

## SCHEDULE OF ADDITIONAL ADMIN CHARGES, FINES AND PENALTIES FOR NON-COMPLIANCE (SLA03)

Most employers submit accurate data and pay correct pension contributions on time. However when there is **late or inaccurate submission of data or late payment** of contributions the consequent costs to the fund are met from *all* employer's contributions which is unfair.

In order to promote efficiency, reduce costs and better target the costs of non-compliance, the following **additional** charges will be made.

Item	Trigger	Additional charge
Monthly contributions LGPS50 forms	Late submission	£50 per occasion
Monthly contributions	Late payment	Interest at base rate plus 1% as per the 2013 LGPS regulations
Year End LGPS51 form and Pensionable Pay data	Late submission  Queries in excess of 10% of membership at year end	£250 per occasion plus £100 per month or part <i>thereof</i>
Fine received from regulatory body eg HMRC, TPR, ICO	APF receive fine as a result of a breach by an employer	Amount of the fine will be re-charged
Disproportionate work	Any data submissions or actions that create a disproportionate amount of work eg <ul style="list-style-type: none"> <li>- Data cleansing exercise required due to incomplete / inaccurate data returns</li> <li>- Incomplete / inaccurate data received as part of an outsourcing of members to a new employer</li> <li>- Re-calculation of member benefits due to incorrect data</li> <li>- Re-runs of annual benefit statements due to incorrect data</li> </ul>	£50 per hour of additional work

## i-Connect charges

The submission of monthly data via i-Connect is mandatory for all employers from 1 April 2019. The following penalty charges will apply if:

- Any existing employer is not live by 1 October 2019
- Any new employer is not live within the first 3 months of admission to the scheme
- Once live a monthly return is late

Number of Active members	Penalty charge for failure to start monthly i-Connect returns	Per additional month late or part thereof	Once i-Connect monthly returns are live, penalty charge for one late return during the tax year (after 22 <sup>nd</sup> of month)	Once i-Connect monthly returns are live, penalty charge for second late return during the tax year (after 22 <sup>nd</sup> of month)	Once i-Connect monthly returns are live, penalty charge for third or more late return during the tax year (after 22 <sup>nd</sup> of month)
0-10	£250	£50	Warning	£250	£250 and report to TPR
11-99	£500	£100	Warning	£500	£500 and report to TPR
100 - 999	£750	£150	Warning	£750	£750 and report to TPR
1000 +	£1,000	£250	Warning	£1,000	£1,000 and report to TPR

Any remedial work required as a result of employer data corrupting the Altair system will be treated either in line with the disproportionate work charge of £50 per hour or if it is necessary for the software supplier (Heywood) to correct the data, their charges will be passed on.