

## LGPC Bulletin 234 – February 2023

This bulletin contains updates for all LGPS stakeholders. It includes important articles on the following which need action by certain stakeholders:

- [Consultation on annual revaluation date change](#) – make sure the relevant parties are aware of the proposals and the intended effective date
- [TPS pensions survey](#) - complete the survey by 30 April 2023
- [Pensions schemes newsletter 146](#) – awareness about changes to reporting and filing returns and migrating your LGPS fund to the Managing Pension Schemes service
- [Contacting the LGPS pensions team](#) – a reminder about when to contact us
- [National LGPS AVC framework](#) – call for employer founders
- [Training focus group](#) – new way of deciding face to face training locations
- [TPS McCloud remedy survey](#) – complete the survey by 30 April
- [The Bereavement Benefits \(Remedial\) Order 2022](#) – share the information with relevant beneficiaries and employers

If you have any comments or articles for future bulletins, please contact [query.lgps@local.gov.uk](mailto:query.lgps@local.gov.uk).

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## LGPS England & Wales Scheme Advisory Board (SAB)

### Climate risk reporting

In 2022 the Government consulted on new requirements for all administering authorities to put in place governance and risk management arrangements. This included setting and reporting against various metrics and targets on climate risk and opportunity. See [bulletin 231](#) for more information.

The new functions present new challenges and come at a time when there are many other competing pressures. Consequently, the SAB commissioned a survey to gauge the preparedness of administering authorities for this change. A summary of the outcome of the survey can be found on the [News page](#) of [www.lgpsboard.org](http://www.lgpsboard.org).

### Minister responds to SAB letter on external audit

Lee Rowley MP, Minister for Local Government, [responds](#) to a letter written to him in August 2022 by SAB on delays in the external audit of local authority accounts, including pension fund accounts. He welcomes the advice and recommendation to consider the separation of main authority accounts and pension fund accounts. He has asked his officials to consider the scope for developing this further.

### Updates

You can use the links below to find out the latest updates on the work of the SAB and its committees:

- [SAB meeting and agenda papers](#)
- [committee meetings and agenda papers](#)
- [Responsible Investment Advisory Group meetings and agenda papers](#)
- [news items](#).

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## LGPS England & Wales

### Consultation on the annual revaluation date change

On 10 February 2023, the Department for Levelling Up, Housing and Communities (DLUHC) published a consultation and draft regulations on changing the annual revaluation date in the LGPS. If laid, the regulations will take effect from 31 March 2023.

The consultation closed on 24 February 2023. You can find our response on the [Scheme consultations page](#) of [www.lgpsregs.org](http://www.lgpsregs.org). Our response states that whilst

we agree in principle with the change, we do not agree with the timing. We also comment that whilst the policy aim is mostly addressed by the draft regulations, some technical amendments are required.

The proposals seek to remove the impact of inflation on the annual allowance. It does so by changing the annual revaluation from the 1 to 6 April 2023, and thereafter on each 6th of April, for all members. It is intended there is no change in the outcome for:

- all members whose benefits in payment would increase on 1 April
- death grants for deferred and pensioner members who die in the period 1 to 5 April.

When DLUHC respond to the consultation we will produce a special bulletin covering the changes and their impact.

### **Background**

The annual allowance (AA) should reflect the increase in a member's pension benefits above inflation. However, since HM Treasury realigned the period over which pension growth is measured with the tax year in 2015/16, inflationary increases are taken into account.

As things currently stand, the allowance for inflation in the AA calculation does not match the annual revaluation applied to pension accounts. To date the imbalance has been negligible because inflation has been low.

However, the imbalance for tax year 2022/2023 is 7 per cent. This is the difference between the allowance for inflation in the AA calculation of 3.1 per cent and the annual revaluation of 10.1 per cent. Consequently, without changes to scheme regulations, there will be a significant increase in the number of LGPS members breaching the annual allowance and potentially incurring a tax charge.

By moving the annual revaluation to 6 April the imbalance is removed. Both the AA inflation and the annual revaluation will use the same September CPI, meaning that only members pension savings will count towards the AA.

### **Action for stakeholders**

Make sure the relevant parties in your organisation are aware of the proposals and the intended effective date.

## **GAD 2022 data request**

GAD confirms it will be requesting valuation data as at 31 March 2022. This is primarily for the Section 13 exercise, but also to assist with other projects including DLUHC and SAB policy work. GAD will send a formal request to all administering authorities in the next few months.

## **Teachers' pensions survey – McCloud remedy and the LGPS**

Teachers' Pensions need your help with the group of teachers who will be retrospectively eligible for the LGPS as part of the McCloud remedy in the Teachers' Pension Scheme (TPS).

Please provide the information below by completing the [survey](#):

- your contact information
- the local authority areas that fall within your remit
- clarification about whether certain establishments are LGPS employers.

Affected TPS members are those with a part time employment in addition to a full time employment who are being rolled back into the TPS legacy scheme as part of the McCloud remedy. See [bulletin 229](#) for more information.

### **Action for administering authorities**

Complete the [TPS survey](#) by 30 April 2023.

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## **LGPS Scotland**

### **Potential consultation on the annual revaluation date change**

On 7 February 2023, Kimberly Linge from the Scottish Public Pensions Agency (SPPA) emailed administering authorities seeking their views on the merits and value of changing the annual revaluation date.

The changes are likely to be similar to the changes proposed by the Department for Levelling Up, Housing and Communities in England and Wales ([see earlier article](#)).

We understand SPPA will launch a consultation shortly on draft regulations.

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## DWP

### DWP appoints new chair of MaPs

The Department for Work and Pensions

[\(DWP\) announces the appointment of Sara Weller](#) CBE as the new permanent Chair of the Money and Pensions Service (MaPS).

Since September 2022 Sara has been serving as a non-executive board member. Sara will formally take up the role of permanent Chair on 29 March 2023.

### DWP appoints Mary Starks to lead review of TPR

The [review of the Pensions Regulator](#) (TPR) will examine how it's performing its role and where it can improve, providing greater efficiency and value to taxpayers. The report into the review is due in May 2023.

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## HMT

### Confirmation of annual revaluation, earnings and pensions increase

On 20 February 2023, [HM Treasury \(HMT\) published a written ministerial statement](#) confirming the rates of annual revaluation, earnings and pensions increase (PI) due to apply in April 2023.

The statement confirms:

- public service pensions will increase on 10 April 2023 by 10.1 per cent, in line with the Consumer Prices Index (CPI) up to September 2022
- annual revaluation of 10.1 per cent plus any local addition will be used to revalue the 2014 / 2015 CARE accounts in April 2023 for those public service pension schemes (PSPS) that rely on prices as the measure for revaluation
- annual revaluation of 7 per cent will be used to revalue the 2015 CARE accounts in April 2023 for those PSPSs that rely on earnings as the measure for revaluation.

When applying annual revaluation to earned pension credited from a Club transfer, the following rates will apply:

- Police – 11.35 per cent
- Firefighters – 7 seven per cent
- Civil service – 10.1 per cent
- National Health Service – 11.6 per cent
- Teachers – 11.7 per cent

- Armed forces 7 per cent
- Judicial – 10.1 per cent

### **Pensions Increase multiplier tables**

On 20 February 2023, HMT published the 2023 pensions increase [multiplier tables](#).

These can be found in the:

- [Related legislation page](#) of [www.lgpsregs.org](http://www.lgpsregs.org), and
- [Related legislation page](#) of [www.scotlgpsregs.org](http://www.scotlgpsregs.org).

### **Tax rules for McCloud remedy laid**

On 6 February 2023, the [Public Service Pension Schemes \(Rectification of Unlawful Discrimination\) \(Tax\) Regulations 2023](#) were laid. They apply to relevant public service pension schemes and are in force on 6 April 2023. See [bulletin 231](#) for more information.

We will provide a commentary on the impact of the changes in due course.

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## **HMRC**

### **Pension schemes newsletter 146**

On 31 January 2023, HMRC published [pension schemes newsletter 146](#). It contains articles on:

- reporting and filing returns
- migrating to managing pension schemes service
- helping HMRC
- pension scheme transfers.

### **Action for administering authorities**

Make sure you are aware of the changes to reporting and filing all returns and pension transfers.

Migrate your LGPS fund to the Managing Pension Schemes service as soon as possible.

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## Pension dashboards

### Newsletter

Earlier this month, the Pensions Dashboards Programme (PDP) published [February 2023 newsletter](#).

The newsletter contains articles on:

- their new connection hub, which provides useful resources and information to prepare for connection to the ecosystem
- their pensions dashboards myth busting video, which demystifies some of the topics around dashboards
- understanding the dashboards available point and how it's different from connecting to dashboards
- inviting PDP to an event such as a regional pension office meeting
- following PDP on Twitter and LinkedIn and signing up for newsletters.

### TPR Dashboards compliance and enforcement consultation

On 14 February 2023, we responded to the Pensions Regulator's (TPR) dashboards compliance and enforcement consultation. Our response can be found on the:

- [Non-scheme consultations page](#) of [www.lgpsregs.org](http://www.lgpsregs.org), and
- [Non-scheme consultations page](#) of [www.scotlgpsregs.org](http://www.scotlgpsregs.org).

See [bulletin 231](#) for more information about the consultation.

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## Other news and updates

### Bob Holloway retires

The LGA pensions team would like to wish Bob Holloway, Pensions Secretary to the Scheme Advisory Board (SAB), a long and happy retirement. Bob retired on 24 February 2023.

Bob joined the LGA pensions team in October 2016 after 42 years' service with the Department for Local Government and Communities (DCLG) and its various predecessors.

During his time at the LGA, Bob was a member of the secretariat team that supports the SAB and its various sub-committees.



## Contacting the LGPS pensions team

One of our pensions advisers, Rachel Abbey, is currently working with DLUHC to help deliver the McCloud remedy in the LGPS. This means resources are stretched and we may take a little longer to respond to your technical queries.

We would like to take this opportunity to remind you about guidance we have previously published on contacting the LGA pensions team:

### Technical queries

If you have a technical query, please email [query.lgps@local.gov.uk](mailto:query.lgps@local.gov.uk) and one of the team's LGPS pension advisers will get back to you. Please do not email individual members of the team directly.

Before raising a query, please can you discuss the subject with colleagues to avoid duplicating a query that might have previously been raised by your organisation.

We have published lots of information to help you administer the scheme. Before raising a query:

- check to see if the answer is in one of our technical guides - these can be found in the Administrator resources and Employer resources pages of [www.lgpsregs.org](http://www.lgpsregs.org) or [www.scotlgpsregs.org](http://www.scotlgpsregs.org)
- check to see if the answer is in one of our bulletins - these can be found in the Bulletin pages of [www.lgpsregs.org](http://www.lgpsregs.org) or [www.scotlgpsregs.org](http://www.scotlgpsregs.org). There is a summary document of all the topics we have reported on throughout the year – making this easier for you to search for articles
- check to see if a [recommendation](#) or [agreement](#) made by the National LGPS Technical Group can answer the question
- check to see if there is an [outstanding technical query with DLUHC](#) or an [outstanding technical query with SPPA](#)
- check to see if there is an [outstanding query with GAD England & Wales](#) or an [outstanding query with GAD Scotland](#).

### Your LGPS contacts

Administering authorities are responsible for updating their own contacts using the '[Your LGPS contacts](#)' system. We receive a high volume of undeliverable messages when we send out communications, particularly to finance and political contacts. Please can you regularly review your contacts to make sure they are up to date.

If you are a pensions manager, please make sure to record your 'type' as pensions manager. That way when we send confidential information to pensions managers you can be sure to receive it.

## **NI database**

Almost all queries concerning the National Insurance (NI) database relate to lost access. Losing access is usually due to a local change in IP address. Users can only access the NI database from approved IP addresses. If you have any problems accessing the NI database, please check with your IT department whether your public facing IP address(es) has changed.

If your IP address(es) has changed, please contact [query.lgps@local.gov.uk](mailto:query.lgps@local.gov.uk) to let us know the new address(es). We will then arrange for your new address to be approved.

### **Action for administering authorities**

Make sure your organisation is aware of this guidance before contacting the LGPS pensions team.

## **National LGPS frameworks – call for founders’ reminder**

In [bulletin 233](#), we let you know that National LGPS Frameworks is looking for employer volunteers to join the AVC framework. This is because the framework will include salary sacrifice AVCs.

The team at Norfolk have asked us to mention they are still keen to find a couple more employers to get involved.

### **Action for administering authorities**

Ask your employers if they would like to volunteer for the AVC framework.

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## **Training**

### **Training focus group**

The training focus group met on 24 January 2023. Feedback from the group indicates demand for face to face training is high, although bookings do not reflect this. We would like to investigate this disparity by changing how we decide on the location for face to face training.

We would be grateful if all pension officer groups (POGs) would add ‘training’ to their agendas and discuss face to face training requirements on a regional basis. This can then be fed back to us by emailing [training.lgps@local.gov.uk](mailto:training.lgps@local.gov.uk). We hope this will help us to arrange training in more suitable locations. See our [2023 training programme](#) for information on the training we are offering this year.

We are, of course, happy to continue to provide online training courses and will continue to advertise these in the usual way. Face to face will continue, but only if commissioned by POGs.

We hope this new way of working will meet your requirements more effectively.

### **Action for administering authorities**

Add 'training' to the agenda for each POG meeting.

Determine regional training needs and email [training.lgps@local.gov.uk](mailto:training.lgps@local.gov.uk) – we will contact you to arrange dates and venues.

### **Training programme 2023**

All 2023 training events are available to book via the [LGA events website](#). The link for each course contains course details and how to book.

Bookings are on a first come, first served basis. For fairness, each course is capped at five delegates per organisation.

If you are unable to book a place on a course, email [training.lgps@local.gov.uk](mailto:training.lgps@local.gov.uk) with details of the course you would like to attend. Include how many places you require and the format - online or in person. If you require in person training, state the location you would prefer. We will keep a waiting list and will consider running additional training if the demand is high enough.

#### **Aggregation training (England and Wales)**

- [23 March 2023 - London](#)

#### **Survivor benefits training (England and Wales)**

- [25 April 2023 - London](#)
- [10 May 2023 - Liverpool](#)

#### **Employer role training (England and Wales)**

- [1 June 2023 - Online](#)
- [20 June 2023 - London](#)
- [25 July 2023 - Online](#)
- [31 August 2023 - Online](#)
- [26 September 2023 - Online](#)
- [24 October 2023 - Online](#)
- [7 November 2023 - Online](#)

## Insight training (England and Wales)

- [27 November – 1 December 2023 - Online](#)

### Action for administering authorities

Share information about the Employer role training with your Scheme employers.

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## Wider landscape

### GAD calculator for McCloud published

On 17 February 2023 [GAD published their retirement calculator](#), developed by pensions experts following the McCloud legal ruling. The calculator is not for members of local government pension schemes.

The calculator helps eligible members in unfunded public service pension schemes make an informed decision on which scheme is most suitable. Either the legacy scheme (the final salary scheme) or the reformed scheme (the 2015 CARE scheme).

### The Bereavement Benefits (Remedial) Order 2022

On 15 December 2022, the Department for Work and Pensions [re-laid the above order and published their response to last year's consultation](#).

The Order extends eligibility for Widowed Parent's Allowance (WPA) and the higher rate of Bereavement Support Payment (BSP). Eligibility now includes surviving cohabiting partners with dependent children, who were not in a legal union with the deceased on the date of death. It has retrospective effect back to the 30 August 2018.

Before the changes, only those who had been married to, or in a civil partnership with, their deceased partner would be eligible for WPA or BSP.

Currently:

- WPA is up to £126.35 per week
- BSP is a one off amount of up to £3,500 and 18 monthly payments of up to £350.

Eligible beneficiaries can claim back to 30 August 2018.

## Action for administering authorities

Consider sharing this information with survivors receiving a cohabiting partner's pension and your employers to help publicise the change.

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## Statutory instruments

- The Bereavement Benefits (Remedial) Order 2023 [SI 2023/134]
  - The Public Service Pension Schemes (Rectification of Unlawful Discrimination) (Tax) Regulations 2023 [SI 2023/113]
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## Useful links

[LGA Pensions page](#)

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

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

[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.

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## LGPS pensions section contact details

If you have a technical query, please email [query.lgps@local.gov.uk](mailto:query.lgps@local.gov.uk) and one of the team's LGPS pension advisers will get back to you.

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