



Ministry of Housing,  
Communities &  
Local Government

Jeff Houston  
SAB Secretary  
18 Smith Square  
Westminster  
London, SW1P 3HZ

1 July 2019

Dear Jeff,

**Local Government Pension Scheme: Revised actuarial factors**

Regulation 2(3) of the Local Government Pension Scheme Regulations 2013 provides that the Secretary of State may, after consultation with the Government Actuary's Department, issue actuarial guidance to administering authorities.

Please find attached revised guidance on late retirement increases to benefits payable after normal pension age.

This guidance comes into effect as of 1 September 2019.

I understand that the Local Government Association (LGA) plan to circulate the revised factors to all scheme managers and publish the revised factors. I can confirm that the guidance has been subject to consultation with the Government Actuary's Department as required by Regulation 1(2) of the 2013 Regulations.

Yours sincerely,

Suzanne Clarke