

Employer Guide to the Provision of Year End Information



The provision of year end information is a statutory requirement for each employer in the LGPS. It enables us to meet our legal duties to provide annual benefits statements to members and to administer the Scheme effectively.

Employers **must** supply Warwickshire Pension Fund with information about each of their employees who have been an active member of the LGPS with us during the Scheme year (1 April to 31 March). This information must also be provided separately for each job which a member holds. This is because each job in the LGPS must have a separate pension account and hence we need to be able to split out pensionable pay (earnings) consistently from year to year.

Employers are responsible and accountable for the provision of accurate information supplied in a timely manner in line with legislative requirements.

The data requested on our i-Connect determines part of each member's pension calculation and the basis of the information we are legally required to send scheme members as part of their annual benefit statements (legal deadline for sending is 31 August).

The accuracy of data submitted on this return is vital as a failure to send accurate benefit statements on time could lead to fines to the employer or Fund from the Pension Regulator. Our [Pensions Administration Strategy](#) includes examples of when employers may be charged if they fail to meet their responsibilities and generate additional administration costs for the Fund. These include cases where scheme employers submit late or inaccurate year-end returns.

The Strategy outlines the statutory responsibilities of scheme employers, as well as the Fund's obligations to scheme members and employers to ensure that the pension scheme works efficiently.

What counts as "Year End" for i-Connect?

- The LGPS scheme year runs **1 April to 31 March**.
- As you use **i-Connect**, your **March (month 12) upload is your statutory year-end return**.
- No separate year-end spreadsheet is usually required.

Key i-Connect end-of-year requirements for employers

1. Submit the March i-Connect return

- Must include **full and accurate data for all LGPS members** who were active at any point during the year.

2. Report Final Pay (FTE Final Pay)

- Final Pay must be included **in the March submission**.
- This is the **average full-time equivalent pay over the whole year**:
 - Not actual pay
 - Not term-time pay
 - Not current scale point
- Required even though LGPS is CARE, because some members retain **final salary links**.

3. Ensure Year-to-Date (YTD) values are correct

Your March submission must include accurate YTD totals for:

- CARE pensionable pay (main and 50/50 sections)
- Employee contributions
- Employer contributions
- AVCs / APCs (total annual amounts)

4. Casual employees

- **All casual LGPS members must appear on the March return.**
- If a casual has not worked the full year:
 - Report them as a **leaver**
 - Include leaving details in the March submission (if not already done).

5. Leavers and job changes

Before year end, ensure:

- All leavers have a **date and reason for leaving**
- Promotions/job changes are recorded as:
 - Leaver for old post
 - New starter for new post
- YTD figures are **not merged across posts**.

6. Assumed Pensionable Pay (APP)

- APP must be correctly applied where pay was reduced due to:
 - Sickness
 - Family leave
 - Certain absences
- APP should be included **instead of actual pay** in i-Connect and reflected in YTD figures.

7. Employment breaks

Employment breaks must be reported via i-Connect as they occur on payroll. Complete the following fields in your i-Connect file:

- Employment Break Start Date
- Employment Break End Date
- Employment Break Reason

The reason can be any of the following entries:

- A - Leave of Absence
- E - Education Break
- M - Parental Break
- S – Strike
- U – Unauthorised

Where an employment break spans multiple months, only complete the Employment Break Start Date and Employment Break Reason in the submission for the month in which the break begins. Once the member returns from the break, complete the Employment Break End Date in the submission for the month in which the break ends.

Why this matters...

The data you submit is used to:

- Calculate **CARE pension accrual**
- Produce **Annual Benefit Statements** (statutory deadline: **31 August**)
Late or inaccurate submissions can lead to:
- Reportable breaches to **The Pensions Regulator**
- Potential charges under the fund's Pension Administration Strategy.

In short – employer checklist

- ✓ March i-Connect submitted
- ✓ Final Pay included
- ✓ YTD pay & contributions correct
- ✓ Leavers and casuals properly recorded
- ✓ AVC/APC totals included
- ✓ Contributions reconciled and certified