

SUTTON BRIDGE PARISH COUNCIL

PENSION SCHEME DISCRETIONS STATEMENT

SCHEME EMPLOYER DISCRETIONS

'The employer' is Sutton Bridge Parish Council.

Specific discretions under the LGPS Regulations 2013 and the LGPS Transitional Regulations 2014

Details of the **five discretions** available are as follows:

1. **Shared cost Additional Pension Contributions - Regulation 16 (2)(e) and 16 (4)(d)**

The employer does not consider contribution towards additional pension contributions to be an essential part of its employment strategy. However, **the employer** will consider applications made under these specific provisions having regard to **the employer's** general policy from time to time, on the employee pay strategy and the particular circumstances surrounding each case.

It is likely that decisions will be made on the merits of each case having particular regard to factors such as:

- **the employer's** ability to meet the cost of granting such a request; and/or
- the member's personal circumstances.

2. **Awarding Additional Pension - Regulation 31**

The employer will consider applications made under this *Regulation* having regard to the particular circumstances surrounding each case. Decisions will be made on the merits of each case having particular regard to the following:

- the member's personal circumstances;
- the interests of **the employer**;
- the additional contributions due to the Fund by **the employer** in respect of the exercise of this discretion;
- any potential benefits or savings to **the employer** arising from the exercise of this discretion;
- other options that are, from time to time, available under **the employer's** severance arrangements;
- the funding position of **the employer** within the Fund;
- the ability of **the employer** to meet the cost of granting such an award.

3. **Flexible Retirement - Regulation 30(6)**

The employer will consider applications made under this Regulation having regard to the particular circumstances surrounding each case. Decisions will be made on the merits of each case having particular regard to:

- the operating requirements of the employing department
- **the employer's** ability to meet the cost of granting such a request
- whether any demonstrable cost saving in excess of potential savings available under any severance arrangements in place from time to time can be made
- the member's personal circumstances.

4. Waiving actuarial reductions - Regulation 30(8)

The employer will consider applications made under this Regulation having regard to the particular circumstances surrounding each case. Decisions will be made on the merits of each case having particular regard to:

- **the employer's** ability to meet the cost of granting such a request
- whether any demonstrable cost saving in excess of potential savings available under any severance arrangements in place from time to time can be made
- the member's personal circumstances.

Applications for the payment of unreduced benefits for service before 1 April 2014 on the grounds of compassion will be granted if:

- in **the employer's** sole opinion, the special extenuating circumstances surrounding the application, along with the supporting evidence provided justify approval and
- **the employer** can meet the cost of granting such a request.

5. Switching on the 85 rule – Regulation 1(1)(c) of the LGPS Transitional Regulations 2014

The employer will consider applications made under this Regulation having regard to the particular circumstances surrounding each case. Decisions will be made on the merits of each case having particular regard to:

- **the employer's** ability to meet the cost of granting such a request;
- whether any demonstrable cost saving in excess of potential savings available under any severance arrangements in place from time to time can be made;
- the member's personal circumstances.

Further discretions under the LGPS Regulations 1997 and the LGPS Benefits Regulations 2007

Nonapplicable as there are no members who left before 1 April 2014

Recommended (non-mandatory) LGPS 2013 & 2014 discretions

1. Extending the 12-month time limit for transfer of pension rights – Regulation 100 (6) LGPS Regulations 2013

The employer, will only consider applications made under this Regulation in the most exceptional circumstances and if:

- evidence indicates that the Fund had not informed the member about the transfer within the 12-month time limit, or
- verifiable evidence indicates that the member made an election to transfer within 12 months of joining the LGPS, but the election form was not received by the Fund.

2. Extending the time limit for a member to elect for a Shared Cost Additional Pension Contributions (SCAPCs) – Regulation 16 (16) LGPS Regulations 2013

The employer will exercise its discretion to allow late payment and decide each case on its individual merits.

3. Determining and reviewing an employee's contribution band – Regulation 9 and Regulation 10 LGPS Regulations 2013

The employer will determine and review the rate of employee contributions in accordance with Regulation 9 and Regulation 10 of the LGPS Regulations 2013.

4. Whether to include a regular lump sum payment when calculating Assumed Pensionable Pay – Regulation 21 (4)(a)(iv), Regulation 21 (4)(b)(iv), and Regulation 21 (5)

The employer will include any regular lump sum payment received by the member in the 12 months preceding the date the absence began or the ill health retirement occurred.

5. Shared Cost Additional Voluntary Contributions Arrangement (SCAVC) – Regulation 17 (1) and TP 15 (2A) and A 25(3) and definition of SCAVC in R Sch1

The employer will not exercise its discretion to contribute towards a SCAVC arrangement.