



Employer Pensions Notice

EPN 227

Accruing Superannuation Liability Charges (ASLCs)

Revised salary bands to be implemented by employers from 2009-10

Audience This Notice will be of particular interest to:

- **Finance Directors**
- **HR or Finance Managers with specific responsibility for telling payroll providers each year about changes to the salary bands on which ASLC charges are based**

Action • You must notify your payroll provider **now** of the revised ASLC salary bands which take effect from 1 April 2009.

Timing Immediate

1. ASLCs are the contributions you as employer, pay to us, Civil Service Pensions Division every month which is credited to Cabinet Office: Civil Superannuation. The contributions represent the cost of the pensions building up for your employees, who are members of the Civil Service pension arrangements.
2. We wrote to you in January 2008 to let you know what the reduced ASLC rates would be from 1 April 2009 (EPN 201). We also said we would let you know in September what the salary bands will be. The table overleaf shows the annual full-time salary used to determine the appropriate ASLC charge that you will pay for each scheme member. The revised salary bands take effect from 1 April 2009.
3. You must pay us the full and correct ASLC, by the 19th calendar day of the month following the payroll date, for each scheme member. You must also send us, at the same time, the pension contributions that you have deducted from your employees' salaries. You should also send us a detailed breakdown of the



**Accruing Superannuation Liability
Charges (ASLCs)
Revised salary bands to be implemented
by employers from 2009-10**

EPN 227

payment as set out in EPN 167. Please ensure in all cases, that the total of the contributions set out in your return matches the payment made to us. The breakdown should be sent to us so we have the details by the time we receive your payment.

	Revised Salary Band (£)	ASLC rate from 1 April 2009
Band 1	20,500 and under	16.7%
Band 2	20,501 to 42,000	18.8%
Band 3	42,001 to 72,000	21.8%
Band 4	72,001 and over	24.3%
Prison Officers with reserved rights (pre-Fresh Start)		25.8%

The mini-ASLC for the provision of risk benefits to those opting for **partnership** pension arrangements remains at 0.8%.

Reference EPN 167, 183 and 201

Contacts Enquiries about content, distribution or to receive in a different format

employerhelpdesk@cabinet-office.x.gsi.gov.uk

01256 846414

Employer Helpdesk, Civil Service Pensions, Grosvenor House, Basing View, Basingstoke, RG21 4HG

You can find electronic copies of the EPG, all current EPNs and forms on our website www.civilservice-pensions.gov.uk in the Guidance for employers section.

If this notice is to be circulated to members, then please remove contact details as the helpdesk is for employers only. Members should be directed to your pensions administrator if they have any queries.