Child-related leave - from 1 April 2026

Following the Governments Access and Fairness Consultation in May 2025 which looked to address fairness and equalisation in the scheme across multiple areas, the LGPS regulations have now been changed with effect from **1 April 2026**. The changes will impact both the pension fund and employing authorities.

In this update, we have provided more detail on the changes that employers need to make to be compliant with the new regulations.

Change in the definition of child-related leave

Child-related leave includes unpaid shared parental leave, unpaid additional maternity leave and unpaid adoption leave from 1 April 2026.

Effective date of the change - 1st April 2026

Transitional arrangements set out in regulations 5(2), 7(2) and 32(2) of the 2026 Amendment Regulations mean that these changes only apply to relevant unpaid periods that start after 31 March 2026. The existing rules continue to apply to a period of unpaid additional maternity leave; unpaid additional adoption leave and unpaid shared parental leave that started before 1 April 2026.

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.

Impact of the change

Assumed pensionable pay (APP) applies during a period of child-related leave, so APP will apply during the following types of leave, if the unpaid period starts on or after 1 April 2026:

- unpaid additional maternity leave.
- unpaid additional adoption leave.
- 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 that they receive.
- the employer pays contributions on APP.
- the employer reports APP as the member's pensionable pay to the Fund for the period.

Employer responsibilities and reporting requirements

Employers must ensure that APP is applied during periods of unpaid additional maternity leave, unpaid additional adoption leave and unpaid shared parental leave that starts after 31 March 2026. They should report APP to East Sussex Pension Fund for this period, and deduct employer contributions based on APP.

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 shared parental leave, unpaid additional maternity leave or unpaid adoption leave after 31 March 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. It is recommended that employers contact members affected to let them know that the pension position for any relevant unpaid period has changed.

It will no longer be necessary to distinguish between paid and unpaid periods of additional maternity leave; additional adoption leave and shared parental leave.

For all Child Related Leave – APP should be submitted. The reason for the service break date should reflect that it is child related leave.

Additional information and 'problem' cases

This change does introduce a new circumstance in which a member in the 50/50 section must move to the main section. 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.

Example 3 – 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 were paid monthly, they would join the main section from 1 May 2026.

Example 4 – 50/50 if no SMP/SAP paid

The position would be different if the member in Example 1 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 27 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 5 – 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
Period 2: 20/03/2026 to 04/04/2026 – paid, 05/04/2026 to 19/04/2026 – unpaid
Period 3: 20/05/2026 to 19/06/2026 – unpaid

APP applies during period 1 because the member was paid throughout that period. APP also 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. 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.

Absence due to child-related leave - Forms for the employer to complete

Standard version - [LGPS 5B - Notification of amendments form (eastsussexpensionfund.org)]

Editable version - [LGPS 5B - Notification of amendments form (eastsussexpensionfund.org)]

• Send form LGPS 5B again to notify the Fund when the employee returns to work.

Other information

LGPC bulletin 276 (pages 26-30) – Bulletin 276 Access and Fairness changes

LGPS member website – If you are away from work

Further support

Email: employer.engagement@eastsussex.gov.uk

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

You can view the full employer toolkit at:

Employer Toolkit | East Sussex Pension Fund