

13.0 THE GOVERNMENT ACTUARY'S DEPARTMENT

13.1 Actuarial guidance

In accordance with [Regulation 2\(3\)](#)¹ of the LGPS Regulations 2013 the Secretary of State for the Department for Communities and Local Government (DCLG) is required to issue actuarial guidance to the administering authority after consultation with the Government Actuary's Department (GAD). Throughout the regulations there are many occasions that require actuarial guidance to be issued so that administering authorities can carry out their duties in line with those regulations.

Details of the current guidance issued by GAD and how they relate to the statutory regulations can be found in Table 12 below. All GAD guides can also be found on the [Local Government Association](#)² website.

It is important to be aware that GAD also issued a paper headed 'Local Government Pension Scheme – England & Wales – Miscellaneous Amendments to Guidance – November 2014' to be used in conjunction with the guidance documents.

Please note that in certain circumstances where a former scheme member has perhaps left the Scheme under earlier regulations, older versions of particular GAD guidance may need to be referred to by the pension administrators.

Table 12 – GAD Guidance

GAD guidance document	Date of Issue	Statutory Reference
Annual Allowance charges: Calculation of Scheme pays offset	01/04/2014	LGPS 2013: 23(9), 25(5)(a), 26(5)(a), 27(4), 28(4) and 86(2); Trans 2014: 4(5)(f), 4(6)(d) and 16; Admin 2008: 68A
Application of a pension credit to the former spouse or civil partner of the member	26/03/2014	LGPS2013: 26(5)(b), 27(4), (28(4), 29(2), 29(4) and 52 (1); Trans 2014: 20(2); LGPS 1997: 147(4)(b) and 149(2)
Application of a pension debit for divorced members	28/03/2014	LGPS 2013: 23(9), 25(5)(a), 26(5)(b), 27(4), 28(4), 29(2), 29(4) and 52(1); Trans 2014: 4(5)(f), 4(6)(d) and 20(3); Benefits 2007: 41 LGPS 1997: 20A(2).
Early payment of pension	28/03/2014	LGPS 2013: 30(5), 30(6), 30(7)(a) and 30(12); Trans 2014: Schedule 2 para 9(2); Benefits 2007: 14(3), 18(2), 30(4) and 30A(4); Trans 2008: 3(2)(b) and schedule 2 para 7(2).
Flexible retirement	31/03/2014	LGPS 2013: 27(4) and 30(6); Trans 2014: 11(3)(d); Benefits 2007: 18(5).
Individual incoming and outgoing transfers	28/03/2014	LGPS 2013: 96(1) and 101(2).

¹ <http://www.legislation.gov.uk/uksi/2013/2356/regulation/2/made>

² <http://www.lgpsregs.org/index.php/dclg-publications/dclg-stat-guidance>

Interfund adjustments	01/04/2014	LGPS 2013: 103(2); Trans 2014: 10(2)(b), 10(4), 10(5) and 10(6).
Late retirement	26/03/2014	LGPS 2013: 30(4) and 30(11); Benefits 2007: 14(3), 17(2), 18(3A) and 29(5); LGPS 1997: 66(5).
Limit on additional cash commutation	26/03/2014	LGPS 2013: 33(3); Benefits 2007: 21(4)
Limit on total amount of benefits – lifetime allowance (including scheme pays LTAC)	31/03/2014	LGPS 2013: 23(9), 25(5)(a), 26(5)(a), 28(4), 50(1), 50(3); Trans 2014: 4(5)(f), 4(6)(d) and 16; Benefits 2007: 22(1), 22(3) and 12A(1).
Purchase of additional pension – elections on or after 1 April 2014	27/03/2014	LGPS 2013: 16(7), 16(8), 16(12), 16(15), 30(7)(a) and 68(3)
Trivial commutation	28/03/2014	LGPS 2013: 34(2); Benefits 2007: 39(2); LGPS 1997: 156(3).
Use of accumulated AVCs to provide additional pension under the Scheme	28/03/2014	LGPS 2013: 17(7)(b)(i).

13.2 References

In the above table the statutory references relate to the following regulations where indicated:

LGPS 2013: [The Local Government Pension Scheme Regulations 2013 \(S.I. 2013 No. 2356\)](#)³

Trans 2014: [The Local Government Pension Scheme \(Transitional Provisions, Savings and Amendment\) Regulations 2014 \(SI 2014 No. 525\)](#)⁴

Admin 2008: [Local Government Pension Scheme \(Administration\) Regulations 2008 \(SI 2008 No. 239\)](#)⁵

LGPS 1997: [Local Government Pension Scheme Regulations 1997 \(SI 1997 No. 1612\)](#)⁶

Benefits 2007: [Local Government Pension Scheme \(Benefits, Membership and Contributions\) Regulations 2007 \(SI 2007 No. 1166\)](#)⁷

Trans 2008: [Local Government Pension Scheme \(Transitional Provisions\) Regulations 2008 \(SI 2008 No. 238\)](#)⁸

³ <http://www.legislation.gov.uk/uksi/2013/2356/contents/made>

⁴ <http://www.legislation.gov.uk/uksi/2014/525/contents/made>

⁵ <http://www.legislation.gov.uk/uksi/2008/239/contents/made>

⁶ <http://www.legislation.gov.uk/uksi/1997/1612/contents/made>

⁷ <http://www.legislation.gov.uk/uksi/2007/1166/contents/made>

⁸ <http://www.legislation.gov.uk/uksi/2008/238/contents/made>