



Department for Communities and Local Government

Addresses As Overleaf

Our Ref:
Your Ref:

29 April 2016

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.

2. I am authorised by the Secretary of State to publish revised guidance on:

- Individual transfers
- Pension Credits on Divorce
- Pension debits on divorce
- Pensioner cash equivalents on divorce
- Early retirement
- Scheme pays/ Annual Allowance
- Trivial commutation
- Interfund transfers
- Purchase of Additional Pension
- AVC conversion to Additional Pension
- Inverse commutation
- Flexible Retirement
- LTA and limit on total amount of benefits

3. I understand that the LGA plan to publish these at

<http://www.lgpsregs.org/index.php/dclg-publications/dclg-stat-guidance>. Hard copies are also available, on request, from Robert.Ellis@communities.gsi.gov.uk.

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.

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4. The guidance is to apply immediately. A further letter providing details on transitional arrangements for quotations provided before this date will be sent early next week together with a list of extant guidance.

5. Guidance on late retirements will also follow next week.

Yours faithfully,

Bob Holloway

**Pension managers in England and Wales
Local Government Association
Scheme Advisory Board
UNISON
GMB
UNITE
SPPA
Government Actuary's Department**

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