NILGOSC
NORTHERN IRELAND LOCAL GOVERNMENT OFFICERS'
SUPERANNUATION COMMITTEE

To: Salaries and Wages
       Human Resources
       Pension Contacts

At: All Employing Authorities

Circular 02/2025

29 January 2025

Dear Colleagues

Monthly Returns to NILGOSC – revised submission deadline dates and go live phases

This Circular sets out revised phases and go live dates for those employers who are not already onboarded to i-Connect. It also lists actions for those employers who are already onboarded and some actions to take now for those that are not already onboarded.

The implementation of this project to transition employers from a once yearly annual return to monthly returns has been very successful for the smaller employers to date. At this date 131 employers are now fully onboarded and using i-Connect as the portal to remit monthly member pay and contribution details. Thank you to those employers as this has taken a considerable effort from their payroll staff, their respective software providers and the i-Connect team at NILGOSC. Those employers who are onboarded by March 2025 will not need to submit an annual return this year.

Revised Go Live Phases

Progress with the smaller employers (less than 100 employees) has been very successful but we have found lengthy delays with some larger employers who require payroll software programming for extracts. In some instances, the delays have also been because of trying to match the employer's payroll data and membership data to that held by NILGOSC.

Each employer not already onboarded to i-Connect will have been provided with a Payroll Extract Specification. This should have already been forwarded to your payroll software

provider and work should be underway to create the extract file. If you do not have a copy of the most recent Payroll Extract Specification, then please contact i-Connect@nilgosc.org.uk to request a copy.

Given the ongoing delays with the larger employers, we have revised the Go Live phases for 33 employers. The revised phases and implementation dates are set out in the Appendix.

Action: Please email i-Connect@nilgosc.org.uk to confirm that your revised implementation date suits, that you have a copy of the payroll extract specification and the progress you have made towards producing this extract file. Please also let us know if you do not believe the date to be achievable. We would like these responses by 31 March 2025.

Single Employment Relationships

We have encountered numerous cases of employers holding several posts on one record. This is only permitted where there is a single employment relationship. If the employee could be made redundant in one job and remain working in another job it is unlikely that it is a single employment relationship. The correct treatment of these jobs is described in Section 3 of the HR Guide. If there are multiple posts and no single employment relationship, then there should be a pension record for each post. If these have incorrectly been combined onto one pension record, then they have to be unravelled at both NILGOSC and the employer. This is a considerable amount of work for both parties.

Action: In advance of going live on i-Connect please review your employee records and ensure that they are held so that they correctly reflect the working relationship. Contact NILGOSC if changes are required.

Contingency Plan for making i-Connect submissions

Over both holiday periods and unexpected absences due to sickness it has become increasingly apparent that several employers have only one member of staff dealing with i-Connect submissions and when that person is absent, the submissions are failing to be made by the deadline. With the implementation of the updated Pensions Administration Strategy this has resulted in those employers being charged for late submissions.

Rather than an employer relying solely on one member of staff to deal with the i-Connect submissions, it is essential that another employee has access and can upload the submission.

Action: Ensure that more than one employee can make i-Connect submissions. Adding another user can be achieved by creating a new user on the i-Connect portal or by completing the attached LGS40 form and returning it to the i-Connect team at i-connect@nilgosc.org.uk.

Recording Job Titles

NILGOSC is in the final stages of implementing an upgraded member portal, with the intention that this will be released towards the end of February 2025. One of the changes in this portal is that it will show the job title for each job/pension record that a member holds. This is particularly useful for members with multiple jobs. This field is blank for many members. In other cases, this field shows a job code rather than the actual job title.

Action: It would be helpful going forward if employers could add/update the job title to any i-Connect submissions being made through the online system and keep this up to date should it change. This can be done via the Employee Personal Details section of the return. For those employers using the payroll extract, please ensure that the job title is kept up to date on your payroll system. The payroll extract should show the amended job title and automatically feed through to the member's record held on our system.

Arrears Of Pay

For employers using the online return, arrears of pay can only be submitted for leavers if they are still present on the member list. Once arrears have been submitted then the member should be deleted from the i-Connect return. If a member has already been removed from the members' list, then arrears cannot be added via i-Connect. A revised LGS15 Leaver's form should be completed instead and clearly marked as 'Arrears of Pay'.

For employers using the payroll extract, arrears of pay cannot be submitted via i-Connect. An LGS15 form should be completed as above.

Pensionable Pay

When submitting the Pensionable Pay figure each payroll period, you should always include Assumed Pensionable Pay (APP), if applicable. The Year-to-Date (YTD) figure should be equal to the total amount of individual Pensionable Pay submissions in the financial year.

Please do not hesitate to contact the i-Connect Team or myself if you have any queries.

Yours sincerely

Zena Kee

Head of Pensions Policy

Enclosure: LGS40

Appendix 1 – Employers by Onboarding Phase

Phase 5 – To be completed by March 2025, 6 employers

Phase 6 – To be completed by March 2026, 25 employers

Phase 7 – To be completed by March 2027, 5 employers

Phase 5 – To be completed by 31 March 2025.

If onboarding is not completed by this date you will need to submit an annual return for the 2024/25 year.

Ards and North Down Borough Council

Armagh, Banbridge and Craigavon Borough Council

Dalriada School

Fermanagh and Omagh District Council

Radius Housing Association Limited

University of Ulster

Phase 6 – To be completed by 31 March 2026

Antrim and Newtownabbey Borough Council

Apex Housing Association

Belfast Metropolitan College

Belfast Waterfront and Ulster Hall

Causeway Coast and Glens Borough Council

Derry City and Strabane District Council

Greenwich Leisure Limited

Libraries NI

Lisburn and Castlereagh City Council

Mid and East Antrim Borough Council

Mid Ulster District Council

NI Housing Executive

NI Railway Company Limited

NI Transport Holding Company

Newry, Mourne and Down District Council

North West Regional College

Northern Regional College

Probation Board for NI

Slemish Integrated College

South Eastern Regional College

South West College

Southern Regional College

Stranmillis University College

Tourism NI

Ulsterbus Limited

Phase 7 – to be completed by March 2027, 5 employers

Education Authority

Enniskillen Integrated Primary School

Erne Integrated College

Oakgrove Integrated College

Oakgrove Integrated Primary School