained for 2021 and 2022. The Government thus intends to correct the position”

The schemes which used earnings for HM Treasury revaluation for these years are the Firefighters and Armed Forces CARE schemes.

The issue is being corrected by amending each scheme’s regulations. Thus far, the following schemes have amended their regulations to correct the issue:

- Firefighters’ CARE Scheme (England) (amendments took effect from 27 March 2024)
- Firefighters’ CARE Scheme (Scotland) (amendments took effect from 2 February 2024).

Further updates will be provided once the other schemes update their regulations.

The issue also impacts inner-Club transfers from the affected schemes to other public service schemes (such as the LGPS). This is because the transfer credits should reflect the same revaluation as the sending scheme.

For inner-Club transfers with a relevant date after 31 March 2021, we are waiting to hear whether, and how, these will need to be recalculated. We will update administering authorities when we know more.

Training

Training programme 2024

All 2024 training events are available to book via the [LGA events website](#). The link for each course contains the course programme, pricing and booking link.

Bookings are on a first come, first served basis. Each topic is capped at five delegates per organisation over the course of the training programme.

If you are unable to book a place on a course, or would like more than five places, email training.lgps@local.gov.uk with details of the course you would like to attend. Please include how many places you require and the format - online or in person. We will keep a waiting list and consider running additional training if the demand is high enough.

We also accept requests for commissioned training. If you would like us to run training for your authority, or a group of authorities, please email training.lgps@local.gov.uk.

Aggregation training (England and Wales)

- [18 June 2024 – London](#)

Survivor benefits training (England and Wales)

- [30 October 2024 - London](#)
- [6 November 2024 – online](#)
- [13 November 2024 – online](#)

Employer role training (England and Wales)

- [13 August 2024 – London](#)
- [29 August 2024 – online](#)
- [1 October 2024 – online](#)
- [7 November 2024 – online](#)
- [6 December 2024 – online](#)

Action for administering authorities

Share information about the employer role training with your Scheme employers.

Discuss potential for commissioned training at Pension Officer Group meetings.

Wider landscape

Considering Social Factors in Pension Scheme Investment guidance

The Taskforce on Social Factors has published guidance called '[Considering Social Factors in Pension Scheme Investments](#)'.

The guidance aims to support pension schemes in assessing the social risks and opportunities of their scheme's investment.

Teachers' Pension Scheme (TPS) grant guidance

On 11 March 2024, the Education and Skills Funding Agency added [guidance for 2024 to 2025](#). The guidance sets out how the TPS employer contribution grant is allocated. The grant provides funding to cover the increased TPS employer contributions.

Legislation

Statutory Instruments

[The Finance Act 2004 \(Registered Pension Schemes and Annual Allowance Charge\) Order 2024](#) [SI 2024/357]

[The North East Mayoral Combined Authority \(Establishment and Functions\) Order 2024](#) [SI 2024/402]

[The Pensions Act 2024 \(Codes of Practice\) \(Revocation\) Order 2024](#) [SI 2024/273]

[The Pensions Act 2004 \(General Code of Practice\) \(Appointed Day, Amendment and Revocations\) Order 2024](#) [SI 2024/273]

[The Pensions \(Abolition of Lifetime Allowance Charge etc\) Regulations 2024](#) [SI 2024/356]

[The Pensions Increase \(Review\) \(No.2\) Order 2024](#) [SI 2024/372]

[The South Yorkshire Mayoral Combined Authority \(Election of Mayor and Transfer of Police and Crime Commissioner Functions\) Order 2024](#) [SI 2024/414]

Useful links

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

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

[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

Raising a query

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. To avoid delays in receiving a response, please do not email advisers directly.

Team contacts

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