The Local Government Pensions Committee
Secretary: Jeff Houston

CIRCULAR

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No. 286 – NOVEMBER 2014
NON-CONSOLIDATED PAY IN ENGLAND AND WALES

Purpose of this Circular

1. The National Joint Council for Local Government Services and the Joint Negotiating Committee for Local Authority Craft and Associated Employees have reached agreement on rates of pay applicable from 1 January 2015. However, the agreements include provisions for non-consolidated payments to be paid in December 2014 and, in the case of employees covered by the NJC for Local Government Services, for a further non-consolidated payment to be made in April 2015 to employees who are paid on scale points 26 to 49 (inclusive). It should be noted, however, that whilst the pay agreement for employees covered by the NJC for Local Government Services states that payments should only be made to those employees in post on 1 December 2014, the pay consultation document (dated 16 October 2014) referred to "the remaining balance" to be paid in April 2015. Both statements suggest a single date (1 December 2014) for the reference date to qualify for both elements, even though the payment may be in two stages. This means that staff leaving between 2 December 2014 and 31 March 2015 would be entitled to claim the 'deferred' payment as they had been employed on the reference date. It would also mean that employers who choose not to split the payment and take what may be felt to be a more straightforward approach to pay it all in December would not be in a different position to those that pay in two stages.

2. The LGPS Regulations 2013, the LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014 and the LGPS (Benefits, Membership and Contributions) Regulations 2007 contain no specific provisions detailing how non-consolidated payments such as those set out in the pay agreement should be dealt with.

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3. This Circular seeks to provide advice on how the non-consolidated payments should be treated for pension purposes.

Are the non-consolidated payments pensionable?

4. Yes. Regulation 20(1)(a) of the LGPS Regulations 2013 provides that pensionable pay is the total of “all the salary, wages, fees and other payments paid to the employee” other than certain excluded elements of pay which are listed in regulation 20(2). Non-consolidated pay is a payment made to the employee and is not an excluded element of pay listed in regulation 20(2). Thus it is pensionable[1]. This is confirmed in an appendix to the pay agreement which states “The payments are subject to the normal tax and national insurance requirements and are pensionable.”

What dates are the non-consolidated payments deemed to apply to for pension purposes?

5. In the pre-1 April 2014 Final Salary pension scheme pay was, for the purposes of calculating the final pay upon which benefits were to be calculated, the pay **due** for a period. In the post 31 March 2014 Career Average Revalued Earnings pension scheme, pay for pension purposes is the pay **paid in** a pay period.

6. Thus, it is necessary for the purposes of the current Career Average Revalued Earnings pension scheme for the non-consolidated payments to be deemed to be made on the first day of the pay period in which they are paid. They will fall into the Scheme member’s pensionable pay cumulative at that time. For example, a payment made in December 2014 to a monthly paid employee will be deemed to be pay relating to 1 December 2014 and will fall into the pensionable pay cumulative for 2014/15 and a payment made in April 2015 to a monthly paid employee will be deemed to be pay relating to 1 April 2015 and will fall into the pensionable pay cumulative for 2015/16.

7. Also, although not explicitly stated in the pay agreement, the non-consolidated payment due in December 2014 and April 2015 shall, for the purposes of assessing the final pay figure upon which a Scheme member’s pre 1 April 2014 benefits are to be calculated, be deemed to be pay relating to 1 December 2014 only- see paragraph 41 for more information.

What contributions are payable?

[1] This would also have been the case under the LGPS (Benefits, Membership and Contributions) Regulations 2007. Thus, the payment will be relevant when determining final pay for the purposes of calculating a Scheme member’s pre 1 April 2014 pension benefits – see paragraph 41 of this Circular.

8. Unless indicated otherwise below, pension contributions will be payable on the non-consolidated payment at the employee's normal full contribution rate (or half-rate if in the 50/50 section of the Scheme on the date of payment) and at the employer's normal full contribution rate (regardless of whether the employee is in the full or 50/50 section of the Scheme).

How should those on reduced or no pay due to sick leave be treated?

9. An appendix to the pay agreement states "The payments should be paid to those on long-term sickness absence (even if on nil pay)."

10. Regulation 14 of the LGPS Regulations 2013 says that the Scheme member must pay contributions on the actual pensionable pay received.

11. Regulations 21(1) and 21(2)(a) of the LGPS Regulations 2013 require that for any period during which the Scheme member is on reduced contractual or no pay, the member is to be treated for all purposes of the Regulations (other than for the purposes of calculating the employee's pension contributions – see paragraph 10 above) as receiving Assumed Pensionable Pay (not the actual pensionable pay received).

12. Regulations 15(2) and 67(4)(b) of the LGPS Regulations 2013 say the employer must pay contributions on the Scheme member's Assumed Pensionable Pay where the Scheme member is on reduced contractual pay or no pay.

13. Regulations 23(4) and 23(5) of the LGPS Regulations 2013 say that the amount to be credited to the active member's pension account is, for a member in the main section of the Scheme, 1/49th or, for a member in the 50/50 section of the Scheme, 1/98th of the member's pensionable pay received and this, by virtue of regulations 21(1) and 21(2)(a), will be the pensionable pay the member was deemed to have received (i.e. Assumed Pensionable Pay) and not the actual pensionable pay received.

14. For the purposes of the Career Average Revalued Earnings Scheme it will be necessary to assume that the non-consolidated payment relates to the first day of the pay period in which it is paid. If the Scheme member is in receipt of reduced contractual pay or no pay on the first day of the pay period in which the non-consolidated payment is made then:

    a) if the non-consolidated payment when added to any sick pay due on that day results in pay which, in aggregate, is less than or equal to the member's Assumed Pensionable Pay for that day:

        - the member should pay pension contributions at their full contribution rate on the actual pensionable pay received for that day (or at half rate if they are in the 50/50 section of the Scheme),

- the employer should pay employer contributions on the Assumed Pensionable Pay (APP) figure for that day (at the full employer's contribution rate regardless of whether the member is in the main or 50/50 section of the Scheme),

- the APP figure for that day should be added to the employee's cumulative pensionable pay figure (not the amount of actual pensionable pay received), and

- the member should get a benefit accrual in the Career Average Revalued Earnings Scheme for that day based on the APP figure for that day.

b) if the non-consolidated payment when added to any sick pay due on that day results in pay which, in aggregate, is more than or equal to the member's Assumed Pensionable Pay for that day:

- the member should pay pension contributions at their full contribution rate on the actual pensionable pay received for that day (or at half rate if they are in the 50/50 section of the Scheme),

- the employer should pay employer contributions on the Assumed Pensionable Pay (APP) figure for that day (at the full employer's contribution rate regardless of whether the member is in the main or 50/50 section of the Scheme),

- the APP figure for that day should be added to the employee's cumulative pensionable pay figure (not the amount of actual pensionable pay received), and

- the member should get a benefit accrual in the Career Average Revalued Earnings Scheme for that day based on the APP figure for that day (even though the member has paid contributions on the pensionable pay received which is higher than APP)[2].

How should those on maternity, paternity or adoption leave be treated?

15. An appendix to the pay agreement states "The payments should be paid to those on maternity leave whether in the paid or unpaid period at full rate (subject to appropriate pro-rating [for part-time employees])" and "The payments should be paid to those on adoption leave and parental leave."

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[2] It is acknowledged that this appears to produce an 'unfair' outcome for the employee but it results from the way in which the relevant provisions in the LGPS Regulations 2013 are currently worded.

Those on ordinary or paid additional maternity, paternity or adoption leave

16. The first group to consider, therefore, are those employees who are on ordinary or paid additional maternity, paternity or adoption leave ('relevant child-related leave') on the first day of the pay period in which a non-consolidated payment is made.

17. Regulation 12 of the LGPS Regulations 2013 says that the Scheme member must pay contributions on the actual pensionable pay received.

18. Regulations 21(1) and 21(2)(b) of the LGPS Regulations 2013 require that during any period during which the Scheme member is on 'relevant child-related leave', the member is to be treated for all purposes of the Regulations (other than for the purposes of calculating the employee's pension contributions) as receiving Assumed Pensionable Pay (not the actual pensionable pay received).

19. Regulations 15(1) and 67(4)(b) of the LGPS Regulations 2013 say the employer must pay contributions on the Scheme member's Assumed Pensionable Pay where the Scheme member is on 'relevant child-related leave'.

20. Regulations 23(4) and 23(5) of the LGPS Regulations 2013 say that the amount to be credited to the active member's pension account is, for a member in the main section of the Scheme, 1/49th or, for a member in the 50/50 section of the Scheme, 1/98th of the member's pensionable pay received and this, by virtue of regulations 21(1) and 21(2)(a), will be the pensionable pay the member was deemed to have received (i.e. Assumed Pensionable Pay) and not the actual pensionable pay received.

21. For the purposes of the Career Average Revalued Earnings Scheme it will be necessary to assume that the non-consolidated payment relates to the first day of the pay period in which it is paid.

22. If the Scheme member is in receipt of maternity, paternity or adoption pay on the first day of the pay period in which the non-consolidated payment is made then:

    a) if the non-consolidated payment when added to the maternity, paternity or adoption pay for that day results in pay which, in aggregate, is less than or equal to the member's Assumed Pensionable Pay for that day:

        - the member should pay pension contributions at their full contribution rate on the actual pensionable pay received for that day (or at half rate if they are in the 50/50 section of the Scheme),

        - the employer should pay employer contributions on the Assumed Pensionable Pay (APP) figure for that day (at the full employer's contribution rate regardless of whether the member is in the main or 50/50 section of the Scheme),

- the APP figure for that day should be added to the employee's cumulative pensionable pay figure (not the amount of actual pensionable pay received), and

- the member should get a benefit accrual in the Career Average Revalued Earnings Scheme for that day based on the APP figure for that day.

b) if the non-consolidated payment when added to the maternity, paternity or adoption pay for that day results in pay which, in aggregate, is more than the member's Assumed Pensionable Pay for that day[3]:

- the member should pay pension contributions at their full contribution rate on the actual pensionable pay received for that day (or at half rate if they are in the 50/50 section of the Scheme),

- the employer should pay employer contributions on the actual pensionable pay received for that day (at the full employer's contribution rate regardless of whether the member is in the main or 50/50 section of the Scheme),

- actual pensionable pay for that day should be added to the employee's cumulative pensionable pay figure, and

- the member should get a benefit accrual in the Career Average Revalued Earnings Scheme for that day based on the actual pensionable pay for that day.

Those on unpaid additional maternity, paternity or adoption leave

23. If the Scheme member is on unpaid additional maternity, paternity or adoption leave on the first day of the pay period in which the non-consolidated payment is made then the non-consolidated payment will be pensionable and:

- the member should pay pension contributions at their full contribution rate on the amount of the non-consolidated

[3] The bullet points in item (b) in paragraph 22 go beyond the provisions in the LGPS Regulations 2013 and are based on the fact that overriding legislation requires that during a period of ordinary or paid additional maternity, paternity or adoption leave a Scheme member cannot be treated for pension purposes less favourably than had they been at work. They mirror the outcome where a member receives more pensionable pay on a Keep In Touch day than the APP for that day – see section 4.2 of the Payroll Guide.

payment received (or at half rate if they are in the 50/50 section of the Scheme),

- the employer should pay employer contributions on the amount of the non-consolidated payment received (at full rate regardless of whether the member is in the main or 50/50 section of the Scheme),

- the amount of the non-consolidated payment received should be added to the member's cumulative pensionable pay figure, and

- the member should get a benefit accrual in the Career Average Revalued Earnings Scheme based on the amount of the non-consolidated payment received.

24. Where a Scheme member elects to pay Additional Pension Contributions (APCs) or Shared Cost APC (SCAPC) to purchase the amount of pension 'lost' during the period of unpaid additional maternity, paternity or adoption leave, the amount of 'lost' pension shall be calculated as 1/49th of the Assumed Pensionable Pay (APP) for the period of unpaid leave if the person was in the main section of the Scheme during that period, or 1/98th of the APP for the period of unpaid leave if they were in the 50/50 section of the Scheme during that period. APP is calculated as set out in section 4.2 of the Payroll Guide for the 2014 Scheme. The payment of the non-consolidated payment during the period of unpaid additional maternity, paternity or adoption leave does not affect the amount of pension 'lost' during that period nor the amount of APC or SCAPC required to cover that amount of 'lost' pension. For more information on APCs and Shared Cost APCs please see the Additional Pension Contributions guide.

How should those on reserve forces service leave be treated?

25. If a non-consolidated payment is paid to a Scheme member who, on the first day of the pay period in which the payment is made, is on reserve forces service leave the payment will be non-pensionable (as per regulation 20(2)(i) of the LGPS Regulations 2013).

How should those on other types of authorised unpaid leave of absence be treated?

26. An appendix to the agreement states that "The payments should not be paid to employees on a career break at 1 December 2014."

27. However, it is understood that employees who are on other types of authorised unpaid leave of absence on 1 December 2014 (or on the first day of the pay period in which the non-consolidated payment is made) should be paid the non-consolidated payments. These types of absence would include, for example, jury service; authorised unpaid leave to, say,

look after a sick child; authorised unpaid leave where the employee has foregone remuneration in return for an additional day's holiday; authorised unpaid leave for, say, 3 weeks for a trip to Australia; etc.

28. If the Scheme member is on such unpaid authorised leave of absence on the first day of the pay period in which the non-consolidated payment is made then the non-consolidated payment will be pensionable and:

    - the member should pay pension contributions at their full contribution rate on the amount of the non-consolidated payment received (or at half rate if they are in the 50/50 section of the Scheme),
    - the employer should pay employer contributions on the amount of the non-consolidated payment received (at full rate regardless of whether the member is in the main or 50/50 section of the Scheme),
    - the amount of the non-consolidated payment received should be added to the member's cumulative pensionable pay figure, and
    - the member should get a benefit accrual in the Career Average Revalued Earnings Scheme based on the amount of the non-consolidated payment received.

29. Where a Scheme member elects to pay Additional Pension Contributions (APCs) or Shared Cost APC (SCAPC) to purchase the amount of pension 'lost' during the period of authorised unpaid leave of absence, the amount of 'lost' pension shall be calculated as 1/49th of the Assumed Pensionable Pay (APP) for the period of unpaid leave if the person was in the main section of the Scheme during that period, or 1/98th of the APP for the period of unpaid leave if they were in the 50/50 section of the Scheme during that period. APP is calculated as set out in section 4.2 of the Payroll Guide for the 2014 Scheme. The payment of the non-consolidated payment during the period of authorised unpaid leave of absence does not affect the amount of pension 'lost' during that period nor the amount of APC or SCAPC required to cover that amount of 'lost' pension. For more information on APCs and Shared Cost APCs please see the Additional Pension Contributions guide.

How should those absent due to a trade dispute be treated?

30. It is understood that any employees who, due to a trade dispute, are absent from work on 1 December 2014 (or on the first day of the pay period in which the non-consolidated payment is made) should be paid the non-consolidated payments.

31. If a Scheme member is, on the first day of the pay period in which the non-consolidated payment is made, absent from work due to a trade dispute then the non-consolidated payment will be pensionable and:

   - the member should pay pension contributions at their full contribution rate on the amount of the non-consolidated payment received (or at half rate if they are in the 50/50 section of the Scheme),

   - the employer should pay employer contributions on the amount of the non-consolidated payment received (at full rate regardless of whether the member is in the main or 50/50 section of the Scheme),

   - the amount of the non-consolidated payment received should be added to the member's cumulative pensionable pay figure, and

   - the member should get a benefit accrual in the Career Average Revalued Earnings Scheme based on the amount of the non-consolidated payment received.

32. The Scheme member can buy back the pension 'lost' during the period of absence due to a trade dispute by paying Additional Pension Contributions but this would be at full cost to the member i.e. it would not be a Shared Cost APC (where the employer is required to meet 2/3rds of the cost). For more information on APCs please see the Additional Pension Contributions guide.

How should those on unpaid un-authorised absence be treated?

33. It is understood that employees who are on unpaid un-authorised absence on 1 December 2014 (or on the first day of the pay period in which the non-consolidated payment is made) should be paid the non-consolidated payments.

34. If a Scheme member is on such unpaid un-authorised leave of absence on the first day of the pay period in which the non-consolidated payment is made then the non-consolidated payment will be pensionable and:

   - the member should pay pension contributions at their full contribution rate on the amount of the non-consolidated payment received (or at half rate if they are in the 50/50 section of the Scheme),

   - the employer should pay employer contributions on the amount of the non-consolidated payment received (at full rate regardless of whether the member is in the main or 50/50 section of the Scheme),

- the amount of the non-consolidated payment received should be added to the member's cumulative pensionable pay figure, and

- the member should get a benefit accrual in the Career Average Revalued Earnings Scheme based on the amount of the non-consolidated payment received.

35. The Scheme member can buy back the pension 'lost' during the period of unpaid un-authorised absence by paying Additional Pension Contributions but this would be at full cost to the member i.e. it would not be a Shared Cost APC (where the employer is required to meet 2/3rds of the cost). For more information on APCs please see the Additional Pension Contributions guide.

What about members who are paying additional contributions?

36. If a Scheme member is paying additional contributions expressed as a percentage of pay for:

    a) Additional Voluntary Contributions (AVCs),
    b) an added years contract taken out prior to 1 April 2008, or
    c) an Additional Survivor Benefit Contribution (ASBC) contract taken out prior to 1 April 2014 (to enable all or part of their pre 6 April 1988 membership to count for a cohabitee survivor's pension)

    then that percentage should also be applied to the amount of non-consolidated pay which is paid.

37. If a Scheme member is paying additional contributions expressed as a flat sum per pay period for:

    a) Additional Voluntary Contributions (AVCs),
    b) an Additional Regular Contribution (ARC) contract taken out prior to 1 April 2014,
    c) a part-time buy-back contract, or
    d) an Additional Pension Contribution (APC) contract taken out after 31 March 2014

    then the flat rate should be deducted from pay in the pay period in which the non-consolidated payment is paid (if there is enough pay from which to collect the flat rate amount).

Should the non-consolidated payment be taken into account when calculating Assumed Pensionable Pay (APP)?

38. If the non-consolidated payment was made within the 12 complete weeks (for a non-monthly paid employee) or 3 complete months (for a monthly paid employee) prior to:

a) the start of the pay period in which a Scheme member goes on to reduced contractual pay or no pay as a result of sickness or injury; or commences relevant child related leave (i.e. ordinary maternity, paternity or adoption leave); or commences reserve forces service leave (and the employee, although eligible to be in the Armed Forces Pension Scheme during that period, elects to remain a member of the LGPS), or
b) the date of ill health retirement where the member is retired on ill health grounds with a Tier 1 or Tier 2 ill health pension, or
c) the date of death in service

then, when calculating the amount of Assumed Pensionable Pay (APP) to be added to the member's cumulative pensionable pay during the period of absence or, in the case of (b) or (c), the amount of APP to be used to calculate the amount of ill-health enhancement or death benefits, the non-consolidated payment should be excluded from the APP calculation (as it is not a regular lump sum). Please see section 4.2 of the Payroll Guide for more information on the calculation of APP.

How should a non-consolidated payment made after ceasing to be an active Scheme member be treated for pension purposes?

39. If a non-consolidated payment is made after the member has ceased employment (or after they have opted out of membership of the LGPS if they opted out after 1 December 2014) the payment is, nonetheless, pensionable. A revised leaver form should be sent by the employer to the Pension Fund administering authority showing the updated pensionable pay and pension contribution cumulatives for the year in which the payment is made and, for a member with pre 1 April 2014 pension rights, a revised final pay calculation (see paragraph 41 below).

40. For the purposes of determining the member's pension accrual in the Career Average Revalued earnings pension scheme the Pension Fund administering authority must, by virtue of regulation 23(9) of the LGPS Regulations 2013, treat the payment as if it had been received by the member on the day before the active member's active pension account was closed.

How does the non-consolidated payment affect the final pay calculation for a Scheme member's pre 1 April 2014 pension benefits?

41. The non-consolidated payments due in December 2014 and April 2015 (even if paid after leaving) shall, for the purposes of assessing the final pay figure upon which a member's pre 1 April 2014 benefits are to be calculated, be deemed to be pay relating to the day of 1 December 2014. The impact of this is illustrated in the following examples.

Example 1

A member of the Scheme who is a full-time employee on scale point 28 receives a £100 non-consolidated payment in December 2014 and a £10 non-consolidated payment in April 2015. The member retires on 31 July 2015.

The member's final pay for the year 1 August 2014 to 31 July 2015 will include the total of the non-consolidated payments amounting to £110.

Example 2

A member of the Scheme who is a part-time (half-time) employee on scale point 28 receives a £50 non-consolidated payment in December 2014 (i.e. a pro-rated amount of £100 x 0.5) and a £5 non-consolidated payment in April 2015 (i.e. a pro-rated amount of £10 x 0.5). The member retires on 31 July 2015.

The member's final pay for the year 1 August 2014 to 31 July 2015 will include the total of the grossed up (i.e. non pro-rated) non-consolidated payments amounting to £110.

Example 3

A member of the Scheme who is a full-time employee on scale point 28 receives a £100 non-consolidated payment in December 2014 and a £10 non-consolidated payment in April 2015. The member retires on 31 January 2016.

The member's final pay for the year 1 February 2015 to 31 January 2016 will **not** include any of the non-consolidated payments. Even though the £10 payment was made in April 2015, which falls within the period 1 February 2015 to 31 January 2016, the payment is deemed to relate to 1 December 2014 and so falls outside the final pay period.

It should be noted, however, that if the pay for the period 1 February 2014 to 31 January 2015 (i.e. the previous year's pay), which includes both the £100 and the £10, is higher than the final year's pay for 1 February 2015 to 31 January 2016, the member's pre 1 April 2014 benefits will be calculated on that higher, previous year's pay (plus inflation as currently measured by the Consumer Prices Index).

Example 4

A member of the Scheme who is a full-time employee on scale point 28 receives a £100 non-consolidated payment in December 2014 and retires on 31 January 2015. The member subsequently claims payment of the £10 non-consolidated payment in April 2015.

The member's final pay for the year 1 February 2014 to 31 January 2015 will include the total of the non-consolidated payments amounting to £110. This is because, even though the £10 non-consolidated payment was not paid until after the member had retired, the payment is deemed to relate to 1 December 2014 and so falls within the final pay period.

<u>Example 5</u>

A member of the Scheme who is a full-time employee on scale point 28 has been on maternity leave since 1 February 2014. The period of unpaid additional maternity leave commenced on 1 November 2014. The member receives a £100 non-consolidated payment in December 2014 and leaves on 30 January 2015 with a deferred pension. The member subsequently claims payment of the £10 non-consolidated payment in April 2015 and this payment, and the £100 payment made in December 2014, are both deemed to be payment for 1 December 2014.

The member does not elect to pay Additional Pension Contributions (APCs) to cover the pension 'lost' whilst on unpaid additional maternity leave from 1 November 2014 to 30 January 2015.

The member's final pay period is 31 January 2014 to 30 January 2015. However, only part of that year counts as membership because (apart from the day of 1 December 2014) none of the last 13 week period (between 1 November 2014 and 30 January 2015) counts as "reckonable" membership (as the member had not elected to purchase the pension 'lost' during that period). The non-consolidated payments totalling £110 are deemed to relate to 1 December 2014. Thus, the member's final pay is calculated by adding together the total of:

a) the pay for 31 January 2014
b) the member's notional full pay for the first 39 weeks of the maternity leave period (1 February 2014 to 31 October 2014), and
c) the pay for 1 December 2014 (£110).

The resulting figure is then divided by the total number of days in (a) to (c) [i.e. 275 days] and multiplied by 365 i.e. grossed up to a full year equivalent.

Note: the non-consolidated payment may, in the above example, have the effect of increasing or decreasing the grossed up final pay figure compared to what the grossed up figure would have been had the non-consolidated payment not been made i.e.:

i) let's assume that the payment had not been made and the pay for the 274 days was £45,000. When this is grossed up it would produce a final pay figure of £45,000 x 365/274 = £59,945.25. However, the payment of the non-consolidated pay of £110 (for 1 December 2014) means that the pay for 275 days was £45,110. When this is grossed up it would produce a final pay figure of £45,110 x 365/275 = £59,873.27 i.e. less than if the non-consolidated payment had not been made.

ii) let's assume that the payment had not been made and the pay for the 274 days was £24,000. When this is grossed up it would produce a final pay figure of £24,000 x 365/274 = £31,970.80. However, the payment of the non-consolidated pay of £110 (for 1 December 2014) means that the pay for 275 days was £24,110. When this is grossed up it would produce a final pay figure of £24,110 x 365/275 = £32,000.55 i.e. more than if the non-consolidated payment had not been made.

Actions for administering authorities

42. As the deadlines for December 2014 payrolls are imminent, administering authorities should urgently copy this Circular to employers in their Fund or bring the Circular to the attention of employers by directing them to the Circular on the LGA website.

Terry Edwards,
Senior Pensions Adviser,
November 2014

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