



Local Government Pensions Committee  
Secretary, Jeff Houston

## **LGPC Bulletin 88 – December 2011**

This month's Bulletin contains a number of general items of information.

Please contact Dave Friend with any comments on the contents of this Bulletin or with suggestions for other items that might be included in future Bulletins. [LGPC contacts](#) can be found at the end of this Bulletin.

This month's [Bits and Pieces](#) includes an item on [LGPC Communications](#) and the [Timeline Regulations](#).

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## **Draft LGPS (Miscellaneous) Regulations 2012**

On 5 December, CLG issued a letter which announced a formal consultation exercise in respect of the draft LGPS (Miscellaneous) Regulations 2012. The closing date for responses is 27 February 2012. All documents are available from [CLG's website](#).

The draft regulations contain a series of amendments to:

- the Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2006;
- the LGPS (Benefits, Membership and Contributions) Regulations 2007;
- the LGPS (Transitional Provisions) Regulations 2008;
- the LPS (Administration) Regulations 2008; and
- provisions with respect to joining the LGPS after the commencement of automatic enrolment.

The Secretariat is considering the draft Regulations. A summary of its response as part of the consultation exercise will be included in a future Bulletin.

## **The Local Government (Discretionary Payments) (Injury Allowances) Regulations 2011**

[The Local Government \(Discretionary Payments\) \(Injury Allowances\) Regulations 2011](#) [SI 2011/2954] (“the 2011 Discretionary Payments Regulations”) were laid before Parliament on 14 December 2011 and come into force with effect from 16 January 2012. CLG issued two letters to accompany SI 2011/2954. The first detailed the amendments contained within SI 2011/2954 while the second letter discussed the revocation of [the Local Government \(Discretionary Payments\) Regulations 1996 \[SI 1996/1680\]](#).

CLG also published a summary of the responses to the consultation exercise on the 2011 Discretionary Payments Regulations.

The main features of the 2011 Discretionary Payment Regulations are:

- the requirement for local government employers to publish a written policy statement (which must be kept under review) on whether they intend to adopt a discretionary injury benefit scheme;
- admission bodies have been removed from the definition of local government employers and so the injury benefit provisions will not directly apply to them;
- at the request of HMRC, a provision has been included to ensure National Insurance contributions are deducted from injury allowances paid on account of a reduction of remuneration as per other public service injury benefit schemes;
- the employer's independent registered medical practitioner will need to certify the employee's injury or disease before the employee can receive a permanent or temporary injury allowance;

- death benefit provisions now include payments to “nominated co-habiting partners” who will be expected to sign a declaration which states they meet certain conditions;
- appeals will no longer involve the Secretary of State but will be part of the local internal dispute resolution procedure; and
- the provisions to award a gratuity have been revoked.

The LGPC Secretariat will produce a detailed Circular on the above regulations in due course.

## Reform of the LGPS

On 20 December, the Chief Secretary to the Treasury (Rt Hon Danny Alexander) [updated the House of Commons](#) on progress made in the negotiations with the Trade Unions in respect of the reform of the public sector pension schemes.

The update was accompanied by a [written ministerial statement](#) from the Secretary of State for Communities and Local Government (Rt Hon Eric Pickles MP) on the LGPS. The written ministerial statement reported that the Local Government Association and the local government trades unions have jointly signed a Heads of Agreement on the principles which will govern scheme design, ongoing cost management and governance of the new Scheme to be introduced by 2014. There will be further negotiations on the agreed principles in the New Year.

The agreed features include:

- the introduction of the new Scheme in April 2014 (with regulations on the Statute Book by April 2013) with a single solution to both the short-term and long-term issues;
- the new scheme will be a CARE scheme;
- the ability to have limited or no contribution rate increases for employees provided the Government’s financial constraints are met;
- some elements of choice to encourage new members to join and existing members to remain in the Scheme;
- a member’s Normal Pension Age will match the rise in the State Pension Age for post 2015\*service.

\*Note: although the ministerial statement refers to post 2015 service, we believe this should refer to post 2014 service given that it is intended that the new scheme should come into effect from 2014.

[The LGA announced on its website](#) that agreement had been reached on the proposed way forward for the reform of the LGPS. At the end of the article there is a hyperlink to a document which forms the Heads of Agreement between the LGA and the LGPS unions who were represented by UNISON, GMB and UNITE.

## LGPS 2008: Academies

On 22 December 2011, the Secretaries of State for [Education and for Communities and Local Government issued a joint note on Academies and the LGPS](#). The note discussed:

- the legal and financial status of Academy arrangements; and
- the Secretaries of States' preferred approach to the assessment of Academies' contribution rates i.e. via pooling Academies with the relevant local authority.

The note also states that a FAQ document on the treatment of Academies within the LGPS will be issued in the new year.

## LGPS: suspension of CETVs, etc

An administering authority raised a query with respect to the information on incoming transfers in the table printed in last month's Bulletin. As a result, the information on incoming transfers has now been split into two: one entry for incoming non-Club transfers and a second entry for incoming Club transfers. The table has been reproduced in full.

<b>Description</b>	<b>View</b>	<b>Comment</b>
Club / Non-club outgoing transfers where the quote was issued prior to 1 November 2011 in England and Wales.	Proceed, and pay sum quoted, providing the election to transfer is received within the 3 month guarantee period.	Even though the new CETV factors are likely to produce a higher CETV, the Technical Group, at its meeting of 1 December, were of the view that LGPS funds should pay the guaranteed transfer value quoted.
Club / Non-club outgoing transfers where quote has not been issued.	Suspend until new factors are received.	
Club / Non-Club incoming transfer where the CETV estimate has not been requested by the administering authority.	Suspend until new factors are received.	

<p>Club / Non-Club incoming transfer where the CETV estimate has been requested by the administering authority but not received.</p>	<p>Suspend until new factors are received.</p> <p>Write to the former scheme explaining that the request should be put on hold until such time as GAD have clarified factors to be used for transfers in.</p>	<p>Hopefully the sending scheme will accept the “please hold” request but if they say they are too far down the line in processing the original request and will charge for a new quote, revert to next row below.</p>
<p>Non-Club incoming transfer where the CETV estimate has been requested and received.</p>	<p>Proceed (and honour service credit quoted even though it is likely the new CETV factors, when received, would produce a lower service credit).</p>	<p>There is concern that if the administering authority does not proceed:</p> <ul style="list-style-type: none"> <li>a) the sending scheme may issue a charge to calculate a new CETV; and</li> <li>b) if the member has been offered a service credit and elected to accept, the scheme may be challenged via IDRPs if it does not act upon the member’s wishes within the prescribed timescales.</li> </ul>
<p>Club incoming transfer where the CETV estimate has been requested and received.</p>	<p>Use old factors if sending scheme has used old factors.</p> <p>Suspend until new factors are received if sending scheme has used new factors.</p>	
<p>IFA in / out where election to aggregate was made by the member before 1 November 2011 in England and Wales.</p>	<p>Use old factors.</p>	

<p>IFA in / out where election to aggregate was made by the member after 31 October 2011 in England and Wales.</p>	<p>Suspend until new factors are received.</p>	
<p>Pension Sharing on Divorce quotes.</p>	<p>Proceed but append a caveat to the quote saying that it is based on GAD guidance which is currently being reviewed. This review may have the effect of meaning that the current quote provided underestimates the correct value of the member's pension rights.</p>	<p>This seems a reasonable approach given the statutory timescales attached to the production of pension sharing on divorce quotes.</p> <p>Where a CETV has been provided over the last 12 months (which, for convenience, is regarded as being since 1 November 2010), but no pension sharing order has been received, administering authorities might wish to consider writing to the member (or their representative) to advise them the actuarial factors are being revised. If the ancillary relief hearing has not yet taken place, the member (or the representative) could be offered the option of receiving an updated CETV once the new factors become available.</p>

SPPA e-mailed a document to LGPS Pension Managers in Scotland on 28 November 2011 setting out the position to be followed by Scottish administering authorities. A copy of the email document is available on the post 31 March GAD guidance page of the [Timeline Regulations website](#).

The LGPC Secretariat is aware of suggestions that Club transfers should not be suspended. The Secretariat has sought further clarification from DCLG.

## Adjusted SPA

The table in last month's Bulletin contained a typographical error. The second row in Table 2 had a start date of 6<sup>th</sup> January 1954 and end date of 5<sup>th</sup> February 1953. The full table, including the correction is reproduced.

### Rules

(1) A man born before 6<sup>th</sup> December 1953 attains pensionable age when he attains the age of 65 years.

(2) A woman born on before 6<sup>th</sup> April 1950 attains pensionable age when she attains the age of 60.

(3) A woman born on any day in a period mentioned in column 1 of table 1 attains pensionable age at the commencement of the day shown against that period in column 2.

(1)	(2)
<i>Period within which woman's birthday falls</i>	<i>Date pensionable age attained</i>
6 <sup>th</sup> April 1950 to 5 <sup>th</sup> May 1950	6 <sup>th</sup> May 2010
6 <sup>th</sup> May 1950 to 5 <sup>th</sup> June 1950	6 <sup>th</sup> July 2010
6 <sup>th</sup> June 1950 to 5 <sup>th</sup> July 1950	6 <sup>th</sup> September 2010
6 <sup>th</sup> July 1950 to 5 <sup>th</sup> August 1950	6 <sup>th</sup> November 2010
6 <sup>th</sup> August 1950 to 5 <sup>th</sup> September 1950	6 <sup>th</sup> January 2011
6 <sup>th</sup> September 1950 to 5 <sup>th</sup> October 1950	6 <sup>th</sup> March 2011
6 <sup>th</sup> October 1950 to 5 <sup>th</sup> November 1950	6 <sup>th</sup> May 2011
6 <sup>th</sup> November 1950 to 5 <sup>th</sup> December 1950	6 <sup>th</sup> July 2011
6 <sup>th</sup> December 1950 to 5 <sup>th</sup> January 1951	6 <sup>th</sup> September 2011
6 <sup>th</sup> January 1951 to 5 <sup>th</sup> February 1951	6 <sup>th</sup> November 2011
6 <sup>th</sup> February 1951 to 5 <sup>th</sup> March 1951	6 <sup>th</sup> January 2012
6 <sup>th</sup> March 1951 to 5 <sup>th</sup> April 1951	6 <sup>th</sup> March 2012
6 <sup>th</sup> April 1951 to 5 <sup>th</sup> May 1951	6 <sup>th</sup> May 2012
6 <sup>th</sup> May 1951 to 5 <sup>th</sup> June 1951	6 <sup>th</sup> July 2012
6 <sup>th</sup> June 1951 to 5 <sup>th</sup> July 1951	6 <sup>th</sup> September 2012
6 <sup>th</sup> July 1951 to 5 <sup>th</sup> August 1951	6 <sup>th</sup> November 2012
6 <sup>th</sup> August 1951 to 5 <sup>th</sup> September 1951	6 <sup>th</sup> January 2013
6 <sup>th</sup> September 1951 to 5 <sup>th</sup> October 1951	6 <sup>th</sup> March 2013
6 <sup>th</sup> October 1951 to 5 <sup>th</sup> November 1951	6 <sup>th</sup> May 2013
6 <sup>th</sup> November 1951 to 5 <sup>th</sup> December 1951	6 <sup>th</sup> July 2013
6 <sup>th</sup> December 1951 to 5 <sup>th</sup> January 1952	6 <sup>th</sup> September 2013
6 <sup>th</sup> January 1952 to 5 <sup>th</sup> February 1952	6 <sup>th</sup> November 2013
6 <sup>th</sup> February 1952 to 5 <sup>th</sup> March 1952	6 <sup>th</sup> January 2014
6 <sup>th</sup> March 1952 to 5 <sup>th</sup> April 1952	6 <sup>th</sup> March 2014
6 <sup>th</sup> April 1952 to 5 <sup>th</sup> May 1952	6 <sup>th</sup> May 2014
6 <sup>th</sup> May 1952 to 5 <sup>th</sup> June 1952	6 <sup>th</sup> July 2014
6 <sup>th</sup> June 1952 to 5 <sup>th</sup> July 1952	6 <sup>th</sup> September 2014
6 <sup>th</sup> July 1952 to 5 <sup>th</sup> August 1952	6 <sup>th</sup> November 2014
6 <sup>th</sup> August 1952 to 5 <sup>th</sup> September 1952	6 <sup>th</sup> January 2015

<b>Table 1</b>	
(1)	(2)
<i>Period within which woman's birthday falls</i>	<i>Date pensionable age attained</i>
6 <sup>th</sup> September 1952 to 5 <sup>th</sup> October 1952	6 <sup>th</sup> March 2015
6 <sup>th</sup> October 1952 to 5 <sup>th</sup> November 1952	6 <sup>th</sup> May 2015
6 <sup>th</sup> November 1952 to 5 <sup>th</sup> December 1952	6 <sup>th</sup> July 2015
6 <sup>th</sup> December 1952 to 5 <sup>th</sup> January 1953	6 <sup>th</sup> September 2015
6 <sup>th</sup> January 1953 to 5 <sup>th</sup> February 1953	6 <sup>th</sup> November 2015
6 <sup>th</sup> February 1953 to 5 <sup>th</sup> March 1953	6 <sup>th</sup> January 2016
6 <sup>th</sup> March 1953 to 5 <sup>th</sup> April 1953	6 <sup>th</sup> March 2016
6 <sup>th</sup> April 1953 to 5 <sup>th</sup> May 1953	6 <sup>th</sup> July 2016
6 <sup>th</sup> May 1953 to 5 <sup>th</sup> June 1953	6 <sup>th</sup> November 2016
6 <sup>th</sup> June 1953 to 5 <sup>th</sup> July 1953	6 <sup>th</sup> March 2017
6 <sup>th</sup> July 1953 to 5 <sup>th</sup> August 1953	6 <sup>th</sup> July 2017
6 <sup>th</sup> August 1953 to 5 <sup>th</sup> September 1953	6 <sup>th</sup> November 2017
6 <sup>th</sup> September 1953 to 5 <sup>th</sup> October 1953	6 <sup>th</sup> March 2018
6 <sup>th</sup> October 1953 to 5 <sup>th</sup> November 1953	6 <sup>th</sup> July 2018
6 <sup>th</sup> November 1953 to 5 <sup>th</sup> December 1953	6 <sup>th</sup> November 2018

(5) A person born on any day in a period mentioned in column 1 of table 2 attains pensionable age at the commencement of the day shown against that period in column 2.

<b>Table 2</b>	
(1)	(2)
<i>Period within which birthday falls</i>	<i>Date pensionable age attained</i>
6 <sup>th</sup> December 1953 to 5 <sup>th</sup> January 1954	6 <sup>th</sup> March 2019
6 <sup>th</sup> January 1954 to 5 <sup>th</sup> February 1954	6 <sup>th</sup> May 2019
6 <sup>th</sup> February 1954 to 5 <sup>th</sup> March 1954	6 <sup>th</sup> July 2019
6 <sup>th</sup> March 1954 to 5 <sup>th</sup> April 1954	6 <sup>th</sup> September 2019
6 <sup>th</sup> April 1954 to 5 <sup>th</sup> May 1954	6 <sup>th</sup> November 2019
6 <sup>th</sup> May 1954 to 5 <sup>th</sup> June 1954	6 <sup>th</sup> January 2020
6 <sup>th</sup> June 1954 to 5 <sup>th</sup> July 1954	6 <sup>th</sup> March 2020
6 <sup>th</sup> July 1954 to 5 <sup>th</sup> August 1954	6 <sup>th</sup> May 2020
6 <sup>th</sup> August 1954 to 5 <sup>th</sup> September 1954	6 <sup>th</sup> July 2020
6 <sup>th</sup> September 1954 to 5 <sup>th</sup> October 1954	6 <sup>th</sup> September 2020

(6) A person born after 5<sup>th</sup> October 1954 but before 6<sup>th</sup> April 1968 attains pensionable age when the person attains the age of 66.

(7) A person born on any day in a period mentioned in column 1 of table 3 attains pensionable age at the commencement of the day shown against that period in column 2.

<b>Table 3</b>	
(1)	(2)
<i>Period within which birthday falls</i>	<i>Date pensionable age attained</i>
6 <sup>th</sup> April 1968 to 5 <sup>th</sup> May 1968	6 <sup>th</sup> May 2034
6 <sup>th</sup> May 1968 to 5 <sup>th</sup> June 1968	6 <sup>th</sup> July 2034



<b>Table 3</b>	
(1)	(2)
<i>Period within which birthday falls</i>	<i>Date pensionable age attained</i>
6 <sup>th</sup> June 1968 to 5 <sup>th</sup> July 1968	6 <sup>th</sup> September 2034
6 <sup>th</sup> July 1968 to 5 <sup>th</sup> August 1968	6 <sup>th</sup> November 2034
6 <sup>th</sup> August 1968 to 5 <sup>th</sup> September 1968	6 <sup>th</sup> January 2035
6 <sup>th</sup> September 1968 to 5 <sup>th</sup> October 1968	6 <sup>th</sup> March 2035
6 <sup>th</sup> October 1968 to 5 <sup>th</sup> November 1968	6 <sup>th</sup> May 2035
6 <sup>th</sup> November 1968 to 5 <sup>th</sup> December 1968	6 <sup>th</sup> July 2035
6 <sup>th</sup> December 1968 to 5 <sup>th</sup> January 1969	6 <sup>th</sup> September 2035
6 <sup>th</sup> January 1969 to 5 <sup>th</sup> February 1969	6 <sup>th</sup> November 2035
6 <sup>th</sup> February 1969 to 5 <sup>th</sup> March 1969	6 <sup>th</sup> January 2036
6 <sup>th</sup> March 1969 to 5 <sup>th</sup> April 1969	6 <sup>th</sup> March 2036

(8) A person born after 5<sup>th</sup> April 1969 but before 6<sup>th</sup> April 1977 attains pensionable age when the person attains the age of 67.

(9) A person born on any day in a period mentioned in column 1 of table 4 attains pensionable age at the commencement of the day shown against that period in column 2.

<b>Table 4</b>	
(1)	(2)
<i>Period within which birthday falls</i>	<i>Date pensionable age attained</i>
6 <sup>th</sup> April 1977 to 5 <sup>th</sup> May 1977	6 <sup>th</sup> May 2044
6 <sup>th</sup> May 1977 to 5 <sup>th</sup> June 1977	6 <sup>th</sup> July 2044
6 <sup>th</sup> June 1977 to 5 <sup>th</sup> July 1977	6 <sup>th</sup> September 2044
6 <sup>th</sup> July 1977 to 5 <sup>th</sup> August 1977	6 <sup>th</sup> November 2044
6 <sup>th</sup> August 1977 to 5 <sup>th</sup> September 1977	6 <sup>th</sup> January 2045
6 <sup>th</sup> September 1977 to 5 <sup>th</sup> October 1977	6 <sup>th</sup> March 2045
6 <sup>th</sup> October 1977 to 5 <sup>th</sup> November 1977	6 <sup>th</sup> May 2045
6 <sup>th</sup> November 1977 to 5 <sup>th</sup> December 1977	6 <sup>th</sup> July 2045
6 <sup>th</sup> December 1977 to 5 <sup>th</sup> January 1978	6 <sup>th</sup> September 2045
6 <sup>th</sup> January 1978 to 5 <sup>th</sup> February 1978	6 <sup>th</sup> November 2045
6 <sup>th</sup> February 1978 to 5 <sup>th</sup> March 1978	6 <sup>th</sup> January 2046
6 <sup>th</sup> March 1978 to 5 <sup>th</sup> April 1978	6 <sup>th</sup> March 2046

(10) A person born after 5<sup>th</sup> April 1978 attains pensionable age when the person attains the age of 68.

### **Social Security Pensions**

Following the measures to simplify State Pensions introduced in the Pensions Act 2007, the Pensions Act 2008 introduced measures to further simplify the state second pension scheme, with the aim of helping people to understand their entitlement.

The 2008 Act provides for earnings-related State Pensions built up before the flat rate introduction year to be combined into a single cash amount (a process known as consolidation). It also provides that only people reaching State Pension age from 6 April

2020 would have any earnings-related State Pension combined in this way. The policy intention was that at State Pension age this cash amount would be added to flat rate additional State Pension (built up from the flat rate introduction year) and basic State Pension to form a person's overall State Pension entitlement.

The Pensions Act 2011 introduces a technical measure designed to provide flexibility as to the period covered by consolidation, and the group of people affected. It removes the provision that only those reaching State Pension age from 6 April 2020 would be affected by consolidation and provides an order making power for the Secretary of State to set the date at which consolidation will occur and the group who will have any earnings-related State Pension combined in this way.

All other aspects of the existing policy would remain the same. As such, any earnings-related State Pension built up before the consolidation date would be combined into a single cash amount based on the rules in force at that time. The measure would have no impact on a person's overall State Pension income over the course of their retirement.

[The Social Security Pensions \(Flat Rate Introduction Year\) Order 2011 \[SI 2011/2953\]](#) has now been issued and this designates tax year 2012/13 as the flat rate introduction year.

## Bits and Pieces

### LGPC Communications

The LGPC has produced a new leaflet for employees on changes to the tax controls on pension savings. The leaflet is available on the [LGE website](#).

### Timeline Regulations

December's update of the Timeline Regulations website included:

#### England and Wales

The following amendments have been made in the December 2011 update of the Timeline Regulations:

- the addition of the Local Government (Discretionary Payments) (Injury Allowances) Regulations 2011;
- the addition of the latest GAD guidance on trivial commutations has been added to the post 31 March 2008 GAD guidance page; and
- the upload of CLG's letter (dated 14 December 2011) on the proposed revocation of retirement gratuities in the Local Government (Discretionary Payments) Regulations 1996, CLG's letter (dated 22 December) on Club factors and the joint CLG and DfE note on Academies to the Statutory Guidance/FAQs page.

#### Scotland

A copy of an email sent by SPPA on 28 November 2011 with respect to the treatment of CETVs etc. has been added to the post 31 March 2009 GAD guidance page.

## Legislation

### United Kingdom

#### SI Reference Title

2011/2867	The Occupational Pensions (Revaluation) Order 2011
2011/2896	The Localism Act 2011 (Commencement No.1 and Transitional Provisions) Order 2011
2011/2913	The Estates of Deceased Persons (Forfeiture Rule and Law of Succession Act 2011 (Commencement) Order 2011
2011/2953	The Social Security Pensions (Flat Rate Introduction Year) Order 2011
2011/2954	The Local Government (Discretionary Payments) (Injury Allowance) Regulations 2011
2011/2973	The Occupation Pensions (Employer Debt and Miscellaneous Amendments) Regulations 2011
2011/3033	The Pensions Act 2008 (Commencement No.11) Order 2011
2011/3034	The Pensions Act 2011 (Commencement No.1) Order 2011

### Northern Ireland

#### SR Reference Title

2011/415	The Occupational Pensions (Revaluation) Order (Northern Ireland) 2011
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## Useful Links

[The LGE Pensions page](#)

[The LGPS members' website](#)

[LGPS Discretions](#) lists all the potential discretions available within the LGPS in England and Wales, and Scotland.

[Qualifying Recognised Overseas Pension Schemes](#) approved by HMRC and who agreed to have their details published.

[The Timeline Regulations](#)

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## Distribution sheet

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