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pay, pensions and
employment solutions

The Local Government Pensions Committee
Secretary: Terry Edwards

CIRCULAR

Please pass on sufficient copies of this Circular to your Treasurer/Director of Finance and to your Personnel and Pensions Officer(s) as quickly as possible

No. 215 – AUGUST 2008

MATERNITY AND ADOPTION LEAVE, ETC.

Purpose of this circular

1. This Circular has been issued to notify administering authorities and employers of the pension implications resulting from:
 - the Sex Discrimination Act 1975 (Amendment) Regulations 2008 [SI 2008/656], and
 - the Maternity and Parental Leave etc. and the Paternity and Adoption Leave (Amendment) Regulations 2008 [SI 2008/1966] which apply to those women whose expected week of childbirth begins on or after 5 October 2008 and to those people adopting a child where the child is expected to be placed on or after 5 October or, for adoptions from overseas, where the child enters Great Britain on or after that date.
2. It also covers the pension position of Keep in Touch (KIT) days.

Pension contributions - overriding legislative requirements

3. When the Sex Discrimination Act 1975 (Amendment) Regulations 2008 were published there was some concern that the amendments being made to the Sex Discrimination Act 1975 would have extended the period during which employer pension contributions are required to be made during any period of maternity leave to include any period of unpaid additional maternity leave.

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4. The Maternity and Parental Leave etc. and the Paternity and Adoption Leave (Amendment) Regulations 2008 clarify the position and only require the employer to pay pension contributions when an employee is on ordinary maternity or adoption leave, regardless of whether they receive any statutory or occupational maternity or adoption pay. During the additional maternity or adoption leave period an employer is only required to pay contributions if an employee is receiving statutory or occupational maternity or adoption pay.
5. The impact of the above changes, when read in conjunction with the Local Government Pension Scheme (Administration) Regulations 2008 and the Local Government Pension Scheme (Scotland) Regulations 1998, is set out in the following paragraphs. The tables at Annex 1 of the Circular provide a useful summary.

Pension contributions during ordinary maternity or adoption leave or statutory paternity leave

Basic contributions

6. An **employer** must pay pension contributions throughout any periods of ordinary maternity or adoption leave or statutory paternity leave whether or not the employee actually receives any pay. The employer's contributions will be based on what the employee would have been earning had he or she been working normally¹.
7. The **employee** will also pay basic contributions, at the employee's normal contribution rate, but based on the pay he or she actually receives. If he or she receives no pay during this period, for example because he or she does not qualify for statutory pay, he or she will not have to pay any basic pension contributions² but the period will still count as membership under the pension scheme³.

Keep in touch days

8. Where an employee works on a keep in touch day (KIT day) during the ordinary maternity or adoption leave period, both the employee and the employer will pay contributions based on the pay the employee receives for that day. The day will count as membership, but would have done anyway as it occurs during the ordinary leave period, which counts in full (see above).

¹ Regulation 39(6) of the Local Government Pension Scheme (Administration) Regulations 2008 and regulation 78(6) of the Local Government Pension Scheme (Scotland) regulations 1998.

² Regulation 18(4) of the Local Government Pension Scheme (Administration) Regulations 2008 and regulation 16(3A) of the Local Government Pension Scheme (Scotland) regulations 1998.

³ Regulation 6(a) of the Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations 2007 and regulation 8(1)(a) of the Local Government Pension Scheme (Scotland) regulations 1998.

Additional contributions

9. During periods of ordinary maternity or adoption leave or statutory paternity leave the employee will continue to pay any Additional Voluntary Contributions (AVCs) on pay received⁴ (unless he / she opts to stop paying AVCs⁵). The employee must continue to make any additional regular contributions (ARCs) he or she was paying to purchase additional annual pension and any additional contribution he or she was making to purchase added years of membership, with the contributions being based on the pay the member would have received but for being on leave⁶, unless he / she opts to stop paying the ARCs⁷ or to stop purchasing extra membership⁸. It should be noted that if he / she opts to stop paying those additional contributions, he / she will be credited with the proportion of extra pension or added years he / she has paid for. Contributions for added years could not subsequently resume and, although ARCs could recommence, they would have to be taken out under a new contract which, as the member is likely to be older than when they took out the original ARC contract, would mean a higher contribution rate.

Pension Contributions during additional maternity or adoption leave

10. Pension contributions during additional maternity leave or additional adoption leave (AML or AAL) are governed by Schedule 5 to the Social Security Act 1989, the Employment Rights Act 1996, the Maternity and Parental Leave etc Regulations 1999 [SI 1999/3312 as amended], the Paternity and Adoption Leave Regulations 2002 [SI 2002/2788 as amended], regulations 18 and 22 of the Local Government Pension Scheme (Administration) Regulations 2008 and regulations 16 and 17 of the Local Government Pension Scheme (Scotland) Regulations 1998.

Basic contributions

11. During additional maternity leave or additional adoption leave periods both the employer and the employee must pay pension contributions throughout the period in which the employee is entitled to receive any statutory and/or occupational maternity pay (OMP). As Statutory Maternity

⁴ Regulation 18(7) of the Local Government Pension Scheme (Administration) Regulations 2008 and regulation 60(1) of the Local Government Pension Scheme (Scotland) Regulations 1998.

⁵ Regulation 25(6)(b) of the Local Government Pension Scheme (Administration) Regulations 2008 and regulation 59(9) of the Local Government Pension Scheme (Scotland) Regulations 1998.

⁶ Regulation 18(8) of the Local Government Pension Scheme (Administration) Regulations 2008 and regulation 54(7) of the Local Government Pension Scheme (Scotland) Regulations 1998.

⁷ Regulation 24(1)(a) of the Local Government Pension Scheme (Administration) Regulations 2008.

⁸ Regulation 83(1) of the Local Government Pension Scheme Regulations 1997 as saved by Schedule 1 of the Local Government Pension Scheme (Transitional Provisions) Regulations 2008 and regulation 82(1) of the Local Government Pension Scheme (Scotland) Regulations 1998.

Pay (SMP) / Statutory Adoption Pay (SAP) is now payable for 39 weeks this will mean that contributions will be payable for at least the first 13 weeks of this period (apart from cases where the employee is not entitled to any SMP/SAP/OMP in that period).

12. The **employer's** contributions are based on the pay which the employee would have received had he or she been working normally⁹. The **employee** will make basic contributions based on the actual amount of SMP/SAP/OMP he or she receives¹⁰.
13. Subject to the next paragraph and the paragraphs below on KIT days and on additional contributions, no contributions will be payable by either the employee or the employer for any period of AML or AAL during which an employee receives no pay and, subject to the next paragraph, that period will not count towards the employee's period of scheme membership.
14. When the employee returns to work, or equally if he or she resigns or is dismissed during or at the end of AML or AAL, he or she should be given the choice of paying the basic pension contributions relating to any period of unpaid additional maternity or unpaid additional adoption leave, so that the whole period will count as a period of scheme membership¹¹. The employee must, within 30 days of returning to work or the termination of the contract if he or she does not return, or such longer period as the employer allows, elect to pay the relevant pension contributions¹². If he / she elects, contributions (at the employee's normal basic contribution rate) will be based on the pay the employee was entitled to receive immediately before the unpaid period began (but ignoring any increase in pay on that last day of paid leave due to a KIT day)¹³. If the employee opts to pay basic contributions to cover the period of unpaid AML or AAL then the employer will pay contributions on notional full pay¹⁴.
15. So, in a nutshell, an employee's membership in the pension scheme is preserved during a period of AML or AAL whilst their contributions are payable. Thus, employees in the Local Government Pension Scheme will have their continuity of membership preserved during ordinary maternity or adoption leave or statutory paternity leave and for any period of additional maternity leave (AML) or additional adoption leave (AAL) in which they are

⁹ Regulation 39(6) of the Local Government Pension Scheme (Administration) Regulations 2008 and regulation 78(6) of the Local Government Pension Scheme (Scotland) Regulations 1998.

¹⁰ Regulation 18(1) of the Local Government Pension Scheme (Administration) Regulations 2008 and regulation 16(2) of the Local Government Pension Scheme (Scotland) Regulations 1998.

¹¹ Regulation 18(5) of the Local Government Pension Scheme (Administration) Regulations 2008 and regulation 17(2) of the Local Government Pension Scheme (Scotland) Regulations 1998.

¹² Regulation 22 of the Local Government Pension Scheme (Administration) Regulations 2008 and regulations 17(6) and (7) of the Local Government Pension Scheme (Scotland) Regulations 1998.

¹³ Regulation 18(6) of the Local Government Pension Scheme (Administration) Regulations 2008 and regulation 17(2) of the Local Government Pension Scheme (Scotland) Regulations 1998.

¹⁴ Regulation 39(6) of the Local Government Pension Scheme (Administration) Regulations 2008 and regulation 78(6) of the Local Government Pension Scheme (Scotland) Regulations 1998.

entitled to receive SMP or SAP and/or OMP. Any period of unpaid AML or AAL will not count as “reckonable” membership (unless an election is made to pay contributions for this period following return to work or resignation).

Keep in touch days

16. Where an employee works on a keep in touch day (KIT day) in the AML or AAL period both the employee and the employer will pay contributions based on the pay received for that day. This day will count as a day of scheme membership¹⁵ and, if it falls in a period of what would otherwise have been unpaid leave, the employing authority should notify the Pension Fund administering of the fact that the day will count as a day’s membership.
17. Where an employee wishes to pay contributions for the unpaid period of AML or AAL the pay received for working on a KIT day is disregarded for the purposes of determining the amount of pay on which to base his / her contributions¹⁶.

This is probably best explained via some examples.

Example 1 – KIT day during the unpaid AML period

An employee is in receipt of SMP on the last day of paid maternity leave. She has a period of unpaid AML but works a full KIT day in the middle of the unpaid AML period.

The unpaid AML period either side of the KIT day does not count as “reckonable” membership in the LGPS but the KIT day does. The employee and employer pay contributions on the KIT pay received.

If the employee wishes the unpaid AML period either side of the KIT day to count as “reckonable” membership, she would have to pay contributions to cover both those periods based on the pay she would have received if she had continued to receive SMP throughout the unpaid AML periods falling either side of the KIT day and the employer would have to pay contributions based on the notional full pay for those periods. If the employee doesn’t elect to pay, the unpaid AML period either side of the KIT day will not count as “reckonable” membership for pension purposes (and no employer contributions will be due for those periods).

Example 2 – KIT day on last day of paid maternity leave

An employee is in receipt of full pay on last day of paid maternity leave as a result of that day being a KIT day but, if it hadn’t been a KIT day, would otherwise have only received SMP on that day.

¹⁵ Regulation 6(a) of the Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations 2007 and regulation 8(1)(a) of the Local Government Pension Scheme (Scotland) regulations 1998.

¹⁶ Regulation 18(6) of the Local Government Pension Scheme (Administration) Regulations 2008.

She has a period of unpaid additional maternity leave which does not count as “reckonable” membership in the LGPS.

If she wishes the unpaid AML period to count, she would have to pay contributions to cover that period based on the pay she would have received had she continued to receive SMP throughout the period of unpaid AML (i.e. the calculation would only be based on the rate of SMP as we must ignore any increase in pay on the last day of paid maternity leave as a result of it being a KIT day) and the employer would have to pay contributions based on the notional full pay for that period. If the employee doesn't elect to pay, the unpaid AML period will not count as “reckonable” membership for pension purposes (and no employer contributions will be due for that period).

Additional contributions

18. The employee will continue to pay any Additional Voluntary Contributions (AVCs) on pay received¹⁷ during the AML/AAL period (unless he / she opts to stop paying AVCs¹⁸). The employee must continue for the whole of the AML / AAL period to make any additional regular contributions (ARCs) he or she was paying to purchase additional annual pension and any additional contribution he or she was making to purchase added years of membership, with the contributions being based on the pay the member would have received but for being on leave¹⁹ (unless he / she opts to stop paying ARCs²⁰ or to stop purchasing extra membership²¹). It should be noted that if he / she opts to stop paying those additional contributions, he / she will be credited with the proportion of extra pension or added years he / she has paid for. Contributions for added years could not subsequently resume and, although ARCs could recommence, they would have to be taken out under a new contract which, as the member is likely to be older than when they took out the original ARC contract, would be calculated using a higher contribution factor.

The effect of spreading occupational maternity pay (half pay) over a longer period than weeks 7-18 or paying it as a lump sum

19. Under paragraph 11.5(b)(ii) of Part Two of the National Agreement on Pay and Conditions of Service (the Green Book) an employee covered by the NJC for local government services can reach an agreement with the

¹⁷ Regulation 18(7) of the Local Government Pension Scheme (Administration) Regulations 2008 and regulation 60(1) of the Local Government Pension Scheme (Scotland) Regulations 1998.

¹⁸ Regulation 25(6)(b) of the Local Government Pension Scheme (Administration) Regulations 2008 and regulation 59(9) of the Local Government Pension Scheme (Scotland) Regulations 1998.

¹⁹ Regulation 18(8) of the Local Government Pension Scheme (Administration) Regulations 2008 and regulation 54(7) of the Local Government Pension Scheme (Scotland) Regulations 1998.

²⁰ Regulation 24(1)(a) of the Local Government Pension Scheme (Administration) Regulations 2008.

²¹ Regulation 83(1) of the Local Government Pension Scheme Regulations 1997 as saved by Schedule 1 of the Local Government Pension Scheme (Transitional Provisions) regulations 2008 and regulation 82(1) of the Local Government Pension Scheme (Scotland) Regulations 1998.

employer to receive the amount of occupational maternity pay they would have received in weeks 7-18 over a different timescale (e.g. weeks 7-39 now that SMP is payable for 39 weeks). Alternatively, it can be paid in a lump sum on their return to work. This does not affect the pension position however.

20. During a period of maternity leave an employee will pay contributions on the actual amount of OMP and SMP received during that period. Where an employee chooses to defer her occupational pay until her return, she will still pay contributions on it as she was entitled to receive it during the ordinary maternity leave period.
21. If an employee chooses to pay contributions for the unpaid AML period the contributions would be based on the pay she was entitled to receive immediately before the unpaid period began (ignoring any increase in pay on that day if it happened to be a KIT day). Regardless of how she actually receives her occupational maternity pay, the Secretariat is of the view that an employee is actually entitled to receive her half pay during weeks 7-18 and so, even if it is paid over a different timescale e.g. up to week 39 or in a lump sum on return, it will, for pension scheme purposes, be deemed to have been paid up to week 18. This means that in most cases an employee who chooses to pay her contributions for the unpaid AML period will have them based on SMP only, as this is what she would be entitled to receive in week 39, immediately before the unpaid AML period began. In those cases where an employee is only entitled to occupational maternity pay, she will have her contributions for any unpaid AML for which she opts to pay contributions, based on half pay as this is what she would have been receiving before she entered a period of unpaid leave. If a woman is not entitled to either occupational or statutory maternity pay, her contributions for any unpaid period of AML will be based on the pay she received before she started maternity leave.

The effect of leaving part way through OML / AML or OAL / AAL

22. If an employee resigns, or is dismissed, during the OML or AML period, or during the OAL or AAL period, the employee ceases to be a member at the date of resignation or dismissal²². SMP or SAP may still be payable e.g. where the date of leaving is within 39 weeks of going on maternity or adoption leave (but any OMP or OAP ceases to be payable). How much of the SMP or SAP is pensionable? In the view of the Secretariat, only that proportion of the SMP or SAP that was due up to the date of leaving is pensionable and any SMP or SAP due in respect of a period after leaving is not pensionable. This is because a person can only make contributions for that part of the period of maternity, paternity or adoption absence for which the person is an active member. Upon resignation or dismissal the person ceases to be an active member.

²² See regulation 7(5) of the Maternity and Parental Leave etc Regulations 1999 [SI 1999/3312 as amended] and regulation 24 of the Paternity and Adoption Leave Regulations 2002 [SI 2002/2788 as amended]

23. Although an employer could, for example, pay all of the SMP or SAP as a lump sum before the person leaves, HMRC do not recommend this – see <http://www.hmrc.gov.uk/manuals/spmmanual/spm21030.htm> . If an employer did make such a lump sum payment, only the sum due in respect of the period up to the date of leaving should be made pensionable. The logic of this position is best illustrated by looking at an extreme example. Let's assume that an employer pays all 39 weeks SMP as a lump sum in the first week of maternity leave and the person resigns at the end of that week. If all 39 weeks SMP was made pensionable (rather than 1 week pensionable and 38 not pensionable) the final years pay figure would be greatly distorted as it would include 39 weeks pensionable SMP for the last week plus 51 weeks pay for the previous 51 weeks. Clearly, this would be nonsensical.

How to calculate final pay

24. The Secretariat's present view on how to calculate final pay where a member has been on maternity or adoption leave is set out in Annex 2. Employers should check with their Pension Fund Administering Authority the procedures and method of calculation the Administering Authority wishes them to use in such cases.

Actions for administering authorities

25. Administering authorities are asked to bring the Circular to the attention of employers by directing them to the Circular on the website at <http://www.lge.gov.uk/lge/core/page.do?pageld=119530> or, in some other way, bring the main messages in this Circular to the attention of the employers in their Fund.

Reminder regarding method of distribution of Circulars

26. In Circular 214 we stated that for many years the LGPC has issued hard copies of LGPC Circulars to authorities and other bodies on our mailing list and, to improve the speed at which we can deliver Circulars to you and to reduce printing and postage costs, future Circulars would be issued electronically via e-mail. We asked that, in order to ensure you continue to receive LGPC Circulars, you should by no later than 31 August 2008 confirm the e-mail address to which you wish future Circulars to be sent and that it would probably be best to provide a single e-mail address who will have responsibility for forwarding on the e-mailed Circulars to appropriate persons within your organisation (but the Secretariat will accept up to a maximum of 3 designated e-mail addresses per organisation).
27. As the 31 August deadline has not yet been reached and given the need to convey the information in this Circular we have decided to issue this Circular in hard copy.

28. If you have not yet provided us with an e-mail address (or addresses) to which you wish future Circulars to be sent please could you do so by e-mailing colin.divens@lge.gov.uk

Terry Edwards
Head of Pensions
August 2008

ANNEX 1

Type of Leave		Member pays basic pension contributions on	Employer pays contributions on	How service counts under the LGPS	
OML (wks 1-26)		Actual OMP and/or SMP, if any, received (including any OMP paid as a lump sum on return to work)	Notional full pay	Counts in full as if the employee had been at work	
Paid AML		Actual pay received	Notional full pay	Counts in full as if the employee had been at work	
Unpaid AML	Employee opts to pay contributions to cover unpaid period	Notional pay - based on pay employee received or was entitled to receive before unpaid period began (ignoring any increase in pay due to a KIT day)			
		<u>If before AML began, was entitled to receive:</u>	<u>Notional pay based on:</u>		
		SMP only	SMP	Notional full pay	Counts in full as if the employee had been at work
		SMP and OMP	SMP and OMP	Notional full pay	Counts in full as if the employee had been at work
		OMP only	OMP	Notional full pay	Counts in full as if the employee had been at work
	No SMP or OMP	Full pay received before OML began	Notional full pay	Counts in full as if the employee had been at work	
	Employee does not opt to pay contributions for unpaid AML period	Not applicable – no basic contributions are due	Not applicable – no contributions are due	Does not count	

Note: If a person is paying additional regular contributions (ARCs) to purchase extra annual pension or is paying additional pension contributions to purchase added years of membership, those additional contributions continue to be paid throughout the whole period of any maternity leave on the employee's notional full pay (unless she opts to stop paying those contributions). AVCs continue to be paid on any pay received (unless she opts to stop paying those contributions).

Type of Leave		Member pays basic pension contributions on	Employer pays contributions on	How service counts under the LGPS	
OAL (wks 1-26)		Actual OAP (if any) and/or SAP (if any) received (including any OAP paid as a lump sum on return to work)	Notional full pay	Counts in full as if the employee had been at work	
Paid AAL		Actual pay received	Notional full pay	Counts in full as if the employee had been at work	
Unpaid AAL	Employee opts to pay contributions to cover unpaid period	Notional pay - based on pay employee received or was entitled to receive before unpaid period began (ignoring any increase in pay due to a KIT day)			
		<u>If before AAL began, was entitled to receive:</u>	<u>Notional pay based on:</u>		
		SAP only	SAP	Notional full pay	Counts in full as if the employee had been at work
		SAP and OAP	SAP and OAP	Notional full pay	Counts in full as if the employee had been at work
		OAP only	OAP	Notional full pay	Counts in full as if the employee had been at work
	No SAP or OAP	Full pay received before OAL began	Notional full pay	Counts in full as if the employee had been at work	
	Employee does not opt to pay contributions for unpaid AAL period	Not applicable – no basic contributions are due	Not applicable – no contributions are due	Does not count	

Note: If a person is paying additional regular contributions (ARCs) to purchase extra annual pension or is paying additional pension contributions to purchase added years of membership, those additional contributions continue to be paid throughout the whole period of any adoption leave on the employee's notional full pay (unless he / she opts to stop paying those contributions). AVCs continue to be paid on any pay received (unless she opts to stop paying those contributions).

<i>Type of Leave</i>	Member pays basic pension contributions on	Employer pays contributions on	How service counts under the LGPS
Statutory paternity leave	Actual pay (if any) received	Notional full pay	Counts in full as if the employee had been at work

Note: If a person is paying additional regular contributions (ARCs) to purchase extra annual pension or is paying additional pension contributions to purchase added years of membership, those additional contributions continue to be paid throughout the whole period of any paternity leave on the employee's notional full pay (unless she opts to stop paying those contributions). AVCs continue to be paid on any pay received (unless she opts to stop paying those contributions).

ANNEX 2 - How to calculate final pay

When an employee ceases membership of the LGPS the final pay period is generally the year ending with the date he / she ceases to be an active member or, if it would produce a higher pay figure, one of the previous 2 years pay²³.

Let's take a case where an employee resigns at the end of 52 weeks maternity leave, 39 weeks of which were paid and 13 unpaid.

If that employee had elected to pay contributions for the 13 weeks of unpaid AML the final years pay for pension purposes would be the pay²⁴ the employee would have received in the final year had she not been on maternity leave i.e. the pay for the year to the date of leaving at the end of the 52 weeks of maternity leave. This is because regulation 9(2) of the Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations 2007 and regulation 20(6A) of the Local Government Pension Scheme (Scotland) Regulations 1998 say that "a member's pay for any period of maternity, paternity or adoption absence during the final pay period in respect of which the member pays or is treated as paying contributions is the pay that member would have received had that member not been absent."

But what if the employee had not elected to pay contributions for the 13 weeks of unpaid AML? The Secretariat's present interpretation of the relevant regulations is as follows:

The employee is still a scheme member up to the date of leaving as:

- a) she is required to pay any ARCs or contributions for added years of membership right up to the date of leaving;
- b) she is entitled to pay AVC's up to the date of leaving;
- c) she would have been treated as a death in service if she had died in that 13 week period; and
- d) she is still a member as defined in section 124(1) of the Pensions Act 1995 (and must be an active member as defined therein, as she is neither a deferred member nor a pensioner member)

Thus, the final pay period is still the year up to the date of leaving.

²³ Regulation 8(2) of the Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations 2007 and regulations 20(1) and 21(4) and (5) of the Local Government Pension Scheme (Scotland) regulations 1998.

²⁴ Full time equivalent pay in the case of a part time employee.

However, as only part of that year counts as membership (i.e. the last 13 weeks don't count as "reckonable" membership) then:

- a) in England and Wales the notional full pay for the first 39 weeks of the maternity leave period should be grossed up to a full year equivalent i.e. divide the notional full pay for those 39 weeks by the number of days in those weeks and multiply the resulting figure by 365 to arrive at the final years pay figure²⁵;
- b) in Scotland, for leavers prior to 1 April 2009, the final pay figure to be used is the last 365 days the member is entitled to count as a period of active "reckonable" membership i.e. the last 365 days for which contributions had been paid²⁶; and
- c) in Scotland, for leavers after 31 March 2009, the notional full pay for the first 39 weeks of the maternity leave period should be grossed up to a full year equivalent i.e. divide the notional full pay for those 39 weeks by the number of days in those weeks and multiply the resulting figure by 365 to arrive at the final years pay figure²⁷.

²⁵ Regulations 9(2) and 9(4) of the Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations 2007. Note that the Pensions Increase date would be the day following the date of leaving, not the day following the last day for which contributions were paid.

²⁶ Regulations 20(6A) and 21(3) of the Local Government Pension Scheme (Scotland) Regulations 1998. Note that the Pensions Increase date would be the day following the last day for which contributions were paid, not the day following the date of leaving.

²⁷ Regulations 10(2) and 10(4) of the Local Government Pension Scheme (Benefits, Membership and Contributions) (Scotland) Regulations 2008. Note that the Pensions Increase date would be the day following the date of leaving, not the day following the last day for which contributions were paid.

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