

Pension News

Summer 2025



An update for Employers in the Local Government Pension Scheme (LGPS)

Inside this issue:

Accounting Exercises	2
i-Connect	3
ABS FAQ	4
Role of the Employer	5
LGPS Consultation	6
Payroll Guide	7
Employer Role Training	7

We are pleased to publish the latest edition of our Employers' Newsletter; keeping you informed of your responsibilities as a Local Government Pension Scheme (LGPS) employer. Inside you'll also find the latest developments in the LGPS and any changes in the services we offer.



Employer Website and Resources

Don't forget to check out our [employer website](#). It has many useful resources and information that can help you to understand your responsibilities as an LGPS employer.

All our employer newsletters can always be found on our employer website under 'Newsletters' on the ['Forms and Publications' page](#).

For guides published by the LGPS, such as the [HR Guide](#) and [Payroll Guide](#) for use by employers, visit [the LGPS website](#).



FRS102 Accounting Exercises



Important information on the upcoming accounting reports

The July and August FRS102 Accounting exercises are coming soon. If the person who handles accounting at your organisation has changed, please email their new contact details to Employer.Pensions@surreycc.gov.uk so that we can send the right information to the right person.



How do I submit my request?

Your requests for the accounting reports are sent to our Fund actuary, Hymans Robertson LLP (Hymans), via their portal. A link to their portal will be sent to you by email.

Once you complete your request, it then goes to the Fund's actuarial team at Hymans to manage the exercise.

What other data do I need to provide?

It is important that you submit the Employer Contribution Forms. These forms contain your organisation's monthly contributions paid into the Fund.

We will then share the necessary contribution data and other data (for example, details of early retirements, individual unfunded membership data, or asset return information) to Hymans.

How and when will I receive my report?

Hymans will provide the reports directly to the email address(es) supplied.

If you have not requested a report on time, or if you are unable to provide a timely response to any queries raised by the Fund or Hymans, your report may have to be processed outside of the main batches of reports. Extra fees may also apply.



How will queries from my auditor be dealt with?

There continues to be an ever-increasing number of audit queries which we expect to continue in 2025. As part of their standard processes, auditors are being required to do more work. As a result, auditors need to ask more questions from you, the Fund, and the actuary.

To help with this, audit teams can now find an **Accounting Covering Report** issued alongside your FRS102/IAS19 results. This report can help answer many questions your auditor may have.

Please make sure your auditor gets all the documents we send you for the exercise. This can help reduce the number of questions they need to ask.

Surrey's i-Connect Journey



Submit scheme leavers via i-Connect

Up until recently, providing a leaver datafile alongside your i-Connect submission has been mandatory for **all** leavers of the scheme. This was to make sure that we hold all relevant data for calculating pension benefits.

Going forwards, **we do not always require a leaver datafile**. However, we will ask you to provide final pay (WTE) for leavers who have service in the scheme prior to 1 April 2014. We will also request a reason for leaving if it has not been provided.

We will be rolling out the feature for you to provide this information via i-Connect in the coming months. Until then, we will email a request for you to provide this.

What is Final Pay?

Final pay is the whole time equivalent pensionable pay that a member received in the last 365 days before leaving the scheme. However, **final pay from one of the previous two years must be provided if it is higher**.

When do I need to provide Final Pay?

The LGPS changed from a final salary to a Career Average Revalued Earnings (CARE) pension scheme on 1 April 2014. Pension benefits built up in the final salary scheme remain as final salary benefits. This means that you need to provide final pay information for members with final salary membership to enable us to calculate pension benefits.



Information on [how to calculate final pay](#) can be found on our employer website.

When do I need to provide a leaver datafile alongside my i-Connect submission?

Please note that we still require a leaver datafile sent to pensions.technical@surreycc.gov.uk for:

- Flexible retirements
- Ill Health Retirements
- Death in service

We will also still need you to provide LG29 forms for estimates and advance retirement files.

You can find blank LG29 estimate request forms among other [forms and publications](#) on our employer website.

Annual Benefit Statement FAQ

Resources for your intranet

The 2025 Annual Benefit Statement will be available to view on the 'My Pension' portal by 31 August 2025, for your employees who were active members of the LGPS on 31 March 2024.

We will contact your employees directly as their statement becomes available to advise them of this but would be grateful if you could also include this in any communication that you have with your relevant employees.

You may wish to use the communication message below.

"Every year, all active members within the Local Government Pension Scheme (LGPS) will receive a statement showing the pension benefits they have built up so far and what they might receive when they retire. If you were an active member of the LGPS on or before 31 March 2024, you will receive a statement."

How do members view their Annual Benefit Statement?

In order to view their statement online, members will need to logon to the **'My Pension' portal**.

What if the member isn't registered for the 'My Pension' portal?

It is very easy and free of charge to register for our online service, but the member must use a computer or laptop whilst registering instead of a smart phone or tablet. They must follow the steps below:

1. Go to: **mypension.surreycc.gov.uk/**
2. Click on **'Request One.'**
3. Enter their Surname, National Insurance number, date of birth and email address.

Within 24 hours, the member will receive an email from 'Altair Live,' and will have to select the link to complete their registration.

If they are still having difficulty registering, they can view the **[guidance video](#)** on our **[website](#)**. These can be found on the 'My Pension' portal, under the Help link at the top of the page.

If the member has any other questions about the 'My Pension' portal they can call our technical helpline on 0300 200 1034.

Where to find more information about the LGPS

Once the member has logged into the 'My Pension' portal, they can select Annual Benefit Statements from the dashboard. The statement can be printed or downloaded and saved.

More detailed information about the LGPS can be found on the **[national website for scheme members](#)**.

Scheme guides, factsheets and member newsletters are available on the **[Fund website for members](#)**.

If your members have any questions about the LGPS, or about their LGPS benefits, then they can contact the pensions team via email at **crtpensions@surreycc.gov.uk** or call 0300 200 1031.



Role of the Employer in the LGPS



Your duties and responsibilities

As a Local Government Pension Scheme employer, you play a crucial role in ensuring the smooth operation of the LGPS. Your main duties include:

- Enrolling eligible employees into the scheme.
- Determining member contribution rates.
- Keeping accurate records of employee data and contributions.
- Supplying accurate and timely data to the pension fund.
- Informing Surrey Pension Team about new starters, leavers, retirements, and other changes.
- Making employer decisions under the scheme regulations and maintaining a policy on discretions.
- Collecting and sending member and employer contributions to the Fund.

Even if you delegate tasks to a third party, you are still responsible for ensuring everything is done correctly and on time.

Helpful resources

We recognise that employers have a lot to manage, but fortunately, there is plenty of guidance available:

- **[Surrey Pension Fund Employer website](#)**: covers information specific to our Fund.
- **[Local Government Association website](#)**: guides for [HR](#) and [Payroll](#), as well as [bite-sized training](#).
- **Pensions and Lifetime Savings Association**: [best practice guide](#) for employers participating in the LGPS.
- **Department for Education (DfE)**: [LGPS guide](#) for academies.

By using these resources, you can ensure success in managing your LGPS responsibilities.



LGPS 'Access and Fairness' Consultation



Have your say on changes that affect you and your members

The Ministry of Housing, Communities and Local Government (MHCLG) is asking for views and opinions on planned changes to the LGPS in England and Wales. This consultation launched on 15 May 2025 and closes on 7 August 2025.

What's being proposed?

Some of the key changes include:

- Making survivor benefits more equal.
- Removing the age limit for paying a death grant.
- Collecting data on people who opt out of the pension scheme.
- Reporting on the gender pension gap.
- Updating rules about when an employer can apply to take some, or all, of a member's pension benefits away due to a criminal offence (forfeiture).

Why this matters to employers

Some of these changes could affect you and your payroll provider's responsibilities, especially around pay, leave, and information that needs to be submitted to us. That's why it's important for you to give your views to the government.

How to take part

You can read the full consultation and find out how to respond on the [GOV.UK website](https://www.gov.uk).

Key points to think about

Here are some changes that may affect you:

- **Authorised unpaid leave under 31 days** would be automatically pensionable based on lost pay and using the actual contribution rate applicable.
- **Aligning the cost of buying back lost pension** for authorised unpaid leave of 31 days or more by using the actual contribution rates.
- **More time to buy back pension** where authorised unpaid leave is taken, extending from 30 days to 1 year.
- **No 3-year limit** on how long employers can choose to help share the cost for buying back lost pension.
- **Unpaid additional maternity, additional adoption, and shared parental leave** would be fully pensionable, with employers covering the full cost.
- **Gender pension gap reporting** would be required for employers with over 100 staff.
- **Changes to forfeiture rules**, removing the need for the member to leave their job because of the offence, removing the 3-month deadline for employers to apply, and providing new guidance on how to apply.



Prudential Payroll Guide

For submission of AVC and payroll files

Prudential are the in-house Additional Voluntary Contributions (AVC) provider for the Surrey Pension Fund.

Have a look at their [guide to administering your payroll](#) which provides tips for making sure the correct information is provided for member investments to be made on time.

The guide includes steps which should be checked each time a payroll file is submitted and payments are made.

Please note that BACS payments must be sent directly to Prudential and within 3 days of the payroll file submission.



Submission Steps

Your payroll file

Formatting the information you send us

Naming and saving your payroll file

When to send your payroll file

BACS payment details and file formats

When to send your BACS payment

Employer Role Training

The LGPS are offering employer role training with workshops aimed at LGPS employers in England and Wales. A working knowledge of the LGPS is not necessary for attending the course, but some experience is preferable.

This workshop will be a one-day workshop offered virtually through Microsoft Teams, with a maximum of 18 attendees per session.

For more information on the course content, available dates and how to book, visit the [LGPS website](#).

For further LGPS training opportunities visit the [LGA website](#).



Our Contact Details



0300 200 1031



Surrey Pension Team
PO Box 465
Reigate, RH2 2HA

Useful Links:

employers.surreypensionfund.org.uk

www.surreypensionfund.org

lgpsregs.org/employer-resources/