

Guidance Notes for CTR1 form 2014

Due to the new 2014 LGPS regulations there have been some changes to the details we now require as part of your monthly return (CTR1 Form).

The CTR1 Form now includes 7 tabs:

Main Section – this will require a breakdown of the contributions that are paid within the main section of the scheme.

50-50 Section - this will require a breakdown of the contributions that are paid within the 50/50 section of the scheme.

Shared APC Payments - this should detail any Shared Additional Pension Contributions (SAPC) paid by the employee and the employer, e.g. Contributions for child related unpaid leave.

APC Payments – Employee's Only – this should detail any Additional Pension Contribution paid by the employee alone, e.g. Contributions paid to increase benefits or in respect of an authorised unpaid absence for example, strike.

APC Payments – Employer's Only – this should include any Additional Pension Contributions that include a joint payment between the employee and the employer, e.g. Contributions paid to augment employee benefits.

Details of refunds, employees who opt-out with less than 3 months membership – this should include details of any refunds paid through the employer payroll.

Absence Reporting - You only need to enter absences on this tab for cases where the member has had a period of no pay and has returned to work following the absence, this includes an authorised absence of a day or more.

If you have no employee's to report on the absence reporting tab you will need to declare a nil return by signing and dating in the space provided (see Tab).