

Barnet

Annual Scheme Return Policy

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Introduction

Barnet Council are required to arrange for Annual Benefit Statements (ABS's) to be sent to active and deferred members of the Barnet Local Government Pension Scheme (LGPS). The ABS's must be issued no later than the 31 August each year (five months after the scheme year end – 31 March).

So that Barnet Council can adhere to issuing ABS's, it is important that the necessary information is received from employers who participate in the LGPS as an admitted body.

Employers are required to complete an annual scheme return that includes, but is not limited to, the following information:

- Common data
- Employer / employee contributions (Main Scheme)
- Employer / employee contributions (50/50 Scheme)
- Additional Pension Contributions
- Date of joining / leaving

Monitoring Annual Scheme Return Compliance

1. Capita should send each employer an 'Annual Scheme Return Pack', by e-mail, detailing requirements, no later than **1 April**.
2. Annual scheme returns are to be completed and returned to Capita no later than **30 April**.
3. Capita should keep a 'Late Annual Scheme Return Log', detailing all the employers who have failed to submit their return by **30 April**.
4. All employers who are late returning their annual scheme return should be reported to the Pension Committee and Local Pensions Board at the next scheduled meeting.
5. Capita should follow the below process for employers who have not completed their annual scheme return by **30 April**:
 - I. An e-mail should be sent reminding the employer of their obligations to complete and return their annual scheme return – the e-mail should be sent no later than **five working days** after **30 April**, and should offer a further **10 working days** to complete.
 - II. If the annual scheme return is not received by the above deadline (I.), Capita should send a formal letter (Appendix A) no later than **10 working days** after the deadline – the employer should be given a further **10 working days to respond**. Communication to be sent by post and by e-mail.
 - III. If the annual scheme return is not received by the above deadline (II.), Capita should send a final formal letter (Appendix B) no later than **10 working days** after the deadline.

A late submission penalty of [Amount] will apply, and should be received no later than **30 calendar days** after the date of letter. The employer should also be reported to the Pensions Regulator. Communication should be sent by post and by e-mail.

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Appendix A

PRIVATE AND CONFIDENTIAL

The person dealing with this is: [name]

E mail: [e-mail]

Reference: [reference]

Your Reference: [your reference]

Date: [date]

Dear [name]

Re: FINAL REMINDER – Local Government Pension Scheme Regulations – Annual Scheme Return

Re: [name of admission body]

I am writing in respect of the annual scheme return that was due for completion and returned by 30 April [year].

It is important that you provide the information requested so that we can issue Annual Benefit Statement's (ABS's) to your employees – a legal requirement under the Local Government Pension Scheme Regulations (2013) 89 (1). Such ABS's must be issued no later than 31 August [year].

We sent you an e-mail on [date] with instructions on how to complete and submit your annual scheme return. We also sent a reminder, by-email, on [date].

To remind you, [name of admission body] have entered into the Local Government Pension Scheme (LGPS) under a legal contract; the Admission Agreement. One of your obligations, as stated in the Admission Agreement, is to provide us with the information we need to fulfil our statutory duties.

So that we can populate the statutory ABS's for your employees, you should complete and submit your annual scheme return no later than [date]. If you need help completing your annual scheme return then please contact the person dealing with this case – details are at the top of this letter.

Your annual scheme return should be submitted, electronically, to: [e-mail].

Failure to submit your annual scheme return by [date] will result in [name of admission body] being issued with a penalty fee of [amount] – we will also report [name of admission body] to the Pensions Regulator.

To avoid the need to implement the above penalties, please submit your annual scheme return by [date].

[Name & Title]

Appendix B

PRIVATE AND CONFIDENTIAL

The person dealing with this is: [name]

E mail: [e-mail]

Reference: [reference]

Your Reference: [your reference]

Date: [date]

Dear [name]

Re: Local Government Pension Scheme Regulations – Annual Scheme Return

Re: [name of admission body]

I am writing in respect of the annual scheme return that was due for completion and return by 30 April [year].

We sent you an e-mail on [date] with instructions on how to complete and submit your annual scheme return. We also sent a reminder, by-email, on [date] – and a final reminder, by post and e-mail, on [date] (a copy of this letter is enclosed).

You have failed to provide us with the with the annual scheme return needed to fulfil our statutory duties.

As explained in our previous letter, under regulation 70 of the Local Government Pension Scheme Regulations 2013, we have the power to impose additional charges on employers due to poor performance. Included with this letter is an invoice for [amount] in relation to your penalty charge – we will also be reporting [name of admission body] to the Pensions Regulator.

Should you have any queries relating to this matter then please contact the person dealing with this case – details are at the top of this letter.

[Name & Title]