



Employer fact card 2025/26

Scheme details

ECON E3900002R

SCON S2700179J **WYPF**
S2700159B **LPF**
S2700117E **HPF**
S2700101K **BPF**

Pension Scheme Tax Reference (PSTR)

00329946RE (SF49/163)

Scheme approval

Chapter 2, Part 4 of the Finance Act 2004

Discretionary policies

Under Regulation 60(1) a scheme employer must prepare a written statement of its policy in relation to the exercise of its functions under these regulations.

- Shared cost additional pension contribution – 16(2)(e) and 16(4)(d)
- Flexible retirement – 30(6)
- Waiving actuarial reductions – 30(8)
- Awarding additional pension – 31

There are two further discretions relevant to employers, which relate to members who left before 1 April 2014. If you haven't prepared your statement yet, you can use our sample statement as a basis – see **discretions** in the help centre.

Check and review your policy regularly. Send us a copy.

HMRC allowances 2025/26

Annual allowance

£60,000 but with a tapered reduction to a min of £10,000 depending on earnings.

Tax free lump sum allowance

Up to £268,275

Contribution rates

From 1 April 2025

Range 2025/26	Rate
Up to £17,800	5.5%
£17,801 to £28,000	5.8%
£28,001 to £45,600	6.5%
£45,601 to £57,700	6.8%
£57,701 to £81,000	8.5%
£81,001 to £114,800	9.9%
£114,801 to £135,300	10.5%
£135,301 to £203,000	11.4%
£203,001 or more	12.5%

Active members with more than one job

Base the rate on the pay they get in each job.

Part-time members (including term time)

Includes members who choose to work term-time in a post that would otherwise be needed all year round. Base the rate on their actual pay.

Fee earners

The rate is the band relative to the actual fee, so if the fee is £18,500 the contribution rate will be 5.8%.

Employer contributions

Your contribution rate from 1 April 2025 is in the valuation report. Valuation reports are published on

wypf.org.uk/lgps-members/lgps-knowledge-hub/a-z/

Common pension events and which forms to use

WEB wypf.org.uk/lgps-employer-zone/
PDF wypf.org.uk/lgps-employer-zone/forms-and-guides/#

New members

New member starts WEB monthly return

Active members

Change of name or hours
Absence (maternity, unauthorised leave) WEB record maintenance

Election to pay after an absence PDF absence

Reduction in pay notification PDF ripnot

Member changes their address WEB change of address

Leavers

Member leaves WEB leaver notification

Member leaves over age 55

Member retires WEB retirement notification

Plus for ill-health retirement PDF RTM

After retirement/leaving

Member gets additional pay WEB additional pay

Deferred benefits ill health

Medical certificate for early payment of deferred benefits PDF DBM

PDF DBMPOST14

Others

Death of an active member WEB death of an active member

Secure administration/ employer portal

You need an admin account to use our online system. Apply online at

wypf.org.uk/lgps-employer-zone/managing-your-employer-contacts/#

For help with this and queries about accessing our online system please see our website, phone 01274 434900 or email wypf.pfr@wypf.org.uk

Monthly returns

When paying contributions you must also send a monthly return (do this [here](#)) that gives us all the supporting information we need for your payment.

If you need help with monthly returns please contact your Finance Business Partner

Email wypf.finance@wypf.org.uk

Payment dates

Contributions you deduct in one month must be paid by the 19th of the following month or you could be reported to the Pensions Regulator. When the 19th is a weekend you'll need to pay earlier:

Contributions for

June 2025

September 2025

Due early on

18 July 2025

17 October 2025

See our [website](#) for full payment instructions and all our banking details. Make sure you pay your contributions to the right pension fund!

Employer webcasts

wypf.org/employers/events

Check out our 2025/26 season of 'live' interactive training webcasts. They last about 45 minutes so won't take up much of your time and you can also watch recordings or download Powerpoint slides.

Contacts

Employer Pension Fund Representatives

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