



Annual Benefit Statements

Annual benefit statements (ABS) are critical in enabling members to effectively plan or make decisions about retirement. They provide members with information about their pension benefits, based on the data the scheme currently holds.

Each employer contributing to the pension fund are obliged to supply East Sussex Pension Fund with relevant data for every active member of the pension scheme during the preceding financial year (1st April to 31st March inclusive).

We use the year-end process to:

- reconcile member records with your payroll data.
- correctly account for all starters and leavers during the period.
- produce an Annual Benefit Statement (ABS) for every active and deferred scheme member.

This must be done by the 31st of August each year.

Timing

The return must be submitted no later than 30th April following the end of the preceding scheme year (unless on i-Connect – see below). A late or incorrect return will directly affect your employees, as until the year end data has been reconciled, an annual benefit statement cannot be issued. Any return received after the deadline could attract a charge as listed in East Sussex Pension Fund's Pension [Administration Strategy](#).

Submitting via i-Connect

When you are submitting data using i-Connect:

- There is no need to complete any additional spreadsheets, but we may contact you in the event of any queries.
- Please ensure you report Final Pay on your March 2025 return. This should be the average of the Full-Time Equivalent salary over the whole year. Not actual pay, not term-time pay, and not current scale point. This must be for every member including casual workers.
- Please ensure all casual employees are included on every i-Connect return – if they are enrolled in the LGPS, even if they have not earned anything. We would need cumulative totals for the year to be inputted if they have had any earnings in the tax year. If they have no earnings in the period then please input zero's.
- Ensure we have your most appropriate contact details for any end of year data queries.
- Ensure that the Year-to-Date additional voluntary contributions and additional pension contributions are shown on the return.

Non i-Connect submissions – year end data

A year end spreadsheet will be sent to you in March and should be returned completed by the end of April each year. Detailed instructions are included about how to complete the spreadsheet.

Employers must supply East Sussex Pension Fund with information about each of their employees who have been an active member of the LGPS with us during the Scheme year (1st April to 31st March). This information must also be provided separately for each post which a member holds. This is because each post 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 Year End Return spreadsheet both 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 ABS.

The accuracy of data submitted on this return is vital as a failure to send accurate benefit statements on time could lead to fines from the Pension Regulator to the employer or Pension Fund.

Where do members view their annual benefit statements?

Annual benefit statements are placed on 'My Pension'* which is the member self-service portal, which allows members to:

- Update personal information such as their address or bank details
- Amend or add who they want to nominate to receive benefits on their death
- Use a range of benefit projectors and more

The statements are split into 3 sections:

1. Pension Forecast – this section estimates what a member might receive at their normal pension age assuming they continued to contribute to the LGPS. It shows the annual and monthly equivalent income. It also indicates what a member's pension would reduce to should they take the maximum tax-free cash available.
2. Pension breakdown – this section shows a member how much pension they have accrued during the last scheme year which runs from the 1st of April to the 31st of March each year. It also displays the value at their normal retirement age based on what has been accrued up until the date of the statement.
3. Death benefits – This section shows what would happen to a member's pension if they were to die before retirement. It provides an indication of any Lump Sum Death grant payable, together with an indication of any survivors pension entitlement (must be married, a civil partner or eligible 'cohabiting partner').

'My Pension' website address - [Welcome - altair Member Self-Service \(eastsussex.gov.uk\)](https://www.eastsussex.gov.uk/altair-member-self-service)

If members need [instructions on registering they can access this webpage](#) for support.

*Except where members have opted out of electronic communications in which case they are sent a copy by post.

More information on annual benefit statements

Further information can be found on:

- LGPS - check your annual benefit statement – [Access here](#)
- An essential guide to issuing annual benefit statement – [Pensions Regulator guide](#)

Further support

Email: employer.engagement@eastsussex.gov.uk

This factsheet is one of a series to help support employers with processing key tasks.



Employer Toolkit...

Pointing you in the right direction

You can view the full employer toolkit at:

<https://www.eastsussexpensionfund.org/about-the-scheme/employers/employer-toolkit/>