

LGPC Bulletin 205 – January 2021

Local Government Pensions Committee (LGPC)
Secretary, Lorraine Bennett

Foreword

This bulletin contains important updates for administering authorities, scheme employers and software suppliers. It also provides a general update for all LGPS stakeholders.

This bulletin contains important articles on the following, which need action by certain stakeholders:

- [Caveat wording for strain cost quotes](#)
- [Treasury amend exit cap direction and guidance](#)
- [Exit cap information notes updated](#)
- [Government confirms that employer NICs are not included in the cap](#)
- [Judicial reviews against cap regulations given permission to be heard](#)
- [Digital signature function added to APC application form](#)
- [New version of employee brief guide](#)
- [GAD requests 2020 cost control valuation data](#)
- [SPPA seeks views on managing employer exit rules](#)
- [Transfer forms survey](#)
- [Digital engagement survey](#)
- [Training survey](#)

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

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LGPS England & Wales

2021/22 employee contribution bands

Below are the employee contribution bands, which will be effective from 1 April 2021. They are calculated by increasing the 2020/21 employee contribution bands by the September 2020 CPI figure of 0.5 per cent and then rounding down the result to the nearest £100.

Table 1: Contribution table England and Wales 2021/22

Band	Actual pensionable pay for an employment	Main section contribution rate for that employment	50/50 section contribution rate for that employment
1	Up to £14,600	5.50%	2.75%
2	£14,601 to £22,900	5.80%	2.90%
3	£22,901 to £37,200	6.50%	3.25%
4	£37,201 to £47,100	6.80%	3.40%
5	£47,101 to £65,900	8.50%	4.25%
6	£65,901 to £93,400	9.90%	4.95%
7	£93,401 to £110,000	10.50%	5.25%
8	£110,001 to £165,000	11.40%	5.70%
9	£165,001 or more	12.50%	6.25%

Caveat wording for strain cost quotes

Lorraine Bennett emailed administering authorities on 18 January 2021 letting them know that we have published caveat wording for them to use when giving strain cost quotes to employers subject to the exit cap. The wording was produced by Eversheds Sutherland (LLP).

The wording can be used for exits that occur from 4 November 2020 until the revised LGPS regulations and GAD guidance are in place. Each authority will need to adapt the wording based on their approach to calculating strain costs.

You can access the exit cap – strain cost warning on the [administrator guides and documents page](#) of www.lgpsregs.org.

Action for administering authorities

Start using the caveat wording when providing strain cost quotes to employers subject to the cap.

Treasury amends exit cap direction and guidance

Just before Christmas, HM Treasury published an amended version of the Exit Payment Cap Directions 2020 and associated guidance.

Rachel Abbey emailed administering authorities on 4 January 2021 letting them know about the amended documents, with a summary of the changes.

The documents set out the obligations on individuals and employers and the waiver process for exit payments over £95,000. The first version of each was published in October 2020, which we covered in [Bulletin 203](#).

You can find links to the amended documents in the Directions and guidance section on the [Related Legislation](#) page of www.lgpsregs.org.

Action for administering authorities

Please let your employers know about the updated Directions and guidance.

MHCLG publishes exit cap waiver guidance

On 16 December 2020, MHCLG published [guidance on local government exit pay](#). The guidance sets out how MHCLG will deal with applications to waive the £95k exit cap, including the process to follow when applying to them.

On the same day, Lorraine Bennett gave a statement to administering authorities letting them know about the new guidance and about the concerns we have with it. We have added [a copy of the statement](#) to www.lgpsregs.org.

Exit cap information notes updated

On 22 December 2020, Lorraine Bennett emailed administering authorities letting them know that we have updated the employer and administering authority exit cap information notes. The updated versions strengthen the message on responsibilities and incorporate MHCLG's exit cap waiver guidance ([see previous article](#)).

You can access the tracked and clean versions of the documents (version 2.0) on the:

- [administrator guides and documents page](#) of www.lgpsregs.org
- [employer guides and documents page](#) of www.lgpsregs.org.

Action for administering authorities

Please let your employers know about the updated employer exit cap information note.

Government confirms that employer NICs are not included in the cap

Lord Agnew of Oulton, Minister of State (HM Treasury), confirmed that employer's national insurance contributions (NICs) are not an exit payment and therefore not included when determining if the £95k cap has been breached. On 22 December 2020, Lorraine Bennett emailed administering authorities to let them know.

The minister clarified the situation in [a response to a written parliamentary question from Baroness Eaton](#).

“For the purpose of the Restriction of Public Sector Exit Payment Regulations, employer's national insurance contributions in relation to an exit payment should not be included when calculating the value of an individual's total exit payment.”

Action for administering authorities

Please communicate this to your scheme employers.

Correction made to Exit Cap Regulations

On 7 January 2021, the Government published [Correction Slip 2](#), which amends [the Restriction of Public Sector Exit Payments Regulations 2020](#).

The schedule to the regulations lists which employers or offices are subject to the cap. For two of the employers, it listed them as follows:

“The governing body as the employer of staff in community schools, community special schools, pupil referral units, maintained nursery schools, and voluntary controlled schools in England”

“The local authority as the employer of staff in foundation schools, foundation special schools, and voluntary aided schools in England.”

The correction slip changes “governing body” to “local authority” in the first type and “local authority” to “governing body” in the second.

Judicial reviews against cap regulations given permission to be heard

On 22 December 2020, three judicial review (JR) requests in respect of [the Restriction of Public Sector Exit Payment Regulations 2020](#) were granted permission to be heard.

The requests are from the Association of Local Authority Chief Executives/Lawyers in Local Government, UNISON and GMB/Unite and will be heard together on 24 and 25 March 2021.

The Scheme Advisory Board (SAB) has updated its page on [public sector exit payments](#) to reflect the JRs. SAB understands that MHCLG's regulations on further exit reforms will be delayed pending the outcome and that the Pensions Ombudsman will be unable to rule on a test case until the hearing is complete. This may mean that the legal uncertainty will continue into the next financial year.

Where an administering authority has decided to follow the recommendation in MHCLG's letter not to pay unreduced benefits to a member, the Pensions Ombudsman has asked the authority to make it clear that they have done so in the member communications.

Action for administering authorities

Please make it clear in the member communications where you have decided to follow MHCLG's recommendation and not pay unreduced benefits.

Digital signature function added to APC application form

We have updated the application form on the [additional pension contribution \(APC\) calculator](#) to allow applicants to enter a digital signature and date. Applicants have the option of either:

- downloading and printing a pdf document that they can sign by hand
- entering a digital signature and date; the document can then be emailed straight to the employer / administering authority, as appropriate.

Action for administering authorities

If your members use the application form on the [APC calculator](#), please let your employers know about the digital signature function.

LGPS Scotland Scheme Advisory Board (SAB)

December 2020 Bulletin

The Scheme Advisory Board (SAB) recently sent [their December 2020 bulletin](#) to employers, administering authorities and trade unions.

The bulletin covers the following:

- the Board has been asked to feed into the cost-cap mechanism review

- the Board's advice to administering authorities on employers wishing to leave the Scheme
- in relation to the structure review, the Board has set up a meeting in January 2021 to consider giving final approval to a recommended approach
- the Board has approached its counterparts in England and Wales on how the online fee transparency system can be improved and developed.

Minutes for October 2020 meeting published

The Scheme Advisory Board (SAB) met virtually on 28 October 2020. Discussion included:

- the structure review procurement process
- McCloud consultation
- £95K exit payment cap.

You can read the minutes under [the minutes part](#) of www.lgpsab.scot.

LGPS Scotland

New version of employee brief guide

On 13 January 2021, Steven Moseley emailed administering authorities letting them know that we have published version 2.0 of the employee brief guide.

The guide is published in Word so that administering authorities can add contact information and any other details specific to their fund.

If you plan to publish a PDF version of the guide, you may need to take additional steps to ensure that it complies with [the Public Sector Bodies \(Websites and Mobile Applications\) \(No. 2\) Accessibility Regulations 2018](#) (which we covered in [Bulletin 190](#)). You can find more information online about:

- How to [Create accessible PDFs](#)
- [Creating accessible PDFs in Adobe Acrobat](#).

You may need to take extra steps to tag tables correctly.

You can access the new version (including a document showing the changes) from [the Administrator guides and documents page](#) of www.scotlgpsregs.org.

Action for administering authorities

Please update your version of the guide in line with the revisions made.

Added pension GAD guidance published

On 21 December 2020, Roddy MacLeod (SPPA) issued revised GAD guidance on added pension for member elections made between 1 April 2012 and 31 March 2015.

The guidance incorporates the factors set out in the consolidated factors spreadsheet. The relevant factors took effect from 1 April 2019.

You can access the guidance on the [Actuarial guidance page](#) of the [SPPA website](#) and on the [Actuarial guidance page](#) of www.scotlgpsregs.org.

GAD requests 2020 cost control valuation data

On 26 January 2021, Kimberly Linge (SPPA) emailed administering authorities, forwarding on GAD's data request for the 2020 cost control valuation.

GAD has also asked authorities to give supporting information by completing a questionnaire.

GAD will send each authority an email invitation to submit their data together with instructions by 12 February 2021. Authorities should nominate a contact email address to receive this email by 5 February 2021.

Action for administering authorities

By 5 February 2021, give GAD the nominated contact email address. By 12 March 2021, submit the authority's data and respond to the questionnaire.

SPPA seeks views on managing employer exit rules

On 11 January 2021, Kimberly Linge (SPPA) emailed administering authorities, seeking views on the rules covering exiting employers.

SPPA has asked administering authorities whether they need any additional clarification to help them apply the current rules.

In 2020, MHCLG made [The Local Government Pension Scheme \(Amendment\) \(No 2\) Regulations 2020](#), which gave administering authorities in England and Wales further flexibilities when managing employers. SPPA has asked for opinions on whether authorities in Scotland should also have these flexibilities.

Action for administering authorities

Reply to SPPA by the end of February 2021.

DWP

DWP launches consultation to increase the General Levy

On 16 December 2020, the DWP launched [a consultation into the General Levy rates](#) for the years 2021/22, 2022/23 and 2023/24.

The General Levy is paid by registrable occupational and personal pension schemes, including by public service schemes. The levy is used to fund the Pensions Regulator, the Pensions Ombudsman and the pension-related activities of the Money and Pensions Service. The rate of levy is currently based on the number of members and the scheme type.

The consultation sets out the proposed rates for years 2021/22, 2022/23 and 2023/24, which are significantly higher than the current rates.

The proposed new rates will apply to England, Wales and Scotland. It is expected that Northern Ireland will make corresponding changes.

The consultation closed at midday on 27 January 2021.

Automatic enrolment (AE) earnings trigger annual review

The DWP published its [annual review of the AE earnings trigger](#) on 20 January 2021. The review proposes that the existing trigger of £10,000 should remain unchanged for 2021/22.

TPO

TPO winter newsletter

The Pensions Ombudsman (TPO) issued the tenth edition of [The Pensions Ombudsman News](#) in December 2020. The newsletter covers:

- appointment of permanent chair and three non-executive directors
- website re-development update
- stakeholder survey update
- customer survey update
- next legal forum (26 January 2021)
- volunteer news

TPR

Interim response to DB funding code consultation

The Pensions Regulator (TPR) issued [an interim reply to the revised defined benefits \(DB\) funding code of practice consultation](#) on 14 January 2021.

The consultation will run in two parts. The first ran from 3 March to 2 September 2020. TPR expect to start the next part in the second half of 2021. One of the aims of the consultation is to implement clause 123 of the Pension Schemes Bill 2019-21. Clause 123 amends the statutory framework for defined benefit pension scheme funding in part 3 of the Pensions Act 2004.

Though clause 123 will not apply to the LGPS, the Chair of the Scheme Advisory Board has previously written to TPR raising concerns about potential unintended consequences on the Scheme (as reported in [Bulletin 202](#)).

HMT

LGA response to GMP indexation consultation

On 21 December 2020, we responded to the consultation on indexation of guaranteed minimum pensions (GMPs) in public service schemes.

Between 7 October and 30 December 2020, Treasury consulted on how to index GMPs in public service schemes for members who attain their State Pension age after 5 April 2021. We covered the consultation in [Bulletin 203](#).

You can read the consultation documents and our response on the:

- [Non-scheme consultations page](#) of www.lgpsregs.org
- [Non-scheme consultations page](#) of www.scotlgpsregs.org.

Other news and updates

New senior pensions secretary

We are very pleased to welcome a new senior pensions secretary to the team supporting the Scheme Advisory Board (England and Wales). Joanne Donnelly joined the team from HM Treasury on 18 January 2021. You can find Joanne's contact details in [the LGPS pensions contact details](#) section.

Government confirms 2021 revaluation and releases PI multiplier tables

On 12 January 2021, the Government made [a written statement on indexation and revaluation in public service pension schemes](#) and published [the 2021 pensions increase multiplier tables](#).

The statement confirms that public service pensions will increase on 12 April 2021 by 0.5 per cent, except for pensions that have been in payment for less than a year, which will receive a pro-rata increase. The statement also confirms that active LGPS CARE accounts will increase on 1 April 2021 by 0.5 per cent. Active CARE accounts in the other public service schemes will increase as follows:

- Police Pension Scheme: 1.75 per cent
- Firefighters' Pension Scheme: 2.4 per cent
- Civil Service Pension Scheme: 0.5 per cent
- NHS Pension Scheme: 2 per cent
- Teachers' Pension Scheme: 2.1 per cent
- Armed Forces Pension Scheme: 2.4 per cent
- Judicial Pension Scheme: 0.5 per cent.

The Government expects to make the relevant annual revaluation orders in March 2021.

The PDP publishes dashboard data standards

On 15 December 2020, the Pensions Dashboard Programme (PDP) published the key data standards which will underpin pensions dashboards.

Data standards provide a common language to describe the pensions information that will be found and displayed on the dashboards. Pension schemes will need to make sure that their data is consistent with the standards, so that members can access this through the dashboards. With onboarding to dashboards expected from 2023, the PDP urges all schemes to start preparing their data now.

The PDP consulted on the data standards over the summer. You can read the consultation and our response on the [non-scheme consultations page](#) of www.lgpsregs.org and on the [non-scheme consultations page](#) of www.scotlgpsregs.org.

The PDP will be running webinars in 2021 outlining the data standards in more detail.

The PDP publishes blog setting out plans for 2021

Chris Curry, PDP Principal, released [a blog setting out PDP's plans for the year ahead](#) on 12 January 2021. This includes beginning various procurement processes (such as procuring a delivery partner to build the dashboards ecosystem), developing their onboarding strategy and continuing research projects (such as research to further define user needs and expectations).

December 2020 National LGPS Technical Group meeting

The National LGPS Technical Group met virtually on 10 December 2020.

The Group –

- was updated on the National Insurance database, cost control process, McCloud consultation, exit payment changes, local valuation cycle, GMP equalisation, employer flexibility guidance and GAD guidance
- discussed the exit payment changes, McCloud, death grant decision-making, independent financial advice and AVCs.

You can read the minutes from the meeting on the:

- [Technical group page](#) of www.lgpsregs.org
- [Technical group page](#) of www.scotlgpsregs.org.

Coronavirus Job Retention Scheme extended

On 17 December 2020, the Government announced an [extension to the Coronavirus Job Retention Scheme](#) (CJRS). Commonly known as ‘furlough’, the CJRS will now run until the end of April 2021. Furloughed employees will receive 80 per cent of their current salary for hours not worked, up to a maximum of £2,500 per month. Employers will be asked to cover National Insurance and employer pension contributions for hours not worked.

November 2020 LGPC meeting

The Local Government Pension Committee (LGPC) met virtually on 2 November 2020. The main items covered were the exit payment reforms and the McCloud consultation.

You can read the draft minutes from the meeting on the:

- [LGPC meetings page](#) of www.lgpsregs.org
- [LGPC meetings page](#) of www.scotlgpsregs.org.

Winter edition of the National LGPS Frameworks News Bulletin

The National LGPS Frameworks issued edition four of their [News Bulletin](#) in December 2020, which covers:

- an update on the new Global Custody Framework, which they expect to launch in February 2021
- an update on the third Actuarial, Benefits and Governance Framework, which they expect to replace the existing framework in June 2021
- a reminder of the ten frameworks currently available
- a request for feedback on the Pensions Administration Software Framework
- a request for thoughts and ideas on services that should be included in a new stewardship framework
- an update on the team's COVID-19 working arrangements.

Transfer forms survey

Jayne Wiberg emailed administering authorities in England, Wales, Scotland and Northern Ireland on 11 January 2021 asking them to complete a short survey letting us know how they use the transfer declaration forms. The survey closes on 31 January 2021 and a link to the survey was included in the email.

Later this year, we intend to review and refresh the transfer declaration forms. The results of the survey will help inform this work.

You can access the current version of the forms at:

- [Administrator guides and documents page](#) of www.lgpsregs.org
- [Administrator guides and documents page](#) of www.scotlgpsregs.org.

Action for administering authorities

Please respond to the survey by 31 January 2021.

Digital engagement survey

Rachel Abbey emailed administering authorities in England, Wales, Scotland and Northern Ireland on 4 January 2021 asking them to complete a survey about how they are using member portals. The survey closes on 31 January 2021 and a link to the survey was included in the email.

The LGPC Secretariat and the Communication Working Group will use the feedback to produce a guide that includes:

- examples of best practice
- successful initiatives to increase sign-up rates for the portal

- what features have been most popular with users
- the resources and timescales involved in launching the portal.

Action for administering authorities

Please respond to the survey by 31 January 2021.

Training

Training survey

We recently emailed administering authorities in England and Wales inviting them to complete a [training survey](#) telling us how they use our training service and what their preferences are going forward. We will use the results to inform our training plan for the next 18 months. It closes on 9 February 2021 and should only take about six minutes to complete. Thanks to all the authorities who have already replied.

Action for administering authorities

Please respond to the [training survey](#) by 9 February 2021.

Wider landscape

Eversheds Sutherland publishes document on facilitating financial advice

In December 2020, Eversheds Sutherland published the document '[Helping you navigate the storm – Facilitating financial advice for DB scheme members considering transferring out](#)'.

In December 2019, Eversheds Sutherland co-wrote a policy paper with Royal London, which we covered in [Bulletin 192](#). The paper sought to give advice to DB schemes on facilitating financial advice for members looking to transfer out.

Eversheds Sutherland has revisited the topic as they feel that several factors have made it even more critical for schemes than it was a year ago.

Government updates Brexit pension guidance

The Government has updated [the Brexit pension guidance](#) to reflect that the State Pension will continue to be increased while the person is resident in the EU and that the transition period has ended.

The guidance explains the rights of UK nationals in the EU, the European Economic Area or Switzerland to benefits and pensions now that the UK has left the EU.

Government to extend dormant asset scheme to include pensions

After initially deciding against extending the dormant asset scheme to include pensions, the Government confirmed on 11 January 2021 that it now intends to do so.

Since 2011, the dormant assets scheme allows participating firms to voluntarily pass on funds from dormant UK bank and building society accounts (cash accounts with at least 15 years of customer inactivity) to an authorised reclaim fund to be used for good causes. Customers can reclaim their money.

In 2020, the Government ran a [consultation on expanding the dormant assets scheme](#) to include other dormant financial assets. The consultation originally ruled out including pensions. On 11 January 2021, the Government responded to the consultation, announcing that it now intends to include certain dormant pension policies. The response, though, confirms that assets under occupational pensions will be excluded at this time.

The Government will implement the changes by primary legislation and the response confirms that they intend to do so when parliamentary time allows.

Occupational Pension Scheme Survey 2019

The Office for National Statistics published [the Occupational Pension Scheme Survey in the UK: 2019](#) on 13 January 2021. The survey sets out the annual data on membership, contribution rates and benefits for occupational pension schemes in the UK.

FCA publishes DB transfer advice tool

On 15 January 2021, the Financial Conduct Authority (FCA) published [the Defined Benefit Advice Assessment Tool](#).

The purpose of the tool is to allow the industry to understand how the FCA assesses advice suitability given before October 2020. The FCA will publish an updated tool reflecting the October 2020 changes (some of which we covered in [Bulletin 199](#)) in the coming months.

Teachers' pension scheme grant

The Government updated its [guidance for further education providers](#) on 21 January 2021, covering the teachers' pension grant for the financial years 2019 to 2020 and 2020 to 2021.

Minister outlines path ahead for pensions in 2021

The Pensions Minister, Guy Opperman, set out the path ahead for pensions in 2021 in [an article written for Pensions Age](#).

The article sets out that the Minister's focus will be to –

“...deliver on the essential measures included in the Pension Schemes Bill to create a safer, better and greener pensions system in the United Kingdom.”

Useful links

[LGA Pensions page](#)

[LGPS member website \(England and Wales\)](#)

[LGPS member website \(Scotland 2015\)](#)

[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 \(Scotland\)](#)

[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 contact details

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.

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Further information

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