

End of year return 2025 completion notes

We require an end of year (LGPS years run from 1 April to 31 March) return Excel spreadsheet from each of our employers for all their employees who are in the LGPS to provide us with accurate, up to date personal, pay (including pence), contribution and membership data.

If you want to find out your employer number to insert in column AD, please refer to paragraph two of [Employers Information - Worcestershire Pension Fund](#)

One row of information in the exact format shown in our example in row 2 (do not add or remove columns or change their order and make sure you enter an NI number even if it is a temporary one) is required **for each employment of each employee who was in the LGPS at some point during the LGPS year**. There is no need to provide a row for an employee who opted out or left before 1 April 2024.

Leavers during 2024/2025 - you can leave columns N and O blank, as we will have already received a leaver form with the final year's pay. You will still need to provide employee contribution amounts and contribution rates for these members.

Do not provide any duplicate pay references (maximum 12 characters) in column A of the spreadsheet. If you only have one pay reference for an employee who has multiple jobs, you could enter just the pay reference for job 1; enter A at the end of the pay reference for job 2; enter B at the end of the pay reference for job 3; etc. Or you can use a combination of pay number and post number.

Pay in column O is NOT actual pay or assumed pensionable pay (APP). It is **full-time (not part-time) equivalent pensionable pay (reduced by term time where appropriate)****, sometimes called final pay. Guidance on how to calculate this is available from regulation 4 of the 2007 regulations at <http://lgpsregs.org/timelineregs/LGPS2008Regs/SI20140044/20071166.htm> Our [Guide to the LGPS](#) (link at the bottom of the page) also has an explanation of what counts towards final pay (page 97). If you are finding it difficult to provide column O, you could enter the whole-time rate of pay as at 31 March 2025 (the same as column N, which is also reduced by term time where appropriate), but this is likely to overestimate your liabilities. **If your organisation joined the LGPS after 1 April 2024 or if you have an employee who joined after 1 April 2024, you will not have pay for the full year, so you should enter the same as column N in column O.**

The example in row 2 is designed to show the format to use in each cell. It would not be correct for any member. **No pound signs (£) or percentage signs (%) or added dots** should be entered on the spreadsheet.

If you have **an employee whose contribution rate changed in 2024/2025** and do not have a breakdown of contributions between the different rates they paid, or if you have an employee who has paid more than 4 rates during the year, enter the total employee contributions in column K and rate as at 31 March 2025 (or date of leaving if it is before 31 March 2025) in column F, leaving columns H - J and columns S - X blank.

** Example calculation of full-time (not part-time) equivalent pensionable pay (reduced by term time):

- Member working 19/37 hours per week with a term time fraction of 0.86
- Full time equivalent pay rates (note that actual or CARE pay will be 19/37 of the full time equivalent plus any non-contractual overtime, and note that neither 19/37 nor the non-contractual overtime are used in the calculation of full time equivalent pensionable pay below):
 - 01.04.18 £15,500 x 0.86 = £13,330
 - 01.08.18 £16,200 x 0.86 = **£13,932**
- Non contractual overtime = £2,540
- 01.04.18-31.7.18 4 months x £13,330/12 = £4,443.33
- 01.08.18-31.3.19 8 months x £13,932/12 = £ 9,288.00
- Total = £13,731.33**

- **Column N (rate of pay as at 31 March) 13,932.00**
- **Column O (pay from 1 April to 31 March) 13,731.33**