

# Local Government Pension Scheme 2022/04

**Who should read:**

- Secretary General, Convention of Scottish Local Authorities
- Chief Executive, Scottish Local Authorities
- Chief Executive, Water Authorities
- Principal Reporter, Scottish Children's Reporter Administration
- Chief Executive, Scottish Environment Protection Agency
- Director General, Strathclyde Passenger Transport Executive
- Clerk, Strathclyde Passenger Transport Authority
- Chief Executive/Director, VisitScotland

**Action:**

This circular should be brought to the attention of Pension Managers, Superannuation Sections and LGPS Employer Payroll Departments. **You may also wish to draw it to the attention of the Directors of Finance and Administration**

**Subject:**

[The Local Government Pension Scheme \(Scotland\) \(Miscellaneous Amendments\) Regulations 2022](#)

**Date:**

9 May 2022

## **The purpose of this circular is to announce the publication of the LGPS (miscellaneous Amendments) Regulations 2022**

As a result of responses received following the consultation on these Amendment Regulations, Scottish Ministers decided to address retrospective changes to the underpin in respect of the 'McCloud Judgement' separately in The Local Government Pension Scheme (Transitional Provisions and Savings) (Scotland) Regulations 2022; as consulted on in Scotland in April 2021.

These Regulations change the rules for calculating pre-April 15 survivor pensions in response to two court cases: *Walker v Innospec* and *Goodwin v Department for Education*. The changes place surviving same-sex civil partners, survivors of married same-sex couples and male survivors of female married members in a similar position to female survivors of male married members.

Where the recalculation of a partner's pension causes a reduction to the rate of an eligible child's pension, administering authorities will need to recalculate that child's pension and adjust future payments. We would not expect authorities to recoup past overpayments.

The regulations also amend The Local Government Pension Scheme (Scotland) Regulations 2018, to provide further flexibilities for fund authorities in dealing with employers and allow for amendments to an employer's contribution rate in between valuations. The changes mirror those provided by The Department for Levelling Up, Housing and Communities (DLUHC) (formerly The Ministry of Housing, Communities and Local Government) for England and Wales in 2020. They are provided as a result of the consultation earlier this year and recommendations from the Scottish Local Government Pension Scheme Advisory Board.

The cost cap figure is also amended from 15.5% to 15.2% in the Scottish LGPS regulations, after the Government Actuary's Department (GAD) identified an error in their original calculation.

Please find below link to the LGPS (Miscellaneous Amendments) Regulations 2022 on the Legislation.gov.uk website.

[The Local Government Pension Scheme \(Scotland\) \(Miscellaneous Amendments\) Regulations 2022](#)

Kimberly Linge  
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22 February 2022

### **Any questions?**

Please contact [kimberly.linge@gov.scot](mailto:kimberly.linge@gov.scot) if have any enquiries about this circular.