

The Local Government Pension Scheme – Employer

Employers' Guide

This guide is for all employers, academies and admitted bodies who participate in the London Borough of Hackney Pension Fund.

The Local Government Pension Scheme (LGPS) is a countrywide statutory scheme with each London Borough and County Council administering and managing a fund for local authorities and certain public bodies.

LGPS is a 'Career Average Revalued Earnings' (CARE) scheme, which means that benefits are a proportion of a member's earnings for each year they are in the scheme, and each year it is revalued in line with Pensions Act increases. A career average scheme is still a defined benefit scheme so members are guaranteed a pension benefit on retirement.

Members can find out more information on how the scheme works and how their benefits are built up on the [LGPS member website](#).

Joining the Local Government Pension Scheme

New Employers in the LGPS? Please read our [New Employer Guidance](#) on the pension issues you will need to consider.

New Academy in the LGPS? Any school seeking Academy status should refer to our [New Academy Guidance](#) on the pension issues they will need to consider. Please also see Government Guidance for Academies [Academy arrangements and the LGPS](#).

Membership of the Scheme – Eligibility to Join

50-50 Section

Automatic Enrolment

Administering & Employing Authority Responsibilities

Employer Discretions

Pension Scheme Contributions

Pension Scheme Contributions

How to pay scheme contributions to the London Borough of Hackney Pension Fund

Guidance for Employers when submitting CARE pay

Salary Sacrifice

[Guidance on Salary Sacrifice](#)

[Salary Sacrifice and SCAVC's – LGA Appendix 2](#)

Changes During Employment

[Changes to a member's record](#)

[Purchase of Additional Benefits](#)

[Opting out of the LGPS](#)

[Annual Allowance](#)

Leaving Employment

[Rule of 85](#)

Pensionable pay for benefit calculation purposes – revised guidance coming soon!

[How to calculate Full-Time Equivalent \(FTE\) Pensionable Pay \(2008 Scheme\)](#)

[Early leaver options](#)

[Retirements & Estimates Guidance](#)

[Retirement Process Leaflet](#)

Ill Health Retirements

- [Ill Health Guidance](#)
- [Ill Health FAQs](#)
- [Pensions Ombudsman's LGPS Ill Health Guidance](#)
- [Pensions Ombudsman's LGPS Ill Health Newsletter](#)
- [An employer's guide to engaging an occupational health physician](#)
- [Faculty of Occupational Medicine website for employer's](#)

Death in Service

Additional Information

[Divorce](#)

[Valuation and Investments](#)

[Internal Dispute Resolution Procedure \(IDRP\) Guidance](#)

[London Borough of Hackney Pension Fund Administration Strategy](#)

Useful Links:

[Employers forms](#)

[LGPS 2014 Payroll Guide](#)

[LGPS 2014 HR Guide](#)