
STATUTORY INSTRUMENTS

2013 No. 2356

The Local Government Pension Scheme Regulations 2013

PART 1 **E+W**

Membership, contributions and benefits

Preliminary Provisions

Citation, commencement and extent **E+W**

1.—(1) These Regulations may be cited as the Local Government Pension Scheme Regulations 2013 and save as is mentioned in paragraph (2), come into force on 1st April 2014.

(2) Regulation 2(3) and the definition of “actuarial guidance issued by the Secretary of State” in Schedule 1 (which require the Secretary of State to consult the Government Actuary's Department before issuing actuarial guidance) come into force on 1st November 2013 for the purpose of enabling the Secretary of State to consult the Government Actuary's Department and to issue guidance to have effect from 1st April 2014.

(3) These Regulations extend to England and Wales ^{M1}.

Marginal Citations

M1 The Secretary of State's functions under section 7 of the Superannuation Act 1972 in so far as they were exercisable in relation to Scotland were devolved to Scottish Ministers by section 63 of the [Scotland Act 1998 \(c. 46\)](#) and article 2 of, and Schedule 1 to, the [Scotland Act 1998 \(Transfer of Functions to Scottish Ministers etc\) Order 1999 \(S.I. 1999/1750\)](#).

Introductory **E+W**

2.—(1) These Regulations establish a scheme for the payment of pensions and other benefits to or in respect of persons working in local government service, referred to in these Regulations as “the Scheme”.

[^{F1}(1A) In these Regulations “local government service” means employment with a body specified in Part 1 of Schedule 2.

(1B) A person is deemed to be in local government service for the purpose of these Regulations—

- (a) if that person is employed by a body specified in Part 2 of Schedule 2 and is designated, or belongs to a class of employees that is designated, by that body as being eligible for membership of the Scheme; or
- (b) if that person is specified in column 1 of the table in Part 4 of Schedule 2.

(1C) The Scheme may potentially relate to a person employed by an admission body.]

(2) The Scheme manager responsible for the local administration of pensions and other benefits payable under these Regulations is referred to in these Regulations as the “administering authority”.

Changes to legislation: The Local Government Pension Scheme Regulations 2013 is up to date with all changes known to be in force on or before 25 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

(3) The Secretary of State may, after consultation with the Government Actuary's Department, issue actuarial guidance to administering authorities.

[^{F2}(3A) The Secretary of State may issue guidance to administering authorities on the administration and management of the Scheme.

(3B) Before preparing or revising guidance under paragraph (3A), the Secretary of State must consult such persons as he considers appropriate.]

(4) Schedule 1 (interpretation) contains definitions of expressions used in these Regulations which apply for their interpretation unless the context indicates that they have a different meaning.

Textual Amendments

- F1** Reg. 2(1A)-(1C) inserted (14.5.2018) by [The Local Government Pension Scheme \(Amendment\) Regulations 2018 \(S.I. 2018/493\)](#), regs. 1(2), **3**
- F2** Reg. 2(3A)(3B) inserted (10.1.2019) by [The Local Government Pension Scheme \(Miscellaneous Amendment\) Regulations 2018 \(S.I. 2018/1366\)](#), regs. 1(2), **2**

Membership

Active membership **E+W**

3.—[^{F3}(1) Subject to regulation 4 (restriction on eligibility for active membership), a person is eligible to be an active member of the Scheme—

- (a) if working in local government service; or
- (b) if—
 - (i) by virtue of regulation 2(1C) (introductory: potential eligibility for membership) the Scheme may potentially relate to that person;
 - (ii) a determination under section 25(5) of the Public Service Pensions Act 2013 has been made in respect of that person; and
 - (iii) that person's employer has designated that person, or a class of employees to which that person belongs, as being eligible for membership of the Scheme.]

[^{F4}(1A) The following functions are delegated to administering authorities—

- (a) the function of making a determination under section 25(5) of the Public Service Pensions Act 2013 (“a determination”), in relation to persons of the description in regulation 2(1C); and
- (b) the function of publishing a list under section 25(9) of that Act of the persons to whom the Scheme relates by virtue of a determination.]

(2) In the case of a person eligible for membership [^{F5}by virtue of regulation 2(1B)(b)], the person specified in the second column corresponding to that member is deemed to be that member's Scheme employer for the purposes of these Regulations.

(3) Subject to paragraph (4), a person eligible to be an active member of the Scheme in an employment becomes an active member on the day that person's employment begins or (if later) the day the person becomes eligible for membership.

(4) A person who would, apart from this paragraph, be an active member of the Scheme by virtue of paragraph (3) who is employed under a contract of employment of less than three months does not become a member on the day specified in paragraph (3) but becomes an active member—

- (a) on the member's automatic enrolment date,

[^{F6}(b) on the first day of the payment period following an application to become a member, or]

(c) on the first day of the payment period following an extension to the contract of employment to be for three months or more

whichever is the earliest.

(5) Where an administering authority enters into an admission agreement with an admission body—

(a) the admission agreement must comply with the requirements specified in paragraphs 3 to 12 of Part 3 of Schedule 2; and

(b) these Regulations apply to the admission body and to employment with the admission body in the same way as if the admission body were a Scheme employer listed in Part 2 of Schedule 2.

(6) A person who is eligible to be an active member in an employment, but who is not an active member in that employment—

(a) may apply in writing to the person's Scheme employer to join the Scheme, and becomes an active member in that employment on the first day of the payment period following the application; but in any event,

(b) becomes an active member in an employment on the automatic enrolment date or automatic re-enrolment date relating to that employment.

(7) Subject to paragraph (8) and regulation 5(5) (person whose membership is less than three months treated as never having been a member), an active member has qualifying service for a period of two years if—

(a) that member has spent two years as an active member;

(b) a transfer value payment has been received in respect of rights accrued in a different occupational pension scheme or under a European pensions institution and the length of service in respect of which that person accrued benefits in that scheme was two or more years;

(c) the aggregate of the period the person has spent as an active member of the Scheme and of a different occupational pension scheme or European Pensions Institution in respect of which a transfer value payment has been accepted, is two years;

(d) a transfer value payment has been received in respect of rights accrued in a scheme or arrangement that does not permit a refund of contributions to the member;

(e) the member has paid National Insurance contributions whilst an active member and ceases active membership after the end of the tax year preceding that in which the member attains pensionable age;

(f) the member already holds a deferred benefit or is in receipt of a pension (other than a survivor's pension or pension credit member's pension) under these Regulations;

(g) a transfer value payment has been made to a qualifying recognised overseas pension scheme; ^{F7} ...

(h) the member ceases active membership at age 75; [^{F8}or,

(i) the member dies.]

(8) The following periods do not count as periods of qualifying service for the purposes of these Regulations—

(a) any period for which contributions have been returned to the member;

(b) any period of membership derived from a non-contributory pension scheme or arrangement from which a transfer payment has been received and which is attached to the membership in respect of which contributions have been returned under regulation 18 (rights to return of contributions).

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- (c) any period in respect of which rights have been transferred to another registered pension scheme other than a qualifying recognised overseas pension scheme;
- (d) any period in respect of which the member has been deprived of benefits under regulation 91 (forfeiture of pension rights after conviction for employment-related offences).

Textual Amendments

- F3** Reg. 3(1) substituted (14.5.2018) by [The Local Government Pension Scheme \(Amendment\) Regulations 2018 \(S.I. 2018/493\)](#), regs. 1(2), **4(1)**
- F4** Reg. 3(1A) inserted (14.5.2018) by [The Local Government Pension Scheme \(Amendment\) Regulations 2018 \(S.I. 2018/493\)](#), regs. 1(2), **4(2)**
- F5** Words in reg. 3(2) substituted (14.5.2018) by [The Local Government Pension Scheme \(Amendment\) Regulations 2018 \(S.I. 2018/493\)](#), regs. 1(2), **4(3)**
- F6** Reg. 3(4)(b) substituted (with effect in accordance with reg. 1(2)(a) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), regs. 1(2), **3**
- F7** Word in reg. 3(7)(g) omitted (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by virtue of [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), regs. 1(2), **4**
- F8** Reg. 3(7)(i) and word inserted (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), regs. 1(2), **4**

Modifications etc. (not altering text)

- C1** Reg. 3(3) restricted (1.4.2014) by [The Local Government Pension Scheme \(Transitional Provisions, Savings and Amendment\) Regulations 2014 \(S.I. 2014/525\)](#), regs. 1(3), **5(3)**

[^{F9}Civil servants etc engaged in probation provision **E+W**]

3A.—(1) A person who meets Condition A and Condition B shall for the purposes of these Regulations be deemed to be in the employment of the Secretary of State.

(2) Condition A is that the person is employed in the civil service of the State.

(3) Condition B is that the person is engaged in probation provision within the meaning of section 2 of the Offender Management Act 2007 (responsibility for ensuring the provision of probation services).

(4) Upon and following the transfer of the responsibility for probation services from a probation trust to another person as a result of arrangements made for the provision of probation services under section 3 of the Offender Management Act 2007 (power to make arrangements for the provision of probation services), any provision of these Regulations which confers a function on a body by virtue of being or having been a member's employer shall, subject to paragraph (6), have effect as if the Secretary of State were the employer of a person to whom paragraph (5) applies.

(5) This paragraph applies to—

- (a) any deferred member, deferred pensioner member, pensioner member or person entitled to a refund of contributions under a local government pension scheme by virtue of employment with a probation trust, or with a predecessor local probation board or probation committee, which ended before the transfer of the responsibilities referred to in paragraph (4) and in respect of whom the probation trust was the Scheme employer immediately prior to the transfer of responsibilities referred to in paragraph (4);
- (b) any member who becomes a deferred member, deferred pensioner member or pensioner member after the transfer of responsibilities referred to in paragraph (4) above who is a member of the Scheme by virtue of employment with a Scheme employer who is engaged

in the provision of probation services (but only in respect of benefits relating to periods of membership whilst the member was engaged in the provision of probation services or periods of membership which have been aggregated with such periods, or benefits derived from a transfer into the Scheme during such periods of membership) and:

- (i) either that employment was continuous with the same Scheme employer or it was compulsorily transferred on one or more occasions to another Scheme employer engaged in the provision of probation services;
 - (ii) the admission agreement under which that member was participating in the Scheme has terminated or the Scheme employer that last employed the member has ceased to be a Scheme employer engaged in the provision of probation services in relation to that employment; and
 - (iii) the member was in the employment of a Scheme employer engaged in the provision of probation services at a time when that employer was in the ownership of the Secretary of State;
- (c) a survivor member or pension credit member who is entitled to a survivor's pension or a children's pension or a pension credit (as the case may be) by virtue of the membership of the Scheme of a person to whom paragraph 5(a) or paragraph 5(b) applies;
 - (d) a person specified in arrangements made under section 3 of the Offender Management Act 2007 as a person to whom this paragraph applies; or
 - (e) such other person who is or was employed by a person engaged, either currently or in the past, in the provision of probation services or in activities associated with the provision of probation services, as the Secretary of State may specify as a person to whom this paragraph applies.

(6) Paragraphs (4) and (5) do not apply in respect of any member of a local government pension scheme in respect of whose benefits an exit payment has been made which has met the liabilities of the fund in respect of those benefits.

(7) For the purposes of this regulation—

“exit payment” means a payment of that description under regulation 64 (special circumstances where revised actuarial valuations and certificates must be obtained) or its equivalent under any of the Earlier Schemes;

“probation trust” means a trust established under section 5 of the Offender Management Act 2007;

“a local government pension scheme” means the Scheme or any of the Earlier Schemes; and

“Earlier Schemes” has the meaning given in regulation 1(6) of the Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014.]

Textual Amendments

- F9** Reg. 3A inserted (1.6.2014) by [The Local Government Pension Scheme \(Offender Management\) \(Amendment\) Regulations 2014 \(S.I. 2014/1146\)](#), regs. 1(2), 3 (with reg. 11)

Restriction on eligibility for active membership **E+W**

4.—(1) Subject to [^{F10}paragraphs (2) to (4)] the following are not entitled to be active members in an employment—

- (a) a person entitled to membership of another public service pension scheme in relation to that employment;

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- (b) a person aged 75 or over; or
 - (c) an employee of an admission body who is a member of another occupational pension scheme in relation to that employment.
- (2) Paragraph (1)(a) does not apply to a person who is entitled to be a member of a National Health Pension Scheme (“an NHS Scheme”) for England and Wales if—
- (a) the person's entitlement to be a member of an NHS Scheme is by reason of employment by—
 - (i) a Care Trust designated under section 77 of the National Health Service Act 2006 ^{M2},
 - (ii) an NHS Scheme employing authority as a result of a prescribed arrangement under section 75 of that Act, or section 33 of the National Health Service (Wales) Act 2006 ^{M3}, or
 - (iii) the Care Quality Commission as a result of a transfer of employment from the Commission for Social Care Inspection, in connection with its dissolution under Part 1 of the Health and Social Care Act 2008 ^{M4};
 - (b) the person is designated, or belongs to a class of employees that is designated as eligible for membership of the Scheme in an admission agreement made between an administering authority and one of the bodies specified in sub-paragraph (a)(i) to (iii);
 - (c) the person was an active member immediately before becoming employed by one of those bodies; and
 - (d) the person is not an active member of an NHS Scheme in relation to that employment.
- (3) Paragraph (1)(a) does not apply to a member on reserve forces service leave who is entitled to be a member of the Armed Forces Pension Scheme if the member makes an election to the Scheme employer to remain a member of the Scheme.
- [^{F11}(4) Paragraph (1)(a) does not apply to a person who is eligible to join the Scheme by reason of employment described in regulation 3A(1) if—
- (a) the person is designated, or belongs to a class of employees that is designated as eligible for membership of the Scheme pursuant to regulation 3(1)(b); and
 - (b) the person is not an active member of any other public service pension scheme in relation to that employment.]

Textual Amendments

- F10** Words in reg. 4(1) substituted (1.6.2014) by [The Local Government Pension Scheme \(Offender Management\) \(Amendment\) Regulations 2014 \(S.I. 2014/1146\)](#), regs. 1(2), **4(a)**
- F11** Reg. 4(4) inserted (1.6.2014) by [The Local Government Pension Scheme \(Offender Management\) \(Amendment\) Regulations 2014 \(S.I. 2014/1146\)](#), regs. 1(2), **4(b)**

Marginal Citations

- M2** 2006 c. 41. Section 77 has been amended by the [Health and Social Care Act 2012 \(c. 7\)](#).
- M3** 2006 c. 42.
- M4** 2008 c. 14.

Ending active membership **E+W**

5.—(1) A person ceases to be an active member in an employment if that person ceases to be eligible for membership of the Scheme through that employment and membership in that employment ceases from the date that eligibility ceases.

(2) A person ceases to be an active member in an employment from the date specified in a written notice given by that person to that person's Scheme employer that the person wishes to leave the Scheme.

(3) But an active member who gives notice under paragraph (2) specifying no date, or a date earlier than the date the notice is given, ceases to be an active member in that employment at the end of the payment period during which the notice is given.

(4) A person ceases to be an active member when that person attains the age of 75.

(5) A person who, by virtue of a written notice given under paragraph (2), ceases to be an active member before being an active member for three months is to be treated as not having been an active member.

Deferred and deferred pensioner members **E+W**

6.—(1) A person is a deferred member of the Scheme in relation to an employment if—

- (a) the person has qualifying service for a period of at least two years;
- (b) the person is no longer an active member in relation to that employment;
- (c) the person has not started to receive any pension under the Scheme in relation to that employment; and
- (d) the person has not reached the age of 75.

(2) A person may be a deferred member of the Scheme in relation to one period of membership notwithstanding the fact that the same person is a member in the same or a different category in relation to a different period of membership.

(3) A person who was in receipt of Tier 3 benefits is a deferred pensioner member of the Scheme whilst those benefits are discontinued under regulation 37(3) or (7)(c).

(4) A person may be a deferred pensioner member of the Scheme in relation to one period of membership notwithstanding the fact that the same person is a member in the same or a different category in relation to a different period of membership.

Modifications etc. (not altering text)

C2 Reg. 6(1) applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Local Government Pension Scheme \(Wandsworth and Richmond Fund Merger\) Regulations 2016 \(S.I. 2016/1241\)](#), regs. 1(2), 2

Pensioner members **E+W**

7.—(1) A person is a pensioner member of the Scheme if that person—

- (a) was an active member; or
- (b) was a pension credit member,

and is in receipt of a benefit from the Scheme relating to that membership.

(2) A person may be a pensioner member in relation to one period of membership notwithstanding the fact that the same person is a member in the same or a different category in relation to a different period of membership.

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Pension credit and survivor members **E+W**

8.—(1) A person is a pension credit member of the Scheme if that person has been given a pension credit in the Scheme as a consequence of a pension debit created under section 29 of the Welfare Reform and Pension Act 1999^{M5} in relation to a member of the Scheme.

(2) A person is a survivor member of the Scheme if that person is entitled to a benefit under regulations 41, 42, 44, 45, 47 or 48 (survivor pensions).

Marginal Citations

M5 1999 c. 30.

Contributions

Contributions **E+W**

9.—(1) Subject to Regulation 10 (temporary reduction in contributions), an active member must pay contributions to the Scheme in respect of an employment at the contribution rate applicable to the annual pensionable pay that member is receiving in the pay period in which 1st April falls for that employment (or in the case of an active member whose membership commences after 1st April in any year, on the annual pensionable pay the member receives at the commencement of that membership).

(2) The contribution rate applicable to an employment is as specified in the following table, with the contribution rate specified in the third column applicable to the band of pensionable pay specified in the second column into which the active member's annual pensionable pay, rounded down to the nearest whole pound, falls:

<i>Band</i>	<i>Pensionable pay range for an employment</i>	<i>Contribution rate for that employment</i>
1	Up to £13,500	5.5%
2	£13,501 to £21,000	5.8%
3	£21,001 to £34,000	6.5%
4	£34,001 to £43,000	6.8%
5	£43,001 to £60,000	8.5%
6	£60,001 to £85,000	9.9%
7	£85,001 to £100,000	10.5%
8	£100,001 to £150,000	11.4%
9	£150,001 or more	12.5%

(3) Where there is a change in employment, or a material change which affects the member's pensionable pay in the course of a financial year, the Scheme employer may determine that a contribution rate from a different band should be applied and the Scheme employer shall inform the member of the contribution rate applicable and the date from which it is to be applied.

(4) On the first day of the pay period in which 1st April 2015 falls, and on the first day of the pay period in which each subsequent 1st April falls, the figures in the second column of the table in paragraph (2) are increased by applying the appropriate increase, rounding the result down to the nearest £100 and adding £1 to the first figure in each band apart from band 1.

(5) In paragraph (4) “the appropriate increase” means the amount (where it is greater than zero) by which the figures would be increased with effect from the first Monday falling on or after 6th April of the relevant year if they were pensions beginning on 1st April 2014 to which the Pensions (Increase) Act 1971 ^{M6} applied.

(6) For the purposes of identifying which is the applicable contribution rate under this regulation and regulation 10, any reduction in pensionable pay which arises as a consequence of any of the following circumstances is to be disregarded—

- (a) the actual or assumed enjoyment by the member of any statutory entitlement during any period away from work;
- (b) child-related leave;
- (c) leave of absence with permission;
- (d) sick leave;
- (e) leave due to injury;
- (f) reserve forces service leave; or
- (g) absence due to a trade dispute.

Marginal Citations

M6 1971 c. 56.

Temporary reduction in contributions **E+W**

10.—(1) A person may elect to pay reduced contributions in an employment for a period by giving written notice to the member's Scheme employer that the member wishes to do so.

(2) Where a notice is given under paragraph (1), from the next payment period following the giving of the notice, the contribution rate payable on the member's pensionable pay in relation to that employment is 50% of that which would otherwise be payable under regulation 9 (contributions).

(3) An active member may cancel the election under paragraph (1) at any time by giving written notice to the member's Scheme employer to this effect.

(4) Where a notice is given under paragraph (3), from the next payment period following the giving of the notice, the contribution rate payable on the member's pensionable pay in relation to that employment is as provided by regulation 9.

(5) An active member's election under paragraph (1) is cancelled from the beginning of the first pay period after—

- (a) the member's automatic re-enrolment date; [^{F12}or]
- (b) going on to no pay as a result of [^{F13}sickness, injury, or child-related leave] provided that the member is still on no pay at the beginning of that pay period,

and the contribution rate payable on the member's pensionable pay in relation to that employment is as provided by regulation 9 from that date.

(6) An active member may make a further election under paragraph (1) at any time when the member is liable to make contributions as is provided by regulation 9.

(7) The Scheme employer of any member who elects to pay reduced contributions under paragraph (1) shall give the member information about the effect on that member's likely benefits consequent to that election.

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Textual Amendments

- F12** Word in reg. 10(5)(a) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2018 \(S.I. 2018/493\)](#), regs. 1(2), **5**
- F13** Words in reg. 10(5) substituted (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), regs. 1(2), **5**

Contributions during absence from work **E+W**

11.—(1) An active member must pay contributions under regulations 9 (contributions) or 10 (temporary reduction in contributions) during an absence from work on child-related leave in accordance with regulation 12 (contributions during child-related leave).

(2) An active member must pay contributions under regulations 9 or 10 during an absence on reserve forces service leave in accordance with regulation 13 (contributions during reserve forces service leave).

(3) An active member must pay contributions under regulations 9 or 10 during an absence from work because of illness or injury in accordance with regulation 14 (contributions during absence for illness etc).

(4) A person remains an active member during any absence from work—

- (a) of the description mentioned in paragraphs (1) to (3)
- (b) due to a trade dispute, or
- (c) with permission from the member's Scheme employer.

F14 ...

Textual Amendments

- F14** Words in reg. 11(4) omitted (with effect in accordance with reg. 1(2) of the amending S.I.) by virtue of [The Local Government Pension Scheme \(Amendment\) Regulations 2018 \(S.I. 2018/493\)](#), regs. 1(2), **6**

Contributions during child-related leave **E+W**

12.—(1) An active member on child-related leave must pay contributions in accordance with regulations 9 or 10 on any pensionable pay received, including statutory pay but that pay does not include any amount that reduces the member's actual pensionable pay on account of possible entitlement to statutory pay.

(2) If an active member is on ordinary maternity leave, paternity leave or ordinary adoption leave and is not entitled to receive pensionable pay (including statutory pay) for any of that period, that member is treated for the purposes of these Regulations as if that member had paid contributions for that unpaid period under paragraph (1).

Contributions during reserve forces service leave **E+W**

13.—(1) An active member on reserve forces service leave must pay contributions in accordance with regulations 9 or 10.

(2) The contributions under paragraph (1) are payable on the member's assumed pensionable pay calculated under regulation 21 (assumed pensionable pay).

Contributions during absence for illness etc **E+W**

14.—(1) An active member away from employment by reason of illness or injury must pay contributions in accordance with regulations 9 or 10 on any pensionable pay received, including statutory pay but that pay does not include any amount that reduces the member's actual pensionable pay on account of possible entitlement to statutory pay.

(2) If an active member is absent from employment by reason of illness or injury and is not entitled to receive pensionable pay (including statutory pay) for any period that member—

- (a) is treated for the purposes of these Regulations as if that member had paid contributions for that period under paragraph (1); and
- (b) if that member has an arrangement under regulation 16 (additional pension contributions) which was entered into prior to the commencement of the period of absence, that member is treated for the purposes of these Regulations as if that member had paid contributions under regulation 16.

Employer contributions during absences **E+W**

15.—(1) A Scheme employer must pay contributions on the assumed pensionable pay of an active member on child-related leave.

(2) A Scheme employer must pay contributions in accordance with regulation 67(4) where an active member is absent from employment by reason of illness or injury.

(3) When an active member goes on reserve forces service leave—

- (a) the Scheme employer must give the following information in writing to the member—
 - (i) the assumed pensionable pay on which the member is liable to pay contributions in accordance with regulation 9 (contributions) or 10 (temporary reduction in contributions),
 - ^{F15}(ii) details of the amount of any additional pension contributions to be paid by the member under regulation 16 (additional pension contributions) or regulation 17 (additional voluntary contributions) during reserve forces service leave,]
 - (iii) the rate of the employer's contribution, being the primary rate of the Scheme employer's contribution as adjusted by the secondary rate of that employer's contribution, as specified for the time being in the Scheme employer's current rates and adjustment certificate, and
 - (iv) details of the member's appropriate administering authority;
- (b) employer contributions at the rate of the employer's contribution specified in the Scheme employer's rates and adjustment certificate are payable to the member's appropriate administering authority on the member's assumed pensionable pay ^{F16}....

(4) Where an active member—

- (a) on reserve forces service leave;
- (b) on child-related leave, which for this regulation includes any period of additional maternity leave, additional adoption leave ^{F17}, shared parental leave or parental bereavement leave] ^{F18}... during which the member receives no pay;
- (c) absent from work due to illness or injury where regulation 14(1) (contributions during absence for illness etc) applies; or
- (d) absent from work with permission from the member's Scheme employer,

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has an arrangement under regulation 16 (additional pension contributions) the employer contributions under regulation 16(2)(e) or (4)(d) (shared cost additional pension contributions) remain payable if that regulation applies.

(5) Subject to paragraph (6), if an active member who is absent from work with permission with no pensionable pay otherwise than because of illness or injury, child-related leave or reserve force service leave, elects to enter into an arrangement to pay additional contributions under regulation 16 (additional pension contributions), the member's Scheme employer must pay contributions under regulation 16(2)(e) or (4)(d) (shared cost additional pension contributions) to meet two-thirds of the cost of the arrangement.

(6) The amount that a Scheme employer can be required to pay under paragraph (5) may not exceed the cost of an arrangement which would give rise to additional pension accrual equivalent to that which a member would have accrued if treated as receiving assumed pensionable pay for the period of absence from work up to a maximum period of 36 months.

(7) In paragraphs (4)(d) and (5) the expression “absent from work with permission” does not include an absence due to a trade dispute.

Textual Amendments

- F15** Reg. 15(3)(a)(ii) substituted (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), regs. 1(2), **6(a)**
- F16** Words in reg. 15(3)(b) omitted (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by virtue of [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), regs. 1(2), **6(b)**
- F17** Words in reg. 15(4)(b) substituted (6.4.2020) by [The Parental Bereavement Leave and Pay \(Consequential Amendments to Subordinate Legislation\) Regulations 2020 \(S.I. 2020/354\)](#), regs. 1, **31(2)**
- F18** Words in reg. 15(4)(b) omitted (5.4.2015) by virtue of [The Shared Parental Leave and Statutory Shared Parental Pay \(Consequential Amendments to Subordinate Legislation\) Order 2014 \(S.I. 2014/3255\)](#), arts. 1(3), **31(2)(a)** (with art. 35(1))

Additional pension contributions **E+W**

16.—(1) Subject to paragraph (15), an active member who is paying contributions under regulation 9 (contributions) may enter into arrangements to pay additional pension contributions (“APCs”) by regular contributions in accordance with paragraph (2), and a member who is paying contributions under regulation 10 (temporary reduction in contributions) may do so if the arrangement is to cover a period of absence of the description in regulation 11(4)(b) or (c) (contributions during absence from work)^{F19},] unless the appropriate administering authority determines in any particular case that it would not be practical to allow APCs to be paid by regular contributions.

(2) Where APCs are to be paid by regular contributions, the arrangements mentioned in paragraph (1)—

- (a) must, when entered into, be for a complete year or number of years with a minimum period of one year;
- (b) must specify the amount of extra contribution to be paid each Scheme year;
- (c) must, where the member has more than one active member pension account, specify which account the APC is to be attached to;
- (d) must specify the amount of additional pension to be credited to the active member's pension account at the end of the Scheme year; and

(e) may be funded in whole or in part by the member's Scheme employer.

(3) Subject to paragraph (15), an active member who is paying contributions under regulation 9 (contributions) may enter into arrangements to pay APCs by lump sum contribution in accordance with paragraph (4), and a member who is paying contributions under regulation 10 (temporary reduction in contributions) may do so if the arrangement is to cover a period of absence of the description in regulation 11(4)(b) or (c) (contributions during absence from work).

(4) Where APCs are to be paid by a lump sum contribution, the arrangements mentioned in paragraph (3)—

- (a) must specify the amount of extra contribution to be paid;
- (b) must, where the member has more than one active member pension account, specify which account the APC is to be attached to;
- (c) must specify the amount of additional pension to be credited to the active member's pension account at the end of the Scheme year; and
- (d) may be funded in whole or in part by the member's Scheme employer.

(5) The amount of additional annual pension that is to be credited to the active member's pension accounts pursuant to arrangements under this regulation must not exceed the additional pension limit.

(6) The additional pension limit is £6,500 from 1st April 2014 and that figure is increased on 1st April 2015, and each subsequent 1st April, by the amount (where it is greater than zero) by which it would be increased if it were a pension beginning on 1st April 2013 to which the Pensions (Increase) Act 1971 ^{M7} applied.

(7) The amount of the contributions to be paid in respect of arrangements under this regulation is to be determined in accordance with actuarial guidance issued by the Secretary of State based on—

- (a) the age of the member at the time the arrangements commence; and
- (b) the gender of the member.

(8) Actuarial guidance issued by the Secretary of State under paragraph (7) may be revised at any time and if so, from the 1st April following any such revision, any contributions payable are to be based on the revised actuarial guidance.

(9) An application by an active member to make arrangements under this regulation must—

- (a) be made in writing to the member's appropriate administering authority, and a copy sent to the member's Scheme employer if that member is not employed by the administering authority; and
- (b) where those arrangements are under paragraph (1), state the length of the period, in whole years ending before the member's normal pension age, over which the member wishes to pay additional contributions.

(10) An administering authority may require an active member to produce a report by a registered medical practitioner of the results of a medical examination, undertaken at the member's own expense, and may refuse an application to make arrangements under paragraphs (1) to (4) if that authority is not satisfied that the member is in reasonably good health.

(11) Arrangements made under paragraph (1) continue until any of the following occurs—

- (a) the period entered into has expired;
- (b) they are terminated by the member giving one month's written notice to the administering authority;
- (c) the member begins to pay reduced contributions under regulation 10 (temporary reduction in contributions) unless the arrangement was to cover a period of absence of the description in regulation 11(4)(b) or (c) (contributions during absence from work);

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- (d) the member ceases to be an active member [^{F20}in the employment to which the APC is attached];
- (e) the member draws benefits under regulation 30(6) (flexible retirement) [^{F21}in the employment to which the APC is attached];
- (f) the member leaves the employment; or
- (g) the member dies.

(12) If arrangements entered into under paragraph (1) terminate for any reason and new arrangements are entered into under that paragraph, the amount of contributions payable is determined under paragraph (7) in accordance with the age of the member at the date the new arrangements are entered into and the actuarial guidance issued by the Secretary of State in force at that date.

(13) If additional contributions are paid in accordance with arrangements made under this regulation, and are not refunded under regulation 18 (rights to return of contributions), that member's active member's pension account must be credited with the amount specified in those arrangements as additional pension at the end of the Scheme year in which the contributions are paid, or at the date the arrangements terminate, if earlier.

(14) If a member who is paying APCs is granted Tier 1 or Tier 2 benefits in relation to the pension account to which the arrangements are attached before the end of the period the arrangements made under paragraph (1) were due to cease (“the APC period”), that member is to be treated as having paid the contributions required from the date the member is granted Tier 1 or Tier 2 benefits, up to the end of the APC period and the additional pension bought by those contributions is to be included in the active member's pension account for the year of leaving.

(15) If a member fails to pay all the additional contributions due under arrangements made under paragraph (1), and paragraph (14) does not apply to that member, the member's active member pension account must be credited with additional pension of an amount calculated in accordance with actuarial guidance issued by the Secretary of State.

(16) Where an arrangement is one to which regulation 15(5) (employer contributions during absences) applies, application by an active member to make the arrangements under this regulation must be made before the expiry of a period of 30 days beginning with the day on which the person returns to work [^{F22}or such longer period as the Scheme employer may allow].

(17) Where an active member to whom regulation 11(4) applies (contributions during absence from work) has an arrangement under this regulation which was entered into prior to the commencement of the period of absence, the APCs under that arrangement—

- (a) must be paid by the member during any period of child-related leave, which for this regulation includes any period of additional maternity leave, additional adoption leave [^{F23}, shared parental leave or parental bereavement leave]^{F24}... during which the member receives no pensionable pay;
- (b) must be paid by the member during any period of reserve forces service leave where regulation 13(1) (contributions during reserve forces service leave) applies;
- (c) must be paid by the member during any period of absence for illness or injury where regulation 14(1) applies; and
- (d) must be paid by the member during any period of absence of the description in regulation 11(4)(b) or (c) (contributions during absence from work).

Textual Amendments

F19 Reg. 16: comma inserted (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), regs. 1(2), **7(a)**

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- F20** Words in reg. 16(11)(d) added (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), regs. 1(2), **7(b)**
- F21** Words in reg. 16(11)(e) added (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), regs. 1(2), **7(b)**
- F22** Words in reg. 16(16) added (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), regs. 1(2), **7(c)**
- F23** Words in reg. 16(17)(a) substituted (6.4.2020) by [The Parental Bereavement Leave and Pay \(Consequential Amendments to Subordinate Legislation\) Regulations 2020 \(S.I. 2020/354\)](#), regs. 1, **31(3)**
- F24** Words in reg. 16(17)(a) omitted (5.4.2015) by virtue of [The Shared Parental Leave and Statutory Shared Parental Pay \(Consequential Amendments to Subordinate Legislation\) Order 2014 \(S.I. 2014/3255\)](#), arts. 1(3), **31(3)(a)** (with art. 35(1))

Marginal Citations

M7 1971 c. 56.

Additional voluntary contributions **E+W**

17.—(1) An active member may enter into arrangements to pay additional voluntary contributions (“AVCs”) or to contribute to shared cost additional voluntary contribution arrangements (“SCAVCs”) in respect of an employment.

(2) The arrangements mentioned in paragraph (1) must be a scheme established under an agreement between the appropriate administering authority and a body approved for the purposes under the Finance Act 2004^{M8} (“the AVC provider”), registered in accordance with that Act and administered in accordance with the Pensions Act 2004^{M9}.

(3) Where an active member wishes to make contributions to an arrangement under paragraph (1), the active member or the AVC provider authorised by the member to act on the member's behalf must specify in a written notice given both to the appropriate administering authority and the member's Scheme employer, if the member is not employed by the administering authority—

- (a) the percentage of pensionable pay or the amount that the member wishes to contribute from pensionable pay in respect of an employment in each pay period (but see paragraph (4)); and
- (b) whether any of the contributions are to be used to provide life assurance benefits payable upon death in service as an active member and, if so, the proportion or amount to be so used.

(4) Where a member is paying AVCs for life assurance and pensionable pay in a pay period, net of any deductions made by the Scheme employer, is less than the AVC due, the member may pay the contribution due by way of a payment direct to the AVC provider or to the Scheme employer for onward transmission to that body in order to ensure that the life assurance cover continues.

(5) A member may vary the amount specified in, or cease contributing to, an arrangement by service of a further written notice given to the member's Scheme employer and appropriate administering authority by the member or by the AVC provider authorised by the member to act on the member's behalf.

[^{F25}(6) For the purposes of regulation 17 of the Occupational and Personal Pension Schemes (Disclosure of Information) Regulations 2013 the retirement date used for the purposes of Part 2 of Schedule 6 to those Regulations is, where no acceptable date has been specified for that purpose by the member, normal pension age or, if the member has already attained normal pension age, age 75.]

(7) If a member draws benefits under regulation 30(1), (2), (4), (5), (7), (10) to (12) (retirement benefits) or regulation 35(1) (early payment of retirement pension on ill-health grounds: active

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members) [^{F26}or regulation 38(1) (early payment of retirement pension on ill-health grounds: deferred members)] or, if a member who draws benefits under regulation 30(6) (flexible retirement) makes an election to draw the realisable value in the AVC arrangement at the same time, that member must notify the appropriate administering authority that the realisable value under arrangements made under this regulation—

- (a) is to be taken in full or in part by the member as a lump sum, and where only part is taken as a lump sum, the member must specify the amount to be so taken; and
- (b) to the extent that the realisable value has not been taken as a lump sum, it is to be used—
 - (i) to purchase additional pension under the Scheme, the amount of which is to be determined by the administering authority in accordance with actuarial guidance issued by the Secretary of State, or
 - (ii) to the extent that it has not been used to purchase additional pension under the Scheme, to purchase an annuity from one or more insurance companies (within the meaning of section 275 of the Finance Act 2004 ^{M10}).

(8) Where a member chooses to take some or all of the benefits referred to in paragraph (7) in the form of a lump sum, that sum does not form part of the total amount referred to in regulation 33(2) (election for lump sum instead of a pension).

(9) A person with an arrangement under paragraph (1) who becomes a deferred member of the Scheme is entitled to a deferred AVC account with the AVC provider.

(10) A member must transfer the realisable value in a deferred AVC account to another registered pension scheme or qualified recognised overseas pension scheme if making a transfer under regulation 96 (rights to payment out of pension fund).

(11) Where a member aggregates a deferred member's pension account or a deferred refund account with an active member's pension account, the realisable value in any deferred AVC account must be transferred to an arrangement under this regulation and the member may make an election to make further payments to the arrangement.

(12) If—

- (a) an active member who is paying contributions to an AVC or SCAVC for the purpose of life assurance dies, or
- (b) an active member who is paying contributions to an AVC or SCAVC other than for the purpose of life assurance dies, or
- (c) a deferred member dies and has a deferred AVC account attached to the deferred member's pension account, or
- (d) a pension credit member who has been awarded a share of a member's AVC account dies before drawing benefits, or
- (e) a member who has made an election under paragraph (7)(b)(ii) dies before the annuity has been purchased,

the appropriate administering authority shall, at its absolute discretion, decide that any life assurance sum due under sub-paragraph (a), and the realisable value of any arrangement under sub-paragraphs (b) to (e), should be paid to or for the benefit of the member's nominee, personal representatives or any person appearing to the authority to have been a relative or dependent of the member.

(13) Where a member had attained the age of 75 at the date of death, any tax chargeable under section 206 of the Finance Act 2004 (special lump sum death benefits charge) is to be deducted from the payment due under paragraphs (12) or (14).

(14) If the total of payments due under paragraph (12) have not been paid before the expiry of two years beginning with the date of the member's death or, where the administering authority did not know about the member's death within that period, beginning with the date on which the

administering authority could reasonably have been expected to have become aware of the member's death, an amount equal to the shortfall must be paid to the member's personal representatives.

(15) Regulations 72 (first instance decisions) and 91 (forfeiture of pension rights after conviction for employment-related offences) do not apply in relation to an annuity purchased under paragraph (7)(b)(ii) and regulation 19(1)(b) (exclusion of rights to return of contributions) does not apply to any AVCs paid by the member.

Textual Amendments

- F25** Reg. 17(6) substituted (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), regs. 1(2), **8(a)**
- F26** Words in reg. 17(7) inserted (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), regs. 1(2), **8(b)**

Modifications etc. (not altering text)

- C3** Reg. 17 applied by S.I. 2014/525, reg. 15(2A) (as inserted (14.5.2018) by [The Local Government Pension Scheme \(Amendment\) Regulations 2018 \(S.I. 2018/493\)](#)), regs. 1(2), **29(c)**

Marginal Citations

- M8** 2004 c. 12.
- M9** 2004 c. 35.
- M10** 2004 c. 12.

Rights to return of contributions **E+W**

18.—(1) If a person's qualifying service in the Scheme determined under regulation 3(7) (active membership) is for less than two years, that person is entitled, when that active membership ceases, to be repaid by the administering authority—

- (a) any contributions paid under or in accordance with regulations 9 or 10 in relation to that active membership;
- (b) any additional contributions paid by the person under regulation 16 in relation to that active membership;
- (c) the realisable value of any AVC or SCAVCs paid by the person, or SCAVCs paid by the Scheme employer under a salary sacrifice scheme, under regulation 17 in relation to that active membership (other than such contributions paid for life assurance cover or additional survivor benefits); and
- (d) any contributions included in a transfer payment received from a registered pension scheme or from a pension scheme or arrangement of a European Pensions Institution.

(2) Where a person is entitled to repayment under paragraph (1)(c), the realisable value of any SCAVC contributions paid by the Scheme employer are repayable to the Scheme employer (other than contributions specifically paid for additional life assurance cover, in respect of additional survivor benefits or paid by the employer under a salary sacrifice scheme).

(3) A person entitled to repayment under paragraph (1)(a), (b) or (d) is also entitled to interest on the sum due under those sub-paragraphs if repayment is not made before the expiry of one year beginning with the date active membership ceased.

(4) Interest due under paragraph (3) is calculated at one per cent above base rate on a day to day basis from the date active membership ceased and compounded with three-monthly rests.

(5) An administering authority shall refund contributions to a person entitled under paragraph (1) when the person requests payment, or on the expiry of a period of five years beginning with the date

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the person's active membership ceased if no request is made before then or, if the person attains age 75 before then, on the day before attaining age 75.

(6) If a person entitled to a repayment under paragraph (1) dies before the payment is made, the administering authority must pay the sum due to the person's estate.

(7) The administering authority may deduct any tax due under the Finance Act 2004 or certified amount due under section 61 of the Pension Schemes Act 1993 ^{M11} from any repayment under paragraph (1) and where any such deduction is made shall secure that the money withheld is used to discharge the tax liability or is included in the contributions equivalent premium liability due under section 55 of the Pensions Schemes Act 1993 ^{M12}.

(8) This regulation is subject to regulation 19 (exclusion of rights to return of contributions).

Marginal Citations

M11 1993 c. 48; section 61 was amended by the Pensions Act 1995, the Child Support, Pensions and Social Security Act 2000 and the Pensions Act 2004.

M12 1993 c. 48; there are amendments to section 55 which are not relevant to this instrument.

Exclusion of rights to return of contributions **E+W**

19.—(1) A person is not entitled to a return of contributions under regulation 18 if that person—

- (a) becomes an active member again within one month and one day of ceasing active membership in an employment, or before the date a return of contributions has been issued by the appropriate administering authority, whichever is the later;
- (b) left the employment because of—
 - (i) an offence of a fraudulent character, or
 - (ii) grave misconduct,
 in connection with the employment;
- (c) benefits from a transfer payment to another registered pension scheme or to a qualifying recognised overseas pension scheme;
- (d) continues as an active member in another employment held concurrently with the employment in which that person has ceased to be an active member; or
- (e) is an active member and dies in service.

(2) Where [^{F27}paragraph (1)(b)] applies the Scheme employer may direct payment out of the appropriate fund of a sum equal to all or part of the member's contributions to the member, the member's spouse, civil partner, cohabiting partner or any of the member's dependents.

Textual Amendments

F27 Words in [reg. 19\(2\)](#) substituted (with effect in accordance with [reg. 1\(2\)\(b\)](#) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), [regs. 1\(2\), 9](#)

Meaning of pensionable pay **E+W**

20.—(1) Subject to regulation 21 (assumed pensionable pay), an employee's pensionable pay is the total of—

- (a) all the salary, wages, fees and other payments paid to the employee, and

- (b) any benefit specified in the employee's contract of employment as being a pensionable emolument.
- (2) But an employee's pensionable pay does not include—
 - (a) any sum which has not had income tax liability determined on it;
 - (b) any travelling, subsistence or other allowance paid in respect of expenses incurred in relation to the employment;
 - (c) any payment in consideration of loss of holidays;
 - (d) any payment in lieu of notice to terminate a contract of employment;
 - (e) any payment as an inducement not to terminate employment before the payment is made;
 - (f) any amount treated as the money value to the employee of the provision of a motor vehicle or any amount paid in lieu of such provision;
 - (g) any payment in consideration of loss of future pensionable payments or benefits;
 - (h) any award of compensation (excluding any sum representing arrears of pay) for the purpose of achieving equal pay in relation to other employees;
 - (i) any payment made by the Scheme employer to a member on reserve forces service leave;
 - (j) returning officer, or acting returning officer fees other than fees paid in respect of—
 - (i) local government elections,
 - (ii) elections for the National Assembly for Wales,
 - (iii) Parliamentary elections, or
 - (iv) European Parliamentary elections.

Modifications etc. (not altering text)

C4 Reg. 20(2)(f) restricted (1.4.2014) by [The Local Government Pension Scheme \(Transitional Provisions, Savings and Amendment\) Regulations 2014 \(S.I. 2014/525\)](#), regs. 1(3), **8(2)**

Assumed pensionable pay **E+W**

21.—(1) During the period the circumstances specified in paragraph (2) apply in relation to an employment, the pensionable pay that an active member is, in relation to that employment, treated as receiving for the purposes of these Regulations (including this regulation), other than regulations 9 to 14 (contributions), is that member's assumed pensionable pay calculated in accordance with paragraph (4).

- (2) The circumstances are that the member—
 - (a) is on leave due to sickness or injury and is on reduced contractual pay or no pay;
 - (b) is on child-related leave [^{F28}other than any part of that leave period where the pensionable pay received is greater than the assumed pensionable pay that the member would otherwise have been treated as receiving for that part of the leave period]; or
 - (c) is absent on reserve forces service leave.
- (3) Paragraph (2)(c) does not apply in respect of any period of service which qualifies the member for benefits under any other occupational pension scheme in respect of that service.
- (4) [^{F29}[^{F30}Subject to paragraphs (4A), and (5A) to (5C)], the annual rate of assumed pensionable pay] for an employment for a Scheme year is—
 - (a) where the member is paid monthly—

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- (i) the pensionable pay the member received relating to that employment in the three months preceding the commencement of the pay period in which the circumstance specified in paragraph (2) began or, for the purposes of [^{F31}regulations 39(1)(a) (calculation of ill health pension amounts), 40(3) (death grants: active members), 41(4)(b) (survivor benefits: partners of active members), 42(4)(b), 42(5)(b), 42(9)(b) and 42(10)(b) (survivor benefits: children of active members)], the pay period in which, respectively, the ill-health retirement or death occurred;
- (ii) less any lump sum received during that period;
- (iii) with the resulting sum being grossed up to an annual figure;
- (iv) to which any regular lump sum payment received in the 12 months preceding the date specified in paragraph (i) should be added;
- (b) where the member is paid otherwise than monthly—
 - (i) the pensionable pay the member received relating to that employment in the 12 weeks preceding the commencement of the pay period in which the circumstance specified in paragraph (2) began or, for the purposes of [^{F32}regulations 39(1)(a) (calculation of ill health pension amounts), 40(3) (death grants: active members), 41(4)(b) (survivor benefits: partners of active members), 42(4)(b), 42(5)(b), 42(9)(b) and 42(10)(b) (survivor benefits: children of active members)], the pay period in which, respectively, the ill-health retirement or death occurred;
 - (ii) less any lump sum received;
 - (iii) with the resulting sum being grossed up to an annual figure;
 - (iv) to which any regular lump sum payment received in the 12 months preceding the date specified in paragraph (i) should be added.

[^{F33}(4A) If the pensionable pay the member received in the periods specified in paragraph (4)(a)(i) or (4)(b)(i) was reduced as a result of absence due to a trade dispute or absence with permission from the member’s Scheme employer, such reduction is to be ignored for the purposes of calculating the member’s assumed pensionable pay.]

(5) For the purposes of paragraph (4) a “regular lump sum” is a payment for which the member’s employer determines there is a reasonable expectation that such a payment would be paid on a regular basis.

[^{F34}(5A) Where the pensionable pay received by a member during any period specified in paragraph (4)(a)(i) or (4)(b)(i) was, in the opinion of the Scheme employer, materially lower than the level of pensionable pay that member normally received, for the purposes of this regulation the Scheme employer may substitute for the pensionable pay the member received, a higher level of pensionable pay to reflect the level of pensionable pay that the member would normally have received.

(5B) In determining what the level of pensionable pay a member normally receives for the purposes of paragraph (5A) a Scheme employer must have regard to the level of pensionable pay received by the member in the previous 12 months.

(5C) Where any pensionable pay that has been received by a member includes fees of the kind listed in regulation 20(2)(j)(i) to (iv) (returning officer fees), for the purposes of paragraph (4)(a)(i) or (4)(b)(i) the annual rate of pensionable pay in respect of the fees in that employment that the member received is the annual average of the pensionable pay relating to those fees during the three years preceding the date the absence, the ill-health retirement or death occurred, or during the membership in that employment if less than three years.]

(6) The assumed pensionable pay that a member is treated as receiving is adjusted by the revaluation adjustment on the first day of the second Scheme year which commenced after the first date on which the member is treated as receiving assumed pensionable pay.

Textual Amendments

- F28** Words in reg. 21(2)(b) inserted (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), regs. 1(2), **10(a)**
- F29** Words in reg. 21(4) substituted (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), regs. 1(2), **10(b)**
- F30** Words in [reg. 21\(4\)](#) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2018 \(S.I. 2018/493\)](#), regs. 1(2), **7(a)**
- F31** Words in reg. 21(4)(a)(i) substituted (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), regs. 1(2), **10(c)**
- F32** Words in reg. 21(4)(b)(i) substituted (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), regs. 1(2), **10(c)**
- F33** Reg. 21(4A) inserted (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), regs. 1(2), **10(d)**
- F34** Reg. 21(5A)-(5C) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2018 \(S.I. 2018/493\)](#), regs. 1(2), **7(b)**

Pension accounts

Pension accounts **E+W**

22.—(1) An administering authority must open and maintain one or more pension accounts for each member of the Scheme.

(2) A separate pension account must be opened in relation to each employment where a member is or was employed in two or more Scheme employments.

(3) A pension account—

(a) must contain such matters as are required by these Regulations;

(b) must identify which one of the following categories of pension account it is—

(i) an active member's pension account;

(ii) a deferred member's pension account;

(iii) a deferred refund account;

(iv) a retirement pension account;

(v) a flexible retirement pension account;

(vi) a deferred pensioner member's account;

(vii) a pension credit account; or

(viii) a survivor member's account,

but, subject to that,

(c) may be kept in any form that the administering authority considers appropriate.

(4) An administering authority must close a pension account if—

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- (a) a transfer value payment is made in respect of the member if the effect of the transfer is that the member is no longer entitled to any benefits from the account;
- (b) a refund of contributions is paid under regulation 18 (rights to return of contributions);
- (c) all the benefits in the account are forfeited under regulation 91 (forfeiture of pension rights after conviction for employment-related offences);
- (d) the member dies;
- (e) the last survivor entitled to a benefit from a survivor member's account ceases to be entitled to a benefit from the account (by reason of death or upon ceasing to be an eligible child);
F35 ...
- (f) due to aggregation of the benefits in the account with a different account, it is no longer required;
- [^{F36}(g) the member's benefits are commuted under regulation 34 (commutation and small pensions); or
- (h) the member's benefits are transferred to a different administering authority under regulation 103 (changes of administering authority).]

(5) Where a member with an active member's pension account also has a deferred refund account, the benefits in the deferred refund account must be aggregated with the active member's pension account and the deferred refund account closed.

(6) Where an active member with concurrent employments ceases an employment and does not have qualifying service for a period of two years, the active member's pension account in respect of that employment must be closed and the benefits in that account must be aggregated with the ongoing active member's pension account and, if there is more than one such account, the one chosen by the member.

(7) Where an active member with concurrent employments ceases an employment with entitlement to a deferred pension, the benefits in the deferred member's pension account must be aggregated with those in the ongoing active member's pension account and, if there is more than one such account, the one chosen by the member, unless—

- (a) within 12 months of the date the concurrent employment ceased, or
- (b) such longer time as the Scheme employer in relation to the relevant ongoing active member's pension account permits,

the member makes an election to the appropriate administering authority to retain the deferred member's pension account.

(8) Where a deferred member again becomes an active member [^{F37}(other than where a member becomes entitled to deferred benefits as a consequence of a notice served under regulation 5(2) (ending active membership))], the benefits in the deferred member's pension account must be aggregated with those in the active member's pension account unless—

- (a) within 12 months of the active member's pension account being opened; or
- (b) such longer time as the Scheme employer in relation to that active member's pension account permits,

the member makes an election to the appropriate administering authority to retain the deferred member's pension account.

(9) Where a deferred member's pension account or a deferred refund account is to be aggregated with an active member's pension account and the gap between the member's last day of membership to which the deferred member's pension account or deferred refund account relates and the first day of active membership to which the active member's pension account relates does not exceed 5 years, the balance in the deferred member's account or deferred refund account shall be recalculated, before

aggregation, as if the amount in that account had been increased by the revaluation adjustment and not the index rate adjustment.

Textual Amendments

- F35** Word in reg. 22(4) omitted (with effect in accordance with reg. 1(2)(a) of the amending S.I.) by virtue of The Local Government Pension Scheme (Amendment) Regulations 2015 (S.I. 2015/755), regs. 1(2), **11(a)**
- F36** Reg. 22(4)(g)(h) added (with effect in accordance with reg. 1(2)(a) of the amending S.I.) by The Local Government Pension Scheme (Amendment) Regulations 2015 (S.I. 2015/755), regs. 1(2), **11(a)**
- F37** Words in reg. 22(8) inserted (with effect in accordance with reg. 1(2)(a) of the amending S.I.) by The Local Government Pension Scheme (Amendment) Regulations 2015 (S.I. 2015/755), regs. 1(2), **11(b)**

Active member's pension accounts **E+W**

23.—(1) At the beginning of each Scheme year, an active member's pension account in relation to an employment must specify the opening balance for that year.

(2) At the end of each Scheme year—

- (a) the balance mentioned in paragraph (1); plus
- (b) the amount of earned pension, if any, for the Scheme year; plus
- (c) the amount of any additional member pension acquired during the Scheme year pursuant to arrangements made under regulation 16(1) or (3) (additional pension contributions); plus or minus, as the case may be,
- (d) the sum resulting from any pension account adjustment during the Scheme year [^{F38}plus],
- [^{F39}(e) for any Scheme year beginning with the Scheme year that starts on 1st April 2023, the revaluation adjustment which was applied on the revaluation date falling within that Scheme year,]

must be aggregated ^{F40}....

(3) The ^{F41}... balance calculated under paragraph (2) becomes the new opening balance for the next Scheme year.

[^{F42}(3A) Each Scheme year, beginning with the Scheme year that starts on 1st April 2023, the revaluation adjustment must be applied to the balance mentioned at paragraph (3) on the revaluation date, in accordance with actuarial guidance issued by the Secretary of State.]

(4) Except where regulation 10 (temporary reduction in contributions) applies, the amount of earned pension for a Scheme year is 1/49th of the member's pensionable pay received in that year (irrespective of whether it relates to work carried out in that year).

(5) Where regulation 10 (temporary reduction in contributions) applies, the amount of earned pension for a Scheme year is 1/98th of the member's pensionable pay received in that year while that regulation applies (irrespective of whether it relates to work carried out during that period).

(6) Other than to correct an error in a pension account, a pension account adjustment can only arise as a consequence of—

- (a) an award of additional pension under regulation 31 (award of additional pension);
- (b) a transfer value payment being made or received;
- (c) a pension debit being made;
- (d) a Scheme pays election;

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- (e) a transfer into the member's pension account from a different account upon aggregation of those accounts; or
- (f) an adjustment of the description mentioned in regulation 94 (adjustment of accounts following forfeiture etc).

(7) If an active member's pension account is closed before the end of a Scheme year any pension account adjustment applicable to the account must be made immediately before the date the account is closed, but no revaluation adjustment is to be made to the active member pension account for that Scheme year.

(8) If a member starts to draw benefits under regulation 30(6) (flexible retirement) any pension account adjustment applicable to the active member's pension account must be made immediately before the date on which benefits start to be paid.

(9) Where—

- (a) a pension debit as is mentioned in paragraph (6)(c) is made, or
- (b) the joint liability amount specified in a notice given in relation to an election as mentioned in paragraph (6)(d) is met by the pension fund,

the appropriate administering authority shall reduce the balance in the member's account to reflect the reduction in the value of the member's rights, calculated in accordance with actuarial guidance issued by the Secretary of State.

(10) Where pensionable pay relating to a period before a member ceased to be an active member is paid after the period of active membership has ended, it is to be treated as if it were received on the day before the active member's account was closed.

Textual Amendments

- F38** Word in reg. 23(2)(d) inserted (31.3.2023) by [The Local Government Pension Scheme \(Amendment\) Regulations 2023 \(S.I. 2023/279\)](#), regs. 1(1), **3(1)(a)**
- F39** Reg. 23(2)(e) inserted (31.3.2023) by [The Local Government Pension Scheme \(Amendment\) Regulations 2023 \(S.I. 2023/279\)](#), regs. 1(1), **3(1)(a)**
- F40** Words in reg. 23(2) omitted (31.3.2023) by virtue of [The Local Government Pension Scheme \(Amendment\) Regulations 2023 \(S.I. 2023/279\)](#), regs. 1(1), **3(1)(b)**
- F41** Word in reg. 23(3) omitted (31.3.2023) by virtue of [The Local Government Pension Scheme \(Amendment\) Regulations 2023 \(S.I. 2023/279\)](#), regs. 1(1), **3(1)(c)**
- F42** Reg. 23(3A) inserted (31.3.2023) by [The Local Government Pension Scheme \(Amendment\) Regulations 2023 \(S.I. 2023/279\)](#), regs. 1(1), **3(1)(c)**

Deferred member's pension account and deferred refund account **E+W**

24.—(1) If a member ceases to be an active member and becomes a deferred member in relation to an employment—

- (a) the active member's pension account must be closed; and
- (b) a deferred member's pension account must be opened.

(2) The deferred member's pension account must specify the opening balance in that account.

(3) On the day the account is opened, the opening balance is the amount of pension the member has accrued.

(4) The amount of pension a member has accrued is—

- (a) the opening balance for the member's last active Scheme year; plus

- (b) the amount of earned pension, if any, from the first day of the member's last active Scheme year until the last day of active membership; plus
- (c) any additional pension acquired during that period pursuant to arrangements made under regulation 16(1) or (3) (additional pension contributions); plus, or minus, as the case may be,
- (d) any pension account adjustment applicable during that period.

[^{F43}(4A) For the purposes of paragraph (4)(a), where a member's last day of active membership falls in the period beginning with 6th April and ending with 31st March in any Scheme year, the opening balance includes the revaluation adjustment which was applied on the revaluation date falling within that member's last active Scheme year.

(4B) If a member's last day of active membership falls in the period beginning with 1st April and ending with 5th April in any Scheme year, on the revaluation date falling within the Scheme year during which the member was last active the revaluation adjustment must be applied to the opening balance mentioned at paragraph (4)(a) in accordance with actuarial guidance issued by the Secretary of State.]

(5) Except where regulation 10 (temporary reduction in contributions) applied, the amount of earned pension for the period mentioned in paragraph (4)(b) is 1/49th of the pensionable pay received during that period (irrespective of whether it relates to work carried out in that period).

(6) Where regulation 10 (temporary reduction in contributions) applied to any of the period mentioned in paragraph (4)(b), the amount of earned pension is 1/98th of the member's pensionable pay received while that regulation applied (irrespective of whether it relates to work carried out in that period).

(7) The balance in the member's account at the end of the Scheme year in which the member becomes a deferred member is adjusted [^{F44}on the revaluation date in] the following Scheme year by the revaluation adjustment applicable to the Scheme year in which the member became a deferred member in accordance with actuarial guidance issued by the Secretary of State.

(8) The ^{F45}... balance calculated under paragraph [^{F46}(4) including any adjustment made in accordance with paragraph (4B),] is the opening balance for the following Scheme year and [^{F47}having applied the revaluation adjustment to the balance in accordance with paragraph (7)] thereafter, subject to paragraph (9), the balance in the account is adjusted each year by the index rate adjustment from the date that an increase would apply if that balance were a pension in payment to which the Pensions (Increase) Act 1971 ^{M13} applied.

[^{F48}(8A) Where an index rate adjustment is due to be made on a revaluation date, any such adjustment must be made after the revaluation adjustment is made.]

(9) If a deferred member's account is closed before the end of a Scheme year, any pension account adjustment applicable to the account must be made immediately before the date the account is closed.

(10) Other than to correct an error in a deferred member's pension account, the only pension account adjustment that can arise under this regulation is an adjustment as a consequence of a matter specified in regulation 23(6) (adjustments to active member's pension accounts).

(11) If a member ceases to be an active member without becoming entitled to any benefits because that member has less than two years qualifying service—

- (a) the active member's pension account must be closed; and
- (b) a deferred refund account must be opened.

(12) Paragraphs (3) to (10) of this regulation apply to deferred refund accounts as they apply to deferred member pension accounts.

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Textual Amendments

- F43** Reg. 24(4A)(4B) inserted (31.3.2023) by The Local Government Pension Scheme (Amendment) Regulations 2023 (S.I. 2023/279), regs. 1(1), **3(2)(a)**
- F44** Words in reg. 24(7) substituted (31.3.2023) by The Local Government Pension Scheme (Amendment) Regulations 2023 (S.I. 2023/279), regs. 1(1), **3(2)(b)**
- F45** Word in reg. 24(8) omitted (31.3.2023) by virtue of The Local Government Pension Scheme (Amendment) Regulations 2023 (S.I. 2023/279), regs. 1(1), **3(2)(c)(i)**
- F46** Words in reg. 24(8) substituted (31.3.2023) by The Local Government Pension Scheme (Amendment) Regulations 2023 (S.I. 2023/279), regs. 1(1), **3(2)(c)(ii)**
- F47** Words in reg. 24(8) inserted (31.3.2023) by The Local Government Pension Scheme (Amendment) Regulations 2023 (S.I. 2023/279), regs. 1(1), **3(2)(c)(iii)**
- F48** Reg. 24(8A) inserted (31.3.2023) by The Local Government Pension Scheme (Amendment) Regulations 2023 (S.I. 2023/279), regs. 1(1), **3(2)(c)(iv)**

Marginal Citations

- M13** 1971 c. 56.

Retirement pension accounts : active members **E+W**

25.—(1) When an active member becomes entitled to immediate payment of a full retirement pension in relation to an employment—

- (a) the active member's pension account must be closed; and
 - (b) a retirement pension account must be opened.
- (2) The retirement pension account must specify—
- (a) the amount of accrued pension;
 - (b) the amount of any additional pension purchased under regulation 17(7)(b)(i) (additional voluntary contributions);
 - (c) the early payment reduction or deferred payment enhancement (if any) and the amount of pension to which that reduction or enhancement is to be applied;
 - (d) the commutation amount (if any);
 - (e) the amount of any pension adjustment; and
 - (f) the amount of pension payable from time to time and the date from which it is to be paid.
- (3) Subject to paragraph (4), the amount of accrued pension for the purposes of paragraph (2) (a) is the amount that would have been specified under regulation 24(4) [^{F49}and, where applicable, (4A)] (deferred member's pension account) if a deferred member's pension account had been opened for that member.
- (4) The amount of accrued pension specified in paragraph (2)(a) must be reduced to take account of the commutation amount.

[^{F50}(4A) If a member's last day of active membership falls in the period beginning with 1st April and ending with 5th April in any Scheme year, on the revaluation date falling within the Scheme year during which the member was last active the revaluation adjustment must be applied to the opening balance for the member's last active Scheme year and takes effect from the date the member became entitled to immediate payment, in accordance with actuarial guidance issued by the Secretary of State.]

(5) The amount of any pension adjustment not already accounted for under paragraph (2)(a) is, for the purposes of paragraph (2)(e)—

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- (a) the aggregate of the amounts calculated in accordance with actuarial guidance issued by the Secretary of State to account for any tax to which the administering authority may become chargeable under the Finance Act 2004 in accordance with regulation 87 (tax) or as a result of a pension sharing order; and
- (b) any increase in pension resulting from a decision to award Tier 2 benefits under regulations 37(7)(b) or 37(10) (special provision in respect of members receiving Tier 3 benefits).
- (6) The balance in the member's account at the end of the Scheme year in which the member becomes a pensioner member is adjusted [^{F51}on the revaluation date in] the following Scheme year by the revaluation adjustment applicable to the Scheme year in which the member became a pensioner member [^{F52}and takes effect from the start of the Scheme year following the Scheme year in which the member became a pensioner member] in accordance with actuarial guidance issued by the Secretary of State.
- (7) The ^{F53}... balance calculated under paragraph [^{F54}(2)] [^{F55}including any adjustment made in accordance with paragraph (4A),] is the opening balance for the following Scheme year and, [^{F56}having applied the revaluation adjustment to the balance in accordance with paragraph (6),] thereafter, the balance is adjusted each year by the index rate adjustment from the date that an increase would apply if that balance were a pension in payment to which the Pensions (Increase) Act 1971 ^{M14} applied.
- [^{F57}(7A) Where an index rate adjustment is due to be made on a revaluation date, any such adjustment must be made after the revaluation adjustment is made.]
- (8) For the purposes of this regulation a full retirement pension means a retirement pension other than a pension payable under regulation 30(6) (flexible retirement pensions).

Textual Amendments

- F49** Words in reg. 25(3) inserted (31.3.2023) by [The Local Government Pension Scheme \(Amendment\) Regulations 2023 \(S.I. 2023/279\)](#), regs. 1(1), **3(3)(a)**
- F50** Reg. 25(4A) inserted (31.3.2023) by [The Local Government Pension Scheme \(Amendment\) Regulations 2023 \(S.I. 2023/279\)](#), regs. 1(1), **3(3)(b)**
- F51** Words in reg. 25(6) substituted (31.3.2023) by [The Local Government Pension Scheme \(Amendment\) Regulations 2023 \(S.I. 2023/279\)](#), regs. 1(1), **3(3)(c)(i)**
- F52** Words in reg. 25(6) inserted (31.3.2023) by [The Local Government Pension Scheme \(Amendment\) Regulations 2023 \(S.I. 2023/279\)](#), regs. 1(1), **3(3)(c)(ii)**
- F53** Word in reg. 25(7) omitted (31.3.2023) by virtue of [The Local Government Pension Scheme \(Amendment\) Regulations 2023 \(S.I. 2023/279\)](#), regs. 1(1), **3(3)(d)(i)**
- F54** Word in reg. 25(7) substituted (31.3.2023) by [The Local Government Pension Scheme \(Amendment\) Regulations 2023 \(S.I. 2023/279\)](#), regs. 1(1), **3(3)(d)(ii)**
- F55** Words in reg. 25(7) inserted (31.3.2023) by [The Local Government Pension Scheme \(Amendment\) Regulations 2023 \(S.I. 2023/279\)](#), regs. 1(1), **3(3)(d)(ii)**
- F56** Words in reg. 25(7) inserted (31.3.2023) by [The Local Government Pension Scheme \(Amendment\) Regulations 2023 \(S.I. 2023/279\)](#), regs. 1(1), **3(3)(d)(iii)**
- F57** Reg. 25(7A) inserted (31.3.2023) by [The Local Government Pension Scheme \(Amendment\) Regulations 2023 \(S.I. 2023/279\)](#), regs. 1(1), **3(3)(d)(iv)**

Marginal Citations

- M14** 1971 c. 56.

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Retirement pension accounts : deferred, deferred pensioner and pension credit members **E** **+W**

26.—(1) When a deferred member becomes entitled to immediate payment of a retirement pension—

- (a) the deferred member's pension account must be closed; and
- (b) a retirement pension account must be opened.

(2) The retirement pension account must specify—

- (a) the amount of accrued pension;
- (b) the amount of any additional pension purchased under regulation 17(7)(b)(i) (additional voluntary contributions);
- (c) the early payment reduction or deferred payment enhancement (if any), and the amount of pension to which that reduction or enhancement applies;
- (d) the commutation amount (if any);
- (e) the amount of any pension adjustment; and
- (f) the amount of pension payable from time to time and the date from which it is to be paid.

(3) Subject to paragraph (4), the amount of accrued pension for the purposes of paragraph (2)(a) is the amount specified in that member's deferred member's pension account immediately before it was closed.

(4) The amount of accrued pension specified in paragraph (2)(a) must be reduced to take account of the commutation amount.

(5) The amount of any pension adjustment not already accounted for under paragraph (2)(a) is, for the purposes of paragraph (2)(e), the aggregate of the amounts calculated in accordance with actuarial guidance issued by the Secretary of State to account for—

- (a) any tax to which the administering authority may become chargeable under the Finance Act 2004 in accordance with regulation 87 (tax); or
- (b) a pension sharing order.

(6) The balance in the member's account is adjusted each year by the index rate adjustment from the date that an increase would apply if that balance were a pension in payment to which the Pensions (Increase) Act 1971 ^{M15} applied.

(7) This regulation applies in relation to a deferred pensioner member who becomes entitled to immediate payment of a retirement pension as it applies to a deferred member with the following modifications—

- (a) all references to deferred members are to be read as references to deferred pensioner members; and
- (b) in addition to the items mentioned in paragraph (5)(a) and (b), account is also taken of any increase in pension resulting from a decision to award Tier 2 benefits under regulation 37(7)(b) or 37(10) (special provision in respect of members receiving Tier 3 benefits).

(8) This regulation applies in relation to pension credit members who become entitled to immediate payment of a retirement pension as it applies to deferred members with the following modifications—

- (a) all references to deferred members are to be read as references to pension credit members; and
- (b) the reference to accrued pension in paragraph (2)(a) is to be read as a reference to the amount of pension credit in the pension credit member's account.

Marginal Citations

M15 1971 c. 56.

Flexible retirement pension accounts **E+W**

27.—(1) When an active member is entitled to immediate payment of a retirement pension under regulation 30(6) (flexible retirement pensions) in relation to an employment—

- (a) a flexible retirement pension account must be opened; and
- (b) the balance in the active member's pension account must be reduced by the amount of accrued pension transferred into the member's flexible retirement account.

(2) The flexible retirement pension account must specify—

- (a) the amount of accrued pension transferred from the active member's pension account;
- (b) the amount of additional pension (if any) purchased under regulation 17(7)(b)(i) (additional voluntary contributions);
- (c) the early payment reduction or deferred payment enhancement (if any) and the amount of pension to which that reduction or enhancement is to be applied;
- (d) the commutation amount (if any);
- (e) the amount of any pension adjustment; and
- (f) the amount of pension payable from time to time and the date from which it is to be paid.

(3) The amount of accrued pension specified in paragraph (2)(a) must be reduced to take account of the commutation amount.

(4) The amount of any pension adjustment not already accounted for under paragraph (2)(a) is, for the purposes of paragraph (2)(e), the aggregate of the amounts calculated in accordance with actuarial guidance issued by the Secretary of State to account for an adjustment as a consequence of a matter specified in regulation 23(6) or 25(5)(a) (adjustments to active member's pension accounts).

(5) The balance in the member's flexible retirement pension account at the end of the Scheme year in which the member became entitled to the immediate payment of a retirement pension under regulation 30(6) (flexible retirement) is adjusted [^{F58}on the revaluation date in] the following Scheme year by the revaluation adjustment applicable to the Scheme year in which the member became entitled to that retirement pension [^{F59}and takes effect from the start of the Scheme year following the Scheme year in which the member became entitled to that pension], in accordance with actuarial guidance issued by the Secretary of State.

(6) The ^{F60}... balance calculated under paragraph [^{F61}(2)] is the opening balance for the following Scheme year and, [^{F62}having applied the revaluation adjustment to the balance in accordance with paragraph (5),] thereafter, the balance in the account is adjusted each year by the index rate adjustment from the date that an increase would apply if that balance were a pension in payment to which the Pensions (Increase) Act 1971 ^{M16} applied.

[^{F63}(7) Where an index rate adjustment is due to be made on a revaluation date, any such adjustment must be made immediately after the revaluation adjustment is made.]

Textual Amendments

F58 Words in [reg. 27\(5\)](#) substituted (31.3.2023) by [The Local Government Pension Scheme \(Amendment\) Regulations 2023 \(S.I. 2023/279\)](#), [regs. 1\(1\), 3\(4\)\(a\)\(i\)](#)

Changes to legislation: The Local Government Pension Scheme Regulations 2013 is up to date with all changes known to be in force on or before 25 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- F59** Words in reg. 27(5) inserted (31.3.2023) by The Local Government Pension Scheme (Amendment) Regulations 2023 (S.I. 2023/279), regs. 1(1), **3(4)(a)(ii)**
- F60** Word in reg. 27(6) omitted (31.3.2023) by virtue of The Local Government Pension Scheme (Amendment) Regulations 2023 (S.I. 2023/279), regs. 1(1), **3(4)(b)(i)**
- F61** Word in reg. 27(6) substituted (31.3.2023) by The Local Government Pension Scheme (Amendment) Regulations 2023 (S.I. 2023/279), regs. 1(1), **3(4)(b)(ii)**
- F62** Words in reg. 27(6) inserted (31.3.2023) by The Local Government Pension Scheme (Amendment) Regulations 2023 (S.I. 2023/279), regs. 1(1), **3(4)(b)(iii)**
- F63** Reg. 27(7) inserted (31.3.2023) by The Local Government Pension Scheme (Amendment) Regulations 2023 (S.I. 2023/279), regs. 1(1), **3(4)(b)(iv)**

Marginal Citations

M16 1971 c. 56.

Deferred pensioner member accounts **E+W**

28.—(1) When a pensioner member who has been in receipt of Tier 3 benefits has those benefits discontinued under regulation 37(3) or (7)(c) (special provision in respect of members receiving Tier 3 benefits)—

- (a) the member's retirement pension account must be closed, and
- (b) a deferred pensioner member account must be opened.

(2) The deferred pensioner member account must specify the amount of accrued pension transferred from the member's retirement pension account.

[^{F64}(2A) The amount of accrued pension referred to in paragraph (2) is not to include—

- (a) any final guarantee amount calculated in relation to the member's discontinued Tier 3 benefits; or
- (b) any revaluation adjustment or index rate adjustment that has been applied to the retirement pension account as a consequence of a final guarantee amount calculated in relation to discontinued Tier 3 benefits.]

(3) The amount of accrued pension transferred under paragraph (2) is the opening balance for the following Scheme year and, thereafter, the balance in the account is adjusted each year by the index rate adjustment from the date that an increase would apply if that balance were a pension in payment to which the Pensions (Increase) Act 1971 ^{M17} applied.

(4) The amount in the deferred pensioner member's account may be adjusted by amounts calculated in accordance with actuarial guidance issued by the Secretary of State as a result of a pension sharing order or to account for any tax to which the administering authority may become chargeable under the Finance Act 2004 in accordance with regulation 87 (tax).

Textual Amendments

F64 Reg. 28(2A) inserted (1.10.2023) by The Local Government Pension Scheme (Amendment) (No. 3) Regulations 2023 (S.I. 2023/972), regs. 1(2), **3(2)**

Marginal Citations

M17 1971 c. 56.

Pension credit accounts **E+W**

29.—(1) When a person becomes a beneficiary of a pension sharing order, a pension credit member account must be opened.

(2) The pension credit account at the date it is opened must be credited from the member's pension account that is to be debited with an amount in compliance with the pension sharing order and calculated in accordance with actuarial guidance issued by the Secretary of State.

(3) The amount credited under paragraph (2) is the opening balance for the following Scheme year and, thereafter, the balance in the account each year is adjusted by the index rate adjustment from the date that an increase would apply if that balance were a pension in payment to which the Pensions (Increase) Act 1971 ^{M18} applied.

(4) The amount in a pension credit account may be adjusted by amounts calculated in accordance with actuarial guidance issued by the Secretary of State—

- (a) as a result of a further pension sharing order; or
- (b) to account for any tax to which the administering authority may become liable under the Finance Act 2004 in accordance with regulation 87 (tax).

Marginal Citations

M18 1971 c. 56.

Benefits

Retirement benefits **E+W**

30.—(1) Subject to paragraph (3), a member who attains normal pension age and is not an employee in local government service is entitled to immediate payment of a retirement pension without reduction.

(2) A member to whom paragraph (1) applies and who has concurrent employments may draw a pension in relation to an employment so long as the member is not an employee in local government service in relation to that employment.

(3) A member to whom paragraph (1) applies may elect to defer payment of a retirement pension to a date after that member's normal pension age up to the date when that member attains the age of 75.

(4) A member who starts to receive payment of a retirement pension from a date after that member's normal pension age is entitled to enhancement of the pension by the amount shown as appropriate in actuarial guidance issued by the Secretary of State.

(5) A member who has not attained normal pension age but who has attained the age of 55 or over, may elect to receive immediate payment of a retirement pension in relation to an employment if that member is not an employee in local government service in that employment, reduced by the amount shown as appropriate in actuarial guidance issued by the Secretary of State.

(6) An active member who has attained the age of 55 or over who reduces working hours or grade of an employment may, with the Scheme employer's consent, elect to receive immediate payment of all or part of the retirement pension to which that member would be entitled in respect of that employment if that member were not an employee in local government service on the date of the reduction in hours or grade, adjusted by the amount shown as appropriate in actuarial guidance issued by the Secretary of State.

(7) Where an active member who has attained the age of 55 or over is dismissed from an employment by reason of redundancy or business efficiency, or whose employment is terminated

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by mutual consent on grounds of business efficiency, that member is entitled to, and must take immediate payment of—

- (a) retirement pension relating to that employment payable under regulation 16 (additional pension contributions), adjusted by the amount shown as appropriate in actuarial guidance issued by the Secretary of State; and
- (b) any other retirement pension relating to [^{F65}that active member’s pension account] payable under these Regulations, without reduction.

(8) A Scheme employer, former employer which is a Scheme employer, or, where a member's employer or former employer has ceased to be a Scheme employer, the appropriate administering authority, may agree to waive in whole or in part any reduction that would, apart from this paragraph, be required by paragraphs (5) or (6).

(9) In paragraphs (1) to (8) of this regulation the expression “member” means a member with qualifying service for a period of two years and does not include a pension credit member.

(10) Subject to paragraph (11), a pension credit member who attains normal pension age is entitled to, and must take, immediate payment of a retirement pension deriving from the pension credit, without reduction, irrespective of whether that pension credit member is also an employee in local government service.

(11) A pension credit member may elect to defer payment of a retirement pension deriving from a pension credit to a date after that member's normal pension age and, if the member does so, is entitled to immediate payment of a retirement pension from any date up to the date when that member attains the age of 75, enhanced by the amount shown as appropriate in actuarial guidance issued by the Secretary of State, irrespective of whether the pension credit member is also an employee in local government service.

(12) A pension credit member who has attained the age of 55 or over may elect to receive immediate payment of a retirement pension deriving from the pension credit, reduced by the amount shown as appropriate in actuarial guidance issued by the Secretary of State, irrespective of whether the pension credit member is also an employee in local government service.

[^{F66}(12A) In this regulation references to an employee in local government service include—

- (a) a person who satisfies the conditions in regulation 3(1)(b); and
- (b) a person who has been a member of the Scheme in an employment and would be eligible for membership of the Scheme in that employment but whose active membership has ceased as a consequence of a notice served under regulation 5(2) in relation to that employment.]

[^{F67}(12B) The references to an enhancement in paragraph (4), a reduction in paragraph (5) and an adjustment in paragraph (6) do not apply to any final guarantee amount that has been added to the pension account under regulation 4B or 4C of the 2014 Regulations.]

Textual Amendments

- F65** Words in [reg. 30\(7\)\(b\)](#) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2018 \(S.I. 2018/493\)](#), [regs. 1\(2\)](#), [8\(a\)](#)
- F66** [Reg. 30\(12A\)](#) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2018 \(S.I. 2018/493\)](#), [regs. 1\(2\)](#), [8\(b\)](#)
- F67** [Reg. 30\(12B\)](#) inserted (1.10.2023) by [The Local Government Pension Scheme \(Amendment\) \(No. 3\) Regulations 2023 \(S.I. 2023/972\)](#), [regs. 1\(2\)](#), [3\(3\)](#)

Award of additional pension **E+W**

31.—(1) A Scheme employer may resolve to award—

- (a) an active member, or
- (b) a member who was an active member who was dismissed by reason of redundancy, or business efficiency, or whose employment was terminated by mutual consent on grounds of business efficiency,

additional annual pension of, in total (including any additional pension purchased by the Scheme employer under regulation 16), not more than the additional pension limit payable from the same date as any pension payable under other provisions of these Regulations from the pension account to which the additional pension is attached, provided that, in the case of a member falling within sub-paragraph (b), the resolution to award additional pension is made within 6 months of the date the member's employment ended.

(2) The additional pension limit is £6,500 from 1st April 2014 and that figure is increased on 1st April 2015, and each subsequent 1st April, by the amount (where it is greater than zero) by which it would be increased if it were a pension beginning on 1st April 2013 to which the Pensions (Increase) Act 1971 ^{M19} applied.

(3) An award of additional pension under—

- (a) paragraph (1)(a) is to be credited to the relevant active member pension account in the Scheme year in which the resolution to award the additional pension is made; and
- (b) paragraph (1)(b) is to be treated as credited to the relevant active member pension account on the day before the date of termination of employment.

(4) The restrictions specified in paragraph (1) apply to Scheme employers which have power under section 1 of the Localism Act 2011 ^{M20} (local authority's general power of competence) or section 5A(1) of the Fire and Rescue Services Act 2004 ^{M21} (powers of fire and rescue authorities) in the exercise of those powers.

Marginal Citations

M19 1971 c. 56.

M20 2011 c. 20.

M21 2004 c. 21; section 5A was inserted by section 9 of the Localism Act 2011.

Commencement of pensions **E+W**

32.—(1) The first period for which any retirement pension which is payable immediately on a member leaving any employment is payable, begins with the day after the date on which the employment ends.

(2) Subject to paragraphs (3) and (4), in the case of a deferred member, the first period for which payment begins is the member's normal pension age unless that member gives written notice to the appropriate administering authority to defer payment (but any such deferral shall not extend beyond the day before the member's 75th birthday).

(3) Where a member elects under regulation 30(3), (5), (11) or (12) to have a pension paid from a date other than normal pension age, the first period for which retirement pension is payable begins on the date the member specifies in a written notice to the appropriate administering authority.

(4) When, in a written notice to the appropriate administering authority, a member elects under regulation 30(6) (flexible retirement) to receive immediate payment of all or part of that member's benefits, if the member's Scheme employer consents to the payment, the first period for which retirement pension is payable begins on the date of the reduction in hours or grade.

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(5) A notice given under paragraph (3) must be given not less than three months before the beginning of the period specified and a notice given under paragraph (4) must be given within one month of the reduction in hours or grade.

[^{F68}(5A) A notice may be given under paragraph (3) before the date the member fulfils any qualifying criteria for an election so long as that member fulfils the qualifying criteria on the date specified in the notice.]

(6) A member may give a further notice under paragraph (3) altering the date specified in an earlier notice, but any such further notice must be given not less than three months before the beginning of the period specified in the further notice.

(7) An administering authority may agree to extend the time limits specified in paragraphs (5) and (6).

(8) Where a member is entitled to early payment of pension due to ill-health under regulation 35 (early payment of retirement pension on ill-health grounds: active members) the first period for which retirement pension is payable is the day after the date on which the member's employment is terminated.

(9) Where a member is entitled to Tier 2 benefits following a review under regulation 37(7)(b) or (10) (special provision in respect of members in receipt of Tier 3 benefits) the first period for which those benefits are payable starts on the date of the review decision under regulation 37(7)(b) or the date of the determination under regulation 37(10).

(10) Where a member is entitled to early payment of pension due to ill-health under regulation 38 (early payment of retirement pension on ill-health grounds: deferred and deferred pensioner members), the first period for which retirement pension is payable begins on the date of the determination that the member is permanently incapable under that regulation.

Textual Amendments

F68 [Reg. 32\(5A\)](#) inserted (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), regs. 1(2), **12**

Election for lump sum instead of pension **E+W**

33.—(1) Subject to paragraph (4), a member entitled to a retirement pension under the Scheme may by written notice given to the appropriate administering authority before any benefits in relation to the benefit crystallisation event become payable, commute the retirement pension payable, or part thereof, at a rate of £12 for every £1 of annual pension commuted.

(2) But the total amount of the member's commuted sum shall not exceed 25% of the capital value of the member's accrued rights under all local government pension provision in relation to that benefit crystallisation event [^{F69}including] those under regulation 17(7)(a) (additional voluntary contributions).

(3) The capital value of a member's accrued rights shall be calculated in accordance with actuarial guidance issued by the Secretary of State.

(4) Paragraph (1) does not apply to—

- (a) a pension credit member where the member of the Scheme to whom the Pension Sharing Order applied has made an election under this regulation before the valuation date used when implementing the Pension Sharing Order;
- (b) a deferred pensioner member; or
- (c) any additional pension purchased by the member under regulation 17(7)(b)(i) (additional voluntary contributions).

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Textual Amendments

F69 Word in reg. 33(2) substituted (14.5.2018) by [The Local Government Pension Scheme \(Amendment\) Regulations 2018 \(S.I. 2018/493\)](#), regs. 1(2), **9**

Modifications etc. (not altering text)

C5 Reg. 33(2) modified (1.4.2014) by [The Local Government Pension Scheme \(Transitional Provisions, Savings and Amendment\) Regulations 2014 \(S.I. 2014/525\)](#), regs. 1(3), **15(4)**

Commutation and small pensions **E+W**

34.—(1) Any authorised payments within the meaning of section 164 (authorised member payments) of the Finance Act 2004 ^{M22} listed in sub-paragraphs (a) to (c) may be paid in accordance with the rules relating to the payment of such benefits under that Act or relevant regulations under that Act—

- (a) a lump sum which is a trivial commutation lump sum within the meaning of section 166 (lump sum rule) of that Act;
- (b) a trivial commutation lump sum death benefit within the meaning of section 168 (lump sum death benefit rule) of that Act; or
- (c) a commutation payment under regulations 6 (payment after relevant accretion), 11 (de minimis rule for pension schemes) or 12 (payments by larger pension schemes) of the Registered Pension Schemes (Authorised Payments) Regulations 2009 ^{M23}.

(2) Any payment under paragraph (1) shall be calculated in accordance with actuarial guidance issued by the Secretary of State.

[^{F70}(2A) In the case of an eligible member, the pension used to calculate a payment under paragraph (1) is to include—

- (a) where the pension is in payment—
 - (i) any final guarantee amount calculated in respect of the eligible member’s pension account under regulation 4B or 4C of the 2014 Regulations; and
 - (ii) any revaluation adjustment or index rate adjustment that has been applied to the retirement pension account as a consequence of a final guarantee amount;
- (b) where the pension is not in payment, any final guarantee amount that would be paid were the payment under paragraph (1)(a) or (c) not to proceed; or
- (c) where the eligible member is deceased—
 - (i) any survivor guarantee amount payable to the survivor member in respect of the eligible member; and
 - (ii) any revaluation adjustment or index rate adjustment that has been applied to a survivor member’s pension account as a consequence of the survivor guarantee amount.]

(3) If a member receives a payment under this regulation, any pension account relating to that payment must be closed and the member is entitled to no further benefits in relation to that account and no survivor benefits are subsequently payable upon the death of the member.

[^{F71}(4) In this regulation—

“eligible member” has the meaning given in regulation 4A(2) of the 2014 Regulations;

“survivor guarantee amount” has the meaning given in regulation 4O(3) of the 2014 Regulations.]

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Textual Amendments

- F70** Reg. 34(2A) inserted (1.10.2023) by The Local Government Pension Scheme (Amendment) (No. 3) Regulations 2023 (S.I. 2023/972), regs. 1(2), **3(4)(a)**
- F71** Reg. 34(4) inserted (1.10.2023) by The Local Government Pension Scheme (Amendment) (No. 3) Regulations 2023 (S.I. 2023/972), regs. 1(2), **3(4)(b)**

Marginal Citations

- M22** 2004 c. 12; section 164 was amended by the Finance Act 2006 (c. 25), the Finance Act 2008 (c. 9), the Finance Act 2009 (c. 10) and the Finance Act 2011 (c.11).
- M23** S.I. 2009/1171; regulations 11 and 12 were amended by S.I. 2011/1751.

Ill-health retirement

Early payment of retirement pension on ill-health grounds: active members **E+W**

35.—(1) An active member who has qualifying service for a period of two years and whose employment is terminated by a Scheme employer on the grounds of ill-health or infirmity of mind or body before that member reaches normal pension age, is entitled to, and must take, early payment of a retirement pension if that member satisfies the conditions in paragraphs (3) and (4) of this regulation.

(2) The amount of the retirement pension that a member who satisfies the conditions mentioned in paragraph (1) receives, is determined by which of the benefit tiers specified in paragraphs (5) to (7) that member qualifies for, calculated in accordance with regulation 39 (calculation of ill-health pension amounts).

(3) The first condition is that the member is, as a result of ill-health or infirmity of mind or body, permanently incapable of discharging efficiently the duties of the employment the member was engaged in.

(4) The second condition is that the member, as a result of ill-health or infirmity of mind or body, is not immediately capable of undertaking any gainful employment.

(5) A member is entitled to Tier 1 benefits if that member is unlikely to be capable of undertaking gainful employment before normal pension age.

(6) A member is entitled to Tier 2 benefits if that member—

- (a) is not entitled to Tier 1 benefits; and
- (b) is unlikely to be capable of undertaking any gainful employment within three years of leaving the employment; but
- (c) is likely to be able to undertake gainful employment before reaching normal pension age.

(7) Subject to regulation 37 (special provision in respect of members receiving Tier 3 benefits), if the member is likely to be capable of undertaking gainful employment within three years of leaving the employment, or before normal pension age if earlier, that member is entitled to Tier 3 benefits for so long as the member is not in gainful employment, up to a maximum of three years from the date the member left the employment.

Role of the IRMP **E+W**

36.—(1) A decision as to whether a member is entitled under regulation 35 (early payment of retirement pension on ill-health grounds: active members) to early payment of retirement pension on grounds of ill-health or infirmity of mind or body, and if so which tier of benefits the member qualifies for, shall be made by the member's Scheme employer after that authority has obtained a certificate from an IRMP as to—

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- (a) whether the member satisfies the conditions in regulation 35(3) and (4); and if so,
- (b) how long the member is unlikely to be capable of undertaking gainful employment; and
- [^{F72}(c) where a member has been working reduced contractual hours and had reduced pay as a consequence of the reduction in contractual hours, whether that member was in part time service wholly or partly as a result of the condition that caused or contributed to the member's ill-health retirement.]

(2) An IRMP from whom a certificate is obtained under paragraph (1) must not have previously advised, or given an opinion on, or otherwise been involved in the particular case for which the certificate has been requested.

[^{F73}(2A) For the purposes of paragraph (2) an IRMP is not to be treated as having advised, given an opinion on or otherwise been involved in a particular case merely because another practitioner from the same occupational health provider has advised, given an opinion on or otherwise been involved in that case.]

(3) If the Scheme employer is not the member's appropriate administering authority, it must first obtain that authority's approval to its choice of IRMP.

(4) The Scheme employer and IRMP must have regard to guidance given by the Secretary of State when carrying out their functions under this regulation and regulations 37 (special provision in respect of members receiving Tier 3 benefits) and 38 (early payment of retirement pension on ill-health grounds: deferred and deferred pensioner members).

Textual Amendments

- F72** Reg. 36(1)(c) substituted (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), regs. 1(2), **13(a)**
- F73** Reg. 36(2A) inserted (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), regs. 1(2), **13(b)**

Special provision in respect of members receiving Tier 3 benefits **E+W**

37.—(1) A member in receipt of Tier 3 benefits who attains normal pension age continues to be entitled to receive retirement pension and ceases to be regarded as being in receipt of Tier 3 benefits from that date, and nothing in the remainder of this regulation applies to such a person.

(2) A member who receives Tier 3 benefits shall inform the former Scheme employer upon starting any employment while those benefits are in payment and shall answer any reasonable inquiries made by the authority about employment status including as to pay and hours worked.

(3) Payment of Tier 3 benefits shall cease if a member starts an employment which the Scheme employer determines to be gainful employment, or fails to answer inquiries made by the employer under paragraph (2), and the employer may recover any payment made in respect of any period before discontinuance during which the member was in an employment it has determined to be gainful employment.

(4) A Scheme employer may determine that an employee has started gainful employment for the purposes of paragraph (3) if it forms the reasonable view that the employment is likely to endure for at least 12 months and it is immaterial whether the employment does in fact endure for 12 months.

(5) A Scheme employer must review payment of Tier 3 benefits after they have been in payment for 18 months.

(6) A Scheme employer carrying out a review under paragraph (5) must make a decision under paragraph (7) about the member's entitlement after obtaining a further certificate from an IRMP as to whether, and if so when, the member will be likely to be capable of undertaking gainful employment.

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(7) The decisions available to a Scheme employer reviewing payment of Tier 3 benefits to a member under paragraph (5) are as follows—

- (a) to continue payment of Tier 3 benefits for any period up to the maximum permitted by regulation 35(7) (early payment of retirement pension on ill-health grounds: active members);
- (b) to award Tier 2 benefits to the member from the date of the review decision if the authority is satisfied that the member—
 - (i) is permanently incapable of discharging efficiently the duties of the employment the member was engaged in, and either
 - (ii) is unlikely to be capable of undertaking gainful employment before normal pension age, or
 - (iii) is unlikely to be capable of undertaking any gainful employment within three years of leaving the employment, but is likely to be able to undertake gainful employment before reaching normal pension age; or
- (c) to cease payment of benefits to the member.

(8) A member whose Tier 3 benefits are discontinued under paragraph (3) or (7)(c) is a deferred pensioner member from the date benefits are discontinued and shall not be entitled to any Tier 3 benefits in the future.

(9) A Scheme employer which determines that it is appropriate to discontinue payment of Tier 3 benefits for any reason shall notify the appropriate administering authority of the determination.

(10) A Scheme employer may, following a request for a review from a member in receipt of Tier 3 benefits or within 3 years after payment of Tier 3 benefits to a member are discontinued, make a determination to award Tier 2 benefits to that member from the date of the determination, if the employer is satisfied after obtaining a further certificate from an IRMP, that the member is permanently incapable of discharging efficiently the duties of the employment the member was engaged in, and either—

- (a) is unlikely to be capable of undertaking gainful employment before normal pension age; or
- (b) is unlikely to be capable of undertaking any gainful employment within three years of leaving the employment, but is likely to be able to undertake gainful employment before reaching normal pension age.

(11) The IRMP who provides a further certificate under paragraphs (6) or (10) may be the same IRMP who provided the first certificate under regulation 36(1) (role of the IRMP).

(12) Where the member's former employer has ceased to be a Scheme employer, the references in paragraphs (5) to (7), (9) and (10) are to be read as references to the member's appropriate administering authority.

Early payment of retirement pension on ill-health grounds: deferred and deferred pensioner members **E+W**

38.—(1) A deferred member who, because of ill-health or infirmity of mind or body—

- (a) becomes permanently incapable of discharging efficiently the duties of the employment that member was engaged in at the date the member became a deferred member, and
- (b) is unlikely to be capable of undertaking gainful employment before normal pension age, or for at least three years, whichever is the sooner,

may ask to receive payment of a retirement pension whatever the member's age.

(2) A request under paragraph (1) must be made in writing to the deferred member's former Scheme employer or appropriate administering authority where the member's former Scheme employer has ceased to be a Scheme employer.

(3) Before determining whether or not to agree to a request under paragraph (1), the deferred member's former Scheme employer, or administering authority, as the case may be, must obtain a certificate from an IRMP as to whether the member is suffering from a condition that renders the member—

- (a) permanently incapable of discharging efficiently the duties of the employment the member was engaged in because of ill-health or infirmity of mind or body; and, if so,
- (b) whether as a result of that condition the member is unlikely to be capable of undertaking gainful employment before reaching normal pension age, or for at least three years, whichever is the sooner.

(4) A deferred pensioner member who, because of ill-health or infirmity of mind or body, is unlikely to be capable of undertaking gainful employment before normal pension age, may ask to receive payment of a retirement pension at any time before the member's normal pension age.

(5) A request under paragraph (4) must be made to the deferred pensioner member's former Scheme employer, or appropriate administering authority where the member's former Scheme employer has ceased to be a Scheme employer.

(6) Before determining whether to agree to a request under paragraph (4), the deferred pensioner member's former Scheme employer, or administering authority, as the case may be, must obtain a certificate from an IRMP as to whether the member, as a result of ill-health or infirmity of mind or body, is unlikely to be capable of undertaking gainful employment before normal pension age.

(7) If the Scheme employer is not the deferred or deferred pensioner member's appropriate administering authority, it must obtain that authority's consent to the appointment of an IRMP under this regulation.

(8) An IRMP appointed under paragraph (6) may be the same IRMP who provided the first certificate under regulation 36(1) (role of the IRMP).

Calculation of ill-health pension amounts E+W

39.—(1) Subject to paragraphs (5) to (7), Tier 1 benefits are calculated by adjusting the active member's pension account as follows—

- (a) an amount is added to the balance in the account for the year in which the member's employment was terminated, equivalent to the amount of earned pension the member would have accrued between the day following the date of termination and normal pension age, if that member had been treated as receiving assumed pensionable pay, calculated in accordance with regulation 21(4) (assumed pensionable pay) for each year and fraction of a year in that period and treating any election under regulation 10 (temporary reduction in contributions) as lapsed at the date of the termination of the member's employment; and
- (b) retirement pension is payable to the member as if the member had reached normal pension age on the date the member's employment was terminated.

(2) Subject to paragraphs (5) to (8), Tier 2 benefits are calculated by adjusting the active member's pension account as follows—

- (a) for the year in which the member's employment was terminated, one quarter of the sum calculated in accordance with paragraph (1)(a) is added; and
- (b) retirement pension is payable to the member as if the member had reached normal pension age on the date the member's employment was terminated.

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(3) Tier 3 benefits are the retirement pension that would be payable to the member if that member had reached normal pension age on the date the active member's employment was terminated.

(4) Benefits payable under regulation 38 (early payment of retirement pension on ill-health grounds: deferred and deferred pensioner members) are the retirement pension that would be payable to the member if that member had reached normal pension age on the date from which benefits are awarded.

(5) Where a member entitled to Tier 1 benefits subsequently becomes an active member, no addition is to be made under paragraph (1)(a) or (2)(a) to any Tier 1 or Tier 2 benefits that the member becomes entitled to after that subsequent period of membership.

(6) Where a member entitled to Tier 2 benefits (“the initial ill-health retirement”) subsequently becomes an active member, the addition made under paragraph (1)(a) or (2)(a) to any Tier 1 or Tier 2 benefits that the member becomes entitled to after that subsequent period of membership is modified in accordance with paragraph (7).

(7) The number of years for which a member to whom paragraph (6) applies is treated as having received assumed pensionable pay for the purposes of paragraph (1)(a) or (2)(a) shall not exceed—

- (a) the number of years at the date of the initial ill health retirement up to the member's normal pension age at that time, less
- (b) a quarter of the number of years calculated in accordance with sub-paragraph (a), less
- (c) the number of years during which the member has been an active member after the initial ill-health retirement.

(8) Paragraph (2) applies in the case of a member entitled to Tier 2 benefits following a review under regulation 37(5) or (10) with the following modifications—

- (a) the references to the date on which the member's employment terminated are to be read as references to the date on which the review under regulation 37(5) was carried out or the determination under regulation 37(10) was made; and
- (b) the account that the member has on the date of the review decision under regulation 37(5) or the date of the determination under regulation 37(10), is treated as if it were an active member's pension account for the purposes of the calculation of the benefits to which the member is entitled.

(9) For the purposes of this regulation—

- [^{F74}(a) in calculating assumed pensionable pay in accordance with regulation 21(4) (assumed pensionable pay) no account is to be taken of any reduction in the pensionable pay the member received if an IRMP has certified that the member was working reduced contractual hours wholly or partly as a result of the condition that caused or contributed to the member's ill-health retirement; and]
- (b) no adjustment is to be made to any sum by virtue of regulation 21(6) for any period after the date of termination of employment under regulation 35 (early payment of retirement pension on ill-health grounds: active members).

Textual Amendments

F74 Reg. 39(9)(a) substituted (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), regs. 1(2), 14

Survivor benefits

Death grants: active members **E+W**

40.—(1) If an active member dies before attaining the age of 75, an administering authority shall pay a death grant.

(2) The appropriate administering authority may, at its absolute discretion, pay the death grant to or for the benefit of the member's nominee, personal representatives or any person appearing to the authority to have been a relative or dependent of the member.

(3) The death grant is three times the member's annual assumed pensionable pay calculated in accordance with regulation 21(4) as at the date of the member's death^[F75], but where in the opinion of an IRMP the member was at the date of death in part time service wholly or partly as a result of the condition that caused or contributed to the member's death, no account is to be taken of any reduction in pensionable pay due to such reduction in service as is attributable to that condition].

(4) If the administering authority has not made payments under paragraph (1) equalling in aggregate the member's death grant before the expiry of two years beginning with the date of the member's death or, where the administering authority did not know about the member's death within that period, beginning with the date on which the administering authority could reasonably be expected to have become aware of the member's death, they must pay an amount equal to the shortfall to the member's personal representatives.

^[F76](5) In the case of an active member who is also a deferred member, pensioner member or deferred pensioner member of the Scheme, no death grant is payable under regulations 43 (death grants: deferred members) or 46 (death grants: pensioner members) but if the amount that would be payable under any of those regulations would be higher than the amount payable under this regulation, the amount payable under this regulation is that higher amount.]

Textual Amendments

- F75** Words in [reg. 40\(3\)](#) added (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), regs. 1(2), **15(a)**
- F76** [Reg. 40\(5\)](#) inserted (with effect in accordance with reg. 1(2)(a) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), regs. 1(2), **15(b)**

Survivor benefits: partners of active members **E+W**

41.—(1) If an active member dies leaving a surviving spouse, civil partner or cohabiting partner, that person is entitled to a pension which shall come into payment on the day following the member's death.

(2) The appropriate administering authority shall close the active member's pension account and shall open a survivor member's pension account from the day following the member's death.

(3) The opening balance of the survivor member's pension account is the amount of pension payable to the survivor calculated in accordance with paragraph (4).

(4) The amount of a pension payable under paragraph (3) is calculated by adding together the amounts in sub-paragraphs (a) and (b)—

- (a) the pension that the member would have been entitled to draw ^[F77], excluding any final guarantee amount under regulation 4B or 4C of the 2014 Regulations,] if—
- (i) the member had been entitled to draw a pension on the date of the member's death,

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- (ii) the pension the member would have been able to draw on that date had not been subject to any restriction on the age at which it could be drawn, or actuarial adjustment either relating to the age at which it was drawn or following a Scheme pays election,
 - (iii) the pension excluded additional pension purchased under regulation 16 (additional pension contributions) and any additional pension awarded under regulation 31 (award of additional pension),
 - (iv) the member's earned pension had accrued at a rate of 1/160th of pensionable pay, and
 - (v) the amount of any earned pension credited under regulation 101(1) (effect of acceptance of transfer value) had been multiplied by 49/160;
- [^{F78}(aa) For the purposes of sub-paragraph (a), if the member died in the period beginning with 1st April and ending with 5th April in any Scheme year, the pension is deemed to include the revaluation adjustment that would have been due at the next revaluation date.]
- (b) a sum equivalent to 1/160th of the member's annual assumed pensionable pay calculated in accordance with regulation 21(4) as at the date of the member's death, for each year or fraction of a year between the date of the member's death and the member's normal pension age^[F79], but where in the opinion of an IRMP the member was at the date of death in part time service wholly or partly as a result of the condition that caused or contributed to the member's death, no account is to be taken of any reduction in pensionable pay due to such reduction in service as is attributable to that condition].
- (5) The balance in the survivor member's pension account at the end of the Scheme year in which the survivor member's account was opened is adjusted [^{F80}on the revaluation date in] the following Scheme year by the revaluation adjustment applicable to the Scheme year in which the survivor member's account was opened [^{F81}and takes effect from the start of the Scheme year following the Scheme year in which the survivor member's account was opened,], in accordance with actuarial guidance issued by the Secretary of State.
- (6) The ^{F82}... balance calculated under paragraph [^{F83}(3)] is the opening balance of the survivor member's pension account for the following Scheme year and, [^{F84}having applied the revaluation adjustment to the balance in accordance with paragraph (5),] thereafter, the balance in the account is adjusted each year by the index rate adjustment from the date that an increase would apply if that balance were a pension in payment to which the Pensions (Increase) Act 1971 ^{M24} applied.
- [^{F85}(6A) Where an index rate adjustment is due to be made on a revaluation date, any such adjustment must be made immediately after the revaluation adjustment is made.]
- (7) If there is more than one surviving spouse, they become jointly entitled in equal shares under paragraph (1).

Textual Amendments

- F77** Words in [reg. 41\(4\)\(a\)](#) inserted (1.10.2023) by [The Local Government Pension Scheme \(Amendment\) \(No. 3\) Regulations 2023 \(S.I. 2023/972\)](#), regs. 1(2), **3(5)**
- F78** [Reg. 41\(4\)\(aa\)](#) inserted (31.3.2023) by [The Local Government Pension Scheme \(Amendment\) Regulations 2023 \(S.I. 2023/279\)](#), regs. 1(1), **4(1)(a)**
- F79** Words in [reg. 41\(4\)\(b\)](#) added (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), regs. 1(2), **16**
- F80** Words in [reg. 41\(5\)](#) substituted (31.3.2023) by [The Local Government Pension Scheme \(Amendment\) Regulations 2023 \(S.I. 2023/279\)](#), regs. 1(1), **4(1)(b)(i)**
- F81** Words in [reg. 41\(5\)](#) inserted (31.3.2023) by [The Local Government Pension Scheme \(Amendment\) Regulations 2023 \(S.I. 2023/279\)](#), regs. 1(1), **4(1)(b)(ii)**

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- F82** Word in reg. 41(6) omitted (31.3.2023) by virtue of The Local Government Pension Scheme (Amendment) Regulations 2023 (S.I. 2023/279), regs. 1(1), **4(1)(c)(i)**
- F83** Word in reg. 41(6) substituted (31.3.2023) by The Local Government Pension Scheme (Amendment) Regulations 2023 (S.I. 2023/279), regs. 1(1), **4(1)(c)(ii)**
- F84** Words in reg. 41(6) inserted (31.3.2023) by The Local Government Pension Scheme (Amendment) Regulations 2023 (S.I. 2023/279), regs. 1(1), **4(1)(c)(iii)**
- F85** Reg. 41(6A) inserted (31.3.2023) by The Local Government Pension Scheme (Amendment) Regulations 2023 (S.I. 2023/279), regs. 1(1), **4(1)(c)(iv)**

Marginal Citations

M24 1971 c. 56.

Survivor benefits: children of active members **E+W**

42.—(1) If an active member dies leaving one or more eligible children, they are entitled to a children's pension which shall come into payment on the day following the member's death.

(2) If a pension is payable to a partner of an active member under regulation 41(1), the appropriate administering authority shall open a survivor member's pension account for the eligible child or children from the day following the member's death.

(3) The opening balance of a survivor member's pension account opened under paragraph (2) is the amount of pension payable to the eligible child or children calculated in accordance with paragraph (4) or (5), but if the pension payable under regulation 41(1) ceases to be paid, the pension payable to the eligible child or children is recalculated in accordance with paragraph (9) or (10) as from the day following the date the pension under regulation 41(1) ceased to be paid.

(4) The amount of pension payable under paragraph (3) where there is only one such child is calculated by adding together the amounts in sub-paragraphs (a) and (b),

- (a) the pension that the member would have been entitled to draw [^{F86}, excluding any final guarantee amount under regulation 4B or 4C of the 2014 Regulations,] if—
- (i) the member had been entitled to draw a pension on the date of the member's death,
 - (ii) the pension the member would have been able to draw on that date had not been subject to any restriction on the age at which it could be drawn, or actuarial adjustment relating to the age at which it was drawn, or following a Scheme pays election, or any pension debit applied on account of a pension sharing order,
 - (iii) the pension excluded any additional pension purchased under regulation 16 (additional pension contributions) and any additional pension awarded under regulation 31 (award of additional pension),
 - (iv) the member's earned pension had accrued at a rate of 1/320th of pensionable pay and,
 - (v) the amount of any earned pension credited under regulation 101(1) (effect of acceptance of transfer value) has been multiplied by 49/320;

[^{F87}(aa) For the purposes of sub-paragraph (a), if the member died in the period beginning with 1st April and ending with 5th April in any Scheme year, the pension is deemed to include the revaluation adjustment that would have been due at the next revaluation date.]

- (b) a sum equivalent to 1/320th of the member's annual assumed pensionable pay calculated in accordance with regulation 21(4) as at the date of the member's death, for each year or fraction of a year between the date of the member's death and the member's normal pension age [^{F88}, but where in the opinion of an IRMP the member was at the date of death in part time service wholly or partly as a result of the condition that caused or contributed

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to the member's death, no account is to be taken of any reduction in pensionable pay due to such reduction in service as is attributable to that condition].

(5) The amount of pension payable under paragraph (3) where there is more than one such child, is calculated by adding together the amounts in sub-paragraphs (a) and (b), and is payable to those children in equal shares—

- (a) the pension that the member would have been entitled to draw [^{F89}, excluding any final guarantee amount under regulation 4B or 4C of the 2014 Regulations,] if—
 - (i) the member had been able to draw a pension on the date of the member's death,
 - (ii) the pension the member would have been able to draw on that date had not been subject to any restriction on the age at which it could be drawn, or actuarial reduction relating to the age at which it was drawn or following a Scheme pays election or any pension debit applied on account of a pension sharing order,
 - (iii) the pension excluded any additional pension purchased under regulation 16 (additional pension contributions) and any additional pension awarded under regulation 31 (award of additional pension),
 - (iv) the member's earned pension had accrued at a rate of 1/160th of pensionable pay and,
 - (v) the amount of any earned pension credited under regulation 101(1) (effect of acceptance of transfer value) has been multiplied by 49/160;

[^{F90}(aa) For the purposes of sub-paragraph (a), if the member died in the period beginning with 1st April and ending with 5th April in any Scheme year, the pension is deemed to include the revaluation adjustment that would have been due at the next revaluation date.]

- (b) a sum equivalent to 1/160th of the member's annual assumed pensionable pay calculated in accordance with regulation 21(4) as at the date of the member's death, for each year or fraction of a year between the date of the member's death and the member's normal pension age [^{F91}, but where in the opinion of an IRMP the member was at the date of death in part time service wholly or partly as a result of the condition that caused or contributed to the member's death, no account is to be taken of any reduction in pensionable pay due to such reduction in service as is attributable to that condition].

(6) At the point at which the number of eligible children is reduced to one, if a pension is still payable to a surviving partner under regulation 41(1), the pension payable to that eligible child is recalculated in accordance with paragraph (4) as from the day following the date the other eligible child's or children's pension ceased to be paid.

(7) If, on the day following the member's death, no pension is payable to a partner of an active member under regulation 41(1), the appropriate administering authority shall close the active member's pension account and shall open a survivor member's pension account for the eligible child or children from the day following the member's death.

(8) The opening balance of a survivor member's pension account opened under paragraph (7) is the amount of pension payable to the eligible child or children, calculated in accordance with paragraph (9) or (10).

(9) The amount of pension payable under paragraph (8) where there is only one such child is calculated by adding together the amounts in paragraphs (a) and (b),

- (a) the pension that the member would have been entitled to draw [^{F92}, excluding any final guarantee amount under regulation 4B or 4C of the 2014 Regulations,] if—
 - (i) the member had been entitled to draw a pension on the day the member died,
 - (ii) the pension the member would have been able to draw on that date had not been subject to any restriction on the age at which it could be drawn, or actuarial

- adjustment relating to the age at which it was drawn or following a Scheme pays election or any pension debit applied on account of a pension sharing order,
- (iii) the pension excluded any additional pension purchased under regulation 16 (additional pension contributions) and any additional pension awarded under regulation 31 (award of additional pension),
 - (iv) the member's earned pension had accrued at a rate of 1/240th of pensionable pay and
 - (v) the amount of any earned pension credited under regulation 101(1) (effect of acceptance of transfer value) has been multiplied by 49/240;
- [^{F93}(aa) For the purposes of sub-paragraph (a), if the member died in the period beginning with 1st April and ending with 5th April in any Scheme year, the pension is deemed to include the revaluation adjustment that would have been due at the next revaluation date.]
- (b) a sum equivalent to 1/240th of the member's annual assumed pensionable pay, calculated in accordance with regulation 21(4) as at the date of the member's death, for each year or fraction of a year between the date of the member's death and the member's normal pension age[^{F94}, but where in the opinion of an IRMP the member was at the date of death in part time service wholly or partly as a result of the condition that caused or contributed to the member's death, no account is to be taken of any reduction in pensionable pay due to such reduction in service as is attributable to that condition].
- (10) The amount of pension payable under paragraph (8) where there is more than one such child, is calculated by adding together the amounts in paragraphs (a) and (b), and is payable to those children in equal shares—
- (a) the pension that the member would have been entitled to draw [^{F95}, excluding any final guarantee amount under regulation 4B or 4C of the 2014 Regulations.] if—
 - (i) the member had been entitled to draw a pension on the date the member died,
 - (ii) the pension the member would have been able to draw on that date had not been subject to any restriction on the age at which it could be drawn, or actuarial adjustment relating to the age at which it was drawn or following a Scheme pays election or any pension debit applied on account of a pension sharing order,
 - (iii) the pension excluded any additional pension purchased under regulation 16 (additional pension contributions) and any additional pension awarded under regulation 31 (award of additional pension),
 - (iv) the member's earned pension had accrued at a rate of 1/120th of pensionable pay and
 - (v) the amount of any earned pension credited under regulation 101(1) (effect of acceptance of transfer value) has been multiplied by 49/120;
- [^{F96}(aa) For the purposes of sub-paragraph (a), if the member died in the period beginning with 1st April and ending with 5th April in any Scheme year, the pension is deemed to include the revaluation adjustment that would have been due at the next revaluation date.]
- (b) a sum equivalent to 1/120th of the member's annual assumed pensionable pay, calculated in accordance with regulation 21(4) as at the date of the member's death , for each year or fraction of a year between the date of the member's death and the member's normal pension age[^{F97}, but where in the opinion of an IRMP the member was at the date of death in part time service wholly or partly as a result of the condition that caused or contributed to the member's death, no account is to be taken of any reduction in pensionable pay due to such reduction in service as is attributable to that condition].
- (11) At the point at which the number of eligible children is reduced to one, the pension payable to that child is recalculated in accordance with paragraph (9).

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(12) The balance in the survivor member's pension account at the end of the Scheme year in which the survivor member's account was opened is adjusted [^{F98}on the revaluation date in] the following Scheme year by the [^{F99}revaluation] adjustment applicable to the Scheme year in which the survivor member's account was opened [^{F100}and takes effect from the start of the Scheme year following the Scheme year in which the survivor member's account was opened,], in accordance with actuarial guidance issued by the Secretary of State.

(13) The ^{F101}... balance calculated under paragraph [^{F102}(3) or (8)] is the opening balance of the survivor member's pension account for the following Scheme year and, [^{F103}having applied the revaluation adjustment to the balance in accordance with paragraph (12)] thereafter, the balance in the account is adjusted each year by the index rate adjustment from the date that an increase would apply if that balance were a pension in payment to which the Pensions (Increase) Act 1971 ^{M25} applied.

[^{F104}(14) Where an index rate adjustment is due to be made on a revaluation date, any such adjustment must be made immediately after the revaluation adjustment is made.]

Textual Amendments

- F86** Words in reg. 42(4)(a) inserted (1.10.2023) by The Local Government Pension Scheme (Amendment) (No. 3) Regulations 2023 (S.I. 2023/972), regs. 1(2), **3(6)**
- F87** Reg. 42(4)(aa) inserted (31.3.2023) by The Local Government Pension Scheme (Amendment) Regulations 2023 (S.I. 2023/279), regs. 1(1), **4(2)(a)**
- F88** Words in reg. 42(4)(b) added (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by The Local Government Pension Scheme (Amendment) Regulations 2015 (S.I. 2015/755), regs. 1(2), **17**
- F89** Words in reg. 42(5)(a) inserted (1.10.2023) by The Local Government Pension Scheme (Amendment) (No. 3) Regulations 2023 (S.I. 2023/972), regs. 1(2), **3(6)**
- F90** Reg. 42(5)(aa) inserted (31.3.2023) by The Local Government Pension Scheme (Amendment) Regulations 2023 (S.I. 2023/279), regs. 1(1), **4(2)(a)**
- F91** Words in reg. 42(5)(b) added (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by The Local Government Pension Scheme (Amendment) Regulations 2015 (S.I. 2015/755), regs. 1(2), **17**
- F92** Words in reg. 42(9)(a) inserted (1.10.2023) by The Local Government Pension Scheme (Amendment) (No. 3) Regulations 2023 (S.I. 2023/972), regs. 1(2), **3(6)**
- F93** Reg. 42(9)(aa) inserted (31.3.2023) by The Local Government Pension Scheme (Amendment) Regulations 2023 (S.I. 2023/279), regs. 1(1), **4(2)(a)**
- F94** Words in reg. 42(9)(b) added (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by The Local Government Pension Scheme (Amendment) Regulations 2015 (S.I. 2015/755), regs. 1(2), **17**
- F95** Words in reg. 42(10)(a) inserted (1.10.2023) by The Local Government Pension Scheme (Amendment) (No. 3) Regulations 2023 (S.I. 2023/972), regs. 1(2), **3(6)**
- F96** Reg. 42(10)(aa) inserted (31.3.2023) by The Local Government Pension Scheme (Amendment) Regulations 2023 (S.I. 2023/279), regs. 1(1), **4(2)(a)**
- F97** Words in reg. 42(10)(b) added (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by The Local Government Pension Scheme (Amendment) Regulations 2015 (S.I. 2015/755), regs. 1(2), **17**
- F98** Words in reg. 42(12) substituted (31.3.2023) by The Local Government Pension Scheme (Amendment) Regulations 2023 (S.I. 2023/279), regs. 1(1), **4(2)(b)(i)**
- F99** Word in reg. 42(12) substituted (31.3.2023) by The Local Government Pension Scheme (Amendment) Regulations 2023 (S.I. 2023/279), regs. 1(1), **4(2)(b)(ii)**
- F100** Words in reg. 42(12) inserted (31.3.2023) by The Local Government Pension Scheme (Amendment) Regulations 2023 (S.I. 2023/279), regs. 1(1), **4(2)(b)(iii)**
- F101** Word in reg. 42(13) omitted (31.3.2023) by virtue of The Local Government Pension Scheme (Amendment) Regulations 2023 (S.I. 2023/279), regs. 1(1), **4(2)(c)(i)**

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F102 Words in reg. 42(13) substituted (31.3.2023) by The Local Government Pension Scheme (Amendment) Regulations 2023 (S.I. 2023/279), regs. 1(1), **4(2)(c)(ii)**

F103 Words in reg. 42(13) inserted (31.3.2023) by The Local Government Pension Scheme (Amendment) Regulations 2023 (S.I. 2023/279), regs. 1(1), **4(2)(c)(iii)**

F104 Reg. 42(14) inserted (31.3.2023) by The Local Government Pension Scheme (Amendment) Regulations 2023 (S.I. 2023/279), regs. 1(1), **4(2)(c)(iv)**

Marginal Citations

M25 1971 c. 56.

Death grants: deferred members, pension credit members and deferred pensioner members **E+W**

43.—(1) If a deferred member dies an administering authority shall pay a death grant.

(2) The appropriate administering authority may, at its absolute discretion, pay the death grant to or for the benefit of the member's nominee, personal representatives or any person appearing to the authority to have been a relative or dependent of the member.

(3) The death grant is the amount the member would have been entitled to receive as retirement pension annually [^{F105}, excluding any final guarantee amount under regulation 4B or 4C of the 2014 Regulations,] if—

(a) the member had been able to draw a pension on the day the member died; ^{F106}...

(b) the pension the member would have been able to draw on that date had not been subject to any restriction on the age at which it could be drawn, or actuarial adjustment relating to the age at which it was drawn, [^{F107}and]

[^{F108}(c) it included any deferred guarantee amount calculated under regulation 4P of the 2014 Regulations,] multiplied by 5.

[^{F109}(3A) For the purposes of paragraph (3), if the member—

(a) died in the period beginning with 1st April and ending with 5th April in the Scheme year following the Scheme year in which the member ceased to be an active member; or

(b) ceased to be an active member and became a deferred member in the period beginning with 1st April and ending with 5th April in a Scheme year and subsequently died within that same period,

the pension is deemed to include the revaluation adjustment that would have been due at the next revaluation date.]

[^{F110}(3B) In paragraph (3) “deferred guarantee amount” has the meaning given in regulation 4P(3) of the 2014 Regulations.]

(4) If the administering authority has not made payments under paragraph (1) equalling in aggregate the member's death grant before the expiry of two years beginning with the member's death or, where the authority did not know about the member's death before the expiry of that period, beginning with the date on which the administering authority could reasonably be expected to have become aware of the member's death, they must pay an amount equal to the shortfall to the member's personal representatives.

(5) This regulation applies to pension credit members (including persons entitled to a pension credit who die before the appropriate administering authority awards a pension credit) as it applies to deferred members with the modification that for the amount of death grant calculated under paragraph (3), the amount calculated under paragraph (3)(a) and (b) is multiplied by 3 [^{F111}and paragraph (3A) does not apply.]

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(6) This regulation applies to deferred pensioner members as it applies to deferred members except that the amount of death grant calculated under paragraph (3) is reduced by the amount of pension already paid to the member under regulation 35(7) (early payment of retirement pension on ill-health grounds: active members) and any lump sum paid under regulation 33 (election for lump sum instead of pension).

Textual Amendments

- F105** Words in reg. 43(3) inserted (1.10.2023) by [The Local Government Pension Scheme \(Amendment\) \(No. 3\) Regulations 2023 \(S.I. 2023/972\)](#), regs. 1(2), **3(7)(a)(i)**
- F106** Word in reg. 43(3)(a) omitted (1.10.2023) by virtue of [The Local Government Pension Scheme \(Amendment\) \(No. 3\) Regulations 2023 \(S.I. 2023/972\)](#), regs. 1(2), **3(7)(a)(ii)**
- F107** Word in reg. 43(3)(b) inserted (1.10.2023) by [The Local Government Pension Scheme \(Amendment\) \(No. 3\) Regulations 2023 \(S.I. 2023/972\)](#), regs. 1(2), **3(7)(a)(iii)**
- F108** Reg. 43(3)(c) inserted (1.10.2023) by [The Local Government Pension Scheme \(Amendment\) \(No. 3\) Regulations 2023 \(S.I. 2023/972\)](#), regs. 1(2), **3(7)(a)(iv)**
- F109** Reg. 43(3A) inserted (31.3.2023) by [The Local Government Pension Scheme \(Amendment\) Regulations 2023 \(S.I. 2023/279\)](#), regs. 1(1), **5(a)**
- F110** Reg. 43(3B) inserted (1.10.2023) by [The Local Government Pension Scheme \(Amendment\) \(No. 3\) Regulations 2023 \(S.I. 2023/972\)](#), regs. 1(2), **3(7)(b)**
- F111** Words in reg. 43(5) inserted (31.3.2023) by [The Local Government Pension Scheme \(Amendment\) Regulations 2023 \(S.I. 2023/279\)](#), regs. 1(1), **5(b)**

Survivor benefits: partners of deferred members and deferred pensioner members **E+W**

44.—(1) If a deferred member dies leaving a surviving spouse, civil partner or cohabiting partner, that person is entitled to a pension which shall come into payment on the day following the member's death.

(2) The appropriate administering authority shall close the deferred member's pension account and shall open a survivor member's pension account from the day following the member's death.

(3) The opening balance of the survivor member's pension account is the amount of pension payable to the survivor calculated in accordance with paragraph (4).

(4) The amount of a pension payable under paragraph (3) is calculated by adding together the pension that the member would have been entitled to draw [^{F112}excluding any final guarantee amount under regulation 4B or 4C of the 2014 Regulations] if—

- (a) the member had been able to draw a pension on the date the member died;
- (b) the pension the member would have been able to draw on that date had not been subject to any restriction on the age at which it could be drawn, or actuarial adjustment either relating to the age at which it was drawn or following a Scheme pays election;
- (c) the pension excluded any additional pension purchased under regulation 16 (additional pension contributions) and any additional pension awarded under regulation 31 (award of additional pension);
- (d) the pension included 30.625% of any additional pension purchased under regulation 17(7) (b)(i) (additional voluntary contributions);
- (e) the member's earned pension had accrued at a rate of 1/160th of pensionable pay; and
- (f) the amount of any earned pension credited under regulation 101(1) (effect of acceptance of transfer value) has been multiplied by 49/160.

[^{F113}(4A) For the purposes of paragraph (4), if the member—

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- (a) died in the period beginning with 1st April and ending with 5th April in the Scheme year following the Scheme year in which the member ceased to be an active member; or
- (b) ceased to be an active member and became a deferred member in the period beginning with 1st April and ending with 5th April in a Scheme year and subsequently died within that same period,

the pension is deemed to include the revaluation adjustment that would have been due at the next revaluation date.]

(5) If the member ceased to be an active member, became a deferred member and died all within the same Scheme year, the balance in the survivor member's pension account at the end of the Scheme year in which the survivor member's account was opened is adjusted [^{F114}on the revaluation date in] the following Scheme year by the revaluation adjustment applicable to the Scheme year in which the survivor member's account was opened, [^{F115}and takes effect from the start of the Scheme year following the Scheme year in which the survivor member's account was opened,] in accordance with actuarial guidance issued by the Secretary of State.

(6) Where—

- (a) paragraph (5) applies, the ^{F116}... balance calculated under paragraph [^{F117}(3)] is the opening balance of the survivor member's pension account for the following Scheme year [^{F118}and the revaluation adjustment is applied to the balance in accordance with paragraph (5)];
- (b) paragraph (5) does not apply, the balance under paragraph (3) is the opening balance of the survivor member's pension account for the following Scheme year,

and, thereafter, the balance in the account is adjusted each year by the index rate adjustment from the date that an increase would apply if that balance were a pension in payment to which the Pensions (Increase) Act 1971 ^{M26} applied.

[^{F119}(6A) Where an index rate adjustment is due to be made on a revaluation date, any such adjustment must be made immediately after the revaluation adjustment is made.]

(7) If there is more than one surviving spouse, they become jointly entitled in equal shares under paragraph (1).

(8) This regulation applies to deferred pensioner members as it applies to deferred members [^{F120}with the modification that for the purposes of paragraph (4) the amount of pension the member would have been entitled to draw assumes that there had been no commutation under regulation 33 (election for lump sum instead of pension)].

Textual Amendments

- F112** Words in reg. 44(4) inserted (1.10.2023) by The Local Government Pension Scheme (Amendment) (No. 3) Regulations 2023 (S.I. 2023/972), regs. 1(2), **3(8)**
- F113** Reg. 44(4A) inserted (31.3.2023) by The Local Government Pension Scheme (Amendment) Regulations 2023 (S.I. 2023/279), regs. 1(1), **6(1)(a)**
- F114** Words in reg. 44(5) substituted (31.3.2023) by The Local Government Pension Scheme (Amendment) Regulations 2023 (S.I. 2023/279), regs. 1(1), **6(1)(b)(i)**
- F115** Words in reg. 44(5) inserted (31.3.2023) by The Local Government Pension Scheme (Amendment) Regulations 2023 (S.I. 2023/279), regs. 1(1), **6(1)(b)(ii)**
- F116** Word in reg. 44(6)(a) omitted (31.3.2023) by virtue of The Local Government Pension Scheme (Amendment) Regulations 2023 (S.I. 2023/279), regs. 1(1), **6(1)(c)(i)**
- F117** Word in reg. 44(6)(a) substituted (31.3.2023) by The Local Government Pension Scheme (Amendment) Regulations 2023 (S.I. 2023/279), regs. 1(1), **6(1)(c)(ii)**
- F118** Words in reg. 44(6)(a) inserted (31.3.2023) by virtue of The Local Government Pension Scheme (Amendment) Regulations 2023 (S.I. 2023/279), regs. 1(1), **6(1)(c)(iii)**

Changes to legislation: *The Local Government Pension Scheme Regulations 2013 is up to date with all changes known to be in force on or before 25 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

F119 Reg. 44(6A) inserted (31.3.2023) by [The Local Government Pension Scheme \(Amendment\) Regulations 2023 \(S.I. 2023/279\)](#), regs. 1(1), **6(1)(d)**

F120 Words in reg. 44(8) added (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), regs. 1(2), **18**

Marginal Citations

M26 1971 c. 56.

Survivor benefits: children of deferred members **E+W**

45.—(1) If a deferred member dies leaving one or more eligible children, they are entitled to a children's pension which shall come into payment on the day following the member's death.

(2) If a pension is payable to a partner of a deferred member under regulation 44(1) (survivor benefits: partners of deferred members), the appropriate administering authority shall open a survivor member's pension account for the eligible child or children from the day following the member's death.

(3) The opening balance of a survivor member's pension account opened under paragraph (2) is the amount of pension payable to the eligible child or children calculated in accordance with paragraph (4) or (5) but if the pension payable under regulation 44(1) ceases to be paid, the pension payable to the eligible child or children is recalculated in accordance with paragraph (9) or (10) as from the day following the date the pension under regulation 44(1) ceased to be paid.

(4) The amount of pension payable under paragraph (3) where there is only one such child is calculated by adding together the pension that the member would have been entitled to draw [^{F121}excluding any final guarantee amount under regulation 4B or 4C of the 2014 Regulations] if—

- (a) the member had been entitled to draw a pension on the date the member died;
- (b) the pension the member would have been able to draw on that date had not been subject to any restriction on the age at which it could be drawn, or actuarial adjustment relating to the age at which it was drawn or following a Scheme pays election or any pension debit applied on account of a pension sharing order;
- (c) the pension excluded any additional pension purchased under regulation 16 (additional pension contributions) and any additional pension awarded under regulation 31 (award of additional pension);
- (d) the pension included 15.3125% of any pension purchased under regulation 17(7)(b)(i) (additional voluntary contributions);
- (e) the member's earned pension had accrued at a rate of 1/320th of pensionable pay; and
- (f) the amount of any earned pension credited under regulation 101(1) (effect of acceptance of transfer value) has been multiplied by 49/320.

[^{F122}(4A) For the purposes of paragraph (4), if the member—

- (a) died in the period beginning with 1st April and ending with 5th April in the Scheme year following the Scheme year in which the member ceased to be an active member; or
- (b) ceased to be an active member and became a deferred member in the period beginning with 1st April and ending with 5th April in a Scheme year and subsequently died within that same period,

the pension is deemed to include the revaluation adjustment that would have been due at the next revaluation date.]

(5) The amount of pension payable under paragraph (3) where there is more than one such child, is payable to those children in equal shares and is calculated by adding together the pension

that the member would have been entitled to draw [^{F121}excluding any final guarantee amount under regulation 4B or 4C of the 2014 Regulations] if—

- (a) the member had been entitled to draw a pension on the date the member died;
- (b) the pension the member would have been able to draw on the date the member died had not been subject to any restriction on the age at which it could be drawn, or actuarial adjustment relating to the age at which it was drawn or following a Scheme pays election or any pension debit applied on account of a pension sharing order;
- (c) the pension excluded any additional pension purchased under regulation 16 (additional pension contributions) and any additional pension awarded under regulation 31;
- (d) the pension included 30.625% of any additional pension purchased under regulation 17(7)(b)(i) (additional voluntary contributions);
- (e) the member's earned pension had accrued at a rate of 1/160th of pensionable pay and;
- (f) the amount of any earned pension credited under regulation 101(1) (effect of acceptance of transfer value) has been multiplied by 49/160.

[^{F123}(5A) For the purposes of paragraph (5), if the member—

- (a) died in the period beginning with 1st April and ending with 5th April in the Scheme year following the Scheme year in which the member ceased to be an active member; or
- (b) ceased to be an active member and became a deferred member in the period beginning with 1st April and ending with 5th April in a Scheme year and subsequently died within that same period,

the pension is deemed to include the revaluation adjustment that would have been due at the next revaluation date.]

(6) At the point at which the number of eligible children is reduced to one, if a pension is still payable to a surviving partner under regulation 44(1), the pension payable to that eligible child is recalculated in accordance with paragraph (4) as from the day following the date the other eligible child's or children's pension ceased to be paid.

(7) If, on the day following the member's death, no pension is payable to a partner of a deferred member under regulation 44(1), the appropriate administering authority shall close the deferred member's pension account and shall open a survivor member's pension account for the eligible child or children from the day following the member's death.

(8) The opening balance of a survivor member's pension account opened under paragraph (7) is the amount of pension payable to the eligible child or children, calculated in accordance with paragraph (9) or (10).

(9) The amount of pension payable under paragraph (8) where there is only one such child is calculated by adding together the pension that the member would have been entitled to draw [^{F121}excluding any final guarantee amount under regulation 4B or 4C of the 2014 Regulations] if—

- (a) the member had been entitled to draw a pension on the date the member died;
- (b) the pension the member would have been able to draw on that date had not been subject to any restriction on the age at which it could be drawn, or actuarial adjustment relating to the age at which it was drawn or following a Scheme pays election or any pension debit applied on account of a pension sharing order;
- (c) the pension excluded any additional pension purchased under regulation 16 (additional pension contributions) and any additional pension awarded under regulation 31 (award of additional pension);
- (d) the pension included 20.41667% of any additional pension purchased under regulation 17(7)(b)(i) (additional voluntary contributions);

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- (e) the member's earned pension had accrued at a rate of 1/240th of pensionable pay; and,
- (f) the amount of any earned pension credited under regulation 101(1) (effect of acceptance of transfer value) has been multiplied by 49/240.

[^{F124}(9A) For the purposes of paragraph (9), if the member—

- (a) died in the period beginning with 1st April and ending with 5th April in the Scheme year following the Scheme year in which the member became a deferred member; or
- (b) ceased to be an active member and became a deferred member in the period beginning with 1st April and ending with 5th April in a Scheme year and subsequently died within that same period,

the pension is deemed to include the revaluation adjustment that would have been due at the next revaluation date.]

(10) The amount of pension payable under paragraph (8) where there is more than one such child, is payable to those children in equal shares and is calculated by adding together the pension that the member would have been entitled to draw [^{F121}excluding any final guarantee amount under regulation 4B or 4C of the 2014 Regulations] if—

- (a) the member had been entitled to draw a pension on the date the member died;
- (b) the pension the member would have been able to draw on the date the member died had not been subject to any restriction on the age at which it could be drawn, or actuarial adjustment relating to the age at which it was drawn or following a Scheme pays election or any pension debit applied on account of a pension sharing order;
- (c) the pension excluded any additional pension purchased under regulation 16 (additional pension contributions) and any additional pension awarded under regulation 31 (award of additional pension);
- (d) the pension included 40.8333% of any additional pension purchased under regulation 17(7)(b)(i) (additional voluntary contributions);
- (e) the member's earned pension had accrued at a rate of 1/120th of pensionable pay; and,
- (f) the amount of any earned pension credited under regulation 101(1) (effect of acceptance of transfer value) has been multiplied by 49/120.

[^{F125}(10A) For the purposes of paragraph (10), if the member—

- (a) died in the period beginning with 1st April and ending with 5th April in the Scheme year following the Scheme year in which the member ceased to be an active member; or
- (b) ceased to be an active member and became a deferred member in the period beginning with 1st April and ending with 5th April in a Scheme year and subsequently died within that same period,

the pension is deemed to include the revaluation adjustment that would have been due at the next revaluation date.]

(11) At the point at which the number of eligible children is reduced to one, the pension payable to that child is recalculated in accordance with paragraph (9) as from the day following the date the other eligible child's or children's pension ceased to be paid.

(12) If the member ceased to be an active member, became a deferred member and died all within the same Scheme year, the balance in the survivor member's pension account at the end of the Scheme year in which the survivor member's account was opened is adjusted [^{F126}on the revaluation date in] the following Scheme year by the revaluation adjustment applicable to the Scheme year in which the survivor member's account was opened, [^{F127}and takes effect from the start of the Scheme year following the Scheme year in which the survivor member's pension account was opened,] in accordance with actuarial guidance issued by the Secretary of State.

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(13) Where—

- (a) paragraph (12) applies, the ^{F128}... balance calculated under paragraph [^{F129}(3) or (8)] is the opening balance of the survivor member's pension account for the following Scheme year [^{F130}and the revaluation adjustment is applied to the balance in accordance with paragraph (12)];
- (b) paragraph (12) does not apply, the balance under paragraph (3) or (8), as the case may be, is the opening balance of the survivor member's pension account for the following Scheme year,

and, thereafter, the balance in the account is adjusted each year by the index rate adjustment from the date that an increase would apply if that balance were a pension in payment to which the Pensions (Increase) Act 1971 ^{M27} applied.

[^{F131}(13A) Where an index rate adjustment is due to be made on a revaluation date, any such adjustment must be made immediately after the revaluation adjustment is made.]

(14) This regulation applies to deferred pensioner members as it applies to deferred members [^{F132}with the modification that for the purposes of paragraphs (4), (5), (9) and (10) the amount of pension the member would have been entitled to draw assumes that there had been no commutation under regulation 33 (election for lump sum instead of pension)].

Textual Amendments

- F121** Words in reg. 45(4)(5)(9)(10) inserted (1.10.2023) by [The Local Government Pension Scheme \(Amendment\) \(No. 3\) Regulations 2023 \(S.I. 2023/972\)](#), regs. 1(2), **3(9)**
- F122** Reg. 45(4A) inserted (31.3.2023) by [The Local Government Pension Scheme \(Amendment\) Regulations 2023 \(S.I. 2023/279\)](#), regs. 1(1), **6(2)(a)**
- F123** Reg. 45(5A) inserted (31.3.2023) by [The Local Government Pension Scheme \(Amendment\) Regulations 2023 \(S.I. 2023/279\)](#), regs. 1(1), **6(2)(b)**
- F124** Reg. 45(9A) inserted (31.3.2023) by [The Local Government Pension Scheme \(Amendment\) Regulations 2023 \(S.I. 2023/279\)](#), regs. 1(1), **6(2)(c)**
- F125** Reg. 45(10A) inserted (31.3.2023) by [The Local Government Pension Scheme \(Amendment\) Regulations 2023 \(S.I. 2023/279\)](#), regs. 1(1), **6(2)(d)**
- F126** Words in reg. 45(12) substituted (31.3.2023) by [The Local Government Pension Scheme \(Amendment\) Regulations 2023 \(S.I. 2023/279\)](#), regs. 1(1), **6(2)(e)(i)**
- F127** Words in reg. 45(12) inserted (31.3.2023) by [The Local Government Pension Scheme \(Amendment\) Regulations 2023 \(S.I. 2023/279\)](#), regs. 1(1), **6(2)(e)(ii)**
- F128** Word in reg. 45(13)(a) omitted (31.3.2023) by virtue of [The Local Government Pension Scheme \(Amendment\) Regulations 2023 \(S.I. 2023/279\)](#), regs. 1(1), **6(2)(f)(i)**
- F129** Words in reg. 45(13)(a) substituted (31.3.2023) by [The Local Government Pension Scheme \(Amendment\) Regulations 2023 \(S.I. 2023/279\)](#), regs. 1(1), **6(2)(f)(ii)**
- F130** Words in reg. 45(13)(a) inserted (31.3.2023) by [The Local Government Pension Scheme \(Amendment\) Regulations 2023 \(S.I. 2023/279\)](#), regs. 1(1), **6(2)(f)(iii)**
- F131** Reg. 45(13A) inserted (31.3.2023) by [The Local Government Pension Scheme \(Amendment\) Regulations 2023 \(S.I. 2023/279\)](#), regs. 1(1), **6(2)(g)**
- F132** Words in reg. 45(14) added (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), regs. 1(2), **19**

Marginal Citations

- M27** 1971 c. 56.

Changes to legislation: The Local Government Pension Scheme Regulations 2013 is up to date with all changes known to be in force on or before 25 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Death grants : pensioner members **E+W**

46.—(1) If a pensioner member dies before attaining the age of 75 an administering authority shall pay a death grant.

(2) The appropriate administering authority may, at its absolute discretion, pay the death grant to or for the benefit of the member's nominee, personal representatives or any person appearing to the authority to have been a relative or dependent of the member.

(3) Subject to paragraph (4), the death grant is 10 times the annual amount the member would have been entitled to receive as retirement pension at the date of death if there had been no commutation under regulation 33 (election for lump sum instead of pension), but the amount so calculated is reduced by the amounts of any such commuted lump sum and any retirement pension paid to the member.

(4) Where any pension paid to a member derived from a pension credit, the death grant is 5 times the annual amount the member would have been entitled to receive as that pension at the date of death if there had been no commutation under regulation 33 (election for lump sum instead of pension), reduced by the amounts of any such commuted lump sum and any pension paid to the member.

(5) If the administering authority has not made payments under paragraph (1) equalling in aggregate the member's death grant before the expiry of two years beginning with the member's death or, where the authority did not know about the member's death before the expiry of that period, beginning with the date on which the administering authority could reasonably be expected to have become aware of the member's death, they must pay an amount equal to the shortfall to the member's personal representatives.

[^{F133}(6) For the purposes of a death grant payable in accordance with paragraph (3) (but not for the purposes of a death grant derived from a pension credit payable in accordance with paragraph (4)), if the member—

- (a) died in the period beginning with 1st April and ending with 5th April in the Scheme year following the Scheme year in which the member ceased to be an active member; or
- (b) ceased to be an active member in the period beginning with 1st April and ending with 5th April in a Scheme year and subsequently died within that same period,

the pension the member would have been entitled to receive as retirement pension at the date of death is deemed to include the revaluation adjustment that would have been due at the next revaluation date.]

Textual Amendments

F133 Reg. 46(6) inserted (31.3.2023) by [The Local Government Pension Scheme \(Amendment\) Regulations 2023 \(S.I. 2023/279\)](#), regs. 1(1), **7(1)**

Survivor benefits : partners of pensioner members **E+W**

47.—(1) If a pensioner member (other than a pensioner member where the pension the member was in receipt of was derived from a pension credit) dies leaving a surviving spouse, civil partner or cohabiting partner, that person is entitled to a pension which shall come into payment on the day following the member's death.

(2) The appropriate administering authority shall close the pensioner member's pension account and shall open a survivor member's pension account from the day following the member's death.

(3) The opening balance of the survivor member's pension account is the amount of pension payable to the survivor calculated in accordance with paragraph (4).

(4) The amount of a pension payable under paragraph (3) is calculated by adding together the pension that the member would have been entitled to draw on the date of the member's death if—

- (a) the member's earned pension [^{F134}(including any amount added under regulations 39(1)(a) or 39(2)(a) (enhancement of member's Tier 1 and Tier 2 benefits))] had accrued at a rate of 1/160th of pensionable pay;
- (b) the pension had not been subject to any actuarial adjustment relating either to the age at which it was drawn or following a Scheme pays election;
- (c) there had been no commutation under regulation 33 (election for lump sum instead of pension);
- (d) the pension excluded any additional pension purchased under regulation 16 (additional pension contributions) and any additional pension awarded under regulation 31 (award of additional pension);
- (e) the pension included 30.625% of any additional pension purchased under regulation 17(7)(b)(i) (additional voluntary contributions); and
- (f) the amount of any earned pension credited under regulation 101(1) (effect of acceptance of transfer value) has been multiplied by 49/160.

[^{F135}(4A) For the purposes of paragraph (4), if the member—

- (a) died in the period beginning with 1st April and ending with 5th April in the Scheme year following the Scheme year in which the member ceased to be an active member; or
- (b) ceased to be an active member in the period beginning with 1st April and ending with 5th April in a Scheme year and subsequently died within that same period,

the pension is deemed to include the revaluation adjustment that would have been due at the next revaluation date.]

(5) If the member ceased to be an active member, became a pensioner member and died all within the same Scheme year, the balance in the survivor member's pension account at the end of the Scheme year in which the survivor member's account was opened is adjusted [^{F136}on the revaluation date in] the following Scheme year by the revaluation adjustment applicable to the Scheme year in which the survivor member's account was opened, [^{F137}and takes effect from the start of the Scheme year following the Scheme year in which the member became a pensioner member,] in accordance with actuarial guidance issued by the Secretary of State.

(6) Where—

- (a) paragraph (5) applies, the ^{F138}... balance calculated under paragraph [^{F139}(3)] is the opening balance of the survivor member's pension account for the following Scheme year [^{F140}and the revaluation adjustment is applied to the balance in accordance with paragraph (5)];
- (b) paragraph (5) does not apply, the balance under paragraph (3) is the opening balance of the survivor member's pension account for the following Scheme year,

and, thereafter, the balance in the account is adjusted each year by the index rate adjustment from the date that an increase would apply if that balance were a pension in payment to which the Pensions (Increase) Act 1971 ^{M28} applied.

[^{F141}(6A) Where an index rate adjustment is due to be made on a revaluation date, any such adjustment must be made immediately after the revaluation adjustment is made.]

(7) If there is more than one surviving spouse, they become jointly entitled in equal shares under paragraph (1).

[^{F142}(8) The pension that the member would have been entitled to, for the purpose of calculating the amount of pension payable under paragraph (3), is not to include any final guarantee amount under regulation 4B or 4C of the 2014 Regulations.]

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Textual Amendments

- F134** Words in reg. 47(4)(a) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2018 \(S.I. 2018/493\)](#), regs. 1(2), **10**
- F135** [Reg. 47\(4A\)](#) inserted (31.3.2023) by [The Local Government Pension Scheme \(Amendment\) Regulations 2023 \(S.I. 2023/279\)](#), regs. 1(1), **7(2)(a)**
- F136** Words in [reg. 47\(5\)](#) substituted (31.3.2023) by [The Local Government Pension Scheme \(Amendment\) Regulations 2023 \(S.I. 2023/279\)](#), regs. 1(1), **7(2)(b)(i)**
- F137** Words in [reg. 47\(5\)](#) inserted (31.3.2023) by [The Local Government Pension Scheme \(Amendment\) Regulations 2023 \(S.I. 2023/279\)](#), regs. 1(1), **7(2)(b)(ii)**
- F138** Word in [reg. 47\(6\)\(a\)](#) omitted (31.3.2023) by virtue of [The Local Government Pension Scheme \(Amendment\) Regulations 2023 \(S.I. 2023/279\)](#), regs. 1(1), **7(2)(c)(i)**
- F139** Word in [reg. 47\(6\)\(a\)](#) substituted (31.3.2023) by [The Local Government Pension Scheme \(Amendment\) Regulations 2023 \(S.I. 2023/279\)](#), regs. 1(1), **7(2)(c)(ii)**
- F140** Words in [reg. 47\(6\)\(a\)](#) inserted (31.3.2023) by [The Local Government Pension Scheme \(Amendment\) Regulations 2023 \(S.I. 2023/279\)](#), regs. 1(1), **7(2)(c)(iii)**
- F141** [Reg. 47\(6A\)](#) inserted (31.3.2023) by [The Local Government Pension Scheme \(Amendment\) Regulations 2023 \(S.I. 2023/279\)](#), regs. 1(1), **7(2)(d)**
- F142** [Reg. 47\(8\)](#) inserted (1.10.2023) by [The Local Government Pension Scheme \(Amendment\) \(No. 3\) Regulations 2023 \(S.I. 2023/972\)](#), regs. 1(2), **3(10)**

Marginal Citations

- M28** 1971 c. 56.

Survivor benefits: children of pensioner members **E+W**

48.—(1) If a pensioner member (other than a pensioner member where the pension the member was in receipt of was derived from a pension credit) dies leaving one or more eligible children, they are entitled to a children's pension which shall come into payment on the day following the member's death.

(2) If a pension is payable to a partner of a pensioner member under regulation 47(1) (survivor benefits: partners of pensioner members), the appropriate administering authority shall open a survivor member's pension account for the eligible child or children from the day following the member's death.

(3) The opening balance of a survivor member's pension account opened under paragraph (2) is the amount of pension payable to the eligible child or children calculated in accordance with paragraph (4) or (5) but if the pension payable under regulation 47(1) ceases to be paid, the pension payable to the eligible child or children is recalculated in accordance with paragraph (9) or (10) from the day following the date the pension under regulation 47(1) ceased to be paid.

(4) The amount of pension payable under paragraph (3) where there is only one such child is calculated by adding together the pension that the member would have been entitled to draw on the date of the member's death if—

- (a) the member's earned pension [^{F143}(including any amount added under regulations 39(1)(a) or 39(2)(a) (enhancement of member's Tier 1 and Tier 2 benefits))], had accrued at a rate of 1/320th of pensionable pay;
- (b) the amount of any earned pension credited under regulation 101(1) (effect of acceptance of transfer value) has been multiplied by 49/320;
- (c) the member's pension had not been subject to any actuarial adjustment relating to the age at which it was drawn or following a Scheme pays election or any pension debit applied on account of a pension sharing order;

- (d) there had been no commutation under regulation 33 (election for lump sum instead of pension);
- (e) the pension excluded any additional pension purchased under regulation 16 (additional pension contributions) and any additional pension awarded under regulation 31 (award of additional pension); and
- (f) the pension included 15.3125% of any additional pension purchased under regulation 17(7)(b)(i) (additional voluntary contributions).

[^{F144}(4A) For the purposes of paragraph (4), if the member—

- (a) died in the period beginning with 1st April and ending with 5th April in the Scheme year following the Scheme year in which the member ceased to be an active member; or
- (b) ceased to be an active member in the period beginning with 1st April and ending with 5th April in a Scheme year and subsequently died within that same period,

the pension is deemed to include the revaluation adjustment that would have been due at the next revaluation date.]

(5) The amount of pension payable under paragraph (3) where there is more than one such child, is payable to those children in equal shares and is calculated by adding together the pension that the member would have been entitled to draw on the date of the member's death if—

- (a) the member's earned pension [^{F145}(including any amount added under regulations 39(1)(a) or 39(2)(a) (enhancement of member's Tier 1 and Tier 2 benefits))], had accrued at a rate of 1/160th of pensionable pay;
- (b) the amount of any earned pension credited under regulation 101(1) (effect of acceptance of transfer value) has been multiplied by 49/160;
- (c) the member's pension had not been subject to any actuarial adjustment relating to the age at which it was drawn or following a Scheme pays election or any pension debit applied on account of a pension sharing order;
- (d) there had been no commutation under regulation 33 (election for lump sum instead of pension);
- (e) the pension excluded any additional pension purchased under regulation 16 (additional pension contributions) and any additional pension awarded under regulation 31 (award of additional pension); and
- (f) the pension included 30.625% of any additional pension purchased under regulation 17(7)(b)(i) (additional voluntary contributions).

[^{F146}(5A) For the purposes of paragraph (5), if the member—

- (a) died in the period beginning with 1st April and ending with 5th April in the Scheme year following the Scheme year in which the member ceased to be an active member; or
- (b) ceased to be an active member in the period beginning with 1st April and ending with 5th April in a Scheme year and subsequently died within that same period,

the pension is deemed to include the revaluation adjustment that would have been due at the next revaluation date.]

(6) At the point at which the number of eligible children is reduced to one, if a pension is still payable to a surviving partner under regulation 47(1), the pension payable to that eligible child is recalculated in accordance with paragraph (4) as from the day following the date the other eligible child's or children's pension ceased to be paid.

(7) If, on the day following the member's death, no pension is payable to a partner of a pensioner member under regulation 47(1), the appropriate administering authority shall close the pensioner

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member's pension account and shall open a survivor member's pension account for the eligible child or children from the day following the member's death.

(8) The opening balance of a survivor member's pension account opened under paragraph (7) is the amount of pension payable to the eligible child or children, calculated in accordance with paragraph (9) or (10).

(9) The amount of pension payable under paragraph (8) where there is only one such child is calculated by adding together the pension that the member would have been entitled to draw on the date of the member's death if—

- (a) the member's earned pension [^{F147}(including any amount added under regulations 39(1)(a) or 39(2)(a) (enhancement of member's Tier 1 and Tier 2 benefits))] had accrued at a rate of 1/240th of pensionable pay;
- (b) the amount of any earned pension credited under regulation 101(1) (effect of acceptance of transfer value) has been multiplied by 49/240;
- (c) the member's pension had not been subject to any actuarial adjustment relating to the age at which it was drawn or following a Scheme pays election or any pension debit applied on account of a pension sharing order;
- (d) there had been no commutation under regulation 33 (election for lump sum instead of pension);
- (e) the pension excluded any additional pension purchased under regulation 16 (additional pension contributions) and any additional pension awarded under regulation 31 (award of additional pension); and
- (f) the pension included 20.41667% of any additional pension purchased under regulation 17(7)(b)(i) (additional voluntary contributions).

[^{F148}(9A) For the purposes of paragraph (9), if the member—

- (a) died in the period beginning with 1st April and ending with 5th April in the Scheme year following the Scheme year in which the member ceased to be an active member; or
- (b) ceased to be an active member in the period beginning with 1st April and ending with 5th April in a Scheme year and subsequently died within that same period,

the pension is deemed to include the revaluation adjustment that would have been due at the next revaluation date.]

(10) The amount of pension payable under paragraph (8) where there is more than one such child, is payable to those children in equal shares and is calculated by adding together the pension that the member would have been entitled to draw if—

- (a) the member's earned pension [^{F149}(including any amount added under regulations 39(1)(a) or 39(2)(a) (enhancement of member's Tier 1 and Tier 2 benefits))] had accrued at a rate of 1/120th of pensionable pay;
- (b) the amount of any earned pension credited under regulation 101(1) (effect of acceptance of transfer value) has been multiplied by 49/120;
- (c) the member's pension had not been subject to any actuarial adjustment relating to the age at which it was drawn or following a Scheme pays election or any pension debit applied on account of a pension sharing order;
- (d) there had been no commutation under regulation 33 (election for lump sum instead of pension);
- (e) the pension excluded any additional pension purchased under regulation 16 (additional pension contributions) and any additional pension awarded under regulation 31 (award of additional pension); and

- (f) the pension included 40.8333% of any additional pension purchased under regulation 17(7)(b)(i) (additional voluntary contributions).

[^{F150}(10A) For the purposes of paragraph (10), if the member—

- (a) died in the period beginning with 1st April and ending with 5th April in the Scheme year following the Scheme year in which the member ceased to be an active member; or
(b) ceased to be an active member in the period beginning with 1st April and ending with 5th April in a Scheme year and subsequently died within that same period,

the pension is deemed to include the revaluation adjustment that would have been due at the next revaluation date.]

[^{F151}(10B) The pension that the member would have been entitled to, for the purpose of calculating the amount of pension payable under paragraphs (3) and (8), is not to include any final guarantee amount under regulation 4B or 4C of the 2014 Regulations.]

(11) At the point at which the number of eligible children is reduced to one, the pension payable to that child is recalculated in accordance with paragraph (9) as from the date the other eligible child's or children's pension ceased to be paid.

(12) If the member ceased to be an active member, became a pensioner member and died all within the same Scheme year, the balance in the survivor member's pension account at the end of the Scheme year in which the survivor member's account was opened is adjusted [^{F152}on the revaluation date in] the following Scheme year by the revaluation adjustment applicable to the Scheme year in which the survivor member's account was opened, [^{F153}and takes effect from the start of the Scheme year following the Scheme year in which the member became a pensioner member,] in accordance with actuarial guidance issued by the Secretary of State.

(13) Where—

- (a) paragraph (12) applies, the ^{F154}... balance calculated under paragraph [^{F155}(3) or (8)] is the opening balance of the survivor member's pension account for the following Scheme year [^{F156}and the revaluation adjustment is applied to the balance in accordance with paragraph (12)];
(b) paragraph (12) does not apply, the balance under paragraph (3) or (8), as the case may be, is the opening balance of the survivor member's pension account for the following Scheme year,

and, thereafter, the balance in the account is adjusted each year by the index rate adjustment from the date that an increase would apply if that balance were a pension in payment to which the Pensions (Increase) Act 1971 ^{M29} applied.

[^{F157}(14) Where an index rate adjustment is due to be made on a revaluation date, any such adjustment must be made immediately after the revaluation adjustment is made.]

Textual Amendments

- F143** Words in reg. 48(4)(a) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2018 \(S.I. 2018/493\)](#), regs. 1(2), **10**
F144 Reg. 48(4A) inserted (31.3.2023) by [The Local Government Pension Scheme \(Amendment\) Regulations 2023 \(S.I. 2023/279\)](#), regs. 1(1), **7(3)(a)**
F145 Words in reg. 48(5)(a) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2018 \(S.I. 2018/493\)](#), regs. 1(2), **10**
F146 Reg. 48(5A) inserted (31.3.2023) by [The Local Government Pension Scheme \(Amendment\) Regulations 2023 \(S.I. 2023/279\)](#), regs. 1(1), **7(3)(b)**

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- F147** Words in reg. 48(9)(a) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by The Local Government Pension Scheme (Amendment) Regulations 2018 (S.I. 2018/493), regs. 1(2), **10**
- F148** Reg. 48(9A) inserted (31.3.2023) by The Local Government Pension Scheme (Amendment) Regulations 2023 (S.I. 2023/279), regs. 1(1), **7(3)(c)**
- F149** Words in reg. 48(10)(a) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by The Local Government Pension Scheme (Amendment) Regulations 2018 (S.I. 2018/493), regs. 1(2), **10**
- F150** Reg. 48(10A) inserted (31.3.2023) by The Local Government Pension Scheme (Amendment) Regulations 2023 (S.I. 2023/279), regs. 1(1), **7(3)(d)**
- F151** Reg. 48(10B) inserted (1.10.2023) by The Local Government Pension Scheme (Amendment) (No. 3) Regulations 2023 (S.I. 2023/972), regs. 1(2), **3(11)**
- F152** Words in reg. 48(12) substituted (31.3.2023) by The Local Government Pension Scheme (Amendment) Regulations 2023 (S.I. 2023/279), regs. 1(1), **7(3)(e)(i)**
- F153** Words in reg. 48(12) inserted (31.3.2023) by The Local Government Pension Scheme (Amendment) Regulations 2023 (S.I. 2023/279), regs. 1(1), **7(3)(e)(ii)**
- F154** Word in reg. 48(13)(a) omitted (31.3.2023) by virtue of The Local Government Pension Scheme (Amendment) Regulations 2023 (S.I. 2023/279), regs. 1(1), **7(3)(f)(i)**
- F155** Words in reg. 48(13)(a) substituted (31.3.2023) by The Local Government Pension Scheme (Amendment) Regulations 2023 (S.I. 2023/279), regs. 1(1), **7(3)(f)(ii)**
- F156** Words in reg. 48(13)(a) inserted (31.3.2023) by The Local Government Pension Scheme (Amendment) Regulations 2023 (S.I. 2023/279), regs. 1(1), **7(3)(f)(iii)**
- F157** Reg. 48(14) inserted (31.3.2023) by The Local Government Pension Scheme (Amendment) Regulations 2023 (S.I. 2023/279), regs. 1(1), **7(3)(g)**

Marginal Citations

M29 1971 c. 56.

Adjustments of benefits

No double entitlement **E+W**

49.—(1) Where apart from this regulation any member would be entitled to a pension or lump sum under two or more regulations by reason of the same period of membership—

- (a) that member is entitled to benefits under only one regulation;
- (b) the member may choose under which provision benefits are to be paid; and
- (c) if the member does not choose, the administering authority must choose and notify the member in writing of the provision under which benefits are to be paid.

(2) A member's choice must be by notice in writing given to the administering authority before the expiry of three months beginning with the day on which the member becomes entitled to choose under which provision the pension or lump sum is to be paid.

(3) Paragraph (1) does not affect the member's rights under the Pension Schemes Act 1993 ^{M30}.

Marginal Citations

M30 1993 c. 48.

Limit on total amount of benefits **E+W**

50.—(1) No person is entitled under any provision of these Regulations to receive benefits the capital value of which exceed that person's lifetime allowance, except in accordance with actuarial

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guidance issued by the Secretary of State and any benefits to which a person is entitled are capped accordingly.

(2) In this regulation “lifetime allowance” is to be construed in accordance with section 218 of and Schedule 36 to the Finance Act 2004^{M31} and, where applicable, is to include primary protection, enhanced protection^{F158}, fixed protection or individual protection] within the meaning of those provisions.

(3) The capital value of a person's benefits shall be calculated in accordance with actuarial guidance issued by the Secretary of State.

Textual Amendments

F158 Words in reg. 50(2) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2018 \(S.I. 2018/493\)](#), regs. 1(2), **11**

Marginal Citations

M31 [2004 c. 12](#); section 218 was amended by the [Finance Act 2011 \(c.11\)](#). There are numerous amendments to Schedule 36 which are not relevant to these regulations.

Guaranteed minimum pensions **E+W**

51.—(1) Where a member's local government service is contracted-out employment and that member has a guaranteed minimum, the member is entitled from the date of attaining pensionable age to payment of a pension at a weekly rate equal to not less than that guaranteed minimum.

(2) But if the member attains pensionable age while in local government service, the member is not so entitled until leaving that employment, unless paragraph (3) or (4) applies.

(3) If the member—

- (a) continues in local government service for a further period of five years after attaining pensionable age; and
- (b) does not then leave that service,

the member is entitled from the end of the period mentioned in sub-paragraph (a) to payment of so much of the retirement pension as equals that guaranteed minimum.

(4) If the member attains pensionable age while in local government service but subsequently changes employment to employment which is not local government service, the member is entitled.

(5) If the member changes employment to employment which is not local government service and the member attains pensionable age while in that employment, the member is entitled.

(6) Subject to regulation 30(3) (retirement after normal retirement date), where paragraph (3), (4) or (5) applies, the member may consent to a postponement of the entitlement.

(7) For the purposes of this regulation, a person has a guaranteed minimum if they have such a minimum under section 14 (earner's guaranteed minimum) of the Pension Schemes Act 1993^{M32} in relation to benefits under these Regulations, and references to entitlement are to the entitlement to payment of a pension in accordance with paragraph (1).

(8) In this regulation “contracted out employment” shall be construed in accordance with section 8 of the Pension Schemes Act 1993.

^{F159}(9) In this regulation “local government service” includes employment in respect of which the member satisfies the conditions in regulation 3(1)(b).]

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Textual Amendments

F159 Reg. 51(9) inserted (14.5.2018) by [The Local Government Pension Scheme \(Amendment\) Regulations 2018 \(S.I. 2018/493\)](#), regs. 1(2), **12**

Marginal Citations

M32 1993 c. 48; section 14 was amended by the Proceeds of Crime Act 2002, the Pensions Act 1995, and the Social Security Contributions (Transfer of Functions, etc) Act 1999.

Pension debits **E+W**

52.—(1) Administering authorities shall have regard to actuarial guidance issued by the Secretary of State as to reduction of benefits payable under these Regulations in consequence of a pension debit.

(2) An administering authority shall make such adjustments to a member's pension accounts as are required to give effect to a pension debit.

PART 2 **E+W**

Administration

Administering authorities

Scheme managers **E+W**

53.—(1) The bodies listed in Part 1 of Schedule 3, referred to in these Regulations as “administering authorities”, must maintain a pension fund for the Scheme.

(2) An administering authority is responsible for managing and administering the Scheme in relation to any person for which it is the appropriate administering authority under these Regulations.

(3) The appropriate administering authority in relation to a person who is or has been a member of the Scheme, or is entitled to any benefit in respect of a person who is or has been a member of the Scheme, is the authority specified in Part 2 of Schedule 3 in relation to that person.

^{F160}(4)

Textual Amendments

F160 Reg. 53(4) omitted (1.4.2015) by virtue of [The Local Government Pension Scheme \(Amendment\) \(Governance\) Regulations 2015 \(S.I. 2015/57\)](#), regs. 1(3)(b)(ii), **3**

Admission agreement funds **E+W**

54.—(1) An administering authority which has made an admission agreement may establish a further pension fund (an “admission agreement fund”) in addition to the fund maintained under regulation 53(1) (Scheme managers) (“the main fund”).

(2) Immediately after an authority establishes an admission agreement fund, it must give the Secretary of State written notice that it has done so.

(3) The notice must specify the admission bodies whose employees are eligible for benefits from the admission agreement fund.

- (4) Where an admission agreement fund is established—
- (a) the liabilities of the main fund as respects membership in employment with those specified bodies become liabilities of the admission agreement fund; and
 - (b) assets of such value as an actuary appointed by the appropriate administering authority determines to be appropriate must be transferred from the main fund to the admission agreement fund.
- (5) When valuations under regulation 62 (actuarial valuations of pension funds) of both the main fund and the admission agreement fund are first obtained after the admission agreement fund is established, the administering authority must obtain from the actuary appointed by the authority—
- (a) a transfer statement; and
 - (b) a rates and adjustment certificate for the admission agreement fund for each remaining year of the period covered by the most recent such certificate for its main fund.
- (6) The transfer statement must specify whether, in the actuary's opinion, there is a need for further assets to be transferred from the main fund to the admission agreement fund and, if so, their value.
- (7) Where the transfer statement specifies that assets of a specified value need to be transferred, the administering authority must arrange for assets of that value to be transferred as soon as is reasonably practicable.

Administering authorities: governance compliance statement **E+W**

- 55.**—(1) An administering authority must prepare a written statement setting out—
- (a) whether the authority delegates its functions, or part of its functions under these Regulations to a committee, a sub-committee or an officer of the authority;
 - (b) if the authority does so—
 - (i) the terms, structure and operational procedures of the delegation,
 - (ii) the frequency of any committee or sub-committee meetings,
 - (iii) whether such a committee or sub-committee includes representatives of Scheme employers or members, and if so, whether those representatives have voting rights;
 - (c) the extent to which a delegation, or the absence of a delegation, complies with guidance given by the Secretary of State and, to the extent that it does not so comply, the reasons for not complying; and
 - (d) details of the terms, structure and operational procedures relating to the local pension board established under ^{F161}regulation 106 (local pension boards: establishment)].
- (2) An administering authority must keep a statement prepared under paragraph (1) under review, and make such revisions as are appropriate, following a material change to any of the matters mentioned in that paragraph.
- (3) Before preparing or revising a statement under this regulation, an administering authority must consult such persons as it considers appropriate.
- (4) An administering authority must publish its statement under this regulation, and any revised statement.

Textual Amendments

F161 Words in [reg. 55\(1\)\(d\)](#) substituted (1.4.2015) by [The Local Government Pension Scheme \(Amendment\) \(Governance\) Regulations 2015 \(S.I. 2015/57\)](#), [regs. 1\(3\)\(b\)\(ii\)](#), [4](#)

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Accounts and audit **E+W**

56.—(1) After any of its pension funds has been audited, an administering authority must immediately send copies of the following to each body whose employees are active members—

- (a) a summary of the revenue account and balance sheet of the fund; and
- (b) any report by the auditor.

(2) The pension input period for the purposes of section 238 of the Finance Act 2004^{M33} is the year ending on 31st March 2015 and each year ending on 31st March after that year.

Marginal Citations

M33 2004 c. 12; section 238 was amended by the Finance Act 2011 (c. 11).

Strategies, statements and reports

Pension fund annual report **E+W**

57.—(1) An administering authority must, in relation to each year beginning on 1st April 2014 and each subsequent year, prepare a document (“the pension fund annual report”) which contains—

- (a) a report about the management and financial performance during the year of each of the pension funds maintained by the authority;
- (b) a report explaining the authority's investment policy for each of those funds and reviewing the performance during the year of the investments of each fund;
- (c) a report of the arrangements made during the year for the administration of each of those funds;
- (d) for each of those funds, a statement by the actuary who carried out the most recent valuation of the assets and liabilities of the fund in accordance with regulation 62 (actuarial valuations of pension funds), of the level of funding disclosed by that valuation;
- (e) the current version of the statement under regulation 55 (governance compliance statement);
- (f) for each of the funds, the fund account and net asset statement with supporting notes and disclosures prepared in accordance with proper practices;
- (g) an annual report dealing with—
 - (i) the extent to which the authority and the Scheme employers in relation to which it is the administering authority have achieved any levels of performance set out in a pension administration strategy in accordance with regulation 59 (pension administration strategy), and
 - (ii) such other matters arising from a pension administration strategy as it considers appropriate;
- (h) the current version of the statement referred to in regulation 58 (funding strategy statement);
- [^{F162}(i) the current version of the investment strategy under regulation 7 (investment strategy statement) of the Local Government Pension Scheme (Management and Investment of Funds) Regulations 2016;]
- (j) the current version of the statement under regulation 61 (statements of policy concerning communications with members and Scheme employers); and
- (k) any other material which the authority considers appropriate.

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(2) The authority must publish the pension fund annual report on or before 1st December following the Scheme year end.

(3) In preparing and publishing the pension fund annual report, the authority must have regard to guidance given by the Secretary of State.

Textual Amendments

F162 Reg. 57(1)(i) substituted (1.11.2016) by [The Local Government Pension Scheme \(Management and Investment of Funds\) Regulations 2016 \(S.I. 2016/946\)](#), regs. 1(2), **11(2)**

Funding strategy statement **E+W**

58.—(1) An administering authority must, after consultation with such persons as it considers appropriate, prepare, maintain and publish a written statement setting out its funding strategy.

(2) The statement must be published no later than 31st March 2015.

(3) The authority must keep the statement under review and, after consultation with such persons as it considers appropriate, make such revisions as are appropriate following a material change in its policy set out in the statement, and if revisions are made, publish the statement as revised.

(4) In preparing, maintaining and reviewing the statement, the administering authority must have regard to—

[^{F163}(a) the guidance set out in the document published in October 2012 by CIPFA, the Chartered Institute of Public Finance and Accountancy and called “Preparing and Maintaining a Funding Strategy Statement in the Local Government Pension Scheme 2012; and]

[^{F164}(b) the current version of the investment strategy under regulation 7 (investment strategy statement) of the Local Government Pension Scheme (Management and Investment of Funds) Regulations 2016.]

Textual Amendments

F163 Reg. 58(4)(a) substituted (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), regs. 1(2), **20**

F164 Reg. 58(4)(b) substituted (1.11.2016) by [The Local Government Pension Scheme \(Management and Investment of Funds\) Regulations 2016 \(S.I. 2016/946\)](#), regs. 1(2), **11(3)**

Pension administration strategy **E+W**

59.—(1) An administering authority may prepare a written statement of the authority's policies in relation to such of the matters mentioned in paragraph (2) as it considers appropriate (“its pension administration strategy”) and, where it does so, paragraphs (3) to (7) apply.

(2) The matters are—

(a) procedures for liaison and communication with Scheme employers in relation to which it is the administering authority (“its Scheme employers”);

(b) the establishment of levels of performance which the administering authority and its Scheme employers are expected to achieve in carrying out their Scheme functions by—

(i) the setting of performance targets,

(ii) the making of agreements about levels of performance and associated matters, or

(iii) such other means as the administering authority considers appropriate;

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- (c) procedures which aim to secure that the administering authority and its Scheme employers comply with statutory requirements in respect of those functions and with any agreement about levels of performance;
 - (d) procedures for improving the communication by the administering authority and its Scheme employers to each other of information relating to those functions;
 - (e) the circumstances in which the administering authority may consider giving written notice to any of its Scheme employers under regulation 70 (additional costs arising from Scheme employer's level of performance) on account of that employer's unsatisfactory performance in carrying out its Scheme functions when measured against levels of performance established under sub-paragraph (b);
 - (f) the publication by the administering authority of annual reports dealing with—
 - (i) the extent to which that authority and its Scheme employers have achieved the levels of performance established under sub-paragraph (b), and
 - (ii) such other matters arising from its pension administration strategy as it considers appropriate; and
 - (g) such other matters as appear to the administering authority after consulting its Scheme employers and such other persons as it considers appropriate, to be suitable for inclusion in that strategy.
- (3) An administering authority must—
- (a) keep its pension administration strategy under review; and
 - (b) make such revisions as are appropriate following a material change in its policies in relation to any of the matters contained in the strategy.
- (4) In preparing or reviewing and making revisions to its pension administration strategy, an administering authority must consult its Scheme employers and such other persons as it considers appropriate.
- (5) An administering authority must publish—
- (a) its pension administration strategy; and
 - (b) where revisions are made to it, the strategy as revised.
- (6) Where an administering authority publishes its pension administration strategy, or that strategy as revised, it must send a copy of it to each of its Scheme employers and to the Secretary of State as soon as is reasonably practicable.
- (7) An administering authority and its Scheme employers must have regard to the pension administration strategy when carrying out their functions under these Regulations.
- (8) In this regulation references to the functions of an administering authority include, where applicable, its functions as a Scheme employer.

Statements of policy about exercise of discretionary functions E+W

60.—(1) A Scheme employer must prepare a written statement of its policy in relation to the exercise of its functions under regulations—

- (a) 16(2)(e) and 16(4)(d) (funding of additional pension);
- (b) 30(6) (flexible retirement);
- (c) 30(8) (waiving of actuarial reduction); and
- (d) 31 (award of additional pension),

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and an administering authority must prepare such a statement in relation to the exercise of its functions under regulation 30(8) in cases where a former employer has ceased to be a Scheme employer.

(2) Each Scheme employer must send a copy of its statement to each relevant administering authority before 1st July 2014 and must publish its statement.

(3) A body required to prepare a statement under paragraph (1) must—

(a) keep its statement under review; and

(b) make such revisions as are appropriate following a change in its policy.

(4) Before the expiry of a month beginning with the date any such revisions are made, each Scheme employer must send a copy of its revised statement to each relevant administering authority, and must publish its statement as revised.

(5) In preparing, or reviewing and making revisions to its statement, a body required to prepare a statement under paragraph (1) must have regard to the extent to which the exercise of the functions mentioned in paragraph (1) in accordance with its policy could lead to a serious loss of confidence in the public service.

(6) In this regulation a relevant administering authority in relation to a Scheme employer, is any authority which is an appropriate administering authority for that employer's employees.

Modifications etc. (not altering text)

C6 Reg. 60 applied (with modifications) (1.4.2014) by [The Local Government Pension Scheme \(Transitional Provisions, Savings and Amendment\) Regulations 2014 \(S.I. 2014/525\)](#), reg. 1(3), **Sch. 2**

Statements of policy concerning communications with members and Scheme employers **E**
+W

61.—(1) An administering authority must prepare, maintain and publish a written statement setting out its policy concerning communications with—

(a) members;

(b) representatives of members;

(c) prospective members; and

(d) Scheme employers.

(2) In particular the statement must set out its policy on—

(a) the provision of information and publicity about the Scheme to members, representatives of members and Scheme employers;

(b) the format, frequency and method of distributing such information or publicity; and

(c) the promotion of the Scheme to prospective members and their employers.

(3) The statement must be revised and published by the administering authority following a material change in their policy on any of the matters referred to in paragraph (2).

Actuarial valuations

Actuarial valuations of pension funds **E+W**

62.—(1) An administering authority must obtain—

(a) an actuarial valuation of the assets and liabilities of each of its pension funds as at 31st March 2016 and on 31st March in every third year afterwards;

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- (b) a report by an actuary in respect of the valuation; and
- (c) a rates and adjustments certificate prepared by an actuary.

(2) Each of those documents must be obtained before the first anniversary of the date (“the valuation date”) as at which the valuation is made or such later date as the Secretary of State may agree.

(3) A report under paragraph (1)(b) must contain a statement of the demographic assumptions used in making the valuation; and the statement must show how the assumptions relate to the events which have actually occurred in relation to members of the Scheme since the last valuation.

(4) A rates and adjustments certificate is a certificate specifying—

- (a) the primary rate of the employer's contribution; and
- (b) the secondary rate of the employer's contribution,

for each year of the period of three years beginning with 1st April in the year following that in which the valuation date falls.

(5) The primary rate of an employer's contribution is the amount in respect of the cost of future accruals which, in the actuary's opinion, should be paid to a fund by all bodies whose employees contribute to it so as to secure its solvency, expressed as a percentage of the pay of their employees who are active members.

(6) The actuary must have regard to—

- (a) the existing and prospective liabilities arising from circumstances common to all those bodies;
- (b) the desirability of maintaining as nearly constant a [^{F165}primary] rate as possible;
- (c) the current version of the administering authority's funding strategy mentioned in regulation 58 (funding strategy statements); and
- (d) the requirement to secure the solvency of the pension fund and the long term cost efficiency of the Scheme, so far as relating to the pension fund.

[^{F166}(6A) Compensation paid by the scheme to a person by virtue of section 82(1) of PSPJOA 2022 or additional benefits payable by virtue of regulation 4S of the 2014 Regulations are liabilities for the purpose of the actuarial valuation under paragraph (1)(a).]

(7) The secondary rate of an employer's contributions is any percentage or amount by which, in the actuary's opinion, contributions at the primary rate should, in the case of a Scheme employer, be increased or reduced by reason of any circumstances peculiar to that employer.

(8) A rates and adjustments certificate must contain a statement of the assumptions on which the certificate is given as respects—

- (a) the number of members who will become entitled to payment of pensions under the provisions of the Scheme; and
- (b) the amount of the liabilities arising in respect of such members,

during the period covered by the certificate.

(9) The administering authority must provide the actuary preparing a valuation or a rates and adjustments certificate with the consolidated revenue account of the fund and such other information as the actuary requests.

Textual Amendments

F165 Word in [reg. 62\(6\)\(b\)](#) substituted (with effect in accordance with [reg. 1\(2\)\(b\)](#) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), [regs. 1\(2\), 21](#)

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F166 Reg. 62(6A) inserted (1.10.2023) by The Local Government Pension Scheme (Amendment) (No. 3) Regulations 2023 (S.I. 2023/972), regs. 1(2), **3(12)**

Aggregate Scheme costs **E+W**

^{F167}63.

Textual Amendments

F167 Reg. 63 omitted (1.4.2015) by virtue of The Local Government Pension Scheme (Amendment) (Governance) Regulations 2015 (S.I. 2015/57), regs. 1(3)(b)(ii), **5**

Special circumstances where revised actuarial valuations and certificates must be obtained **E+W**

- 64.—^{F168}(1) Subject to paragraph (2A), if a person—
- (a) ceases to be a Scheme employer (including ceasing to be an admission body participating in the Scheme), or
 - (b) is or was a Scheme employer, but irrespective of whether that employer employs active members contributing to one or more other funds, no longer has an active member contributing towards a fund (“a relevant fund”) which has liabilities in respect of benefits in respect of current and former employees of that employer,

that person becomes “an exiting employer” in relation to the relevant fund for the purposes of this regulation and is liable to pay an exit payment [^{F169}or entitled to receive an exit credit].]

(2) When a person becomes an exiting employer, the appropriate administering authority must obtain—

- (a) an actuarial valuation as at the exit date of the liabilities of the fund in respect of benefits in respect of the exiting employer's current and former employees; and
- (b) a revised rates and adjustments certificate showing the exit payment due from the exiting employer [^{F170}the excess of assets in the fund relating to that employer over the liabilities specified in paragraph (2)(a)]

[^{F171}(2ZAA) Compensation paid by the scheme to a person by virtue of section 82(1) of PSPJOA 2022 or additional benefits payable by virtue of regulation 4S of the 2014 Regulations are liabilities for the purpose of the actuarial valuation under paragraph (2)(a).]

^{F172}[^{F173}(2ZA)

[^{F174}(2ZAB) An administering authority must determine the amount of an exit credit, which may be zero, taking into account the factors specified in paragraph (2ZC) and must—

- (a) notify its intention to make a determination to—
 - (i) the exiting employer and any other body that has provided a guarantee to the exiting employer under paragraph 8 of Part 3 to Schedule 2 to these Regulations;
 - (ii) where the exiting employer is a body that has participated in the Scheme as a result of an admission agreement under paragraph (1)(d) of Part 3 of Schedule 2, the Scheme employer in connection with the exercise of whose function it was providing a service or assets ; and

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- (b) pay the amount determined to that exiting employer within six months of the exit date, or such longer time as the administering authority and the exiting employer may agree.]

(2ZB) When an administering authority has paid an exit credit to an exiting employer, no further payments are due from that administering authority in respect of any surplus assets relating to the benefits in respect of any current or former employees of that employer as a result of these Regulations.]

[^{F175}(2ZC) In exercising its discretion to determine the amount of any exit credit the administering authority must have regard to the following factors—

- (a) the extent to which there is an excess of assets in the fund relating to that employer over the liabilities specified in paragraph (2)(a);
- (b) the proportion of this excess of assets which has arisen because of the value of the employer's contributions;
- (c) any representations to the administering authority made by the exiting employer and, where that employer participates in the scheme by virtue of an admission agreement, any body listed in paragraphs (8)(a) to (d)(iii) of Part 3 to Schedule 2 to these Regulations; and
- (d) any other relevant factors.]

[^{F176}(2A) An administering authority may by written notice (“a suspension notice”) to an exiting employer suspend that employer's liability to pay an exit payment for a period of up to 3 years starting from the date when that employer would otherwise become an exiting employer, if the condition in paragraph (2B) is met.

(2B) The condition mentioned in paragraph (2A) is that in the reasonable opinion of the administering authority the employer is likely to have one or more active members contributing to the fund within the period specified in the suspension notice.

(2C) If an administering authority serves a suspension notice on an employer, unless that suspension notice is withdrawn, paragraph (2) does not apply in respect of that employer, but the employer must continue to make such contributions towards the liabilities of the fund in respect of benefits in respect of the employer's current and former employees as the administering authority reasonably requires.]

(3) Where for any reason it is not possible to obtain all or part of the exit payment due from the exiting employer, or from an insurer, or any person providing an indemnity, bond or guarantee on behalf of the exiting employer, the administering authority must obtain a further revision of any rates and adjustments certificate for the fund showing—

- (a) in the case where a body is an admission body falling within paragraph 1(d) of Part 3 of Schedule 2 to these Regulations (Scheme employers: bodies providing services as a result of transfer of a service), the revised contribution due from the body which is the related employer in relation to that admission body; and
- (b) in any other case, the revised contributions due from each Scheme employer which contributes to the fund,

with a view to providing that assets equivalent to the exit payment due from the exiting employer are provided to the fund over such period of time as the administering authority considers reasonable.

(4) Where in the opinion of an administering authority there are circumstances which make it likely that a Scheme employer (including an admission body) will become an exiting employer, the administering authority may obtain from an actuary a certificate specifying the percentage or amount by which, in the actuary's opinion—

- (a) the contribution at the primary rate should be adjusted; or
- (b) any prior secondary rate adjustment should be increased or reduced,

with a view to providing that assets equivalent to the exit payment that will be due from the Scheme employer are provided to the fund by the likely exit date or, where the Scheme employer is unable to meet that liability by that date, over such period of time thereafter as the administering authority considers reasonable.

(5) When an exiting employer has paid an exit payment into the appropriate fund, no further payments are due from that employer in respect of any liabilities relating to the benefits in respect of any current or former employees of that employer as a result of these Regulations.

(6) Paragraph (7) applies where—

- (a) a Scheme employer agrees to pay increased contributions to meet the cost of an award of additional pension under regulation 31 (award of additional pension); or
- (b) it appears likely to an administering authority that the amount of the liabilities arising or likely to arise in respect of members in employment with a Scheme employer exceeds the amount specified, or likely as a result of the assumptions stated, for that authority, in a rates and adjustments certificate by virtue of regulation 62(8) (actuarial valuations of pension funds: assumptions).

(7) The administering authority must obtain a revision of the rates and adjustments certificate concerned, showing the resulting changes as respects that Scheme employer.

[^{F177}(7A) An administering authority may enter into a written agreement with an exiting Scheme employer for that employer to defer their obligation to make an exit payment and continue to make contributions at the secondary rate (“a deferred debt agreement”).

(7B) An administering authority may enter into a deferred debt agreement with an exiting Scheme employer where—

- (a) the last active member in respect of that Scheme employer has left the Scheme;
- (b) the funding strategy mentioned in regulation 58 (funding strategy statements) has set out the administering authority’s policy on deferred debt agreements; and
- (c) the administering authority has—
 - (i) consulted the exiting Scheme employer; and
 - (ii) had regard to the views of an actuary appointed by the administering authority.

(7C) Where a deferred debt agreement has been entered into under paragraph (7A)—

- (a) the exiting employer becomes a deferred employer on the date specified in the agreement;
- (b) the deferred employer must—
 - (i) meet all requirements on Scheme employers except the requirement to pay the primary rate of contributions as determined under regulation 62(5) (actuarial valuations of pension funds); and
 - (ii) pay the secondary rate of contributions as determined under regulation 62(7) as revised from time to time following an actuarial valuation until the termination of the deferred debt agreement.

(7D) A deferred debt agreement must include express provision for it to remain in force for a specified period, which may be varied by agreement of the administering authority and the deferred employer.

(7E) A deferred debt agreement terminates on the first date on which one of the following events occurs—

- (a) the deferred employer enrolls new active members;
- (b) the period specified, or as varied, under paragraph (7D) elapses;

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- (c) the take-over, amalgamation, insolvency, winding up or liquidation of the deferred employer;
- (d) the administering authority serves a notice on the deferred employer that the administering authority is reasonably satisfied that the deferred employer's ability to meet the contributions payable under the deferred debt arrangement has weakened materially or is likely to weaken materially in the next 12 months; or
- (e) an actuary appointed by the administering authority assesses that the deferred employer has paid sufficient secondary contributions to cover the exit payment that would have been due under paragraph (1) if the employer had become an exiting employer on the calculation date.

(7F) Paragraph (7E)(c) does not apply where the administering authority serves a notice on the deferred employer that the administering authority is satisfied that the event would not be likely to significantly weaken the deferred employer's ability to meet the contributions payable under the deferred debt agreement in the next 12 months.

(7G) On the termination of a deferred debt agreement under paragraph (7E) a deferred employer becomes an exiting employer in relation to the relevant fund for the purposes of this regulation.]

(8) For the purposes of this regulation—

“exiting employer” means an employer of any of the descriptions specified in paragraph (1);

[^{F178}“deferred employer” means a Scheme employer which enters into a deferred debt agreement with an administering authority;]

[^{F179}“exit credit” means [^{F180}any amount paid to the exiting employer by the administering authority] to meet the excess of assets in the fund relating to that employer over the liabilities specified in paragraph (2).]

“exit payment” means the assets required to be paid by the exiting employer over such period of time as the administering authority considers reasonable, to meet the liabilities specified in paragraph (2);

“exit date” means the date on which the employer becomes an exiting employer; and

“related employer” means any Scheme employer or other such contracting body which is a party to the admission agreement (other than an administering authority in its role as an administering authority) .

[^{F181}(9) Paragraph (10) applies—

- (a) where the exiting employer is a probation trust established under section 5 of the Offender Management Act 2007 and the liabilities of the fund in respect of benefits due to or in respect of the probation trust's current and former employees (or those of its predecessor local probation boards or probation committees) have been or are to be transferred to another person as a result of arrangements made for the provision of probation services under section 3 of that Act (power to make arrangements for the provision of probation services); or
- (b) in any other case where the exiting employer is engaged in the provision of probation services, but only to the extent provided for under the relevant admission agreement, in relation to any liabilities of the fund in respect of benefits due to or in respect of the current and former employees of the exiting employer which have been or are to be, with effect from the day following the exit date, transferred to one or more other Scheme employers as a result of arrangements made for the provision of probation services under section 3 of that Act.

(10) Where this paragraph applies, no exit payment is due under paragraph (1) and paragraph (2) does not apply.]

^{F182}(11) Paragraph (12) applies where the exiting employers are Buckinghamshire County Council, Aylesbury Vale District Council, Chiltern District Council, South Bucks District Council and Wycombe District Council and the liabilities of the fund in respect of benefits due to or in respect of current or former employees (or those of any predecessor authority) of these exiting employers vest in Buckinghamshire Council.

(12) Where this paragraph applies, no exit payment or exit credit is due under paragraph (1) and paragraph (2) does not apply.]

^{F183}(13) Where the exiting employers are Northamptonshire County Council, Corby Borough Council, Daventry District Council, East Northamptonshire District Council, Kettering Borough Council, Northampton Borough Council, South Northamptonshire District Council and Wellingborough Borough Council—

(a) the assets and liabilities of the fund in respect of benefits due to or in respect of current or former employees (or those of any predecessor authority) of the exiting employers shall be allocated between North Northamptonshire Council and West Northamptonshire Council in proportions to be determined by West Northamptonshire Council, and

(b) paragraph (14) applies.

(14) No exit payment or exit credit is due under paragraph (1) and paragraph (2) does not apply.

(15) In determining the proportions for the purposes of paragraph (13)(a) West Northamptonshire Council must seek advice from an actuary and consult with North Northamptonshire Council.]

^{F184}(16) Where the exiting employers are Cumbria County Council, Allerdale Borough Council, Barrow-in-Furness Borough Council, Carlisle City Council, Copeland Borough Council, Eden District Council and South Lakeland District Council—

(a) the assets and liabilities of the fund in respect of current or former employees (or those of any predecessor authority) of the exiting employers must be allocated between Cumberland Council and Westmorland and Furness Council in proportions to be determined by Westmorland and Furness Council, and

(b) paragraph (17) applies.

(17) Where this paragraph applies, no exit payment or exit credit is due under paragraph (1) and paragraph (2) does not apply.

(18) In determining the proportions for the purposes of paragraph (16)(a) Westmorland and Furness Council must seek advice from an actuary and consult with Cumberland Council.]

^{F185}(19) Paragraph (20) applies where the exiting employers are Craven District Council, Hambleton District Council, Harrogate Borough Council, Richmondshire District Council, Ryedale District Council, Scarborough Borough Council and Selby District Council and the liabilities of the fund in respect of current or former employees (or those of any predecessor authority) of these exiting employers vest in North Yorkshire Council.

(20) Where this paragraph applies, no exit payment or exit credit is due under paragraph (1) and paragraph (2) does not apply.]

^{F186}(21) Paragraph (22) applies where the exiting employers are Mendip District Council, Sedgemoor District Council, Somerset West and Taunton Council and South Somerset Council and the liabilities of the fund in respect of current or former employees (or those of any predecessor authority) of these exiting employers vest in Somerset Council.

(22) Where this paragraph applies, no exit payment or exit credit is due under paragraph (1) and paragraph (2) does not apply.]

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Textual Amendments

- F168** Reg. 64(1) substituted (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), regs. 1(2), **22(a)**
- F169** Words in reg. 64(1) added (14.5.2018) by [The Local Government Pension Scheme \(Amendment\) Regulations 2018 \(S.I. 2018/493\)](#), regs. 1(2), **13(a)**
- F170** Words in reg. 64(2)(b) substituted (20.3.2020 with effect from 14.5.2018) by [The Local Government Pension Scheme \(Amendment\) Regulations 2020 \(S.I. 2020/179\)](#), regs. 1, **3(2)** (with reg. 4)
- F171** Reg. 64(2ZAA) inserted (1.10.2023) by [The Local Government Pension Scheme \(Amendment\) \(No. 3\) Regulations 2023 \(S.I. 2023/972\)](#), regs. 1(2), **3(13)**
- F172** Reg. 64(2ZA) omitted (20.3.2020 with effect from 14.5.2018) by virtue of [The Local Government Pension Scheme \(Amendment\) Regulations 2020 \(S.I. 2020/179\)](#), regs. 1, **3(3)** (with reg. 4)
- F173** Reg. 64(2ZA)(2ZB) inserted (14.5.2018) by [The Local Government Pension Scheme \(Amendment\) Regulations 2018 \(S.I. 2018/493\)](#), regs. 1(2), **13(c)**
- F174** Reg. 64(2ZAB) inserted (20.3.2020 with effect from 14.5.2018) by [The Local Government Pension Scheme \(Amendment\) Regulations 2020 \(S.I. 2020/179\)](#), regs. 1, **3(4)** (with reg. 4)
- F175** Reg. 64(2ZC) inserted (20.3.2020 with effect from 14.5.2018) by [The Local Government Pension Scheme \(Amendment\) Regulations 2020 \(S.I. 2020/179\)](#), regs. 1, **3(5)** (with reg. 4)
- F176** Reg. 64(2A)-(2C) inserted (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), regs. 1(2), **22(b)**
- F177** Reg. 64(7A)-(7G) inserted (23.9.2020) by [The Local Government Pension Scheme \(Amendment\) \(No. 2\) Regulations 2020 \(S.I. 2020/893\)](#), regs. 1(2), **3(a)**
- F178** Words in reg. 64(8) inserted (23.9.2020) by [The Local Government Pension Scheme \(Amendment\) \(No. 2\) Regulations 2020 \(S.I. 2020/893\)](#), regs. 1(2), **3(b)**
- F179** Words in reg. 64(8) inserted (14.5.2018) by [The Local Government Pension Scheme \(Amendment\) Regulations 2018 \(S.I. 2018/493\)](#), regs. 1(2), **13(d)**
- F180** Words in reg. 64(8) substituted (20.3.2020 with effect from 14.5.2018) by [The Local Government Pension Scheme \(Amendment\) Regulations 2020 \(S.I. 2020/179\)](#), regs. 1, **3(6)** (with reg. 4)
- F181** Reg. 64(9)(10) inserted (1.6.2014) by [The Local Government Pension Scheme \(Offender Management\) \(Amendment\) Regulations 2014 \(S.I. 2014/1146\)](#), regs. 1(2), **5**
- F182** Reg. 64(11)(12) inserted (1.4.2020) by [The Local Government Pension Scheme \(Buckinghamshire Structural Changes\) \(Amendment\) Regulations 2020 \(S.I. 2020/123\)](#), regs. 1(2), **2(2)**
- F183** Reg. 64(13)-(15) inserted (1.4.2021) by [The Northamptonshire \(Structural Changes\) \(Supplementary Provision and Amendment\) Order 2021 \(S.I. 2021/272\)](#), arts. 1, **5(2)**
- F184** Reg. 64(16)-(18) inserted (1.4.2023) by [The Local Government \(Structural Changes\) \(Supplementary Provision and Amendment\) Order 2023 \(S.I. 2023/187\)](#), arts. 1, **4(2)**
- F185** Reg. 64(19)(20) inserted (1.4.2023) by [The Local Government \(Structural Changes\) \(Supplementary Provision and Amendment\) Order 2023 \(S.I. 2023/187\)](#), arts. 1, **5(2)**
- F186** Reg. 64(21)(22) inserted (1.4.2023) by [The Local Government \(Structural Changes\) \(Supplementary Provision and Amendment\) Order 2023 \(S.I. 2023/187\)](#), arts. 1, **6(2)**

Modifications etc. (not altering text)

- C7** Reg. 64 modified (1.4.2014) by [The Halton, Knowsley, Liverpool, St Helens, Sefton and Wirral Combined Authority Order 2014 \(S.I. 2014/865\)](#), arts. 1, **17** (with art. 8(4))
- C8** Reg. 64 modified (1.4.2014) by [The Barnsley, Doncaster, Rotherham and Sheffield Combined Authority Order 2014 \(S.I. 2014/863\)](#), arts. 1, **14**
- C9** Reg. 64 modified (15.4.2014) by [The Durham, Gateshead, Newcastle Upon Tyne, North Tyneside, Northumberland, South Tyneside and Sunderland Combined Authority Order 2014 \(S.I. 2014/1012\)](#), arts. 1, **17**
- C10** Reg. 64 modified (17.6.2016) by [The West Midlands Combined Authority Order 2016 \(S.I. 2016/653\)](#), arts. 1(2), **14**

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- C11** Reg. 64 modified (27.4.2017) by The Greater Manchester Combined Authority (Functions and Amendment) Order 2017 (S.I. 2017/612), arts. 1(2), **17(1)**
- C12** Reg. 64 modified (8.5.2017) by The Greater Manchester Combined Authority (Fire and Rescue Functions) Order 2017 (S.I. 2017/469), art. 1(3), Sch. para. 10(2)
- C13** Reg. 64 modified (8.5.2017) by The Greater Manchester Combined Authority (Transfer of Police and Crime Commissioner Functions to the Mayor) Order 2017 (S.I. 2017/470), art. 1(2), Sch. 1 para. 56(2)
- C14** Reg. 64 modified (1.10.2017) by The Police, Fire and Crime Commissioner for Essex (Fire and Rescue Authority) Order 2017 (S.I. 2017/864), arts. 1, **16**
- C15** Reg. 64 modified (E.) (1.4.2018) by The London Government (London Fire Commissioner and Policing) (Amendment) Regulations 2018 (S.I. 2018/269), reg. 1(2), **Sch. para. 14(2)**
- C16** Reg. 64 modified (1.8.2018) by The Police, Fire and Crime Commissioner for Staffordshire (Fire and Rescue Authority) Order 2018 (S.I. 2018/696), arts. 1, **11(2)**
- C17** Reg. 64 modified (2.11.2018) by The Newcastle Upon Tyne, North Tyneside and Northumberland Combined Authority (Establishment and Functions) Order 2018 (S.I. 2018/1133), art. 1, **Sch. 5 para. 1(10)** (with art. 28)
- C18** Reg. 64 modified (15.11.2018) by The Police, Fire and Crime Commissioner for North Yorkshire (Fire and Rescue Authority) Order 2018 (S.I. 2018/970), arts. 1, **11(2)**
- C19** Reg. 64 modified (1.4.2021) by The Hampshire and Isle of Wight Fire and Rescue Authority (Combination Scheme) Order 2020 (S.I. 2020/186), arts. 1(3), **5(2)**
- C20** Reg. 64 modified (1.4.2023) by The Police, Fire and Crime Commissioner for Cumbria (Fire and Rescue Authority) Order 2022 (S.I. 2022/1230), arts. 1(2), **13**
- C21** Reg. 64 modified (20.12.2023) by The York and North Yorkshire Combined Authority Order 2023 (S.I. 2023/1432), arts. 1(2), 33(2), **Sch. 5 para. 55(2)**
- C22** Reg. 64 modified (20.12.2023) by The York and North Yorkshire Combined Authority Order 2023 (S.I. 2023/1432), arts. 1(2), 46(2), **Sch. 7 para. 12**

[^{F187}Revision of rates and adjustments certificate: Scheme employer contributions E+W

64A.—(1) An administering authority may obtain a revision of the rates and adjustments certificate under regulation 62 (actuarial valuations of pension funds) showing any resulting changes to the contributions of a Scheme employer or employers where—

- (a) the funding strategy mentioned in regulation 58 (funding strategy statements) sets out the administering authority’s policy on amending contributions between valuations; and
- (b) one of the following conditions applies—
 - (i) it appears likely to the **administering authority** that the amount of the liabilities arising or likely to arise has changed significantly since the last valuation;
 - (ii) it appears likely to the administering authority that there has been a significant change in the ability of the Scheme employer or employers to meet the obligations of employers in the Scheme; or
 - (iii) a Scheme employer or employers have requested a review of Scheme employer contributions and have undertaken to meet the costs of that review.

(2) In revising the certificate, an administering authority must—

- (a) consult the Scheme employer or employers; and
- (b) have regard to the views of an actuary appointed by the administering authority.

Textual Amendments

F187 Regs. 64A, 64B inserted (23.9.2020) by The Local Government Pension Scheme (Amendment) (No. 2) Regulations 2020 (S.I. 2020/893), regs. 1(2), 4

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Revision of actuarial certificates: exit payments E+W

64B.—(1) Where the funding strategy mentioned in regulation 58 (funding strategy statements) sets out the administering authority’s policy on spreading exit payments, that administering authority may obtain a revision of the rates and adjustments certificate under regulation 62 (actuarial valuations of pension funds) to show the proportion of the exit payment to be paid by the exiting Scheme employer in each year after the exit date over such period as the administering authority considers reasonable.

- (2) In revising the certificate, an administering authority must—
- (a) consult the exiting Scheme employer; and
 - (b) have regard to the views of an actuary appointed by the administering authority.]

Textual Amendments

F187 Regs. 64A, 64B inserted (23.9.2020) by [The Local Government Pension Scheme \(Amendment\) \(No. 2\) Regulations 2020 \(S.I. 2020/893\)](#), regs. 1(2), 4

Aggregate Scheme costs: revised certificates E+W

^{F188}**65.**

Textual Amendments

F188 Reg. 65 omitted (1.4.2015) by virtue of [The Local Government Pension Scheme \(Amendment\) \(Governance\) Regulations 2015 \(S.I. 2015/57\)](#), regs. 1(3)(b)(ii), 6

Supply of copies of valuations, certificates etc E+W

66.—(1) An administering authority must publish and send copies of any valuation, report, certificate or revised certificate obtained under [^{F189}regulations 62 (actuarial valuation of pension funds) or 64 (special circumstances where revised actuarial valuations and certificates must be obtained)] to—

- (a) the Secretary of State;
 - (b) each body with employees who contribute to the fund in question; and
 - (c) any other body which is, or may become liable to make payments to that fund.
- (2) An administering authority must also send to the Secretary of State—
- (a) a copy of the consolidated revenue account with which the actuary was provided under regulation 62(9); and
 - (b) a summary of the assets of the fund at the valuation date (unless such a summary is contained in the report under regulation 62(1)(b)).

Textual Amendments

F189 Words in reg. 66 substituted (1.4.2015) by [The Local Government Pension Scheme \(Amendment\) \(Governance\) Regulations 2015 \(S.I. 2015/57\)](#), regs. 1(3)(b)(ii), 7

Payments

Employer's contributions **E+W**

67.—(1) A Scheme employer must contribute to the appropriate fund in each year covered by a rates and adjustment certificate under regulation 62 (actuarial valuations of pension funds) or 64 (circumstances in which revised actuarial valuations and certificates must be obtained) the amount appropriate for that authority as calculated in accordance with the certificate and paragraph (4).

(2) During each of those years a Scheme employer must make payments to the appropriate fund on account of the amount required for the whole year.

(3) Those payments on account must—

- (a) be paid at the end of the intervals determined under regulation 69 (payment by Scheme employers to administering authorities); and
- (b) equal the appropriate proportion of the whole amount due under paragraph (1) for the year in question.

(4) An employer's contribution for any year is the primary percentage for that year of—

- (a) the pensionable pay on which contributions have been paid into the fund by active members in accordance with regulations 9 to 12 and 14 (contributions), except where subparagraph (b) applies, and
- (b) the assumed pensionable pay in respect of members on leave due to sickness or injury on reduced contractual pay or no pay or on child-related leave,

increased or reduced by any secondary rate adjustments specified for that employer for that year in the rates and adjustments certificate.

(5) The primary percentage is the primary rate of the employer's contribution specified in that certificate expressed as a percentage of the pay of its employees who are active members.

(6) A Scheme employer must also pay into the appropriate fund in each year any employer contributions made under regulation 16 (additional pension contributions).

Employer's further payments **E+W**

68.—(1) Any extra charge on the appropriate fund resulting from a member becoming entitled to benefits under regulation 35 (early payment of retirement pension on ill-health grounds) or 38 (early payment of retirement pension on ill-health grounds: deferred and deferred pensioner members) must be paid into the fund by the Scheme employer concerned.

(2) An administering authority may require the Scheme employer concerned to make additional payments to the appropriate fund in respect of any extra charge on the fund resulting from retirements benefits becoming immediately payable to a member under [^{F190}regulation 30(5) (early retirement), (6) (flexible retirement) or (7) (early leavers on grounds of redundancy or business efficiency)], including the cost as calculated by an actuary appointed by the administering authority, as a result of a waiver of any reduction under regulation 30(8).

(3) Other than where regulation 64(6) (special circumstances where revised actuarial valuations and certificates must be obtained) applies, a Scheme employer making an award under regulation 31 (award of additional pension) must pay a sum into the appropriate fund to meet the cost of any additional pension, in accordance with actuarial guidance issued by the Secretary of State.

Changes to legislation: The Local Government Pension Scheme Regulations 2013 is up to date with all changes known to be in force on or before 25 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Textual Amendments

F190 Words in [reg. 68\(2\)](#) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2018 \(S.I. 2018/493\)](#), regs. 1(2), [14](#)

Payment by Scheme employers to administering authorities **E+W**

69.—(1) Every Scheme employer must pay to the appropriate administering authority on or before such dates falling at intervals of not more than 12 months as the appropriate administering authority may determine—

- (a) all amounts received from time to time from employees under regulations 9 to 14 and 16 (contributions);
 - (b) any charge payable under regulation 68 (employer's further payments) of which it has been notified by the administering authority during the interval;
 - (c) a contribution towards the cost of the administration of the fund; and
 - (d) any amount specified in a notice given in accordance with regulation 70 (additional costs arising from Scheme employer's level of performance).
- [^{F191}(e) all amounts received from time to time from the Ministry of Defence in respect of contributions for a member on reserve forces service leave.]

(2) But—

- (a) a Scheme employer must pay the amounts mentioned in paragraph (1)(a) within the prescribed period referred to in section 49(8) of the Pensions Act 1995 ^{M34}; and
- [^{F192}(b) paragraph (1)(c) does not apply where the cost of the administration of the fund is paid out of the fund under regulation 4(5) (management of a pension fund) of the Local Government Pension Scheme (Management and Investment of Funds) Regulations 2016.]

(3) Every payment under paragraph (1)(a) must be accompanied by a statement showing—

- (a) the total pensionable pay received by members during the period covered by the statement whilst regulations 9 (contributions) applied (including the assumed pensionable pay members were treated as receiving during that period),
- (b) the total employee contributions deducted from the pensionable pay referred to in subparagraph (a),
- (c) the total pensionable pay received by members during the period covered by the statement whilst regulation 10 applied (including the assumed pensionable pay members were treated as receiving during that period),
- (d) the total employee contributions deducted from pensionable pay referred to in subparagraph (c),
- (e) the total employer contributions in respect of the pensionable pay referred to in subparagraphs (a) and (c),
- (f) the total additional pension contributions paid by members under regulation 16 (additional pension contributions) during the period covered by the statement, and
- (g) the total additional pension contributions paid by the employer under regulation 16 (additional pension contributions) during the period covered by the statement.

(4) An administering authority may direct that the information mentioned in paragraph (3) shall be given to the authority in such form ^{F193}... as it specifies in the direction.

(5) If an amount payable under paragraph (1)(c) or (d) can not be settled by agreement, it must be determined by the Secretary of State.

Textual Amendments

- F191** Reg. 69(1)(e) added (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), regs. 1(2), **23(a)**
- F192** Reg. 69(2)(b) substituted (1.11.2016) by [The Local Government Pension Scheme \(Management and Investment of Funds\) Regulations 2016 \(S.I. 2016/946\)](#), regs. 1(2), **11(4)**
- F193** Words in reg. 69(4) omitted (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by virtue of [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), regs. 1(2), **23(b)**

Marginal Citations

- M34** 1995 c. 26.

Additional costs arising from Scheme employer's level of performance **E+W**

70.—(1) This regulation applies where, in the opinion of an administering authority, it has incurred additional costs which should be recovered from a Scheme employer because of that employer's level of performance in carrying out its functions under these Regulations.

- (2) The administering authority may give written notice to the Scheme employer stating—
- the administering authority's reasons for forming the opinion mentioned in paragraph (1);
 - the amount the authority has determined the Scheme employer should pay under regulation 69(1)(d) (payments by Scheme employers to administering authorities) in respect of those costs and the basis on which the specified amount is calculated; and
 - where the administering authority has prepared a pension administration strategy under regulation 59, the provisions of the strategy which are relevant to the decision to give the notice and to the matters in sub-paragraphs (a) or (b).

Interest on late payments by Scheme employers **E+W**

71.—(1) An administering authority may require a Scheme employer or former Scheme employer from which any payment is due under regulations 67 to 70 (employer's contributions or payments) is overdue to pay interest on that amount.

(2) The date on which any amount due under regulations 67 (employer's contributions), 68 (employer's further payments), 70 (additional costs arising from Scheme employer's level of performance) is overdue is one month from the date specified by the administering authority for payment.

(3) The date on which any amount due under regulation 69 (payment by Scheme employers to administering authorities) (other than an extra charge payable under regulation 68 and referred to in regulation 69(1)(b)) is overdue is the day after the date when that payment is due.

(4) Interest payable under this regulation must be calculated at one per cent above base rate on a day to day basis from the due date to the date of payment and compounded with three-monthly rests.

Decisions

First instance decisions **E+W**

72.—(1) Any question concerning the rights or liabilities under the Scheme of any person other than a Scheme employer must be decided in the first instance by the person specified in this regulation.

Changes to legislation: *The Local Government Pension Scheme Regulations 2013 is up to date with all changes known to be in force on or before 25 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

(2) In these Regulations, reference to the Scheme employer or appropriate administering authority of a prospective member is a reference to the body that would be that prospective member's Scheme employer or appropriate administering authority if that person were to become an active member in the employment by virtue of which eligibility to join the Scheme would be established.

(3) The appropriate administering authority must decide any question concerning—

- (a) a person's previous service or employment;
- (b) the crediting of additional pension under regulation 16 (additional pension); and
- (c) the amount of any benefit, or return of contributions, a person is or may become entitled to out of a pension fund.

(4) A person's Scheme employer must decide any question concerning any other matter relating to the person's rights or liabilities under the Scheme.

(5) A decision under this regulation must be made as soon as is reasonably practicable.

Modifications etc. (not altering text)

C23 Regs. 72-80 applied (1.4.2014) by [The Local Government Pension Scheme \(Transitional Provisions, Savings and Amendment\) Regulations 2014 \(S.I. 2014/525\)](#), **regs. 1(3), 23**

Notification of first instance decisions **E+W**

73.—(1) Every person whose rights or liabilities are affected by a decision under regulation 72 (first instance decisions) must be notified of it in writing by the body which made it as soon as is reasonably practicable after the decision is made.

(2) A notification of a decision that the person is not entitled to a benefit must contain the grounds for the decision.

(3) A notification of a decision about the amount of a benefit must contain a statement showing how it is calculated.

(4) Every notification must contain a conspicuous statement giving the address from which further information about the decision may be obtained.

(5) Every notification must also—

- (a) specify the rights available under regulations 74 (applications for adjudication of disagreements) and 76 (references of adjudications to administering authority);
- (b) specify the time limits within which the rights under those regulations may be exercised; and
- (c) specify the job title and the address of the person appointed under regulation 74(1) to whom an application may be made.

Modifications etc. (not altering text)

C24 Regs. 72-80 applied (1.4.2014) by [The Local Government Pension Scheme \(Transitional Provisions, Savings and Amendment\) Regulations 2014 \(S.I. 2014/525\)](#), **regs. 1(3), 23**

Applications for adjudication of disagreements **E+W**

74.—(1) Each Scheme employer and administering authority must appoint a person (“the adjudicator”) to consider applications from any person whose rights or liabilities under the Scheme are affected by—

(a) a decision under regulation 72 (first instance decisions); or
(b) any other act or omission by a Scheme employer or administering authority,
and to make a decision on such applications.

(2) An applicant under paragraph (1)(a) may apply to the adjudicator appointed by the body making the decision, within six months of the date notification of the decision is given under regulation 73 (notification of first instance decisions).

(3) An applicant under paragraph (1)(b) may apply to the adjudicator appointed by the body responsible for the act or omission, within six months of the date of the act or omission which is the cause of the disagreement, or, if there is more than one, the last of them.

(4) The adjudicator may extend the time for making an application under paragraph (2) or (3).

(5) An application under paragraph (2) or (3) must—

- (a) set out the applicant's name, address and date of birth;
- (b) if the applicant is not a member of the Scheme, set out the applicant's relationship to any relevant member of the Scheme and give that member's full name, address, date of birth, national insurance number and the name of the member's Scheme employer;
- (c) include a statement giving details of the nature of the disagreement and the reasons why the applicant is aggrieved;
- (d) be accompanied by a copy of any written notification under regulation 73 (notification of first instance decision); and
- (e) be signed by or on behalf of the applicant.

(6) The adjudicator must determine—

- (a) the procedure to be followed when exercising functions under this regulation; and
- (b) the manner in which those functions are to be exercised.

Modifications etc. (not altering text)

C25 Regs. 72-80 applied (1.4.2014) by [The Local Government Pension Scheme \(Transitional Provisions, Savings and Amendment\) Regulations 2014 \(S.I. 2014/525\)](#), regs. 1(3), **23**

Decisions of the adjudicator **E+W**

75.—(1) The adjudicator must give written notice of a decision under regulation 74 (applications for adjudication of disagreements) to—

- (a) the applicant;
- (b) the Scheme employer; and
- (c) if the Scheme employer is not an administering authority, to the appropriate administering authority

before the expiry of two months beginning with the date on which the application was received.

(2) But if no such notice is given before the expiry of that period, an interim reply must immediately be sent to the persons mentioned in paragraph (1)(a) to (c) setting out—

- (a) the reasons for the delay; and
- (b) an expected date for giving the decision (“the expected decision date”).

(3) A notice under paragraph (1) must include—

- (a) a statement of the decision;

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- (b) a reference to any legislation on which the adjudicator relied;
- (c) in a case where the disagreement relates to the exercise of a discretion, a reference to the provisions of these Regulations conferring the discretion;
- (d) a reference to the right of the applicant to refer the disagreement for reconsideration by the appropriate administering authority under regulation 76 (reference of adjudications to administering authority) and to the time within which the applicant may do so; and
- (e) a statement that the ^{F194}Money and Pensions Service] is available to give assistance in connection with any difficulty with the Scheme that remains unresolved including the address at which it may be contacted.

(4) A decision under paragraph (1) takes effect as a decision of the Scheme employer or administering authority, as the case may be, except where the matter concerns the exercise of a discretion, in which case, if the adjudicator does not uphold the decision, the matter must be referred back to the body which made the decision under adjudication for reconsideration or, where that body would have been the Scheme employer but that body is no longer a Scheme employer, to the appropriate administering authority.

Textual Amendments

F194 Words in [reg. 75\(3\)\(e\)](#) substituted (6.4.2019) by [The Financial Guidance and Claims Act 2018 \(Naming and Consequential Amendments\) Regulations 2019 \(S.I. 2019/383\)](#), [reg. 1\(1\)](#), [Sch. para. 21\(a\)](#)

Modifications etc. (not altering text)

C26 Regs. 72-80 applied (1.4.2014) by [The Local Government Pension Scheme \(Transitional Provisions, Savings and Amendment\) Regulations 2014 \(S.I. 2014/525\)](#), [regs. 1\(3\)](#), [23](#)

Reference of adjudications to administering authority **E+W**

76.—(1) An applicant under regulation 74 (applications for adjudication of disagreements) may refer a decision under regulation 75 (decisions of the adjudicator) for reconsideration by the appropriate administering authority.

- (2) A reference under paragraph (1) must—
 - (a) be made before the relevant date;
 - (b) set out the applicant's full name, address and date of birth;
 - (c) if the applicant is not a member of the Scheme, set out the applicant's relationship to any relevant member of the Scheme and give that member's full name, address, date of birth, national insurance number and the name of the member's Scheme employer;
 - (d) include a statement that the applicant wishes the decision to be reconsidered by the administering authority;
 - (e) set out the details of the grounds on which the applicant relies;
 - (f) be accompanied by a copy of any written notifications under regulations 73 (notification of first instance decisions) and 75 (decisions of the adjudicator); and
 - (g) be signed by or on behalf of the applicant.
- (3) The relevant date for the purposes of paragraph (2)(a) is—
 - (a) in a case where notice of a decision has been given under regulation 75(1), six months from the date the notice is received;

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- (b) in a case where an interim reply has been sent under regulation 75(2), but no notice has been given under regulation 75(1), seven months from the expected decision date; and
 - (c) in a case where no notice have been given under regulation 75(1) and no interim reply was sent under regulation 75(2), nine months from the date on which the application was made.
- (4) The administering authority must determine—
- (a) the procedure to be followed when exercising its functions under this regulation; and
 - (b) the manner in which those functions are to be exercised, but it must ensure that no person who was involved in the making of a first-instance decision or a decision under regulation 75 (decisions of the adjudicator) is involved in a decision on reconsideration.
- (5) For the purposes of paragraph (1) of this regulation, the appropriate administering authority is the administering authority which is or was the last appropriate administering authority for the member who is the applicant, or who is the relevant member in relation to any other applicant.

Modifications etc. (not altering text)

C27 Regs. 72-80 applied (1.4.2014) by [The Local Government Pension Scheme \(Transitional Provisions, Savings and Amendment\) Regulations 2014 \(S.I. 2014/525\)](#), regs. 1(3), **23**

Decisions of the administering authority on reconsideration **E+W**

77.—(1) An administering authority must give written notice of its decision after reconsideration under regulation 76 (reference of adjudications to administering authority) to—

- (a) the applicant; and
- (b) where the administering authority is not the Scheme employer, to the Scheme employer, before the expiry of the period of two months beginning with the date the application is received.

(2) But if no such notice is given before the expiry of that period, an interim reply must be sent as soon as is reasonably practicable to the persons mentioned in paragraph (1)(a) and (b) setting out—

- (a) the reasons for the delay; and
- (b) an expected date for giving the decision (“the expected decision date”)

(3) A notice under paragraph (1) must include—

- (a) a statement of the decision;
- (b) a reference to any legislation on which the administering authority relied;
- (c) in a case where the disagreement relates to the exercise of a discretion, a reference to the provisions of these Regulations conferring the discretion;
- (d) a statement that the ^{F195}Money and Pensions Service] is available to give assistance in connection with any difficulty with the Scheme that remains unresolved;
- (e) a statement that the Pensions Ombudsman may investigate and determine any complaint or dispute of fact or law in relation to the Scheme made or referred in accordance with the Pension Schemes Act 1993 ^{M35}; and
- (f) the addresses at which the ^{F196}Money and Pensions Service] and the Pensions Ombudsman may be contacted.

(4) A decision under paragraph (1) takes effect as a decision of the Scheme employer or administering authority, as the case may be, except where the matter concerns the exercise of a discretion, in which case, if the adjudicator does not uphold the decision, the matter must be referred back to the body which made the decision under adjudication for reconsideration or, where that

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body would have been the Scheme employer but that body is no longer a Scheme employer, to the appropriate administering authority.

Textual Amendments

F195 Words in [reg. 77\(3\)\(d\)](#) substituted (6.4.2019) by [The Financial Guidance and Claims Act 2018 \(Naming and Consequential Amendments\) Regulations 2019 \(S.I. 2019/383\)](#), [reg. 1\(1\)](#), [Sch. para. 21\(b\)](#)

F196 Words in [reg. 77\(3\)\(f\)](#) substituted (6.4.2019) by [The Financial Guidance and Claims Act 2018 \(Naming and Consequential Amendments\) Regulations 2019 \(S.I. 2019/383\)](#), [reg. 1\(1\)](#), [Sch. para. 21\(b\)](#)

Modifications etc. (not altering text)

C28 Regs. 72-80 applied (1.4.2014) by [The Local Government Pension Scheme \(Transitional Provisions, Savings and Amendment\) Regulations 2014 \(S.I. 2014/525\)](#), [regs. 1\(3\)](#), [23](#)

Marginal Citations

M35 1993 c. 48.

Rights of representation **E+W**

78.—(1) An application under regulation 74 (applications for adjudication of disagreements) or 76 (reference of adjudications to administering authority) may be made or continued to be made on behalf of the applicant by a representative nominated by the applicant.

(2) Where a person who has the right to make, or has made such an application dies, the application may be made or continued on the applicant's behalf by the applicant's personal representatives.

(3) Where such a person is a minor or is or becomes incapable of acting, the application may be made or continued on the applicant's behalf by a family member or some other suitable representative.

(4) Where a representative is nominated before an application is made, the application must specify the representative's full name and address, and whether that address is to be used for service on the applicant of any documents in connection with the application.

(5) Where a representative's address is not to be so used, the representative must nevertheless be sent a copy of—

- (a) any notice under regulation 75(1) (decisions of the adjudicator) or 77(1) (decisions of the administering authority on reconsideration); or
- (b) an interim reply under regulation 75(2) or 77(2).

Modifications etc. (not altering text)

C29 Regs. 72-80 applied (1.4.2014) by [The Local Government Pension Scheme \(Transitional Provisions, Savings and Amendment\) Regulations 2014 \(S.I. 2014/525\)](#), [regs. 1\(3\)](#), [23](#)

Appeals by administering authorities **E+W**

79.—(1) This regulation applies where a Scheme employer—

- (a) has decided, or failed to decide any question falling to be decided by that employer under regulation 72 (first instance decisions), otherwise than in the exercise of a discretion; and

- (b) is not an administering authority.
- (2) Where this regulation applies, an administering authority maintaining a pension fund into which a Scheme employer pays contributions may appeal to the Secretary of State against the employer's decision on a question or failure to make a decision on a question.
- (3) Such an appeal must be made by notice in writing given before the end of—
 - (a) the period of six months beginning with the relevant date; or
 - (b) such longer period as the Secretary of State allows.
- (4) The relevant date is—
 - (a) where a Scheme employer has decided a question, the date of the notification of the decision; or
 - (b) where a Scheme employer has failed to decide a question, the date of the failure.
- (5) For the purposes of paragraph (4)(b) a Scheme employer is to be taken to have failed to decide a question if it has not given a decision in writing at the expiry of three months beginning with the date on which the administering authority has requested a decision in writing.
- (6) Subject to paragraph (7), the Secretary of State must make a decision on the appeal which is to take effect as a decision of the Scheme employer and must issue a notice in writing to the appellant and to any other person appearing to the Secretary of State to be affected by it.
- (7) The appeal must be stayed if, before the appeal is determined, any application is made to the adjudicator under regulation 74 (applications for adjudication of disagreements), or reference to the administering authority under regulation 76 (reference of adjudications to administering authority) in respect of any of the matters which are the subject of the appeal under this regulation.
- (8) The administering authority must inform the Secretary of State whether it wishes to continue with an appeal stayed under paragraph (7), or to withdraw it and if the appeal is continued, the Secretary of State must make a decision under paragraph (6).

Modifications etc. (not altering text)

C30 Regs. 72-80 applied (1.4.2014) by [The Local Government Pension Scheme \(Transitional Provisions, Savings and Amendment\) Regulations 2014 \(S.I. 2014/525\)](#), regs. 1(3), **23**

Exchange of information **E+W**

- 80.**—(1) A Scheme employer must—
- (a) inform the appropriate administering authority of all decisions made by the employer under regulation 72 (first instance decisions) or by an adjudicator appointed by the Scheme employer under regulation 74 (applications for adjudication of disagreements) concerning members; and
 - (b) give that authority such other information as it requires for discharging its Scheme functions.
- (2) If—
- (a) an administering authority makes any decision under regulations 72 (first instance decisions), 75 (decisions of the adjudicator) or 76 (reference of adjudications to administering authority) about a person for whom it is not the Scheme employer; and
 - (b) information about that decision is required by the person's Scheme employer for discharging that employer's Scheme functions,
- that authority must give that employer that information if asked to supply it.

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(3) Within three months of the end of each Scheme year, each Scheme employer must give a statement to the appropriate administering authority giving the following details in respect of each employee who has been an active member during the Scheme year—

- (a) the employee's name and gender;
 - (b) the employee's date of birth and national insurance number;
 - (c) a unique reference number relating to each employment in which the employee has been an active member; and
 - (d) the information relating to the employee for the Scheme year in question for each employment which is specified in paragraph (4).
- (4) The information required by paragraph (3)(d) is—
- (a) the dates of active membership;
 - (b) the pensionable pay received and employee contributions deducted while regulation 9 (contributions) applied;
 - (c) the pensionable pay received and employee contributions deducted while regulation 10 (temporary reduction in contributions) applied;
 - (d) any contributions by the employer in relation to the employee's pensionable pay;
 - (e) any contributions by employee or employer under regulation 16 (additional pension contributions);
 - (f) any contributions by employee or employer under regulation 17 (additional voluntary contributions).

Modifications etc. (not altering text)

C31 Regs. 72-80 applied (1.4.2014) by [The Local Government Pension Scheme \(Transitional Provisions, Savings and Amendment\) Regulations 2014 \(S.I. 2014/525\)](#), regs. 1(3), **23**

Interest on late payment of certain benefits E+W

81.—^{F197}(A1) This regulation does not apply to sums in respect of which interest is payable under—

- (a) regulation 4V of the 2014 Regulations; or
- (b) regulation 14 of the Local Government Pension Scheme (Amendment) (No. 3) Regulations 2023.]

(1) Where all or part of a pension or lump sum payment due under these Regulations (other than a payment due under regulation 17 (additional voluntary contributions)) is not paid within the relevant period after the due date, an administering authority must pay interest on the unpaid amount to the person to whom it is payable.

- (2) The relevant period is—
 - (a) in the case of a survivor pension, the period ending one month after the date on which the administering authority receives notification of the member's death;
 - (b) in the case of any other pension, one year; or
 - (c) in the case of a lump sum payment, one month.
- (3) The due date is—
 - (a) in the case of a pension, the date on which it becomes payable;

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- (b) in the case of a lump sum under regulation 33 (election for lump sum instead of pension) the benefit crystallisation event date;
 - (c) in the case of a death grant, the date on which the member dies or, where notification of death is received more than two years after the date of death, the date of notification; or
 - (d) in the case of a lump sum under regulation 34 (commutation and small pensions) the date of the commutation election or, if later, the nominated date within the meaning of paragraph 7(3) of Part 1 of Schedule 29 to the Finance Act 2004 ^{M36}.
- (4) Interest payable under this regulation is calculated at one per cent above base rate on a day to day basis from the due date of payment and compounded with three-monthly rests.

Textual Amendments

F197 Reg. 81(A1) inserted (1.10.2023) by [The Local Government Pension Scheme \(Amendment\) \(No. 3\) Regulations 2023 \(S.I. 2023/972\)](#), regs. 1(2), **3(14)**

Marginal Citations

M36 2004 c. 12.

Payments due in respect of deceased persons **E+W**

82.—(1) Paragraph (2) applies if, when a person dies, the total amount due to that person's personal representatives under the Scheme (including anything due at that person's death) does not exceed the amount specified in any order for the time being in force under section 6 of the Administration of Estates (Small Payments) Act 1965 ^{M37} and applying in relation to that person's death.

(2) An administering authority may pay the whole or part of the amount due from its pension fund to—

- (a) a person's personal representatives, or
- (b) any person or persons appearing to the authority to be beneficially entitled to the estate, without the production of probate or letters of administration of the person's estate.

(3) Such a payment discharges that authority from accounting for the amount paid.

Marginal Citations

M37 1965 c. 32; there are amendments to section 6 which are not relevant to this instrument.

Payments for persons incapable of managing their affairs **E+W**

83. If it appears to an administering authority that a person ^{F198} ... is entitled to payment of benefits under the Scheme but is, by reason of mental disorder or otherwise, incapable of managing his or her affairs—

- (a) the authority may pay the benefits or any part of them to a person having the care of the person entitled, or such other person as the authority may determine, to be applied for the benefit of the person entitled; and
- (b) in so far as the authority does not pay the benefits in that manner, the authority may apply them in such manner as the authority may determine, for the benefit of the person entitled, or any beneficiaries of the person entitled.

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Textual Amendments

F198 Words in [reg. 83](#) omitted (with effect in accordance with [reg. 1\(2\)\(b\)](#) of the amending S.I.) by virtue of [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), [regs. 1\(2\), 24](#)

Non-assignability **E+W**

84.—(1) Every benefit to which a person is entitled under the Scheme is payable to or in trust for that person.

(2) No such benefit is assignable or chargeable with that person's, or any other person's, debts or other liabilities.

(3) On the bankruptcy of a person entitled to a benefit under the Scheme no part of the benefit passes to any trustee or other person acting on behalf of the creditors, except in accordance with an income payments order or agreement under section 310 or 310A of the Insolvency Act 1986 ^{M38}.

Marginal Citations

M38 [1986 c. 45](#); there are amendments to section 310 which are not relevant to this instrument. Section 310A was inserted by the [Enterprise Act 2002 \(c. 40\)](#).

Deduction and recovery of member's contributions **E+W**

85.—(1) A Scheme employer may deduct from a person's pay any contributions payable by the member under these Regulations.

(2) Sums payable under regulation 13(1) (reserve forces leave) may be deducted from any payment made under Part 5 of the Reserve and Auxiliary Forces (Protection of Civil Interests) Act 1951 ^{M39}, to the extent that they are payable in respect of the same period.

(3) An administering authority may recover any contributions or sum remaining due and not deducted under paragraph (1) or (2)—

- (a) as a simple contract debt in any court of competent jurisdiction; or
- (b) by deducting it from any payment by way of benefits to or in respect of the person in question under these Regulations.

(4) But the sums mentioned in paragraph (2) are only recoverable under paragraph (3) if unpaid for 12 months after the person ceases to perform relevant reserve forces service.

(5) If—

- (a) a Scheme employer deducts in error any amount in respect of contributions from a person's pay or any other sum due to that person; and
- (b) the amount has not been repaid before the expiry of the period of one month beginning with the date of the deduction,

the appropriate body must pay interest on the amount, and the due date for the calculation of the interest payable is the date of the deduction.

(6) Where the employee's contributions have been paid into a fund, the repayment and any interest must be made out of that fund.

(7) Interest must be calculated at one per cent above base rate on a day to day basis from the due date of payment and compounded with three-monthly rests.

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- (8) The “appropriate body” for the purposes of paragraph (5) is—
- (a) the appropriate administering authority, where the employee's contributions have been paid into a fund; and
 - (b) the person's Scheme employer where the employee's contributions have not yet been paid into a fund.

Marginal Citations

M39 1951 c. 65.

Joint liability in respect of annual allowance charge **E+W**

86.—(1) This regulation applies where a member gives notice to the appropriate administering authority of joint and several liability under section 237B (liability of scheme administrator) of the Finance Act 2004 ^{M40} in respect of the member's annual allowance charge.

(2) Where the joint liability amount specified in the notice is met by the pension fund, the appropriate administering authority must reduce the value of the member's rights accrued under the Scheme in accordance with actuarial guidance issued by the Secretary of State.

Marginal Citations

M40 2004 c. 12; section 237B was inserted by the Finance Act 2011 (c. 11).

Tax **E+W**

87. The appropriate administering authority may deduct from any payment of benefits under the Scheme any tax to which they may become chargeable under the Finance Act 2004.

Pension increase under the Pensions Schemes Act 1993 **E+W**

88. Any increase of pension required by reason of Chapter 3 of Part 4 of the Pension Schemes Act 1993 (protection of increases in guaranteed minimum pensions: anti-franking) ^{M41} must be paid from the appropriate fund held by the administering authority.

Marginal Citations

M41 1993 c. 48.

Annual benefit statements **E+W**

89.—(1) An administering authority must issue an annual benefit statement to each of its active, deferred, deferred pensioner and pension credit members.

(2) Subject to paragraph (3), the statement must be issued no later than five months after the end of the Scheme year to which it relates.

(3) A statement must be issued before the end of the five month period mentioned in paragraph (2) where a member makes a request in writing to the administering authority, unless that authority is unable to comply with the request because relevant data is not available.

(4) The statement for an active member must be provided in accordance with section 14 of the Public [F199Service] Pensions Act 2013 ^{M42}.

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F200(5)

Textual Amendments

- F199** Word in reg. 89(4) substituted (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), regs. 1(2), **25(a)**
- F200** Reg. 89(5) omitted (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by virtue of [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), regs. 1(2), **25(b)**

Marginal Citations

- M42** 2013 c. 25.

Information to be supplied by employees E+W

90.—(1) Before the expiry of three months beginning with the date on which a person becomes a member, the Scheme employer must ask the member in writing for the documents specified in paragraph (2).

- (2) Those documents are—
 - (a) a statement in writing listing all the person's previous periods of employment; and
 - (b) copies of all notifications previously given to the member under these Regulations and their equivalents under any previous regulations.

(3) A request under this regulation must contain a conspicuous statement that it is important that the member gives full and accurate information, especially for ascertaining the member's rights under the Scheme.

(4) The Scheme employer need not request any documents if it is satisfied that it, or the appropriate administering authority (if different), already has all material information.

Forfeiture

Forfeiture of pension rights after conviction for employment-related offences E+W

91.—(1) If a member is convicted of a relevant offence, the former Scheme employer may apply to the Secretary of State who may issue a forfeiture certificate.

(2) A relevant offence is an offence committed in connection with an employment in which the person convicted is a member, and because of which the member left the employment.

(3) Where a former Scheme employer applies for a forfeiture certificate, it must at the same time send the convicted person and the appropriate administering authority a copy of the application.

(4) Where a forfeiture certificate is issued, the member's former Scheme employer may direct that any of the member's rights under these Regulations are forfeited.

(5) The former Scheme employer must serve a notice of its decision to make a direction on the member.

- (6) A forfeiture certificate is a certificate that the offence—
 - (a) was gravely injurious to the State, or
 - (b) is liable to lead to a serious loss of confidence in the public service.

(7) If the former Scheme employer incurred loss as a direct consequence of the relevant offence, it may only give a direction under paragraph (4) if it is unable to recover its loss under regulation 93 (recovery or retention where former member has misconduct obligation) or otherwise, except after an unreasonable time or at disproportionate cost.

(8) A direction under paragraph (4) may only be given if an application for a forfeiture certificate has been made by the former Scheme employer before the expiry of the period of three months beginning with the date of conviction.

Interim payments directions **E+W**

92.—(1) If—

- (a) a person leaves an employment in which that person was a member of the Scheme because of an offence in connection with that employment; and
- (b) a forfeiture certificate has been issued under regulation 91(1) (forfeiture of pension rights after conviction of employment-related offences) in respect of that offence,

the former Scheme employer may give an interim payments direction to the appropriate administering authority.

(2) But it may not give such a direction if it has—

- (a) notified the person of a decision under regulation 72 (first instance decisions) on any question as to entitlement to benefit; or
- (b) given any direction under regulation 91(4) (“a forfeiture direction”).

(3) An interim payments direction is a direction to make interim payments to any person who appears to the former Scheme employer to be a person who would be entitled to receive payment of a benefit under the Scheme if no forfeiture direction were given.

(4) The person to whom payments must be made and the amounts must be specified in the direction.

(5) The amounts must not exceed the amounts which the person specified would be entitled to be paid if no forfeiture direction were given.

(6) An interim payments direction is not a decision under regulation 72 (first instance decisions) as to any person's entitlement to a benefit.

(7) Payments in accordance with an interim payments direction shall be deemed to be payments in respect of a benefit to which the recipient was entitled (regardless of any contrary forfeiture direction or decision under regulation 72).

Recovery or retention where former member has misconduct obligation **E+W**

93.—(1) This regulation applies where a person—

- (a) has left an employment in which that person was or had at some time been a member of the Scheme, in consequence of grave misconduct or a criminal, negligent or fraudulent act or omission in connection with that employment;
- (b) has incurred some monetary obligation, arising out of that misconduct, act or omission, to the body that was the Scheme employer in that employment; and
- (c) is entitled to benefits under these Regulations, which for the purposes of this regulation includes entitlement to a refund of contributions.

(2) The former Scheme employer may recover or retain out of the appropriate fund the lesser of—

- (a) the amount of the monetary obligation; or
- (b) the value at the time of recovery or retention of all benefits in respect of the former employee with respect to that person's previous membership (as determined by an actuary, except where the benefit is a refund of contributions).

(3) The rights specified in paragraph (2)(b) do not include earned pension credited under regulation 101 (effect of acceptance of transfer value), additional pension purchased by the member

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under regulation 16 (additional pension contributions) or additional voluntary contributions paid by the member under regulation 17 (additional voluntary contributions).

- (4) The former Scheme employer must give the former employee—
- (a) not less than three months' notice of the amount to be recovered or retained under paragraph (2); and
 - (b) a statement showing the amount recovered or retained, how it is calculated and the effect on the person's benefits or prospective benefits.

(5) If there is any dispute over the amount of the monetary obligation specified in paragraph (1) (b), the former Scheme employer may not recover or retain any amount under paragraph (2) until the obligation is enforceable under an order of a competent court or the award of an arbitrator.

Adjustment of accounts following forfeiture etc **E+W**

94.—(1) Where a direction for forfeiture is issued under regulation 91 (forfeiture of pension rights after conviction for employment-related offences) the appropriate administering authority must transfer out of the member's pension account the benefits which are forfeited [^{F201}and pay the relevant Scheme employer an amount determined by an actuary as representing the capital value of those benefits].

(2) Where an amount is recovered or retained under regulation 93 (recovery or retention where former member has misconduct obligation), the appropriate administering authority must transfer out of the member's pension account the amount recovered or retained and pay it to the relevant Scheme employer.

(3) If the effect of a forfeiture direction, or of the recovery or retention of an amount, is to extinguish the member's entitlement to benefits, the administering authority must close the member's pension account.

Textual Amendments

F201 Words in [reg. 94\(1\)](#) inserted (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), [regs. 1\(2\)](#), [26](#)

Protection of guaranteed minimum pension rights **E+W**

95.—(1) The power to direct forfeiture of benefits under regulation 91 (forfeiture of pension rights after conviction for employment-related offences) or to recover or retain amounts under regulation 93 (recovery or retention where former member has misconduct obligation) may not be exercised so as to deprive a person of the guaranteed minimum pension or any widow's, widower's or surviving civil partner's guaranteed minimum pension.

- (2) But such a power may be exercised if the person is convicted—
- (a) of the offence of treason; or
 - (b) of one or more offences under the Official Secrets Acts 1911 to 1989 ^{M43}[^{F202}or under section 18 of, or listed in section 33(3)(a) of, the National Security Act 2023,] for which the person has been sentenced on the same occasion—
 - (i) to a term of imprisonment of at least 10 years, or
 - (ii) to two or more consecutive terms amounting in the aggregate to at least 10 years.

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Textual Amendments

F202 Words in [reg. 95\(2\)\(b\)](#) inserted (20.12.2023) by [The National Security Act 2023 \(Consequential Amendments of Subordinate Legislation\) Regulations 2023 \(S.I. 2023/1267\)](#), [reg. 1\(2\)](#), [Sch. para. 31](#)

Marginal Citations

M43 Section 16(2) of the [Official Secrets Act 1989 \(c.6\)](#) provides that that Act and the Official Secrets Acts 1911 to 1989 may be cited together as the Official Secrets Acts 1911 to 1989.

Transfers

Rights to payment out of pension fund **E+W**

96.—(1) A member may apply for a transfer under [^{F203}Chapters 1 or 2 of Part 4ZA] of the Pension Schemes Act 1993 and where the member does so the amount of any transfer payment due in respect of the member under the relevant transfer may only be paid by the administering authority from its pension fund if the transfer payment is a recognised transfer (within the meaning of section 169 of the Finance Act 2004) ^{M44}.

[^{F204}(1A) Where a transfer under paragraph (1) is a Club Transfer, the administering authority must comply with the provisions in the Club Memorandum in relation to that transfer.]

[^{F205}(1B) Where a transfer under paragraph (1) is applied for by an eligible member and is not a Club Transfer, the value of the transfer is to be calculated in accordance with actuarial guidance issued by the Secretary of State, taking into account the member's provisional assumed benefits and provisional underpin amount, calculated in accordance with regulations 4I and 4J of the 2014 Regulations.]

(2) Where such a transfer payment is to be or has been paid from a fund, no other payment or transfer of assets may be made from the fund as respects the accrued rights covered by the transfer payment.

(3) Paragraph (2) overrides anything to the contrary in these Regulations.

[^{F206}(4) "Eligible member" has the same meaning as in regulation 4A(2) of the 2014 Regulations.]

Textual Amendments

F203 Words in [reg. 96](#) substituted (14.5.2018) by [The Local Government Pension Scheme \(Amendment\) Regulations 2018 \(S.I. 2018/493\)](#), [regs. 1\(2\)](#), [15\(a\)](#)

F204 [Reg. 96\(1A\)](#) inserted (with effect in accordance with [reg. 1\(2\)](#) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2018 \(S.I. 2018/493\)](#), [regs. 1\(2\)](#), [15\(b\)](#)

F205 [Reg. 96\(1B\)](#) inserted (1.10.2023) by [The Local Government Pension Scheme \(Amendment\) \(No. 3\) Regulations 2023 \(S.I. 2023/972\)](#), [regs. 1\(2\)](#), [3\(15\)\(a\)](#)

F206 [Reg. 96\(4\)](#) inserted (1.10.2023) by [The Local Government Pension Scheme \(Amendment\) \(No. 3\) Regulations 2023 \(S.I. 2023/972\)](#), [regs. 1\(2\)](#), [3\(15\)\(b\)](#)

Marginal Citations

M44 [2004 c. 12](#).

Contracting-out requirements affecting transfers out **E+W**

97.—(1) There must be deducted from the transfer payment to be made in respect of any person to a contracted-in defined benefit registered pension scheme—

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- (a) the amount of any contributions equivalent premium payable pursuant to section 55 of the Pension Schemes Act 1993^{M45}; or
 - (b) an amount sufficient to meet the liability in respect of the person's contracted-out rights.
- (2) Where the amount mentioned in paragraph (1)(a) is deducted, the appropriate administering authority must use that amount to pay the premium.
- (3) Where the amount mentioned in paragraph (1)(b) is deducted, the appropriate administering authority may use the amount in preserving the liability mentioned in that paragraph in the appropriate fund unless the member wishes a transfer payment in respect of it to be paid to the trustees or managers of a contracted-out defined benefit or contracted-in defined contribution registered pension scheme.
- (4) Contracted-out rights, in relation to a member, are—
- (a) the member's, and any surviving spouse's, civil partner's or cohabiting partner's rights to guaranteed minimum pensions; and
 - (b) the member's section 9(2B) rights as defined in regulation 1(2) of the Occupational Pension Schemes (Contracting-out) Regulations 1996^{M46}.

Marginal Citations

M45 1993 c. 48.

M46 S.I. 1996/1172; the definition of section 9(2B) rights in regulation 1(2) was amended by S.I. 1997/786, 1999/3198 and 2011/1246.

Bulk transfer (transfers of undertakings etc) **E+W**

- 98.**—(1) This regulation applies where—
- (a) two or more members' active membership ends on their joining a different registered pension scheme (“the new scheme”);
 - (b) it is agreed by—
 - (i) the members' appropriate administering authority,
 - (ii) the members' Scheme employers (if different), and
 - (iii) the trustees or managers of the new scheme,
 that a payment should be made under this regulation; and
 - (c) the members—
 - (i) agree in writing that payment should be made instead of any payment which they otherwise might require to be made under Chapter 4 or 5 of Part 4 of the Pension Schemes Act 1993, and
 - (ii) waive any rights they might have under those Chapters by virtue of the cessation of their active membership.
- (2) The appropriate administering authority must not give its agreement under paragraph (1)(b) unless it is satisfied that the rights that each of the members will acquire under the new scheme are at least equivalent to those which would have obtained if a transfer value had been paid to the same scheme under Chapter 4 or 5 of Part 4 of the Pensions Schemes Act 1993, as they apply as modified by these Regulations (assuming in any case where a member would not be entitled to such a payment that the member was so entitled).

(3) The appropriate administering authority must provide each member with sufficient information in writing to check that the matters of which the authority must be satisfied under paragraph (2) are satisfied, before the member agrees as mentioned in paragraph (1)(c).

(4) The appropriate administering authority must—

(a) set aside (whether in cash or in assets or both) such part of the appropriate fund (“the transfer payment”) as an actuary appointed by the authority and an actuary appointed by the trustees or managers of the new schemes for the purpose may agree as appropriate for the acquisition of such rights in that scheme as they may so agree; and

(b) pay or transfer it to the trustees or managers of the new scheme for the benefit of the relevant members.

(5) The appropriate administering authority must certify to the new scheme's trustees or managers the amount included in the transfer payment which represents each member's contributions and interest on them.

(6) Where a transfer payment is to be or has been made under this regulation, no other payment or transfer of assets shall be made from the pension fund by reason of membership covered by the transfer payment.

(7) Paragraph (6) overrides anything to the contrary in these Regulations.

[^{F207}(8) This regulation is subject to regulation 10(6) of the Local Government Pension Scheme (Amendment) (No. 3) Regulations 2023 (transfer payments out of the fund before 1st October 2023).]

Textual Amendments

F207 Reg. 98(8) inserted (1.10.2023) by [The Local Government Pension Scheme \(Amendment\) \(No. 3\) Regulations 2023 \(S.I. 2023/972\)](#), regs. 1(2), **3(16)**

Calculation of amount of transfer payment **E+W**

99.—(1) The amount of the transfer payment to be paid under regulation 98 (bulk transfers) is the amount determined by an actuary appointed by the members' appropriate administering authority to be equal to the value at the date those members join the new scheme, of the actual and potential liabilities payable from its fund which have then accrued in respect of the members and the persons who are or may become entitled to benefits under the Scheme through them.

(2) The actuary may make such adjustments as are thought fit in calculating that amount and in particular as respects the period from that date to the date of actual payment of the transfer value.

[^{F208}(2A) The actuary must take into account the member's provisional assumed benefits and provisional underpin amount, calculated in relation to the member in accordance with regulations 4I and 4J of the 2014 Regulations.]

(3) The actuary must specify in the valuation the actuarial assumptions used in making it.

(4) The Scheme employer shall bear the costs of determining the appropriate part of the fund and apportioning the fund.

(5) But if there is more than one Scheme employer involved, each shall bear such part of the costs as the actuary determines to be appropriate.

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Textual Amendments

F208 Reg. 99(2A) inserted (1.10.2023) by [The Local Government Pension Scheme \(Amendment\) \(No. 3\) Regulations 2023 \(S.I. 2023/972\)](#), regs. 1(2), **3(17)**

Inward transfers of pension rights **E+W**

100.—(1) An active member with relevant pension rights may request the appropriate administering authority to accept a transfer value for some or all of those rights from the relevant transferor.

(2) Relevant pension rights are—

- (a) accrued rights under a registered pension scheme other than rights to benefits under the scheme which are attributable (directly or indirectly) to a pension credit; and
- (b) accrued rights under a European pensions institution.

(3) Accrued rights under a registered pension scheme include rights to preserved benefits and rights appropriately secured under section 19 of the Pension Schemes Act 1993 ^{M47}.

(4) The relevant transferor is the trustees or managers of the scheme under which the transferring person's relevant pension rights arise.

(5) But the relevant transferor for the rights specified in paragraph (3) is the trustees and managers of the scheme, or the insurance company, to which a payment in respect of the person's accrued rights has been made.

(6) A request from a transferring person under paragraph (1) must be made by notice in writing given to the appropriate administering authority and the Scheme employer before the expiry of the period of 12 months beginning with the date on which the person first became an active member in an employment (or such longer period as the Scheme employer and administering authority may allow).

(7) Where a request under paragraph (1) is duly made, the administering authority may accept the transfer value and credit it to its pension fund.

[^{F209}(8) Where a relevant transfer is a Club Transfer, the administering authority must comply with the provisions in the Club Memorandum in relation to that transfer.]

Textual Amendments

F209 Reg. 100(8) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2018 \(S.I. 2018/493\)](#), regs. 1(2), **16**

Marginal Citations

M47 Section 19 was amended by [S.I. 2001/3649](#), 2005/2050 and 2007/3014.

Effect of acceptance of transfer value **E+W**

101.—(1) Where a transfer value has been accepted under regulation 100 (inward transfer of pension rights), the administering authority must credit the active member's pension account with the appropriate amount of earned pension.

[^{F210}(2) The appropriate amount of earned pension for the purposes of paragraph (1) is calculated—

- (a) in the case of a Club Transfer, in accordance with the Club Memorandum; and
- (b) in any other case in accordance with actuarial guidance issued by the Secretary of State.]

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Textual Amendments

F210 Reg. 101(2) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2018 \(S.I. 2018/493\)](#), regs. 1(2), **17**

EU scheme transfers **E+W**

102.—(1) The persons mentioned in paragraph (2) are entitled to such rights under the Scheme as are specified in actuarial guidance issued by the Secretary of State.

(2) Those persons are—

- (a) a person who became employed by an EU institution after having been employed in local government service; or
- (b) a surviving spouse, civil partner, cohabiting partner, dependant or child of such a person.

(3) In this regulation—

- (a) “EU institution” means a body treated as one of the EU’s institutions for the purposes of the European Union’s scheme; ^{F211} ...
- (b) “the European Union’s scheme” means the pension scheme provided for officials and other servants of the European Union in accordance with regulations adopted by the Council of the European Union; [^{F212}and]

[^{F213}(c) “local government service” includes employment in respect of which a person satisfies the conditions in regulation 3(1)(b).]

Textual Amendments

F211 Word in reg. 102(3)(a) omitted (14.5.2018) by virtue of [The Local Government Pension Scheme \(Amendment\) Regulations 2018 \(S.I. 2018/493\)](#), regs. 1(2), **18(a)**

F212 Word in reg. 102(3)(b) inserted (14.5.2018) by [The Local Government Pension Scheme \(Amendment\) Regulations 2018 \(S.I. 2018/493\)](#), regs. 1(2), **18(b)**

F213 Reg. 102(3)(c) inserted (14.5.2018) by [The Local Government Pension Scheme \(Amendment\) Regulations 2018 \(S.I. 2018/493\)](#), regs. 1(2), **18(c)**

Changes of administering authority **E+W**

103.—(1) Subject to [^{F214}paragraphs (7) and (8)], this regulation applies where—

- (a) an administering authority becomes an active member’s appropriate administering authority;
- (b) immediately before it does so, another administering authority was that member’s appropriate administering authority; ^{F215} ...
- (c) in a case where a member has the option of aggregating the past period of membership with the current period of membership, the member has exercised the option to aggregate those periods[^{F216}; and
- (d) in a case where a member has the option of not aggregating a past period of membership with the current period of membership, the member has not exercised the option of retaining separate benefits]

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(2) An administering authority which has ceased to be a member's appropriate administering authority must make a transfer value payment to the member's new appropriate administering authority in accordance with actuarial guidance issued by the Secretary of State.

(3) Where paragraph (2) applies as respects 10 or more members by virtue of a single event, the amount of the payment under that paragraph shall be determined by agreement between an actuary appointed by the administering authority by which the payment must be made and an actuary appointed by the administering authority to which it must be made.

(4) Where the actuaries cannot agree on the amount within 12 months of the date of transfer, or where there is more than one date of transfer, the date of the last transfer which relates to the single event—

- (a) the matter shall be referred to a third actuary, chosen by agreement between the actuaries, or in default of agreement, by the President of the Institute and Faculty of Actuaries; and
- (b) that actuary's determination shall be final.

(5) The costs of determining the amount to be transferred shall be paid in equal shares by the fund held by the member's former appropriate administering authority and the fund held by the member's new appropriate administering authority.

(6) Any payment under paragraph (2) must be credited to the new appropriate administering authority's fund.

(7) This regulation does not apply where a member enters an employment in local government service ^[F217](including employment in respect of which the member satisfies the conditions in regulation 3(1)(b)) which is concurrent with another in which the member is also an active member.

^[F218](8) This regulation does not apply where a member's administering authority has changed in the circumstances described in regulation 104(1) (change of administering authority in connection with probation service arrangements).]

Textual Amendments

- F214** Words in reg. 103(1) substituted (1.6.2014) by [The Local Government Pension Scheme \(Offender Management\) \(Amendment\) Regulations 2014 \(S.I. 2014/1146\)](#), regs. 1(2), **6(a)**
- F215** Word in reg. 103(1)(b) omitted (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by virtue of [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), regs. 1(2), **27**
- F216** Reg. 103(1)(d) and word added (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), regs. 1(2), **27**
- F217** Words in reg. 103(7) inserted (14.5.2018) by [The Local Government Pension Scheme \(Amendment\) Regulations 2018 \(S.I. 2018/493\)](#), regs. 1(2), **19**
- F218** Reg. 103(8) inserted (1.6.2014) by [The Local Government Pension Scheme \(Offender Management\) \(Amendment\) Regulations 2014 \(S.I. 2014/1146\)](#), regs. 1(2), **6(b)**

^[F219]Change of administering authority in connection with probation service arrangements **E+W**

104.—(1) This regulation applies where in connection with arrangements made for the provision of probation services under section 3 of the Offender Management Act 2007 (power to make arrangements for the provision of probation services) the employees of a probation trust are transferred to another person and—

- (a) an administering authority becomes a member's appropriate administering authority ("the new authority"); and

(b) immediately before it does so, another authority was that member's appropriate administering authority ("the former authority"),
and for the purposes of this regulation it is not material whether the member in question was in the employment of the probation trust immediately before the transfer date or the subject of a transfer of employment to another person.

(2) Within 30 days of the transfer date—

- (a) the transferring member's former Scheme employer and (where applicable) the transferring member's new Scheme employer must supply the former authority and the new authority with such information as those authorities may reasonably require to perform their functions under these Regulations in respect of the transferring members under the Scheme;
- (b) the former authority must supply the new authority with such information as the new authority may reasonably require to perform its functions under these Regulations in respect of the transferring members under the Scheme.

(3) With effect from the transfer date the liability to pay benefits or a refund of contributions under the Scheme to and in respect of the transferring members shall transfer to the new authority and the former authority must make a transfer payment from its pension fund to the pension fund of the new authority in respect of the transfer share determined in accordance with actuarial guidance issued by the Secretary of State by agreement between an actuary appointed by the former authority and an actuary appointed by the new authority.

(4) Where the actuaries cannot agree the transfer share or any other matter that needs to be agreed in order to implement the provisions of this Regulation (assuming for this purpose that the payment date is the transfer date) on or before the agreement date—

- (a) the matter shall be referred to a third actuary, chosen by agreement between the actuaries or in default of agreement by the President of the Institute and Faculty of Actuaries; and
- (b) that actuary's determination, including as to who shall pay the costs of the referral, shall be final.

(5) The transfer payment shall be made in such manner (including as to the proportion of cash and other permitted assets that will comprise the transfer payment and whether the transfer payment is paid in one or more instalments) as the new authority shall reasonably require.

(6) The transfer payment from each former authority must be paid on the payment date.

(7) Where agreement cannot be reached in relation to the payment date on or before the later of the agreement date and 30 days after the date on which the transfer share has been determined by agreement under paragraph (3) or by an actuary's determination under paragraph (4), the new authority must notify the former authority of the date or dates, which shall be no later than the final payment date, and the date or dates so notified shall become the payment date.

(8) If a transfer payment is not made in accordance with paragraph (6) or (7), the new authority may by notice in writing require the former authority to pay interest on the amount that falls due and is not so paid.

(9) Interest payable under paragraph (8) is to be calculated at 3 per cent per annum on a day-to-day basis from the date which falls three calendar months after the payment date to the date of actual payment, compounded with three-monthly rests.

(10) When the transfer payment has been made in full and any adjustments made in accordance with actuarial guidance issued by the Secretary of State —

- (a) no other payment or transfer of assets shall be made from the pension fund of the former authority by reason of membership covered by the transfer payment;

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- (b) the former authority shall have no liability to make any benefit payments or right to receive contributions for any period prior to, on, or subsequent to the transfer date in respect of a transferring member other than as provided for under arrangements made under paragraph (12);
- (c) except where arrangements under paragraph (12) provide otherwise, any payment made or income received by the former authority in respect of a transferring member after the transfer date shall be reimbursed to the former authority by the new authority or paid by the former authority to the new authority (as the case may be) within 45 days of receipt or payment by the former authority.

(11) The former authority shall provide such assistance and further information in its possession (or to which it has access) as the new authority may reasonably require in relation to the calculation and administration of benefits payable to and in respect of the transferring members under the Scheme, subject to reimbursement by the new authority of the former authority's reasonable costs for doing so.

(12) The new authority and the former authority may agree such arrangements as may be necessary for the former authority to continue making benefit payments to or in respect of the transferring members for a period after the transfer date until the new authority is able to make such payments itself (such agreement not to be unreasonably withheld by the former authority).

(13) The former authority and new authority must cooperate in order to—

- (a) permit members to continue to make AVCs and SCAVCs pursuant to arrangements entered into prior to the transfer date notwithstanding the change of administering authority; or,
- (b) at the member's request, procure the transfer of the transferring members' accumulated AVCs and SCAVCs (including investment returns thereon) to arrangements established by the new authority.

(14) Where a member wishes to continue to make AVCs or SCAVCs in accordance with paragraph 13(a), regulation 17 (additional voluntary contributions) applies in respect of that member as if the references in that regulation to "appropriate administering authority" were references to the administering authority which was the member's appropriate administering authority at the time the arrangements were entered into.

(15) For the purposes of this regulation and save where the context otherwise requires—

"agreement date" means the date which falls 120 days after the date on which the administering authorities have been notified in writing of the transfer of employees, or the date the information described in paragraph (2) has been received, whichever is the later;

"final payment date" means the date that is 12 months after the later of the date on which the former authority has been notified in writing of the transfer of employees and the date the information described in paragraph (2) has been received;

"a local government pension scheme" means the Scheme or any of the Earlier Schemes within the meaning of regulation 1(6) of the Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014;

"member" includes deferred members, deferred pensioner members and pensioner members of a local government pension scheme and those entitled through them, including pension credit members;

"payment date" means the date or dates agreed between the former authority and the new authority for the making of the transfer payment to the new authority or the date or dates notified to the former authority in accordance with paragraph (7) where agreement cannot be reached;

"permitted assets" means liquid, transferable holdings of pooled vehicles which track market capitalisation weighted indices;

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“transfer date” means the date on which the new pension fund becomes the member’s appropriate fund;

“transferring members” means the employees and former employees (and those entitled through them, including pension credit members) of a probation trust (or its predecessor local probation boards or probation committees) who are the subject of the changes of Scheme employer and appropriate administering authority referred to in paragraph (1) and any persons specified in accordance with regulation 3A(5)(d) or (e) (civil servants etc engaged in probation provision) as a person to whom regulation 3A(5) applies;

“transfer payment” means a transfer of cash in British pounds sterling or permitted assets equal in value to the transfer share;

“transfer share” means the value of the assets allocated to the actual and potential liabilities payable from the pension fund of a former authority in respect of the benefits that have accrued to or in respect of transferring members as at the transfer date (whether that accrual arose before the commencement of these Regulations or afterwards), adjusted to the relevant payment date, calculated in accordance with actuarial guidance issued by the Secretary of State;

“probation trust” means a probation trust established under section 5 of the Offender Management Act 2007.]

Textual Amendments

F219 Reg. 104 inserted (1.6.2014) by [The Local Government Pension Scheme \(Offender Management\) \(Amendment\) Regulations 2014 \(S.I. 2014/1146\)](#), regs. 1(2), 7 (with reg. 11)

[^{F220} PART 3 E+W

Governance

Textual Amendments

F220 Pt. 3 inserted (20.2.2015 for specified purposes, 1.4.2015 in so far as not already in force) by [The Local Government Pension Scheme \(Amendment\) \(Governance\) Regulations 2015 \(S.I. 2015/57\)](#), reg. 1(3)(a)(b), 9

Delegation E+W

105.—(1) The Secretary of State may delegate any function under these Regulations.

(2) An administering authority may delegate any function under these Regulations including this power to delegate.

Local pension boards: establishment E+W

106.—(1) Each administering authority shall no later than 1st April 2015 establish a pension board (“a local pension board”) responsible for assisting it—

(a) to secure compliance with—

(i) these Regulations,

(ii) any other legislation relating to the governance and administration of the Scheme and any connected scheme, and

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- (iii) any requirements imposed by the Pensions Regulator in relation to the Scheme and any connected scheme; and
 - (b) to ensure the effective and efficient governance and administration of the Scheme and any connected scheme.
- (2) Where the Scheme manager is a committee of a local authority the local pension board may be the same committee if approval in writing has been obtained from the Secretary of State.
- (3) Where the administration and management of a Scheme is wholly or mainly shared by two or more administering authorities, those administering authorities may establish a joint local pension board if approval in writing has been obtained from the Secretary of State.
- (4) Approval under paragraphs (2) or (3) may be given subject to such conditions as the Secretary of State thinks fit.
- (5) The Secretary of State may withdraw an approval if any conditions under paragraph (4) are not met or if in the opinion of the Secretary of State it is no longer appropriate for the approval to continue.
- (6) Subject to paragraph (7), an administering authority may determine the procedures applicable to a local pension board, including as to the establishment of sub-committees, formation of joint committees and payment of expenses.
- (7) Except where a local pension board is a committee approved under paragraph (2), no member of a local pension board shall have a right to vote on any question unless that member is an employer representative or a member representative.
- (8) A local pension board shall have the power to do anything which is calculated to facilitate, or is conducive or incidental to, the discharge of any of its functions.
- (9) The expenses of a local pension board are to be regarded as part of the costs of administration of the fund held by the administering authority.

Local pension boards: membership E+W

- 107.**—(1) Subject to this regulation each administering authority shall determine—
- (a) the membership of the local pension board;
 - (b) the manner in which members of the local pension board may be appointed and removed;
 - (c) the terms of appointment of members of the local pension board.
- (2) An administering authority must appoint to the local pension board an equal number, which is no less than 4 in total, of employer representatives and member representatives and for these purposes the administering authority must be satisfied that—
- (a) a person to be appointed to the local pension board as an employer representative has the capacity to represent employers; and
 - (b) a person to be appointed to the local pension board as a member representative has the capacity to represent members.
- (3) Except where a local pension board is a committee approved under regulation 106(2) (committee that is a Scheme manager is also local pension board)—
- (a) no officer or elected member of an administering authority who is responsible for the discharge of any function under these Regulations (apart from any function relating to local pension boards or the Local Government Pension Scheme Advisory Board) may be a member of the local pension board of that authority; and
 - (b) any elected member of the administering authority who is a member of the local pension board must be appointed as either an employer representative or a member representative.

(4) Where a local pension board is a committee approved under regulation 106(2) (committee that is a Scheme manager is also local pension board) the administering authority must designate an equal number which is no less than 4 in total of the members of that committee as employer representatives and member representatives and for these purposes the administering authority must be satisfied that—

- (a) a person to be designated as an employer representative has the capacity to represent employers; and
- (b) a person to be designated as a member representative has the capacity to represent members.

Local pension boards: conflict of interest E+W

108.—(1) Each administering authority must be satisfied that any person to be appointed as a member of a local pension board does not have a conflict of interest.

(2) An administering authority must be satisfied from time to time that none of the members of a local pension board has a conflict of interest.

(3) A person who is to be appointed as a member of a local pension board by an administering authority must provide that authority with such information as the authority reasonably requires for the purposes of paragraph (1).

(4) A person who is a member of a local pension board must provide the administering authority which made the appointment with such information as that authority reasonably requires for the purposes of paragraph (2).

Local pension boards: guidance E+W

109. An administering authority must have regard to guidance issued by the Secretary of State in relation to local pension boards.

Scheme advisory board: establishment E+W

110.—(1) A scheme advisory board (“the Local Government Pension Scheme Advisory Board”) is established.

(2) The function of the Local Government Pension Scheme Advisory Board is to provide advice to the Secretary of State on the desirability of making changes to the Scheme.

(3) The Local Government Pension Scheme Advisory Board also has the function of providing advice to administering authorities and local pension boards in relation to the effective and efficient administration and management of the Scheme and any connected scheme and their pension funds.

(4) Subject to these Regulations, the Local Government Pension Scheme Advisory Board may determine its own procedures including as to voting rights, the establishment of sub-committees, formation of joint committees and the payment of remuneration and expenses.

(5) The Local Government Pension Scheme Advisory Board shall have the power to do anything which is calculated to facilitate, or is conducive or incidental to, the discharge of any of its functions.

Scheme advisory board: membership E+W

111.—(1) The Local Government Pension Scheme Advisory Board shall consist of a Chairman and at least 2, and no more than 12 members appointed by the Secretary of State.

(2) When deciding whether to make appointments under paragraph (1), the Secretary of State must have regard to the desirability of there being equal representation of persons representing the interests of Scheme employers and persons representing the interests of members.

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(3) A member of the Local Government Pension Scheme Advisory Board is to hold and vacate office in accordance with the terms of that member's appointment.

(4) The Chairman of the Local Government Pension Scheme Advisory Board may, with the agreement of the Board, appoint a maximum of 3 persons to be non-voting advisory members of the Board.

(5) An advisory member of the Local Government Pension Scheme Advisory Board is to hold and vacate that position in accordance with the terms of that member's appointment.

(6) The Chairman of the Local Government Pension Scheme Advisory Board may, with the agreement of the Board, appoint persons who are not members of the Local Government Pension Scheme Advisory Board to be members of sub-committees of that Board.

(7) A member of a sub-committee of the Local Government Pension Scheme Advisory Board is to hold and vacate office in accordance with the terms of that member's appointment.

Scheme advisory board: conflict of interest **E+W**

112.—(1) Before appointing any person to be a member of the Local Government Pension Scheme Advisory Board, the Secretary of State must be satisfied that the person does not have a conflict of interest.

(2) The Secretary of State must be satisfied from time to time that none of the members of the Local Government Pension Scheme Advisory Board has a conflict of interest.

(3) A person who is to be appointed as a member of the Local Government Pension Scheme Advisory Board must provide the Secretary of State with such information as the Secretary of State reasonably requires for the purposes of paragraph (1).

(4) A person who is a member of the Local Government Pension Scheme Advisory Board must provide the Secretary of State with such information as the Secretary of State reasonably requires for the purposes of paragraph (2).

Scheme advisory board: funding **E+W**

113.—(1) The expenses of the Local Government Pension Scheme Advisory Board are to be treated as administration costs of the Scheme and are to be defrayed by the administering authorities within the Scheme in such proportions as shall be determined by the Board.

(2) The Local Government Pension Scheme Advisory Board must identify the amount to be paid by each administering authority towards its annual costs based on—

- (a) its annual budget approved by the Secretary of State; and
- (b) the number of persons for which the administering authority is the appropriate administering authority.

(3) An administering authority must pay the amount it is required to pay under this regulation at such time or times as the Local Government Pension Scheme Advisory Board may determine.

Scheme actuary **E+W**

114.—(1) The Secretary of State must appoint an actuary as Scheme actuary to carry out valuations of the Scheme and any connected scheme in accordance with Treasury directions made under section 11 of the Public Service Pensions Act 2013 (“the Treasury directions”).

(2) The person appointed as Scheme actuary under paragraph (1) must, in the opinion of the Secretary of State, be appropriately qualified to carry out a valuation of the Scheme.

(3) The Secretary of State must secure that the Scheme actuary carries out actuarial valuations of the assets and liabilities of the Scheme on the dates specified in [F221the Treasury directions] and

prepare valuation reports in accordance with the Treasury directions, within such period as enables the requirements in those directions to be met.

(4) An administering authority must provide the Scheme actuary with any data that the Scheme actuary reasonably requires, in accordance with the Treasury directions, in order to carry out a valuation and prepare a report on the valuation.

Textual Amendments

F221 Words in [reg. 114\(3\)](#) substituted (1.6.2023) by [The Local Government Pension Scheme \(Amendment\) \(No. 2\) Regulations 2023 \(S.I. 2023/522\)](#), regs. 1(1), **2(2)**

Employer cost cap **E+W**

115.—(1) The employer cost cap for the Scheme is 14.6% of pensionable earnings of members of the Scheme.

(2) Where the cost of the Scheme, calculated following a valuation in accordance with Treasury directions under section 11 of the Public Service Pensions Act 2013 is more than the margins specified in regulations made under section 12(5) of the Public Service Pensions Act 2013 (“the Cost Cap Regulations”) above or below the employer cost cap, the Secretary of State must follow the procedure specified in paragraph (3) for reaching agreement with administering authorities, employers and members (or representatives of employers and members) as to the steps required to achieve the target cost specified in the Cost Cap Regulations.

(3) The procedure specified for the purposes of section 12(6)(a) of the Public Service Pensions Act 2013 is consultation for such period as the Secretary of State considers appropriate with the Local Government Pension Scheme Advisory Board with a view to reaching an agreement endorsed by all members of that Board.

(4) If, following such consultation, agreement is not reached within 3 months of date on which the consultation period ends, the Secretary of State must take steps to adjust the rate at which benefits accrue under regulation 23(4) or (5) (active member’s pension accounts) so that the target cost for the Scheme is achieved.

Scheme advisory board: additional functions **E+W**

116.—(1) The Local Government Pension Scheme Advisory Board (“the Board”) must obtain a Scheme cost assessment from the Scheme actuary detailing the overall cost of the Scheme and the proportions of that cost being met by Scheme employers and members [^{F222}following an actuarial valuation of the Scheme in accordance with Treasury directions made under section 11 of the Public Service Pensions Act 2013].

(2) Subject to [^{F223}paragraph (5)], where the overall cost of the Scheme is above or below the target overall cost, the Board may make recommendations to the Secretary of State as to the steps to take to bring the overall cost of the Scheme back to [^{F224}or towards] the target overall cost.

(3) Where the proportion of the overall cost of the Scheme which is met by contributions by employers is above or below the target proportion, the Board may make recommendations to the Secretary of State as to the steps to take to bring the proportion of the overall cost of the Scheme which is met by contributions by employers and members back to [^{F225}or towards] the target proportion.

(4) The Board must, before obtaining a Scheme cost assessment under paragraph (1), prepare and publish a statement setting out its policy concerning recommendations to the Secretary of State about the steps to be taken to bring the overall cost of the Scheme back to [^{F226}or towards] the target

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overall cost and the proportions of that cost met by Scheme employers and members, back to [F226 or towards] the target proportion.

(5) The Board must not make recommendations under paragraph (2) if steps are required to be taken under regulation 115 (employer cost cap).

F227 (6)

(7) In this regulation—

“the overall cost of the Scheme” means the total cost as calculated by the Scheme actuary as part of a Scheme cost assessment making use of the data provided under regulation 114(4) (Scheme actuary) according to such methodology and assumptions as are determined by the Board;

“the target overall cost” is 19.5% of the pensionable earnings of members of the Scheme;

“the target proportion” means Scheme employers meeting two-thirds and members meeting one-third of the overall cost of the Scheme.

(8) Each administering authority must provide the Scheme actuary with any data that the Scheme actuary requires in order to carry out any valuations and produce reports in accordance with directions from the Board for the purposes of this regulation.

(9) Unless the Board is prevented by paragraph (5) from making recommendations under this regulation, it must, within 23 months of the date on which a Scheme cost assessment is obtained under paragraph (1), publish a report setting out—

- (a) the overall cost of the Scheme;
- (b) the proportions of the overall costs of the Scheme met by employers and members;
- (c) the assumptions and methodology used by the Scheme actuary; and
- (d) any recommendations made to the Secretary of State under this regulation.

(10) The Board must send a copy of a report published under paragraph (9) to the Secretary of State and the Scheme actuary.

(11) The Secretary of State must publish a response to a report received under paragraph (10) within six months of the date on which that report is received.]

Textual Amendments

F222 Words in [reg. 116\(1\)](#) substituted (1.6.2023) by [The Local Government Pension Scheme \(Amendment\) \(No. 2\) Regulations 2023 \(S.I. 2023/522\)](#), regs. 1(1), **2(3)(a)**

F223 Words in [reg. 116\(2\)](#) substituted (1.6.2023) by [The Local Government Pension Scheme \(Amendment\) \(No. 2\) Regulations 2023 \(S.I. 2023/522\)](#), regs. 1(1), **2(3)(b)(i)**

F224 Words in [reg. 116\(2\)](#) inserted (1.6.2023) by [The Local Government Pension Scheme \(Amendment\) \(No. 2\) Regulations 2023 \(S.I. 2023/522\)](#), regs. 1(1), **2(3)(b)(ii)**

F225 Words in [reg. 116\(3\)](#) inserted (1.6.2023) by [The Local Government Pension Scheme \(Amendment\) \(No. 2\) Regulations 2023 \(S.I. 2023/522\)](#), regs. 1(1), **2(3)(c)**

F226 Words in [reg. 116\(4\)](#) inserted (1.6.2023) by [The Local Government Pension Scheme \(Amendment\) \(No. 2\) Regulations 2023 \(S.I. 2023/522\)](#), regs. 1(1), **2(3)(d)**

F227 [Reg. 116\(6\)](#) omitted (1.6.2023) by virtue of [The Local Government Pension Scheme \(Amendment\) \(No. 2\) Regulations 2023 \(S.I. 2023/522\)](#), regs. 1(1), **2(3)(e)**

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Signed by authority of the Secretary of State for Communities and Local Government

Department for Communities and Local
Government

Brandon Lewis
Parliamentary Under Secretary of State

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Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- reg. 30(13) inserted by [2016 c. 12 Sch. 6 para. 5\(1\)\(a\)](#)
- reg. 68A inserted by [2016 c. 12 Sch. 6 para. 5\(1\)\(b\)](#)