

LGPC Bulletin 262 – March 2025

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

- Government plans to tighten the rules on mid-valuation cycle reviews of employer contribution rates (England and Wales)
- Tiered contribution guidance and average member contribution rates (Scotland)
- Annual BCE and RBCE statements
- Identifying members in scope of McCloud protection and using the NIDB
- Updated TPR pension scams leaflet.

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

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LGA job opportunity – LGPS Training and Development Adviser

We are recruiting for an LGPS Training and Development Adviser. This role can be home based, or office based in London.

The successful candidate will join the training section of the LGPS team. They will be responsible for developing and delivering training to pension administrators, employers, councillors and local pension board members. They will also assist in the delivery of our new qualification – the Certificate in LGPS Administration.

For more information and to apply, see the [LGPS Training and Development Adviser job advert](#). Contact Lisa.Clarkson@local.gov.uk for an informal chat about the role. **The closing date for applications is 17 April 2025.** Interviews will be held virtually in the week starting 28 April 2025.

LGPS England & Wales

MHCLG plans change to revision of employer contribution rate rules

MHCLG intends to consult on changes to the regulations that cover mid-valuation cycle changes to employer contribution rates. This was set out in an [MHCLG letter to all administering authorities](#) in England and Wales dated 10 March 2025.

In the letter, Michelle Warbis, Deputy Director for the LGPS at MHCLG, confirms the Government’s view of when the provisions of regulation 64A of the LGPS Regulations 2013 should be exercised. Their view is that a review is appropriate in response to changes in an employer’s liabilities, or its ability to meet its obligations. Amending the employer contribution rate mid-valuation cycle is not intended as a way of managing surpluses or deficits.

The Government will consult on tightening up the rules covering when the provisions of regulation 64A can be exercised and the fund actuary’s role in that process. We expect the consultation to be launched after the local government elections on 1 May 2025.

LGPS Scotland

SPPA Circular 2025/02

On 5 March 2025, the Scottish Public Pensions Agency (SPPA) published Circular 2025/02. The circular includes version 19 of the Tiered Contribution Guidance and the average employee contribution rates for 2025/26.

SPPA also emailed administering authorities on 6 March 2025 with the Excel tables for the average contribution rates for 2025/26.

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

Action for administering authorities

Share the circular with your employers.

Scottish LGPS Scheme Advisory Board

March 2025 bulletin

The Scottish LGPS Scheme Advisory Board has published its [March 2025 bulletin](#), summarising decisions and discussions from the Board's February 2025 meeting. It covers:

- pooling and investments
- cost control mechanism
- 2024 scheme valuation
- section 13 reports
- exit credits
- climate change risk
- resourcing.

Other news and updates

New team members

We are pleased to welcome two new members to the LGA pensions team.

Will Girvan joined as a Lead Pensions Adviser this month having previously worked in technical and communication roles at NILGOSC.

Jennifer Rice joined as a Training and Development Advisor in February. Jennifer previously worked on LGPS communications for Essex Pension Fund.

National LGPS Framework – Transition Management Services

The second iteration of the National LGPS Framework for Transition Management Services went live in March 2025. The framework is split into two lots:

- Lot 1 – Transition Management and Implementation Services
- Lot 2 – Transition Management Advisory Services.

The framework is designed to help LGPS administering authorities, pools and wider public sector bodies access a wide range of services and advice from a variety of qualified providers.

You can find out more about:

- the Transition Management Services Framework in the [National LGPS Frameworks press release](#)
- the work and purpose of frameworks, and the frameworks that are currently in operation and planned on the [National LGPS Frameworks website](#).

Bulletin 261 – 2025 annual update

On 24 March 2025, we published Bulletin 261 which sets out the rates and bands that apply from April 2025 for various purposes.

You can find the bulletin on the:

- [Bulletins page \(England and Wales\)](#) of www.lgpsregs.org, and
- [Bulletins page \(Scotland\)](#) of www.scotlgpsregs.org.

Annual BCE and RBCE statements

Following an RBCE, you are required to send an annual statement to members who are paid an annual pension. You are also required to send an annual statement to members who:

- were receiving an annual BCE statement before 6 April 2024
- had received an annual statement but these stopped because the member turned 75.

We have received several queries about what information should be included on the annual statement where the member was previously entitled to an annual BCE statement.

For benefits crystallised before 6 April 2024, we recommend quoting the percentage of used up lifetime allowance (LTA) on 5 April 2024, unless the individual holds a Transitional Tax-Free Amount Certificate (TTFAC). If the member holds a TTFAC, you will need to convert the used up LTA into a monetary amount of lump sum allowance (LSA) and lump sum death benefit allowance (LSDBA) used.

Initially, HMRC confirmed that used up LTA on 5 April 2024 should be converted to a monetary amount (see the answer to question 94 in the [HMRC list of consolidated LTA queries](#)). However, in the limited consultation that took place in August 2024, HMRC confirmed that administrators would only be required to convert used up LTA to a monetary value if an individual is relying on a TTFAC.

We understood the change would be delivered in the subsequent Pensions (Abolition of Lifetime Allowance Charge etc) (No. 2) and (No. 3) Regulations 2024. However, we have not been able to find the regulatory amendment. The Pensions Tax Manual ([PTM164400](#)) appears to allow for annual statements to include the LTA percentage used by past BCEs.

We raised a query with HMRC about the conflicting information in early February 2025. We have chased several times but have not yet had a response. We will provide clarification and update the Abolition of the LTA guide when we receive a response.

Action for administering authorities

Consider what information you will include in annual statements for a member who has had a BCE.

Prudential pension newsletter

In January 2025, Prudential published a [member newsletter](#). The newsletter provides information on tax relief and an introduction to their new [Customer Care and Support hub](#).

Prudential does not hold email addresses for all LGPS members, so they would be grateful if administering authorities could distribute the newsletter to their members.

Action for administering authorities

Share the newsletter with active members who hold a Prudential AVC.

Increasing pensions in payment - technical guide

In March 2025, we published version 2.0 of the Application of increases to pensions in payment technical guide. This guide sets out our understanding of how annual increases are applied to member and survivor pensioner payments following the end of contracting out on 5 April 2016. It sets out the interaction between the Guaranteed Minimum Pensions Increase Orders, the Pensions Increase (Review) Orders and the latest Ministerial Direction issued under section 59A of the Social Security Pensions Act 1975.

We have made several minor technical amendments and updated the guide:

- to take account of the Ministerial Direction dated 31 March 2021
- to reflect the effective date of a surviving same sex civil partner's guaranteed minimum pension (GMP) where the member died before 13 March 2014.

We have also taken the opportunity to make the guide more accessible and remove unused appendices. Clean and tracked versions of the guide, including Appendix A which contains examples, can be found on the:

- Administrator guides and documents (England and Wales) page of www.lgpsregs.org, and
- Administrator guides and documents (Scotland) page of www.scotlgpsregs.org.

Action for administering authorities

Review the changes and adjust any pensions increase processes as necessary.

McCloud remedy

Identifying members in scope

We have received a query about using the National Insurance database (NIDB) to identify members in scope of McCloud protection. This is covered in section 4 of the Statutory guidance on McCloud implementation. The purpose of this article is to provide some more information about the process that administering authorities should follow.

You can find the Statutory guidance on the:

- 2013 Scheme regulations (England and Wales) page of www.lgpsregs.org
- 2018 Scheme regulations (Scotland) page of www.scotlgpsregs.org.

Background

Administering authorities must establish whether a member is protected by the McCloud remedy. In many cases, this will be obvious based on the LGPS membership built up in or aggregated to the member's pension account and any transfers in from other public service pension schemes. But the answer will not be clear in all cases. Administering authorities will need to gather further information from members, other public service pension schemes and other administering authorities.

The administering authority will only know about previous membership of a different public service pension scheme if the member tells them about it. They may have done so when their membership started by completing a previous pension rights form or investigating a transfer that did not go ahead. They have a further opportunity to do so now by completing a McCloud previous pension rights form. You can find our template version of the form on the:

- [Administrator guides and documents \(England and Wales\)](http://www.lgpsregs.org) page of www.lgpsregs.org
- [Administrator guides and documents \(Scotland\)](http://www.scotlgpsregs.org) page of www.scotlgpsregs.org.

The information provided by the member may include previous membership of the LGPS. MHCLG and SPPA recommend also using the NIDB to identify any previous LGPS membership that may be relevant for McCloud protection. We are keen for administering authorities to follow the same approach when they do this.

Using the NIDB for McCloud

Administering authorities should only request service information from a different fund where this could make a difference to a member's McCloud protection. There are a number of steps that the requesting authority must take before making a request.

1. Only use the NIDB to check for other LGPS membership of members who are not protected by the McCloud remedy based on the service on their record. Do not request information if the member is already protected.
2. Only use the NIDB to check for other LGPS membership of individuals whose membership in the requesting authority's fund could possibly be protected. There are many groups who could not be protected and therefore no service information is required. These include:

- members who joined after 1 April 2022 and have not completed a transfer in from another public service pension scheme nor aggregated previous LGPS membership. The position for this group may change if they later complete such a transfer or aggregation, but the question of McCloud protection should be dealt with as part of the transfer process, not as part of a bulk NIDB exercise
- deferred and pensioner members who left the LGPS before 1 April 2014 (2015 in Scotland)
- members who were born after 31 March 1996
- members with service in the LGPS only who reached age 65 before 1 April 2014 (2015 in Scotland).

Once steps 1 and 2 are complete, the administering authority can use the NIDB to find a list of members who have LGPS membership with a different administering authority. More cases can be removed from the list before requesting service details from the other authority.

3. Only request information that you do not have. The member may have investigated an aggregation (or transfer if the two authorities are in Scotland and England or Wales) that did not go ahead. In these cases, scanned documents relating to the possible transfer should include the service information you need to establish the member's protection status.
4. Only request information that is or may be relevant. These cases can be removed from the list of results from the NIDB:
 - beneficiaries
 - active records with a start date after the member left your authority
 - dormant and pension records where the calendar year of the last status change is 2006 or earlier
 - dormant and pension records where the calendar year of the last status change is more than five years before the member re-joined the LGPS.

Other consequences

When using the NIDB for McCloud purposes, it is likely that administering authorities will identify other tasks that must be processed that were previously missed. These may be related to members who left or re-joined the LGPS before the NIDB was widely used. Cases that are likely to occur are:

- deferred refunds that were not aggregated when a member re-joined the LGPS

- deferred refunds that were not aggregated with concurrent LGPS membership
- members who have not been offered the option to keep deferred benefits that they became entitled to after 1 April 2014 (2015 in Scotland) separate from a new or ongoing pension account.

Administering authorities should be prepared to process these missed cases in accordance with the regulations when they turn up.

Next steps

There is more work to do to ensure consistency in the approach taken by authorities requesting and providing information. Administering authorities may also be able to identify more cases that can be excluded from the list of members for whom previous service details must be requested. The National Pension Officer Group plans to discuss this issue at their meeting on 4 April 2025. We will provide an update following that meeting.

Action for administering authorities

Review this article when you use the NIDB to identify members in scope of McCloud protection. Only request information that you need from other administering authorities.

Pensions dashboards

Connecting to dashboards

On 18 March 2025, the Pensions Dashboards Programme (PDP) published [a blog about what you need to do to connect to the dashboards ecosystem](#).

The LGPS connect by date is 31 October 2025. This is set out in the [guidance published by the Department for Work and Pensions \(DWP\)](#) in March 2024. Whilst this date is not statutory, administering authorities should seek to connect in line with the date set out in the guidance.

You should be well on the way to deciding your route to connection. This decision needs to be taken as quickly as possible. You should also be talking to your AVC providers to decide whether to use the multiple or single source approach.

More information can be found in our [Pensions Dashboards Connection guide](#) and our [AVCs and Pensions Dashboards administrator guide](#).

Action for administering authorities

If you haven't already done so:

- decide your route to connection as soon as possible
- talk to your AVC providers to decide whether to use the multiple source or single source approach.

PDP standards go live

Earlier this month, PDP confirmed that the Secretary of State for Work and Pensions and the Department for Communities (Northern Ireland) have approved updated:

- Data standards
- Technical standards
- Reporting standards
- Code of connection

You can find the latest versions of the [PDP standards](#) on their website.

Administering authorities must comply with these as they prepare to connect to the pensions dashboards ecosystem.

Volunteer participants complete connection journey

In March 2025, the PDP confirmed that three organisations have passed through the stages to connect to the pensions dashboards ecosystem. This opens the way for the first schemes to connect in April 2025. You can read more about the [first participants connecting to the pensions dashboards ecosystem](#) on the PDP website.

The organisations that have passed the final stage are Heywood, Legal and General and Pension Fusion.

PDP blog – connecting via a third party

PDP has published information on [connecting to dashboards via a third party](#).

Most pension schemes will connect via a third-party connection provider, such as their third-party administrator or an integrated service provider (ISP). The information provides an overview of what the process involves.

Dashboards webinar

PDP is holding a one-hour dashboards webinar at 3pm on 3 April 2025.

Dashboards experts from PDP and TPR will provide updates on the standards, the connection journey and registration codes. Find out more and book your place on the [Dashboards forum: Programme and regulator update](#) online.

Training

2026 LGPS Governance Conference – save the date

The LGPS Governance Conference 2026 will take place on 29 and 30 January 2026 in Cardiff.

The conference is aimed at councillors and others who attend pension committees/panels and local pension boards. Past delegates include trade union and employer representatives as well as officers who attend and support committees. It will be of particular interest to those working in governance roles in administering authorities.

If you would like to register your interest in attending either online or in person, please complete this [LGPS Governance Conference 2026 - expression of interest form](#).

2025 Training Programme

2025 training events are available to book via the [LGA events website](#). Each course page provides information on the programme, pricing and the booking link.

Bookings are processed on a first-come, first-served basis. To ensure fairness, each topic is limited to five delegates per organisation.

If you are unable to secure a place on a course or require more than five places, please email training.lgps@local.gov.uk with details of the course or courses you wish to attend, including the number of places required and your preferred format - online or in person. We will maintain a waiting list and consider running additional sessions if demand is sufficiently high.

In response to your feedback, we have split the following courses:

- **Transfers:** split into Transfers in and Transfers out
- **Retirements:** split into Intermediate Retirements and Advanced Retirements.

The following courses have places:

Employer Role training

- [Employer role: 20 June 2025 online](#)
- [Employer role: 16 July 2025 London](#)
- [Employer role: 29 July 2025 online](#)
- [Employer role: 14 August 2025 online](#)
- [Employer role: 19 August 2025 online](#)

- [Employer role: 30 September 2025 online](#)
- [Employer role: 28 October 2025 online](#)

Understanding LGPS Transfers Out training

- [Transfers out: 9 April 2025 online](#)
- [Transfers out: 1 May 2025 online](#)

Understanding LGPS Transfers In training

- [Transfers in: 22 April 2025 online](#)
- [Transfers in: 7 May 2025 online](#)

Aggregation training

- [Aggregation: 23 April 2025 London](#)

Insight training

- [Insight: 22-25 September 2025 Eastbourne residential](#)

Intermediate Retirements training

- [Intermediate retirements: 9 July 2025 London](#)
- [Intermediate retirements: 7 August 2025 online](#) (1 place remaining)
- [Intermediate retirements: 3 September 2025 online](#)

Advanced Retirements training

- [Advanced retirements: 30 July 2025 London](#)
- [Advanced retirements: 12 August 2025 online](#) (1 place remaining)

For more information on all available training courses, please visit [LGPS Training and Development](#). For any further enquiries, please contact us at training.lgps@local.gov.uk.

Action for administering authorities

Please share details of the employer role training with your Scheme employers.

LGPS England & Wales Scheme Advisory Board (SAB)

Peer Support project

In [Bulletin 259](#), we reported that the SAB secretariat was seeking volunteers to participate in a working group to assist the Board's work on the Good Governance proposals contained in the LGPS Fit for the Future consultation. The working group is now sufficiently resourced. Thank you to those of you who volunteered to participate. The first meeting of the working group will be in April.

Pension Committee Chairs meeting

The Board is preparing to hold another meeting with Board Chair, Cllr Roger Phillips, for pensions committee chairs to discuss topical issues in the LGPS. The secretariat has invited the Pensions Minister, Torsten Bell MP, and Local Government Minister, Jim McMahon MP, to confirm their availability for a meeting after local government elections on 1 May. Once a date has been confirmed, an invitation will be extended to pension committee chairs.

SAB Chair writes welcome letter to new Pensions Minister Torsten Bell

The Board Chair, Cllr Roger Phillips has written to the new Pensions Minister Torsten Bell to welcome him to his role. The letter makes three recommendations to the Minister:

- to provide clarity for the LGPS on the impact of the judgment made in the dismissed appeal of the Virgin Media Ltd v NTL Ltd case in July 2024
 - to increase the limit in the Administration of Estates (Small Payments) Act 1965 to allow for more small payments to be made without the need for grant of probate or letters of administration
 - to set the timetable for Phase 2 of the Pensions Review.
-

HMRC

Pension schemes newsletters 167 and 168

On 3 March 2025, HMRC published pension schemes newsletter 167. The newsletter includes articles on:

- preparing for the 2024 to 2025 pension scheme return
- updates to form APSS263 (used in QROPS transfers) to include the amount of the available overseas transfer allowance
- alignment of pension schemes in the European Economic area (EEA) with the rest of the world from April 2025
- reporting pension commencement excess lump sums and the importance of:
 - using a separate payroll record from any record used to pay an ongoing pension
 - issuing a P45 once the payment has been made.

Pension schemes newsletter 168 was published on 27 March 2025. It covers:

- preparing to submit a pension scheme return in the Managing pension schemes service, if you receive a notice to file one

- aligning the treatment of transfers to schemes in the EEA with other overseas transfers
 - deadlines related to Lifetime allowance (LTA) protections following the abolition of the LTA
 - a request for administrators to contact pensionsuserresearchrecruitment@hmrc.gov.uk if they would like to help develop a look-up service for checking LTA protections and enhancements. Use 'look up service' as the subject of your email.
-

HMT

Finance Act 2025

The [Finance Act 2025](#) [2025 c. 8] delivers legislative changes to implement policies announced in the October 2024 Budget. The Act amends:

- Part 4 of the Finance Act 2004
- the Pension Schemes (Information Requirements for Qualifying Overseas Pension Schemes, Qualifying Recognised Overseas Pension Schemes and Corresponding Relief) Regulations 2006
- the Registered Pension Schemes (Provision of Information) Regulations 2006
- the Pension Schemes (Categories of Country and Requirements for Overseas Pension Schemes and Recognised Overseas Pension Schemes) Regulations 2006.

The purposes of the changes are to:

- harmonise the treatment of pension transfers to schemes in the European Economic Area or Gibraltar with other overseas transfers
 - introduce the requirement for pension scheme administrators to be resident in the UK from 6 April 2026.
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TPR

Warning members about pension scams

The Pensions Regulator (TPR) has updated its two-page pension scams leaflet and the letter to be issued to members when transferring benefits out of a defined benefit scheme. Both documents can be found on the [Warn members about pension scams](#) page of the [TPR website](#).

The generic letter for a member transferring out of a defined benefit scheme is not appropriate for members of a public service pension scheme. There is a specific TPR letter to LGPS members considering transferring out. You can find this on the:

- Administrator guides and documents (England and Wales) page of www.lgpsregs.org, and
- Administrator guides and documents (Scotland) page of www.scotlgpsregs.org.

Action for administering authorities

Use the latest versions of the TPR pensions scams leaflet and the TPR LGPS specific letter to members when transferring benefits out of the LGPS.

TPR publishes data strategy

TPR's data strategy challenges pension schemes to raise data standards which will in turn improve outcomes, increase efficiency, enhance innovation and reduce the regulatory burden. It provides an overview of TPR's data vision for the coming years, expected changes at TPR and how these will affect pension scheme administrators and managers.

You can read more in the March 2025 TPR press release about the strategy launch.

Legislation

Acts

Finance Act 2025 [2025 c.8]

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)

Current LGPS job vacancies

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.

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Further information

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