

LGPC Bulletin 206 – February 2021

Local Government Pensions Committee (LGPC)
Secretary, Lorraine Bennett

Foreword

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

This bulletin contains important articles on:

- Exit payment cap disapplied from 12 February 2021
- A new technical guide covering non-Club transfers out

which need action by certain stakeholders.

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

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LGPS England & Wales Scheme Advisory Board (SAB)

HM Treasury Directions disapply exit payment cap

On 12 February 2021, HM Treasury [HMT] published the [Exit Payment Cap Directions 2021](#) [the Directions]. The Directions disapply regulations 3, 9 and 12 of the [Restriction of Public Sector Exit Payment Regulations 2020](#) [the 2020 Regulations] with immediate effect. This means the exit cap does not apply to exits that take place on or after 12 February 2021.

HMT has provided further information in the [Restriction of Public Sector Exit Payments: Guidance on the 2020 Regulations](#) [the Guidance]. HMT confirms in the Guidance that:

“the Government has concluded that the Cap may have had unintended consequences and the [2020] Regulations should be revoked. HMT Directions have been published that disapply the Cap until the Regulations have been revoked.”

The Guidance confirms that HMT expects employers to pay the additional sums that would have been paid, had the exit cap not applied in respect of employees who left between 4 November 2020 and 11 February 2021.

Exits between 4 November 2020 and 11 February 2021

The SAB sought legal advice on exits that occurred while the 2020 Regulations were in force. Based on that advice, the SAB recommends that administering authorities:

- may pay unreduced benefits to all members who left during this period due to redundancy or business efficiency at age 55 or over
- should request the full strain cost of paying unreduced benefits from the Scheme employer, and
- should not seek to adjust the unreduced benefits or the strain cost payable by the Scheme employer to reflect any cash alternative payment the employer has paid.

You can read the full SAB commentary on the legal advice on the [Public Sector Exit Payments](#) page of the SAB website. The page also includes useful background information on the introduction of the exit cap and the latest developments.

Employer and administering authority information notes updated

We have updated the employer and administering authority information notes now that the 2020 Regulations have been disapplied and to incorporate the SAB recommended approach. You can find version 3.1 of the information notes on the [Administrator guides and documents](#) page and [Employer guides and documents](#) page of www.lgpsregs.org.

We published versions of the information notes in January and February - version 3.0 of the employer notes and versions 2.1 and 3.0 of the administering authority information notes. It is important that you refer to the latest version of the notes. However, if you want to see earlier versions of these documents, or any of our other guides, you can find them by selecting Status – Old in the 'Filters' menu on the right hand side of the [Administrator guides and documents](#) page or [Employer guides and documents](#) page.

Action for administering authorities

Redundancy or efficiency exits of members aged 55 or over from 12 February 2021: pay unreduced benefits and request the full strain cost from the employer. You will need to contact any members who have been offered a choice between deferred or fully reduced benefits and advise them that they must take unreduced benefits from the day after leaving.

'Capped' exits before 12 February 2021: if you have chosen to follow the approach recommended by the SAB, pay unreduced benefits and request the full strain cost from the employer.

Share details of the updated [Exit cap employer information note](#) with your Scheme employers.

Exit payment reform – looking ahead

The Government confirmed in the Guidance that "HM Treasury will bring forward proposals at pace to tackle unjustified exit payments". We understand that MHCLG plans to introduce further changes to exit payments following the recent [MHCLG consultation on reforming local government exit pay](#). MHCLG has confirmed that it will consult again on further reforms to exit payments before any changes are made.

The Government has not confirmed when the exit cap or further reforms will be introduced. We do not expect any changes in the next few months due to the time it will take to consult and make changes to legislation.

Public sector employers planning future workforce reform will need to be aware that:

- an exit cap may be in force later in 2021, and
- MHCLG may introduce further reforms to exit pay when the exit cap is re-introduced.

Administering authorities should continue to provide strain cost estimates for future redundancies or business efficiency exits to employers. We recommend that you include warnings about possible future reforms to exit payments when you provide these estimates.

We will share any information about timescales and further developments with you as soon as we receive it. You can visit the [Public Sector Exit Payments](#) page of the Board's website for the latest and background information on exit payment reform.

Exit cap survey

We would like to extend our thanks to the representatives of 54 administering authorities who completed the exit cap survey. Almost 80% said that they were following the earlier SAB advice to offer a choice of fully reduced or deferred benefits when the exit cap meant that an employer could not pay a full strain cost. The responses from the remaining 20% suggest that either no exits had exceeded the cap, or that they had taken an approach very similar to the SAB recommended approach.

Update from SAB meeting held on 8 February 2021

The SAB met virtually on 8 February 2021. The Board discussed:

- the Government's response to the consultation on changes to the transitional arrangements in the unfunded public sector schemes – the McCloud remedy
- the impact of the McCloud remedy on the cost cap arrangement
- the exit payment cap (the meeting took place before HM Treasury issued the Directions to disapply the cap - see the previous article for the latest information)
- the Board's workplan and budget for 2021/22
- progress on the development of the responsible investment A to Z website
- an action plan based on the final Good Governance report prepared by the project team at Hymans Robertson.

You can read a more detailed summary of the meeting on the [Board updates](#) page of the SAB website. The [board meetings](#) page includes full details of the meeting and agenda papers.

Final Good Governance report published

On 15 February 2021, SAB published [Good Governance: Phase 3 Report](#) which was produced by the Hymans Robertson project team. The Phase 3 report provides further details on some of the recommendations that were included in the [Phase 2 Report](#). The two reports should be read in conjunction. The Phase 3 report provides further detail on the following recommendations, among others:

- **The LGPS senior officer:** a single named officer who is responsible for the delivery of LGPS activity for a fund. The report covers the core functions of the role, the personal competencies needed to fulfil the role successfully and how the role could be incorporated into different organisational structures.
- **Conflicts of interest:** all administering authorities should publish a conflicts of interest policy that is specific to the LGPS. That policy should cover how it identifies, monitors and manages any conflicts. The report includes more detail on what LGPS-specific areas should be covered by the policy.
- **Representation:** each administering authority must publish a policy on how scheme members and non-administering authority employers are represented on its committees. This should include the reasoning behind that policy.
- **Skills and training:** introduce a requirement for key individuals, such as pension committee members and section 151 officers, to have the appropriate level of knowledge and understanding to carry out their duties efficiently. The administering authority must publish a training strategy that sets out its policy on delivery, assessment and recording of training plans.
- **Service delivery:** regulation change to make it compulsory for an administering authority to publish an administration strategy. This proposal is being taken forward by the Cost Management, Benefit Design and Administration Committee.
- **KPIs:** that focus on ensuring that each administering authority has defined service standards and has the governance in place to monitor those standards.

- **Business planning process:** the senior officer and committee must be satisfied with the resource and budget allocated to administer the LGPS each year. Required expenditure should be based on the business plan for the coming year, not the budget for the previous year with an inflationary increase.

At the SAB meeting on 8 February 2021, the Board agreed that the Chair should submit the Board's [Good Governance Action Plan](#) to the Local Government minister for consideration. The Action Plan sets out:

- changes that MHCLG could take forward by amending regulations or producing statutory guidance
- work associated with the changes made by MHCLG that could be done by the SAB or other bodies
- actions that SAB can take to improve governance and administration immediately, regardless of which changes are progressed by MHCLG.

You can find more information about this project and useful links on the [Good Governance Project](#) page of the Board's website.

SAB publishes draft guide to employer flexibilities

The SAB published a [draft guide to employer flexibilities](#) on 22 February 2021. The SAB has published the guide for information only at this point. The SAB will finalise and publicise the guide after MHCLG publishes statutory guidance covering employer flexibilities.

As we reported in [Bulletin 202](#), the [LGPS \(Amendment\) \(No. 2\) Regulations 2020](#) introduced increased flexibility when dealing with exiting employers, and the ability to review employer contribution rates between valuations. The purpose of the draft guide is to assist administering authorities to use these new flexibilities appropriately. The draft guide provides information, examples and options associated with the flexibilities. It also sets out:

- matters for administering authorities to consider when setting policies
- the data and information which may be needed
- the roles and responsibilities of all parties during the implementation of the flexibilities.

LGPS England & Wales

Election of a Mayor for the West Yorkshire Combined Authority

[The West Yorkshire Combined Authority \(Election of Mayor and Functions\) Order 2021](#) [SI2021/112] was made on 29 January 2021. The Order provides for a directly elected Mayor for the West Yorkshire Combined Authority, with the first election to be held in May 2021.

The Order transfers assets and liabilities from the Police and Crime Commissioner for the area to the Combined Authority, including pension liabilities. The Order modifies the LGPS Regulations 2013 with effect from 10 May 2021 meaning that:

- no exit payment is due and the administering authority does not need to obtain a rates and adjustment certificate when the exiting employer is the Police and Crime Commissioner for the area ([Schedule 5, Part 2, paragraph 56](#))
- the Police and Crime Commissioner for West Yorkshire is removed as a Scheme employer ([Schedule 6](#), paragraph 28).

We will update the Timeline regulations on www.lgpsregs.org in advance of these modifications taking effect.

LGPS Scotland

SPPA publishes Circular 2021/1 – PI Review and revaluation order

On 25 January 2021, SPPA published Circular 2021/1. SPPA confirms in the circular that:

- deferred pensions and pensions in payment will increase by 0.5% from 12 April 2021
- the in-service revaluation for the CARE scheme in respect of 2020/21 will be 0.5%.

You can find this circular and past circulars on:

- the [SPPA circulars and guidance](#) page of www.scotlgpsregs.org, and
- the [LGPS Circulars](#) page of the SPPA website.

Increasing working hours after flexible retirement

SPPA has received a number of queries about members who have previously flexibly retired being asked to increase their working hours to assist with the response to the pandemic. On 9 February 2021, Kimberley Linge emailed all Scottish administering authorities to let them know the SPPA view. A summary of the position is:

- regulation 29 of the LGPS (Scotland) Regulations 2018 only requires that the member reduces working hours or grade of an employment
- the regulations do not prevent the member from later increasing their working hours, nor do they impose any sanctions if they do
- as set out in regulation 58(1) of the LGPS (Scotland) Regulations 2018, each employer must have a written policy on flexible retirement
- some employers have asked members who have flexibly retired to increase their working hours to assist with the response to the pandemic
- the employer is meeting the cost of paying the pension, and will meet the cost related to the pension building up after flexible retirement
- employers are within their rights to waive their own policy, if this would otherwise prevent the member from increasing working hours after flexible retirement
- employers may wish to take this opportunity to review their flexible retirement policies relating to members increasing their working hours following flexible retirement, particularly during a national emergency.

HMRC

HMRC publishes Pension schemes newsletter 127

On 3 February 2021, HMRC published [Pension schemes newsletter 127](#). HMRC confirms in the newsletter that practitioner registration and authorisation features will be available on the Managing Pension Schemes service from March 2021. HMRC will provide more information on these features and the authorisation process in a future newsletter.

[The Pension Schemes \(Qualifying Recognised Overseas Pension Schemes\) \(Gibraltar\) \(Exclusion of Overseas Transfer Charge\) Regulations 2021](#) [SI2021/89] were laid on 28 January 2021. The regulations are in force from 18 February 2021 and take effect from IP completion day - 31 December 2020.

Pension transfers to a European Economic Area (EEA) state are not subject to the overseas transfer charge. Gibraltar is not an EEA state but was treated as one during the transition period by virtue of the Treaty on the Functioning of the EU. The effect of these new regulations is that recognised transfers to a QROPS established in Gibraltar are treated in the same way as they were before the UK left the EU: they are not subject to the overseas transfer charge.

HMT

HMT responds to McCloud consultation

HM Treasury (HMT) published its [response to the consultation on changes to the transitional arrangements to the 2015 schemes](#) on 4 February 2021. This response is in respect of the unfunded public service pension schemes only. Changes to the LGPS were consulted on separately. We expect MHCLG to make a written statement in relation to the consultation on changes to the underpin in the LGPS in England and Wales in the next two months.

The response confirms:

- the Government will proceed with deferred choice underpin (DCU) to remove the unlawful age discrimination identified in the McCloud judgment
- all eligible members will be members of the legacy, final salary schemes for the remedy period
- the remedy period runs from 1 April 2015 to 31 March 2022
- schemes will have until 1 October 2023 at the latest to move eligible members to the legacy scheme, but a scheme can specify an earlier date in their regulations
- members will be able to choose, on retirement, whether to take legacy or reformed scheme benefits for the remedy period
- members who have already retired, or retire before the remedy is implemented will be offered the same choice as soon as possible
- the legacy schemes will close for new accrual from 31 March 2022, but the final salary link will remain in operation
- employees who continue in service after 31 March 2022 will do so as members of the reformed schemes
- moving schemes retrospectively may have implications for the amount of contributions due and the associated tax relief, the level of pension in payment and income tax payable, and a member's annual allowance position
- the tax position for members who are paid or must pay additional amounts as a result of moving schemes

- interest will be added to amounts owed to schemes or to members, and appropriate rates of interest will be prescribed centrally to ensure consistency
- there are complications where members who have paid additional contributions, particularly additional contributions to offset the increase in normal pension age which will be addressed in scheme-level consultations
- schemes will have to provide two sets of figures for the remedy period in annual benefit statements of members who will be offered DCU – benefits under both the reformed and legacy schemes
- special arrangements related to ill health retirements, death cases, divorces, abatement and contingent decisions
- members who move from one unfunded scheme to another and transfer their pension (including those who do so more than once) will retain the right to make a deferred choice on the remedy period when they retire
- the Government will bring forward new primary legislation to provide the powers to deliver these changes
- there will be further consultations on the changes needed to scheme regulations to implement these policies.

We await further details on how transfers between unfunded schemes and the LGPS will operate.

The consultation response was accompanied by a [written ministerial statement](#) made by Steve Barclay, the Chief Secretary to the Treasury. The statement provides background to the introduction of transitional protections, the legal challenges and the consultation.

Any readers who are involved in the administration of the Firefighters' Pension Schemes may also find the following links useful:

- the [age discrimination remedy page](#) of www.fpsregs.org
- [Home Office guidance on the consultation response](#).

Update on cost control mechanisms and the 2020 valuations

Alongside the McCloud consultation covered in the previous article, the Government announced [Updates on the 2016 and 2020 Valuations](#) and cost control mechanism:

- The cost control element of the 2016 valuations will now be completed using DCU to establish the cost of implementing the McCloud remedy.
- There will be no reduction to member benefits as a result of completing the 2016 valuation if the cost ceiling is breached.

- If the cost floor is breached, this will be honoured by implementing increases in benefit accrual and/or reductions in member contributions from 1 April 2019.
- Any change in employer contributions in the unfunded schemes triggered by the 2020 valuations will take effect from 2024 instead of 2023.

The SAB has confirmed that discussions on the Board's own cost management arrangement for the LGPS in England and Wales will remain paused until HMT publishes a final version of the Directions to be used for the 2016 valuation.

HMT will publish a new set of draft Directions outlining the policy detail for the 2020 valuations in due course. The Directions will set out the process for schemes to follow to issue results for the 2020 valuations and provide more detail on how remedy costs are to be calculated.

Consultation: Implementing the increase to the minimum pension age

On 11 February 2021, HMT published [Increasing the normal minimum pension age: consultation on implementation](#). In 2014, the Coalition Government consulted on increasing the normal minimum pension age (NMPA) from 55 to 57 from 6 April 2028 as part of the [Freedom and choice in pensions consultation](#). The current consultation re-confirms the Government's commitment to increasing the NMPA. The increase will not apply to members of the firefighters', police and armed forces pension schemes.

The consultation seeks views on:

- the implementation of the rise in NMPA, and
- protections for pension scheme members: members of registered pension schemes who have a right under the scheme rules to take benefits before age 57 at the date of this consultation will be protected from the increase in NMPA.

We will respond to the consultation and share that response with you before the closing date of 22 April 2021.

HMT responds to RPI reform consultation

On 2 February 2021, HMT and the UK Statistics Authority (UKSA) published a joint response to the [consultation on Reform to the Retail Prices Index \(RPI\) methodology](#). You can read about the launch of the consultation in [Bulletin 196](#).

The response confirms the Government's intention to bring the methods and data sources of the Consumer Prices Index including owner occupiers' housing costs into RPI. However, this proposal requires the consent of the Chancellor to be implemented before 2030, owing to the use of RPI in two specific index-linked gilts.

The Chancellor has announced that he is unable to offer his consent to the changes before the final specific index-linked gilt matures in 2030. The UKSA has confirmed that it intends to implement the proposed changes at the earliest date that it is legally and practically possible to do so – from February 2030.

Trustees of large occupational pension schemes are considering whether to apply for a judicial review of the decision to align RPI with CPIH. The trustees have until 7 April 2021 to decide whether to apply.

TPR

TPR podcast on pension scams

On 10 February 2021, the Pensions Regulator (TPR) published a [new podcast: TPR talks pension scams](#). The podcast is the first in a series of TPR talks podcasts.

In this first podcast of the series, Margaret Snowdon - Chair of the Pension Scams Industry Group, and Nicola Parish - Executive Director of Frontline Regulation, join TPR to discuss the threat of pension scams.

TPR pension scams pledge webinar

TPR will be delivering a [Webinar: pledge to combat pension scams](#) on 31 March 2021 at 2.30pm. Please use the link above to find out more about this event and book your place.

TPR blog on the Pension Schemes Act

TPR has published a new [blog about the Pension Schemes Act 2021](#). David Fairs, TPR's Executive Director of Regulatory Policy, Analysis and Advice considers the most important impacts of the Act.

Other news and updates

Aon launches LGPS cyber scorecard

Aon has launched a free cyber scorecard to help LGPS administering authorities in the fight against the increasing risk of cybercrime. The scorecard will enable administering authorities to benchmark their approach to managing cyber risks against what other authorities have done.

The [LGPS Cyber Scorecard](#) questionnaire consists of multiple choice questions in 10 key areas and will take around 30 minutes to complete. They are not technical questions and senior pension fund officers should be able to answer most of them without much difficulty. Some may require combined input from those involved with the investment, administration and governance aspects. You will not be able to save your responses part way through completing the assessment. Aon can provide a pdf of the questions so that you can prepare your answers before accessing the survey online. Please contact laura.caldwell@aon.com for a pdf copy of the questions.

Participating in the assessment is free. On completion, Aon will provide a report that includes:

- an overall score
- a breakdown of the 10 key areas
- a comparison of your results against other administering authorities that have completed the assessment.

The results can give you comfort that your management of cybercrime risk in some areas is ahead of others, and help you understand areas that require further attention to improve cyber resilience. If you would like more information on your results, Aon can provide a more detailed commentary and a meeting with one of their pensions cyber specialists.

If you have any questions or would like any further details, please contact laura.caldwell@aon.com.

PDP Call for Input on identity approach

On 18 February 2021, the Pensions Dashboards Programme (PDP) published a [Call for Input from data providers on the identity approach](#). The Call for Input closes on 19 March 2021.

In 2020, the PDP carried out a discovery phase for the identity service, which will verify that dashboard users really are who they say they are. As part of the discovery, they undertook a market engagement exercise with identity providers. The resulting insight informed the approach and the upcoming procurement for the identity service.

PDP needs to verify this approach with data providers, to understand the level of assurance they will require to release data to the users.

We encourage all administering authorities to respond to the Call for Input. The LGA will respond to the call for input and share that response in advance of the closure date.

The Pension Schemes Act 2021 receives Royal Assent

On 11 February 2021, the [Pension Schemes Act 2021](#) (the Act) received Royal Assent. The provisions within the Act will come into force when the Secretary of State makes regulations for them to do so. The Act paves the way for:

- the introduction of Collective money purchase schemes
- the creation of Pensions Dashboards
- the introduction of new powers for TPR concerning employer debt
- the introduction of a requirement to assess, manage and report on climate-related risks
- amendments concerning:
 - funding for defined benefit schemes
 - extra conditions that members must satisfy before they are able to transfer out their LGPS benefits, and
 - pension protection fund and administration charges.

The provisions of the Act that will affect the LGPS include:

Climate risk reporting

On 27 January 2021, the Government launched a consultation on draft regulations entitled [Taking action on climate risk: improving governance and reporting by occupational pension schemes](#). The regulations would require trustees of pension schemes in scope to meet the climate change governance requirements that underpin the [11 recommendations of the Taskforce on Climate-related Financial Disclosures](#), and to report on how they have done so. The government is also consulting on draft statutory guidance to accompany the regulations.

The regulations will not apply to the LGPS. However we expect MHCLG to bring forward regulations which substantially mirror the requirements set out in the consultation document.

Pensions Dashboards

Administering authorities can use the [PDP data standards guide](#) to identify any data gaps. Administering authorities should take action to improve data quality to ensure that they are ready to supply the right information to the dashboards once they are live.

Transfers out

We are waiting for secondary legislation to fill in the detail of the extra conditions members must satisfy before they are able to transfer out their LGPS benefits.

You may find [Eversheds Sutherlands Guide to the Pension Schemes Act](#) useful.

Transfer out: Non-Club technical guide

On 15 February 2021, Jayne Wiberg emailed administering authorities letting them know that we have published a brand new technical guide. This covers the transfer of LGPS benefits to a non-Club registered pension scheme. We have also created a generic information letter that meets the one month notification requirements set out in regulation 8 of the [Pension Schemes Act 2015 \(Transitional Provisions and Appropriate Independent Advice\) Regulations 2015](#).

You can find the Transfer out: Non-Club technical guide and Transfers out: Initial enquiry form on the:

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

The guide covers:

- cash equivalent transfer values for deferred and pension credit members
- cash transfer sums for deferred refund members.

We intend to produce a leaflet containing much of the generic information administering authorities are required to include when they issue a statement of entitlement. Until we publish that leaflet, please refer to the guide and make sure that you supply the required information when you issue a statement of entitlement.

Thank you to everyone who responded to the recent survey we conducted on how you use the transfer declaration form templates. We will use your feedback as we revise these templates. We will let you know when we publish the new transfer declaration forms later in 2021.

Action for administering authorities

Review your transfer processes and correspondence to make sure that you are complying with the rules and supplying the correct information to members considering transferring their benefits.

Training

Training survey

We would like to thank everyone who completed the recent training survey. The survey is now closed.

Respondents told us:

- face to face training at a venue arranged by the LGA was the preferred delivery method for training
- online delivery was the second most popular option
- some authorities find it difficult to book places as courses tend to sell out very quickly
- the courses that are most in demand are Aggregation and Transfers
- topics that were the most popular for new courses are Lifetime and Annual Allowances
- they are strongly in favour of the introduction of bitesize training modules for administering authorities.

These responses have been incorporated into our training strategy for 2021/22:

- we will continue to offer online training only until the end of August
- we will start to offer face to face training once it is safe to do so, but will deliver online courses alongside in-person training
- we have increased the maximum number of attendees at our online practitioner training events from 10 to 12
- we will make every effort to ensure that all those who want a place at a training course can get one by running additional sessions when demand is high
- we intend to develop Annual and Lifetime Allowance practitioner training this year
- we will consider the best way to deliver bitesize training for administering authorities.

Practitioner training in 2021

We are currently finalising our training programme for the first half of 2021. We will be delivering one day practitioner courses covering Aggregation and Transfers. We will also deliver Employer role training.

Please visit the [LGA Events](#) page for details of training courses that are currently open for booking. Use the 'Filter by topics' field to select Pension events.

Wider landscape

ICSWG trustee guide for assessing consultants' climate competency

The Investment Consultants Sustainability Working Group (ICSWG) has launched a [guide to support trustees assess their investment consultants on climate competency](#) and help raise investment consultants' standards.

NHS Pension Scheme consultation

On 28 January 2021, the Department of Health and Social Care published a [consultation on changes to the NHS pension scheme regulations](#). Proposed changes include:

- equalising the entitlement to survivor pensions for male survivors of female scheme members
- removing certain amendments to the 1995 Section Regulations made by the Civil Partnership (Opposite Sex Couples) Regulations 2019
- ensuring that payments and allowances under the New to Partnership Payments Scheme are treated as non-pensionable earnings
- reforming the final pay control provisions of the 1995 Section Regulations.

The consultation closes on 8 April 2021.

Government responds to consultation on flexibility in the NHSPS

On 5 February 2021, the Department of Health and Social Care responded to the [NHS Pension Scheme \(NHSPS\): increased flexibility consultation](#). You can read about the launch of the consultation in [Bulletin 189](#).

The Government has concluded that additional flexibilities are not needed because the Chancellor raised the income threshold for tapering from £110,000 to £200,000 in the 2020 budget. Increasing the taper thresholds achieved the same aim as the proposed flexibilities.

PASA publishes GMP equalisation guidance on tax issues

On 15 February 2021, the [Pensions Administration Standards Association \(PASA\) launched new guidance](#). The [GMP Equalisation Group Guidance on tax issues](#) highlights tax issues which pension schemes may encounter in adjusting benefits to correct for the inequalities of GMPs and identifies possible approaches for dealing with those issues.

We await further guidance from MHCLG and GAD on how GMP equalisation will be achieved in the LGPS.

Guidance on Teachers' Pension grants updated

The Department for Education has updated its [Guidance on pension grants for schools, local authorities and music hubs](#). The guidance has been updated to clarify the position for the 2021/2022 financial year for institutions not paid through the national funding formulae.

Legislation

Acts

[Pension Schemes Act 2021](#)

Statutory Instruments

[The Pension Schemes \(Qualifying Recognised Overseas Pension Schemes\) \(Gibraltar\) \(Exclusion of Overseas Transfer Charge\) Regulations 2021](#) [SI2021/89]

[The West Yorkshire Combined Authority \(Election of Mayor and Functions\) Order 2021](#) [SI2021/112]

Useful links

[LGA Pensions page](#)

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

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

[LGPS Advisory Board website \(England and Wales\)](#)

[LGPS Advisory Board website \(Scotland\)](#)

[LGPS Regulations and Guidance website \(England and Wales\)](#)

[LGPS Regulations and Guidance website \(Scotland\)](#)

[Public Sector Transfer Club](#)

[Recognised Overseas Pension Schemes](#) that have told HMRC that they meet the conditions to be a ROPS and have asked to be included on the list.

LGPS pensions section contact details

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

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