



Staffordshire Pension Fund

Local Government Pension Scheme

Employer Focus

This bulletin from the Staffordshire Pension Fund, focuses on the key responsibilities / actions required by Employers in the submission of their Annual Employer Returns for the year to 31 March 2024.

Issue February 2024

Important Information for Scheme Employers and Payroll Managers

- Submission of Year End Pension Data Returns- Deadline **19 April 2024**
- Revised Employer and Employee pension contributions effective from **1 April 2024**

Submission of Year End Pension Data Returns

Background

Employers will be familiar with this annual business critical and regulatory requirement, to maintain the accuracy / integrity of all the Scheme Members' pension data. This also enables the Fund to issue our Scheme Members' Annual Benefit Statements by 31 August 2024.

Deadline for Employer's submission (except Employers using i-Connect)

As mentioned already the submission of data for the financial year ending 31 March 2024 **must** be received by Pensions Services no later than **19 April 2024**.

If you are an Employer using **i- Connect** you are not required to provide a full year end return, but your March 2024 monthly return must be uploaded to the **i-Connect** system by no later than the 19th April deadline.

Failure to respond by 19 April 2024 may result in the late issue of Scheme Members' Annual Benefit Statements, which constitutes a breach of law. This means the Fund has a legal requirement for the breach to be reported to the Pensions Regulator. This exposes both you, as the Employer and the Fund to reputational risk and also the risk of financial penalty.

Employer Guidance

To assist Employers with completing their annual return we have a dedicated area of the Pension Fund's website, which contains all the necessary documentation for completion including guidelines and supporting information (please see link below).

[Staffordshire Pension Fund - Year end data \(staffspf.org.uk\)](https://staffspf.org.uk)

The above link includes the following:

Common Employer data return issues [Staffordshire Pension Fund - Common issues with data supplied for previous year end returns \(staffspf.org.uk\)](https://staffspf.org.uk)

How to complete the year end return [Staffordshire Pension Fund - Requirements for the completion of the Contpostmaster spreadsheet \(staffspf.org.uk\)](https://staffspf.org.uk)

How to complete the career average pay [Staffordshire Pension Fund - Guidance for the completion of CARE return for scheme employers \(staffspf.org.uk\)](https://staffspf.org.uk)

Documents you are required to complete [Staffordshire Pension Fund - Year end data \(staffspf.org.uk\)](https://www.staffspf.org.uk)

LGPS Payroll Guide – if you are uncertain of the data that should be supplied, then please refer to this guide. The guide sets out the requirements for payrolls in respect of the LGPS

<https://www.lgpsregs.org/employer-resources/guidesetc.php>

Importance of accurate employer data.

To assist us with ensuring the accuracy of your data and the calculation of correct pension liabilities, it is imperative that you complete the leaver and new starter forms for all employees who have left or joined your organisation during 2023-2024 and return them to the Fund.

Casual Workers

Some employers will have casual workers on their payroll. Casual work will be on an 'as and when' required basis and the working pattern will be determined by the needs of the Employer and the availability of the individual.

On becoming employed Casual workers who are eligible are enrolled by the Employer as members of the LGPS. The Fund has noted that in some case Casual employees have for several years appeared on the Employer's annual returns with a nil pension return.

It is quite likely that these employees have left your organisation, but as we haven't received a leaver notification they are still treated as a member of the LGPS. We would therefore be grateful if Employers could review their Casual employees' contracts on a regular basis and notify the Fund of any individual who has left your employment.

Revised Employer Pension Contributions effective from 1 April 2024

As a participating Employer in the Staffordshire Pension Fund, unless you are a contractor or partner organisation operating on a fixed contribution rate admission basis, you will previously have received notification of your Employer's 2022 valuation schedule which outlines your organisation's expected Employer LGPS contribution rate for the three years commencing 1 April 2023.

To assist Payroll Managers, details of the Employer Contribution rates due from 1 April 2024 for all participating Employers in the Staffordshire Pension Fund, can be found on our website (see link below).

[Staffordshire Pension Fund - Year end data \(staffspf.org.uk\)](http://staffspf.org.uk)

N.B. If the contribution rate your organisation pays is fixed for the life of your current contract, the Fund Actuarial Valuation will not alter the contribution rate payable.

LGPS Scheme Members contribution banding from 1 April 2024

The table below sets out the members contribution bands which will be effective from 1 April 2024. These are based on the actual received pay bands for 2023/24 as increased by the September 2023 Consumer Price Index (CPI) figure.

Please ensure your HR and Payroll Teams take the necessary action to implement the changes from 1 April 2024

Band	Pensionable Pay Range	Main Section Contribution Rate	50/50 Section Contribution Rate
1	Up to £17,600	5.5%	2.75%
2	£17,601 to £27,600	5.8%	2.9%
3	£27,601 to £44,900	6.5%	3.25%
4	£44,901 to £56,800	6.8%	3.4%

5	£56,801 to £79,700	8.5%	4.25%
6	£79,701 to £112,900	9.9%	4.95%
7	£112,901 to £133,100	10.5%	5.25%
8	£133,101 to £199,700	11.4%	5.7%
9	£199,701 or more	12.5%	6.25%

All completed forms should be sent in an encrypted format or via Staffordshire County Council's Secure File Transfer (SFT) system to:

- **Email: SPFData@staffordshire.gov.uk**

Circulating the Newsletter within your organisation

We would be grateful if you could continue to circulate this Newsletter to appropriate staff in your organisation for example, Human Resources, Payroll and Finance Department or alternatively provide us with their email address, so we can add them to our distribution list.

If you require any further information or clarification, please do not hesitate to email the Fund at pensions.comms@staffordshire.gov.uk