



Access and Fairness Employer guidance

LGPS Regulations updates

April 2026

Contents

Introduction	3
Authorised unpaid leave	4
Before the change in regulations.....	4
Changes with effect from 1 April 2026	5
Periods of less than 15 calendar days	5
Periods of 15 or more calendar days	8
Child-related leave.....	12
Period of unpaid child-related leave which commenced before 1 April 2026	12
Period of unpaid child-related leave which commenced on or after 1 April 2026.....	12
Change in the definition of paternity leave	14
Employer & Payroll Checklist.....	16
More information.....	18

Introduction

This document provides guidance on recent amendments to the Local Government Pension Scheme (LGPS) Regulations, which came into effect on 1 April 2026 following [the Access and Fairness consultation](#).

The amendments set out in this document relate how the LGPS should be applied where a scheme member has been granted authorised unpaid leave or is on child-related leave (e.g. maternity leave)

The guidance has been based on a [commentary](#) on the new regulations prepared for administering authorities by the Local Government Association (LGA).

The revised regulations, which also cover other matters relating to scheme member's benefits in the LGPS, are set out in [The Local Government Pension Scheme \(Miscellaneous Amendments\) \(Member Benefits\) Regulations 2026 \(SI 2026/226\)](#)

The Fund recognises that the changes introduce new requirements for employers and payroll providers and that a period of transition may be needed. Further communications will be issued once standard documentation prepared by the LGA is available.

If you are unsure how to proceed in a specific case, please email [**pensions.regs@derbyshire.gov.uk**](mailto:pensions.regs@derbyshire.gov.uk).

This guidance follows the emails issued from the Fund on 13 and 20 March 2026 to your main LGPS contact.

Examples of 'exceptional circumstances' are included in the relevant sections.

We have also included details as to how these changes are to be reported to Derbyshire Pension Fund (DPF).

Authorised unpaid leave

Before the change in regulations

Prior to the revised regulations coming into force, different approaches applied depending on the reason for the unpaid leave.

Unpaid leave due to sickness –

- Employers paid LGPS contributions based on [Assumed Pensionable Pay](#).
- Scheme members did not pay contributions

Unpaid leave due to child related leave (e.g. maternity leave)

- Neither employers nor members paid contributions automatically.
- Members had the option to elect to cover 'lost' pension through payment of additional pension contributions with employers required to pay 2/3 of the costs.

Other unpaid absences

- Neither employers nor members paid contributions automatically.
- Members had the option to elect to cover 'lost' pension for authorised unpaid leave through payment of additional pension contributions with employers required to pay 2/3 of the costs.

Unpaid absence that is not authorised unpaid leave

LGPS regulations relating to scheme members taking strike action are not affected by the changes relating to authorised unpaid leave, however, clarification of how it continues to be applied is included for completeness.

Strike action

- Periods of unpaid absence due to strike action are **not classed as authorised unpaid leave**.
- Neither employers nor members paid LGPS contributions during periods of strike action.
- Scheme members have the option to take out an Additional Pension Contribution (APC) to buy their pension 'lost' due to strike action.
- Costs of buying 'lost' pension due to strike action are fully met by the scheme member, unless their employer voluntarily chooses to contribute.

The LGA have prepared a set of FAQs for employers about strike action which is available from their LGPS Regulations and Guidance website. [LGPS guides for employers](#)

Changes with effect from 1 April 2026

Periods of less than 15 calendar days

The payment of LGPS pension contributions is now compulsory for both employers and scheme members for a period of **authorised** unpaid leave of **less than 15 days** that starts on or after 1 April 2026.

Contributions must be collected through the scheme member's payroll record with their employer.

How the number of days are counted

The period of authorised unpaid leave is counted using calendar days, not working days.

No adjustment is made for part-time hours or working patterns.

Impact on buying 'lost' pension

Because the payment of pension contributions continues for short periods of authorised unpaid leave, LGPS members will no longer need to apply through Additional Pension Contributions (APC) to buy back pension 'lost' where the period is less than 15 calendar days.

Exclusion – Strike action

Strike action is not authorised unpaid leave. Therefore, this change does **not** apply to a period in which the LGPS member is unpaid because of strike action or a trade dispute.

How contributions are calculated

Lost pensionable pay

The compulsory contributions are based on 'lost pensionable pay'. This is the amount of pay that the LGPS member would have received if they had been receiving their 'normal' contractual pay during the period of authorised unpaid leave.

'Normal' pay is based on the person's contractual pay only. Unlike Assumed Pensionable Pay (APP), 'lost' pensionable pay is not increased because of non-contractual payments that the person received in the past, such as pay for non-contractual overtime.

Where some pensionable pay is received

Lost pensionable pay does not replace actual pensionable pay.

Where an LGPS member receives some pensionable pay during a period of authorised unpaid leave — for example, a bonus payment or arrears following a pay award — the actual pensionable pay and lost pensionable pay should be added together to determine the total pensionable pay for the period.

Employer and Member contribution rates

Employer contributions

Employer contributions are payable based on your employer contribution rate for the year in which the authorised unpaid leave applies.

Member contributions

Member contributions are payable based on the LGPS member's normal contribution rate.

If the member was paying reduced contributions immediately before the unpaid period because they had elected to join the 50/50 section of the scheme, the reduced rate continues to apply when working out the compulsory pension contributions due in respect of the unpaid period.

LGPS contribution rate banding

A temporary reduction in pay due to authorised unpaid leave is **ignored** when allocating the member to the correct [contribution band](#).

Impact on Annual Leave Purchase schemes

The changes may result in LGPS contributions becoming compulsory where an employee has purchased additional annual leave. This would be the case if the purchased leave is treated as unpaid leave by the employer.

LGPS members who participate in such a scheme will no longer have to arrange an Additional Pension Contribution (APC) contract to buy back the pension they have 'lost' during the extra leave. It is the LGA's understanding that most schemes of this type are paid for by a reduction to the member's pay spread out over the year. From 1 April 2026, this reduction should not reduce the member's pensionable pay.

Annual leave purchase schemes that operate in a different way, such as by reducing the member's contractual working time will not be affected by this change.

Exceptional circumstances

On occasions, authorised periods of unpaid leave of less than 15 days may not be actioned on your payroll in the relevant month when they occur, meaning that pay remains unchanged and the LGPS regulations relating to contributions for the unpaid leave are not applied at that time.

There may also be circumstances where a period of unpaid leave expected to be for 15 or more days (and therefore, not triggering compulsory contributions) is actually less than 15 days, which results in a different application of the regulations and triggers compulsory contributions.

This section includes examples to illustrate these situations.

Unpaid absence not actioned on payroll: The scheme member and employer will continue to pay LGPS contributions as normal on the employee's normal pay. The employer will need to make an adjustment in a future pay period to reflect the unpaid absence. It is important that the adjustment to pay does not reduce the member or employer pension contributions nor the pensionable pay reported for the pay period in which the adjustment is made.

Example 1 – unpaid period not actioned until the following month

*A monthly paid employee who contributes to the LGPS has a period of 2 days authorised unpaid absence from 21 to 22 May 2026, but the adjustment to pay is not applied until June 2026. When the adjustment to pay is made in June, the LGPS contributions should **not** be adjusted as they are now due under the revised regulations. Also, the amount of pensionable pay reported is also unaffected. This is because the employee's pension accrual is based on the pensionable pay.*

Length of absence changes: It is important that the most recent and full information is recorded on payroll so that any unpaid absence is treated correctly for pension purposes. For example, it will be necessary to consider the full length of the authorised break, not just the part of it that falls into a particular pay period when assessing whether compulsory contributions are payable or not.

If an absence was planned to last for more than 14 days, but reduces when circumstances change, an adjustment may be needed if the unpaid break ends up being less than 15 days.

Example 2 – unpaid period reduced to less than 15 days

A monthly paid member was granted unpaid leave from 8 to 28 June 2026 and payroll were informed. The member's pay was reduced because of the unpaid period. Because that period is more than 14 days, no pension contributions were deducted in respect of the period of authorised unpaid leave.

The member returns to work early from the unpaid period on 17 June 2026, but it is too late to make any changes to the June payroll. An adjustment must be made in the next pay period to:

- *account for the shorter unpaid absence in the member's pay, and*
- *deduct compulsory pension contributions from the 'lost' pay because the absence was less than 15 days.*

Not enough pay to deduct contributions: There will be some occasions when it will not be possible to deduct the compulsory contributions in the pay period that the absence occurs because your employees' earnings are too low to accommodate the payment of the contributions. This might happen if the member is paid weekly, or if the unpaid leave is immediately after a different unpaid period such as unpaid sickness absence or unpaid maternity leave. Employers must have a process in place to ensure that the compulsory contributions are deducted and paid to the administering authority as soon as possible after the unpaid break occurs.

Reporting to Derbyshire Pension Fund (DPF)

Employers must include lost pensionable pay, and compulsory employer and member contributions paid in respect of the lost pensionable pay when they submit monthly data to DPF through i-Connect, and, where applicable, on L1 leaver forms where the member leaves in the same scheme year as their authorised unpaid absence under 15 days. Pensionable pay and member contributions for a member in the 50/50 section must be reported separately from pay and contributions in the main section.

Taking leave of this type does not affect the calculation of final pay figures provided on i-Connect and L1/L3 leaver forms. If a member with final salary benefits (pre-2014 service) took authorised unpaid leave of less than 15 days in the final pay period, there is no adjustment to the final pay calculation. Final pay is calculated as if the member had been at work receiving their normal pay.

DPF will not need to distinguish the lost pensionable pay from the pensionable pay the member received, so this will all be recorded in the same pensionable pay fields on your i-Connect submissions. There should be no need for employers to submit any additional data to DPF when a member takes authorised unpaid leave of less than 15 days.

Periods of 15 or more calendar days

Where a period of authorised unpaid leave lasts for 15 or more calendar days a new type of arrangement to buy back pension 'lost' has been introduced from 1 April 2026. These arrangements are known as **Qualifying Additional Pension Arrangements (QAPAs)**. The cost of a QAPA and the pension purchased through a QAPA are different from those associated with existing Additional Pension Contribution (APC) contracts prior to 1 April 2026

A brief summary of the difference is:

Before 1 April 2026 under the previous arrangements, a scheme member would have the option to buy the 'lost' pension under the previous APC method with 2/3 of costs being met by the employer and 1/3 by the scheme member.

From 1 April 2026 under the new QAPA option, the cost of employer and scheme member contributions to buy the 'lost' pension are in line with their relevant standard contribution rates.

How the number of days are counted

As for periods covering less than 15 days, the period of authorised unpaid leave is still counted using calendar days, not working days.

No adjustment is made for part-time hours or working patterns.

How does a QAPA work?

A QAPA is an optional arrangement for a scheme member to buy back pension lost during an authorised absence. An arrangement is a QAPA if:

- the continuous unpaid absence with permission lasted **more than 14 days**
- the absence was not due to illness, injury, child-related leave or reserve forces leave
- the member elects to pay additional pension contributions to cover all or part of the unpaid absence
- the member makes that election while they are in the same employment they were in when they were absent and within a year of returning to work after the absence
- the employer may allow a longer period for the member to make an election.

The period of authorised unpaid absence that a QAPA relates to is known as the 'qualifying period of absence'. The additional pension credited to a member with a QAPA via payment of the additional pension contributions is referred to as 'qualifying additional pension'.

If an authorised unpaid absence lasts **longer than 14 days**, no compulsory contributions should be deducted from your employee's pay. The scheme member can choose whether to pay QAPA contributions to cover the period.

Where an authorised unpaid absence lasts for 15 or more calendar days, the rules which require the payment of compulsory contributions for absences up to 14 calendar days **do not apply for the first 14 days of the longer absence**.

QAPA – Payment of Employer and scheme member contributions

Employers and scheme members contribute to the cost of a QAPA where the member opts to buy a period of 'lost' pension following an authorised unpaid absence lasting 15 or more calendar days.

- the **scheme member** pays the contributions they would have paid if they had not been absent. The member will pay the reduced rate if they were in the 50/50 section immediately before the absence and they have not moved back to the main section. A pay reduction because of unpaid leave is ignored when allocating the member to the correct [contribution band](#).
- the **employer** pays the contributions they would have paid if the member had not been absent.

Limits on employer contributions for long authorised unpaid absences

Employer contributions due because of a scheme member opting to buy 'lost' pension through a QAPA are compulsory if the authorised unpaid absence is **less than or equal to three years**, and are compulsory for the first three years of an absence which lasts longer than three years.

The employer may choose to contribute to the cost of buying back the pension lost in the unpaid period after the first three years. If the employer does not contribute to the cost of covering a long unpaid absence after the first three years, the scheme member may meet the full cost. The arrangement is still a QAPA and the cost is the total member and employer contributions for the period.

How a QAPA is paid for

Scheme member - A scheme member can choose to pay for a QAPA through payment of a lump sum to the Pension Fund or via regular contributions from pay.

Employer - In respect of the related employer contributions, the Pension Fund will notify the employer directly of arrangements to make the required payment.

Employer responsibilities

Where an authorised unpaid absence last for 15 or more calendar days, no pension contributions are automatically deducted in respect of the unpaid period.

Employers will need to advise their scheme members of their pension options when they take an authorised period of unpaid leave of 15 or more calendar days.

Employers must inform scheme members that they have the option to buy 'lost' pension through a QAPA.

Employers should confirm to the scheme member:

- dates of the unpaid break
- the member cost to cover the unpaid period
- the cost per pay period if the member chose to pay by regular contributions over a year (or two years, three years etc where the amount is large)
- the additional pension the member would be entitled to if they make the payments, and the additional pension to be credited each Scheme year if paying by regular contributions:
 - if the member is in the main section, this is 1/49th of the pensionable pay they would have received if they had been at work receiving their normal pay during the qualifying period of absence
 - otherwise, if the member is in the 50/50 section, this is 1/98th of the pensionable pay they would have received if they had been at work receiving their normal pay during the qualifying period of absence

'Normal pay' is defined as the member's contractual pay.

The LGA have provided a basic calculator for working out the employer and member cost. This can be found within the [administrator guides and documents section](#) of www.lgpsregs.org.

Employers must send a copy of the calculator when informing DPF that a member has entered a QAPA.

Tip: When accessing the [administrator guides and documents section of lgpsregs.org](#), sort on publication date to see the latest documents at the top of the list. The QAPA calculator is an excel workbook published on 20 April 2026.

The LGA are currently working on template communications for members and DPF. When these become available, DPF will send a further communication.

Employers will need to communicate with their payroll departments about how they will exchange information and who is responsible for each part of the process.

Exclusion – Strike action

As for shorter periods of strike action, any strike period lasting 15 or more calendar days is **not** authorised unpaid leave. Therefore, a QAPA does **not** apply to a period in which the LGPS member is unpaid because of strike action or a trade dispute. A scheme member may opt to buy pension 'lost' as a result of strike action, however, will normally be required to meet the full cost, although an employer can choose to contribute to the cost.

Additional information

Absence starting before 1 April 2026

Where a scheme member's authorised unpaid absence started before 1 April 2026, a QAPA does not apply.

However, the option for the scheme member to buy 'lost' pension through the payment of Additional Pension Contributions remains in place.

Members and employers can continue to use the [Buy lost pension calculator](#) on the [LGPS member website](#) in these circumstances.

Member option to buy 'lost' pension made outside period allowed for a QAPA

Where a scheme member does not opt to buy their 'lost' pension within the period allowed for a QAPA, the option to purchase Additional Pension Contributions remains in place. This will be the case if the member makes their election:

- after they have left the employment they were in when they took the unpaid leave
- more than a year after returning to work after the unpaid period
- after a longer deadline allowed by the employer.

Members and employers can continue to use the [Buy lost pension calculator](#) on the [LGPS member website](#) in these circumstances, the employer does not have to contribute and the member will have to meet the full cost.

Medical reports

DPF **cannot** ask for a medical report before allowing a member to start a QAPA.

When a member wishes to buy extra pension, LGPS funds may request a medical report before approving an Additional Pension Contribution (APC) arrangement to pay the additional contributions over a period of time (rather than by lump sum) in order to assess the risk to the fund of the member retiring due to ill health shortly after commencing the contract, and ensure the scheme member is in 'reasonably good health'.

Exceptional circumstances

There will be occasions when an authorised break is expected to last for less than 15 calendar days but is extended.

Example 3 – break extended to over 14 days

An employer consents to an unpaid break from 9 to 21 July 2026. Payroll is informed and the member's pay is adjusted to account for the unpaid break. As the break is less than 15 days, compulsory employer and member pension contributions are deducted from the lost pensionable pay.

Due to unforeseen circumstances, the unpaid break is extended to 25 July 2026. The extra leave is also authorised, but it was confirmed too late to make changes to the July payroll.

As the unpaid break was longer than 14 days, pension contributions are optional. In accordance with the regulations, member and employer contributions on the lost pensionable pay should be refunded. The member would have the choice about whether to start a QAPA to cover the whole unpaid period.

How to report a QAPA to DPF

If the member elects to enter a QAPA, the employer will need to share the following information with DPF, through sending a copy of the QAPA calculator provided by the LGA found within the [administrator guides and documents section](#) of www.lgpsregs.org.

- dates of the unpaid break
- the amount of 'lost' pensionable pay
- if paying by lump sum, when that will be paid and the amounts expected from member and employer
- if paying by regular contributions, pay frequency, member and employer contributions per pay period and the length of the contract.

Please send copies of the QAPA calculator by email to dpf.employers@derbyshire.gov.uk

Please ensure you have adequate processes in place so the member can be informed of their right to elect for a QAPA where their authorised unpaid absence is 15 days or more.

Child-related leave

Changes with effect from 1 April 2026

Changes have been introduced for LGPS purposes, to the definition of pensionable child-related leave which includes from 1 April 2026:

- unpaid additional maternity leave,
- unpaid adoption leave and
- unpaid shared parental leave

Period of unpaid child-related leave which commenced before 1 April 2026

The LGPS arrangements in place before 1 April 2026 continue to apply to a period of unpaid additional maternity leave, unpaid additional adoption leave and unpaid shared parental leave which started before 1 April 2026.

These arrangements require that an employer works out a scheme member's [Assumed Pensionable Pay](#) (APP) for the following periods:

- for the first 26 weeks of maternity or adoption leave, including where a scheme member is not receiving pay
- for weeks 27 – 39 of paid additional maternity or adoption leave

Please note that the determining factor as to whether the former arrangements apply is the start date of the **unpaid** element of the child related leave, not the commencement of the leave itself.

If shared parental leave is taken in separate blocks, the date that an individual continuous period of unpaid shared parental leave starts is used to assess whether the new rules apply.

Period of unpaid child-related leave which commenced on or after 1 April 2026

Where a period of unpaid additional maternity leave, unpaid adoption leave and unpaid shared parental leave commences on or after 1 April 2026, APP continues to apply for periods of:

- unpaid additional maternity leave (i.e. weeks 40 – 52)
- unpaid additional adoption leave (i.e. weeks 40 – 52)
- unpaid shared parental leave

APP will apply during these periods in the same way as it applies during any current period of child-related leave:

- the member pays contributions on any pay they receive
- the employer pays contributions on APP
- the employer reports APP as the member's pensionable pay to the administering authority for the period.

This introduces a new circumstance in which a member in the 50/50 section must move to the main section of the LGPS. A member in the 50/50 section moves to the main section at the beginning of the pay period after the day they go onto no pay during child-related leave, even though the employer is paying contributions based on APP (the member will be in the main section when pay recommences).

Employers should review and update their processes to ensure that a member who is in the 50/50 section is moved to the main section if they start unpaid additional maternity leave, unpaid adoption leave or unpaid shared parental leave **after** 31 March 2026. This will apply from the start

of the pay period after they move to nil pay. (i.e. if a scheme member in 50/50 moves to nil pay on 12 June 2026 they must be restored to the main section from 1 July 2026). This only applies if they are still unpaid at the start of the pay period after the nil pay period starts.

Employers may also wish to review the position for any members who have already started a period of maternity, adoption or shared parental leave. APP may now apply to their unpaid periods of leave. We recommend that employers contact members affected to let them know the pension position for any relevant unpaid period has changed.

Example 4 – 50/50 membership and child-related leave

A member started maternity leave on 13 July 2025 and was entitled to statutory maternity pay (SMP). They were in the 50/50 section of the LGPS immediately before their maternity leave started:

- 13/07/2025 to 10/01/2026: 26 weeks of ordinary maternity leave (paid)
- 11/01/2026 to 11/04/2026: 13 weeks of paid additional maternity leave (SMP paid)
- 12/04/2026 to 12/07/2026: unpaid additional maternity leave

APP applies throughout the year of maternity leave because the unpaid period starts after 1 April 2026.

The member remains in the 50/50 section while they are receiving some pay. However, after moving on to nil pay, they must switch to the main section. This happens at the beginning of the pay period after the unpaid period starts. In this example, if the member was paid monthly, they would join the main section from 1 May 2026.

Example 5 – 50/50 if no SMP/SAP paid

The position would be different if the member in the previous example was not entitled to SMP (because their earnings were too low, or they had been employed for less than 26 weeks when their maternity leave started):

- 13/07/2025 to 23/08/2025: 6 weeks paid ordinary maternity leave
- 24/08/2025 to 10/01/2026: unpaid ordinary maternity leave
- 11/01/2026 to 12/07/2026: unpaid additional maternity leave

*APP applies during the ordinary maternity leave, 13 July 2025 to 10 January 2026. APP does **not** apply during unpaid additional maternity leave because this started before 1 April 2026. The member would have the option to pay additional contributions to buy the 'lost' pension under the pre-April 2026 rules.*

If the member was in the 50/50 section immediately before the maternity leave started, they should have moved to the main section from 1 September 2025, the start of the month after the unpaid ordinary maternity leave started.

Example 6 – blocks of shared parental leave

A monthly paid member takes shared parental leave in three blocks. Some of the leave is paid, some is unpaid:

- *Period 1: 20/01/2026 to 19/02/2026 – paid*
APP applies during period 1 because the member was paid throughout that period.

- *Period 2: 20/03/2026 to 04/04/2026 – paid,
05/04/2026 to 19/04/2026 – unpaid
APP applies during the whole of period 2. Although that period started before 1 April 2026, the unpaid part started on 5 April 2026 and so the new rules apply.*
- *Period 3: 20/05/2026 to 19/06/2026 – unpaid
APP applies during period 3 under the new rules.*

As the member was monthly paid, if they were in the 50/50 section, they would move to the main section on 1 June 2026. Although the member had an earlier unpaid period, 5 to 19 April 2026, they were not unpaid at the beginning of the next pay period and so they did not change section.

Reporting to DPF

It will no longer be necessary to distinguish between paid and unpaid periods of:

- additional maternity leave
- additional adoption leave
- shared parental leave.

Employers must include APP and employer contributions paid on the APP within:

- Monthly i-Connect submissions
- Monthly Contribution Return (CR1) forms
- L1 leaver forms where the member leaves within the same year as the child-related leave.

You must no longer report service breaks through i-Connect for the unpaid periods of additional maternity leave, additional adoption leave and shared parental leave.

Change in the definition of paternity leave

Paternity leave is included in the definition of child-related leave in the LGPS Regulations.

Therefore, Assumed Pensionable Pay (APP) applies during paternity leave, which is usually limited to two weeks.

What has changed?

From 6 April 2026, the right to take bereaved partner's paternity leave of up to 52 weeks has been introduced.

This type of leave will be available in certain circumstances to the partner of a child's primary carer when that primary carer dies after 5 April 2026 and within one year of a child's birth or adoption.

Bereaved partner's paternity leave is a type of paternity leave and includes same-sex partners. APP will therefore apply throughout any period of leave of this type, whether the period is paid or unpaid.

APP will apply during these periods in the same way as it applies during [any other period of child-related leave](#):

- the member pays contributions on any pay that they receive
- the employer pays contributions on APP
- the employer reports APP as the member's pensionable pay to the administering authority for the period

Under the current rules, some members who are in the 50/50 section immediately before they start paternity leave are moved to the main section. This would happen if some or all the paternity leave was unpaid and the unpaid part spanned two pay periods.

Members in the 50/50 section immediately before they take a period of bereaved partner's paternity leave should move to the main section if the leave is unpaid. They should join the main section from the start of the pay period after the date they go onto nil pay.

Authorised Unpaid Leave

Local Government Pension Scheme

Employer & Payroll Checklist

Effective for absences starting on or after 1 April 2026

This checklist provides a step-by-step guide for employers and payroll teams on how to treat authorised unpaid leave for LGPS pension purposes.

1. Identify the type and length of absence

- Is the absence **authorised unpaid leave**?
 - Excludes strike action and trade disputes
 - Includes purchased annual leave treated as unpaid
 - Count the absence using **calendar days** (not working days)
 - Include weekends and non-working days
 - Ignore part-time hours and working patterns
 - Confirm whether the absence is:
 - Less than 15 calendar days (see section 2), or
 - 15 or more calendar days (see section 3)
-

2. Absence of less than 15 calendar days

- Compulsory LGPS contributions apply
 - Both employer and member LGPS contributions must be paid
- Calculate contributions on lost pensionable pay
 - Based on contractual (normal) pay only
 - Do not include non-contractual overtime
 - Add any actual pensionable pay received (e.g. bonuses, arrears, other dates in the pay period)
- Apply correct contribution rates
 - Employer: current employer LGPS contribution rate
 - Member: [normal LGPS contribution rate](#) (50/50 rate if applicable)
 - Ignore temporary pay reduction when setting LGPS contribution rate banding
- Payroll processing
 - Deduct LGPS contributions via payroll
 - If pay adjustment is made later, do not reduce pensionable pay or contributions

i-Connect reporting

- Report full pensionable pay (including lost pensionable pay)
 - Report full employer and member contributions
 - Do not record a service break
 - No separate flag for lost pensionable pay required
-

3. Absence of 15 or more calendar days

No automatic pension contributions deducted

Advise the member of their option to buy lost pension via a **QAPA**

- Election must usually be made by the member within 1 year of return to work
- Employer may allow longer

Confirm key information to the member using the QAPA calculator

- Dates of unpaid absence
- Lost pensionable pay
- Member cost and employer cost
- Payment options (lump sum or regular deductions)
- Pension credit (1/49th or 1/98th depending on section)

If member elects to enter into a QAPA

- Collect member contributions (if via payroll)
- Liaise with DPF regarding employer contributions

i-Connect reporting

- Do not report pensionable pay for the unpaid period
 - Do not record a service break
 - Report additional contributions in the member APC and employer APC fields on your i-Connect submissions (if being deducted through payroll)
 - QAPA details to be sent separately to DPF by sending a copy of the QAPA calculator by email to dpf.employers@derbyshire.gov.uk
-

4. Child-related and paternity leave

Unpaid **additional** maternity, adoption, shared parental or paternity leave where the additional element starts 1 April 2026 or later

- APP applies regardless of paid/unpaid status

Members in the 50/50 section

- Must move to main section from start of pay period after moving to nil pay

i-Connect reporting

- Report APP as pensionable pay
 - Do not record service breaks
 - Include APP on monthly submissions and leaver forms
-

5. Strike action

Strike action is not authorised unpaid leave

- No compulsory LGPS contributions
- QAPA does not apply
- Member may buy lost pension at their own cost (employer may choose to contribute)

More information

We'll be updating our [website](#) shortly, but if you require any further guidance from Derbyshire Pension Fund, please email pensions.regs@derbyshire.gov.uk