



Department for
Communities and
Local Government

Addresses As Overleaf

Our Ref:
Your Ref:

31 March 2014

Dear Pension Manager,

LOCAL GOVERNMENT PENSION SCHEME : ACTUARIAL GUIDANCE

1. Regulation 2(3) of the Local Government Pension Scheme Regulations 2013 provides that the Secretary of State may, after consultation with the Government Actuary's Department, issue actuarial guidance to administering authorities. A full list of the references in the 2014 Scheme to actuarial guidance to be issued by the Secretary of State is attached at **A**.

2. I am authorised by the Secretary of State to publish the first seven sets of guidance on Transfers; AVC conversion to Additional Pension, Trivial Commutation; Purchase of Additional Pension; Pension Credits on Divorce; Limits on Additional Cash Commutation and Late Retirements. These can be found at <https://www.gov.uk/government/organisations/department-for-communities-and-local-government/series/local-government-pensions>. Hard copies are also available, on request, from Philip.Perry@communities.gsi.gov.uk.

3. I can confirm that the guidance has been subject to consultation with the Government Actuary's Department as required by Regulation 1(2) of the 2013 Regulations.

4. The guidance is to apply from 1 April 2014.

Yours faithfully

Chris Megainey

Department for Communities and Local Government
Zone 5/F5
Eland House
Bressenden Place
London
SW1E 5DU

Tel 030344 42182

**Pension Managers in England and Wales
Shadow Scheme Advisory Board
UNISON
GMB
UNITE
Association of Consulting Actuaries
SPPA
Government Actuary's Department**

Department for Communities and Local Government Tel 030344 42182
Zone 5/F5
Eland House
Bressenden Place
London
SW1E 5DU

Secretary of State Actuarial Guidance

Part I – Local Government Pension Scheme Regulations 2014

Additional Pension Contributions :-

R16(7), R16(8), R16(12), R16(15)

Additional voluntary contributions :-

R17(7)(b)(i)

Active member's pension accounts :-

R23(2), R23(9)

Deferred member's pension account and deferred refund account :-

R24(7),

Retirement pension accounts : active members :-

R25(5)(a), R25(6)

Retirement pension accounts : deferred, deferred pensioner and pension credit members :-

R26(5)

Flexible retirement pension accounts :-

R27(4), R27(5)

Deferred pensioner member accounts :-

R28(4)

Pension credit accounts :-

R29(2), R29(4)

Retirement benefits :-

R30(4), R30(5), R30(6), R30(7)(a), R30(11), R30(12)

Election for lump sum instead of pension :-

R33(3)

Commutation and small pensions :-

R34(2)

Survivor benefits : partners of active members :-

R41(5)

Survivor benefits : children of active members :-

R42(12)

Survivor benefits : partners of deferred members and deferred pensioner members :-

R44(5)

Survivor benefits : children of deferred members :-

R45(12)

Survivor benefits : partners of pensioner members :-

R47(5)

Survivor benefits : children of pensioner members :-

R48(12)

Limit on total amount of benefits :-

R50(3)

Pension debits :-

R52(1)
Employer's further payments :-
R68(3)
Joint liability in respect of annual allowance charge :-
R86(2)
Effect of acceptance of transfer value :-
R101(2)
EU scheme transfers :-
R102(1)
Changes of administering authority :-
R103(2)

Part II – Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014

Statutory underpin :-
TP4(5)(f), TP4(6)(d)
Interfund adjustments etc :-
TP10(2)(b), TP10(4), TP10(5), TP10(6)
Retirement benefits :-
TP11(3)(d)
Annual allowance :-
TP16
Pensions sharing :-
TP20(2), TP20(3)
Rule of 85 :-
Schedule 2, paragraph 9(2)