

## STATEMENT OF POLICY REGARDING THE EXERCISE OF DISCRETION WITH REGARD TO THE APPLICATION OF THE LOCAL GOVERNMENT PENSION SCHEME REGULATIONS

### DISCRETIONS FROM 1.4.14 IN RELATION TO POST 31.3.14 ACTIVE MEMBERS (EXCLUDING COUNCILLOR MEMBERS) AND POST 31.3.14 LEAVERS (EXCLUDING COUNCILLOR MEMBERS), BEING DISCRETIONS UNDER:

- the Local Government Pension Scheme (Administration) Regulations 2013 [prefix R]
- The Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014 [prefix TP]
- the Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations 2007 (as amended) [prefix B]
- the Local Government Pension Scheme (Transitional Provisions) Regulations 2008 [prefix T]
- the Local Government Pension Scheme Regulations 1997 (as amended) [prefix L]
- the Local Government Pension Scheme (Transitional Provisions) Regulations 1997 (as amended) [prefix OT]

	<b>Discretion</b>	<b>PROPOSED Employer Policy</b>
<b>Amended from Old</b>	Determine rate of employees' contributions. <i>R9(1) &amp; R9(3)</i> <i>Formerly B3 &amp; T9</i>	The Council will implement the appropriate band rate on 1 <sup>st</sup> April each year, and throughout the year where permanent or temporary changes to pensionable pay occur.
<b>NEW</b>	Whether, how much, and in what circumstances to contribute to a shared cost APC (Additional Pension Contribution) scheme. <i>R16(2)(e) &amp; R16(4)(d)</i>	The Council will only contribute to a shared cost APC scheme in exceptional circumstances and subject to there being clear operational and / or financial grounds for doing so.
<b>NEW</b>	Whether, how much, and in what circumstances to contribute to a shared cost AVC (Additional Voluntary Contribution) arrangement entered into on or after 1.4.14. <i>R17(1) &amp; definition of SCAVC in RSch 1</i>	The Council will only contribute to a shared cost AVC scheme in exceptional circumstances and subject to there being clear operational and / or financial grounds for doing so.
<b>Transfer from Old</b>	Whether, how much, and in what circumstances to contribute to a shared cost AVC arrangement entered into before 1.4.14. <i>TP15(1)(d) &amp; A25(3)</i> <i>Formerly A25(3) &amp; B15(3)</i>	The Council did not enter into any shared cost AVC schemes before 1.4.14.

	<b>Discretion</b>	<b>PROPOSED Employer Policy</b>
<b>NEW</b>	<p>Allow late application to convert scheme AVCs into membership credit i.e. allow application more than 30 days after cessation of active membership (where AVC arrangement was entered into before 13.11.01).</p> <p>TP15(1)(b) &amp; L66(8) &amp; former L66(9)(b)</p>	<p>The Council will allow late application to convert scheme AVCs into membership credit.</p>
<b>Transfer from Old</b>	<p>No right to return of contributions if member left due to offence of a fraudulent character or grave misconduct unless employer directs a total or partial refund is to be made.</p> <p>R19(2) Formerly A47(2)</p>	<p>Consideration will be given on a case by case basis. Any case arising will be referred to the Corporate Director in consultation with the Head of HR and Communications and Lead Cabinet Member – Corporate Management and Finance.</p>
<b>Transfer from Old</b>	<p>Specify in an employee's contract what other payments or benefits, other than those specified in R20(1)(a) and not otherwise precluded by R20(2), are to be pensionable.</p> <p>R20(1)(b) Formerly B4(1)(b)</p>	<p>A full list of pensionable and non-pensionable pay elements is available from the Council's Payroll Unit.</p>
<b>NEW</b>	<p>In determining Assumed Pensionable Pay, whether a lump sum payment made in the previous 12 months is a "regular lump sum".</p> <p>R21(5)</p>	<p>Consideration will be given on a case by case basis.</p>
<b>NEW</b>	<p>Whether to extend the 12 month option period for a member to elect that deferred benefits should not be aggregated with a new employment.</p> <p>R22(8)(b)</p>	<p>Late applications will be considered only in exceptional circumstances or circumstances beyond the members control on a case by case basis.</p> <p>All applications will be considered by the Head of HR and Communications.</p>
<b>NEW</b>	<p>Whether to extend the 12 month option period for a member to elect that deferred benefits should not be aggregated with an ongoing concurrent employment.</p> <p>R22(7)(b)</p>	<p>Late applications will be considered only in exceptional circumstances or circumstances beyond the members control on a case by case basis.</p> <p>All applications will be considered by the Head of HR and Communications.</p>

	<b>Discretion</b>	<b>PROPOSED Employer Policy</b>
<p><b>Transfer from OLD</b></p> <p><b>Amend from OLD</b></p>	<p><b>Flexible Retirement – applicable only to those employees who are aged 55 or over:</b></p> <p>1) Whether all or some benefits can be paid if an employee reduces their hours or grade (flexible retirement). <i>R30(6) &amp; TP11(2)</i> <i>Formerly B18(1) (no change)</i></p> <p>2) Whether to waive, in whole or in part, actuarial reduction on benefits paid on flexible retirement. <i>R30(8)</i> <i>Formerly B18(3)</i></p>	<p>The Council's Flexible Retirement Scheme is contained in the Pensions and Retirement Policy.</p> <p>1) Applications will only be approved where there are clear operational and financial grounds for doing so and in accordance with the Council's policy.</p> <p>2) The Council will only agree to waive any actuarial reduction to benefits in exceptional circumstances and subject to a clear operational and / or financial advantage to the Council in doing so.</p> <p>The employing Service must have the ability to fund any associated costs.</p> <p>All applications will be considered by the Corporate Director in consultation with the Head of HR and Communications and Lead Cabinet Member - Corporate Management and Finance.</p>
<p><b>NEW</b></p> <p><b>NEW</b></p>	<p><b>Early Retirement – applicable only to those employees who are aged 55 or over:</b></p> <p>1) Whether to waive, in whole or in part, actuarial reduction on (post 2014) benefits which a member voluntarily draws before normal pension age. <i>R30(8)</i></p> <p>2) Whether to “switch on” the 85 year rule for a member voluntarily drawing benefits on or after age 55 and before age 60. <i>TPSch 2, paras 2(1) and 2(2)</i></p> <p style="text-align: right;"><i>Continued ....</i></p>	<p>Each case will be considered on its individual merits in line with the Council's Pensions &amp; Retirement policy.</p> <p>1) The Council will only agree to waive, in whole or in part, any actuarial reduction to (post 2014) benefits if there is a clear operational and / or financial advantage to the Council in doing so.</p> <p>2) The Council will “switch on” the 85 year rule, only if there is a clear operational and / or financial advantage to the Council in doing so.</p> <p style="text-align: right;"><i>Continued ....</i></p>

	<b>Discretion</b>	<b>PROPOSED Employer Policy</b>
<b>Amend from OLD</b>	<p>3) Whether to waive any actuarial reduction on pre and/or post April 2014 benefits.</p> <p><i>TP3(1), TPSch 2, paras 2(1) and 2(2), B30(5) and B30A(5)</i></p> <p><i>Extension of B30(5)</i></p>	<p>3) The Council will only agree to waive any actuarial reduction to pre and/or post April 2014 benefits if there is a clear operational and / or financial advantage to the Council in doing so. <b>NB:</b> The Council can only waive any actuarial reduction on pre 2014 benefits on compassionate grounds.</p> <p>The employing Service must also have the ability to fund any associated costs.</p> <p>All applications will be considered by the Corporate Director in consultation with the Head of HR and Communications and Lead Cabinet Member - Corporate Management and Finance.</p>
<b>Change from OLD</b>	<p>Whether to grant additional pension to an active member or within 6 months of ceasing to be an active member by reason of redundancy or business efficiency (by up to £6,500 pa).</p> <p><i>R31</i></p> <p><i>Extension of B13</i></p>	<p>The Council will only grant additional pension to an active member or within 6 months of ceasing to be an active member by reason of redundancy or business efficiency (by up to £6,500p.a.) in exceptional circumstances and subject to a clear operational and / or financial advantage to the Council in doing so.</p>
<b>NEW Temporary until all processed</b>	<p>Whether to use a certificate produced by an IRMP under the 2008 Scheme for the purposes of making an ill health determination under the 2014 Scheme.</p> <p><i>TP12(6)</i></p>	<p>The Council will use a certificate produced by an IRMP under the 2008 Scheme for the purposes of making an ill health determination under the 2014 Scheme where appropriate.</p>
<b>Transfer from OLD</b>	<p>Determine whether a member is entitled to an ill health retirement pension, and what tier of benefit to be awarded.</p> <p><i>R36</i></p> <p><i>Old B20</i></p>	<p>The Council will seek medical advice from the Independent Fund Doctor and the completed ill health certificate will determine whether a member is entitled to an ill health retirement pension, and what tier of benefit to be awarded.</p>
<b>Transfer from OLD</b>	<p>Whether to recover any overpaid Tier 3 pension following commencement of gainful employment.</p> <p><i>R37(3)</i></p> <p><i>Old B 20</i></p>	<p>The Council will seek to recover any overpaid Tier 3 pension following commencement of gainful employment.</p>

	<b>Discretion</b>	<b>PROPOSED Employer Policy</b>
<b>Transfer from OLD</b>	<p>Decide whether deferred beneficiary meets criteria of being permanently incapable of former job because of ill health and is unlikely to be capable of undertaking gainful employment before normal pension age or for at least three years, whichever is the sooner.</p> <p><i>R38(3)</i> <i>Extension of B31(4)</i></p>	<p>The Council will seek medical advice from the Independent Fund Doctor and the completed ill health certificate will determine whether the criteria is met.</p>
<b>Transfer from OLD</b>	<p>Decide whether a suspended ill health tier 3 member is unlikely to be capable of undertaking gainful employment before normal pension age because of ill health.</p> <p><i>R38(6)</i> <i>Extension of B30A(3)</i></p>	<p>The Council will seek medical advice from the Independent Fund Doctor and this will determine whether the criteria is met.</p>
<b>Transfer from OLD</b>	<p>Whether to extend six month period to lodge a stage one IDR appeal.</p> <p><i>R74(4)</i> <i>Formerly A58(7)(b) This is the discretion of the Adjudicator at stage 1</i></p>	<p>Late applications to lodge a stage one IDR appeal will be considered only in exceptional circumstances or circumstances beyond the members control on a case by case basis.</p> <p>All applications will be considered by the Head of HR and Communications.</p>
<b>Transfer from OLD</b>	<p>Whether to apply to Secretary of State for a forfeiture certificate (where member is convicted of a relevant offence).</p> <p><i>R91(1) &amp; (8)</i> <i>Formerly A72(1) &amp; (6)</i></p>	<p>Consideration will be given on a case by case basis. Any case arising will be referred to the Corporate Director in consultation with the Head of HR and Communications and Lead Cabinet Member – Corporate Management and Finance.</p>
<b>Transfer from OLD</b>	<p>Where forfeiture certificate is issued, whether to direct that benefits are to be forfeited (other than rights to GMP – but see R95 below).</p> <p><i>R91(4)</i> <i>Formerly A72(3)</i></p>	<p>Consideration will be given on a case by case basis. Any case arising will be referred to the Corporate Director in consultation with the Head of HR and Communications and Lead Cabinet Member – Corporate Management and Finance.</p>

	<b>Discretion</b>	<b>PROPOSED Employer Policy</b>
<b>Transfer from OLD</b>	<p>Where forfeiture certificate is issued, whether to direct interim payments out of Pension Fund until decision is taken to either apply the certificate or to pay benefits.</p> <p><i>R92(1) &amp; (2)</i> <i>Formerly A73(1) &amp; (2)</i></p>	<p>Consideration will be given on a case by case basis. Any case arising will be referred to the Corporate Director in consultation with the Head of HR and Communications and Lead Cabinet Member – Corporate Management and Finance.</p>
<b>Transfer from OLD</b>	<p>Whether to recover from Fund any monetary obligation or, if less, the value of the member's benefits (other than benefits from transferred in pension rights or APCs or AVCs or subject to R95 below, in respect of any GMP) where the obligation was incurred as a result of a grave misconduct or a criminal, negligent or fraudulent act or omission in connection with the employment and as a result of which the person has left employment.</p> <p><i>R93 (2)</i> <i>Extension of A74(2)</i></p>	<p>Consideration will be given on a case by case basis. Any case arising will be referred to the Corporate Director in consultation with the Head of HR and Communications and Lead Cabinet Member – Corporate Management and Finance.</p>
<b>NEW</b>	<p>Whether, if the member has committed treason or been imprisoned for at least 10 years for one or more offences under the Official Secrets Acts, forfeiture under R91 or recovery of a monetary obligation under R93 should deprive the member or member's surviving spouse or civil partner of any GMP entitlement.</p> <p><i>R95</i></p>	<p>Consideration will be given on a case by case basis. Any case arising will be referred to the Corporate Director in consultation with the Head of HR and Communications and Lead Cabinet Member – Corporate Management and Finance.</p>
<b>Transfer from OLD</b>	<p>Extend normal time limit for acceptance of a transfer value beyond 12 months from joining the LGPS.</p> <p><i>R100(68)</i> <i>Formerly A83(8)</i></p>	<p>The period of 12 months will only be extended in exceptional circumstances or circumstances beyond the member's control. All applications will be considered by the Head of HR and Communications.</p>

**DISCRETIONS IN RELATION TO SCHEME MEMBERS (EXCLUDING COUNCILLOR MEMBERS) WHO CEASED ACTIVE MEMBERSHIP ON OR AFTER 1.4.08 AND BEFORE 1.4.14, BEING DISCRETIONS UNDER:**

- The Local Government Pension Scheme (Administration) Regulations 2008 [prefix A]
- The Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations 2007 [prefix B]
- The Local Government Pension Scheme (Transitional Provisions) Regulations 2008 [prefix T]
- The Local Government Pension Scheme (Transitional Provisions and Savings) Regulations 2014 [prefix TP]
- The Local Government Pension Scheme Regulations 2013 [prefix R]
- The Local Government Pension Scheme Regulations 1997 (as amended) [prefix L]

	<b>Discretion</b>	<b>Employer Policy</b>
<b><i>Amend from OLD</i></b>	<p>Whether, for a member leaving on the grounds of redundancy or business efficiency on or before 31st March 2014, to augment membership (by up to 10 years). The resolution to do so would have to be made within 6 months of the date of leaving. Hence this discretion is spent entirely after 30th September 2014.</p> <p><i>B12</i></p>	<p>This will only be approved in the case of redundancy or in the interests of the efficiency of the service on or before 31<sup>st</sup> March 2014. The Council, at the members request, will allow the scheme member to convert the cash equivalent sum (in excess of any statutory redundancy payment in the case of a redundancy situation) calculated under the Compensation Regulations into a period of membership in the LGPS.</p> <p>All applications will be considered by the Corporate Director in consultation with the Head of HR and Communications and Lead Cabinet Member -Corporate Management and Finance.</p>
<b><i>Transfer from OLD</i></b>	<p>Allow late application to convert scheme AVCs into membership credit i.e. allow application more than 30 days after cessation of active membership.</p> <p><i>Tsch1 &amp; L66(8) &amp; former L66(9)(b)</i></p>	<p>The Council will allow late application to convert scheme AVCs into membership credit.</p>
<b><i>Transfer from OLD</i></b>	<p>No right to return of contributions due to offence of a fraudulent character or grave misconduct unless employer directs a total or partial refund is to be made.</p> <p><i>A47(2)</i></p>	<p>Consideration will be given on a case by case basis. Any case arising will be referred to the Corporate Director in consultation with the Head of HR and Communications and Lead Cabinet Member – Corporate Management and Finance.</p>

	<b>Discretion</b>	<b>Employer Policy</b>
<b><i>Transfer from OLD</i></b>	Whether to apply to Secretary of State for a forfeiture certificate (where member is convicted of a relevant offence). A72(1) & (6)	Consideration will be given on a case by case basis. Any case arising will be referred to the Corporate Director in consultation with the Head of HR and Communications and Lead Cabinet Member – Corporate Management and Finance.
<b><i>Transfer from OLD</i></b>	Where forfeiture certificate is issued, whether to direct that benefits are to be forfeited. A72(3)	Consideration will be given on a case by case basis. Any case arising will be referred to the Corporate Director in consultation with the Head of HR and Communications and Lead Cabinet Member – Corporate Management and Finance.
<b><i>Transfer from OLD</i></b>	Where forfeiture certificate is issued, whether to direct interim payments out of Pension Fund until decision is taken to either apply the certificate or to pay benefits. A73(1) & (2)	Consideration will be given on a case by case basis. Any case arising will be referred to the Corporate Director in consultation with the Head of HR and Communications and Lead Cabinet Member – Corporate Management and Finance.
<b><i>Transfer from OLD</i></b>	Whether to recover from Fund any monetary obligation or, if less, the value of the member's benefits (other than transferred in pension rights or AVCs/SCAVCs) where the obligation was incurred as a result of a criminal, negligent or fraudulent act or omission in connection with the employment and as a result of which the person has left employment. A74(2)	Consideration will be given on a case by case basis. Any case arising will be referred to the Corporate Director in consultation with the Head of HR and Communications and Lead Cabinet Member – Corporate Management and Finance.
<b><i>Transfer from OLD</i></b>	Whether to recover from Fund any financial loss caused by fraudulent offence or grave misconduct of employee (who has left because of that), or amount of refund if less. A76(2) & (3)	Consideration will be given on a case by case basis. Any case arising will be referred to the Corporate Director in consultation with the Head of HR and Communications and Lead Cabinet Member – Corporate Management and Finance.



	<b>Discretion</b>	<b>Employer Policy</b>
<b><i>Transfer from OLD</i></b>	<p>Whether to grant application for early payment of deferred benefits on or after age 55 and before age 60.</p> <p><i>B30(2)</i></p>	<p>A request for early payment of benefits received from a scheme member will only be accepted if there is a clear financial and / or operational advantage to the Council in doing so.</p> <p>All applications will be considered by the Corporate Director in consultation with the Head of HR and Communications and Lead Cabinet Member – Corporate Management and Finance.</p> <p>The employing service (or former employing service) must have the ability to fund all of the associated costs.</p>
<b><i>Transfer from OLD</i></b>	<p>Whether to waive, on compassionate grounds, the actuarial reduction applied to deferred benefits paid early under B30.</p> <p><i>B30(5)</i></p>	<p>Each case will be considered on its individual merits and only in exceptional cases, taking into account any extenuating factors surrounding the application, the Council may approve the request.</p> <p>All applications will be considered by the Corporate Director in consultation with the Head of HR and Communications and Lead Cabinet Member -Corporate Management and Finance.</p> <p>The employing service (or previous employing service) must have the ability to fund all of the associated costs.</p>
<b><i>Transfer from OLD</i></b>	<p>Whether to grant an application for early payment of a suspended tier 3 ill health pension on or after age 55 and before age 60.</p> <p><i>B30A(3)</i></p>	<p>A request for early payment of benefits received from a scheme member will only be accepted if there is a clear financial and / or operational advantage to the Council in doing so.</p> <p>All applications will be considered by the Corporate Director in consultation with the Head of HR and Communications and Lead Cabinet Member – Corporate Management and Finance.</p> <p>The employing service (or former employing service) must have the ability to fund all of the associated costs.</p>

	<b>Discretion</b>	<b>Employer Policy</b>
<b><i>Transfer from Old</i></b>	<p>Whether to waive, on compassionate grounds, the actuarial reduction applied to benefits paid early under B30A.</p> <p><i>B30A(5)</i></p>	<p>Each case will be considered on its individual merits and only in exceptional cases, taking into account any extenuating factors surrounding the application, the Council may approve the request.</p> <p>All applications will be considered by the Corporate Director in consultation with the Head of HR and Communications and Lead Cabinet Member -Corporate Management and Finance.</p> <p>The employing service (or previous employing service) must have the ability to fund all of the associated costs.</p>
<b><i>Transfer from Old</i></b>	<p>Decide whether deferred beneficiary meets permanent ill health and reduced likelihood of gainful employment criteria.</p> <p><i>B31(4)</i></p>	<p>The Council will seek medical advice from the Independent Fund Doctor and the completed Ill Health certificate will determine if the criteria is met</p>
<b><i>Transfer from OLD</i></b>	<p>Decide whether a suspended ill health tier 3 member is permanently incapable of undertaking any gainful employment.</p> <p><i>B31(7)</i></p>	<p>The Council will seek medical advice from the Independent Fund Doctor and this will determine if the criteria is met.</p>

**DISCRETIONS UNDER THE LOCAL GOVERNMENT (EARLY TERMINATION OF EMPLOYMENT) (DISCRETIONARY COMPENSATION) (ENGLAND AND WALES) REGULATIONS 2006 (AS AMENDED)**

Under Regulation 7 of the Discretionary Compensation Regulations, each authority (other than an Admitted Body) is required to formulate and keep under review a policy which applies in respect of exercising their discretion in relation to:

	<b>Discretion</b>	<b>Employer policy</b>
<b><i>Transfer from Old</i></b>	To base redundancy payments on an actual weeks pay where this exceeds the statutory weeks pay limit. 5	The Council's redundancy scheme provides employees with full details.
<b><i>Transfer from Old</i></b>	To award lump sum compensation of up to 104 weeks pay in cases of redundancy, termination of employment on efficiency grounds, or cessation of a joint appointment. 6	The Council's redundancy and efficiency schemes provide employees with full details.

**Note:** 'local government' means employment with an employer who offers membership of the LGPS to its employees, regardless of whether or not the employee chooses to join the LGPS (except where the employer is an Admitted Body). Technically, an employee of an Admitted Body (i.e. a body that has applied to the administering authority to allow its employees to join the LGPS and has entered into a formal admission agreement) is only employed in 'local government' if he / she is a member of the LGPS.

**Formulating and publishing a policy under the Discretionary Compensation Regs 2006**

The employer must formulate, publish and keep under review a statement of their policy.

If the employer decides to amend the policy, no change can come into effect until one month has passed since the date the amended policy statement was published.

In formulating and reviewing its policy an employer is required by the Regulations to:

- have regard to the extent to which the exercise of their discretionary powers, unless properly limited, could lead to a serious loss of confidence in the public service, and
- be satisfied that the policy is workable, affordable and reasonable having regard to the foreseeable costs.

**DISCRETIONS UNDER THE LOCAL GOVERNMENT PENSION SCHEME REGULATIONS 1997 (AS AMENDED) IN RELATION TO:**

- a) active councillor members, and
- b) councillor members who ceased active membership on or after 1.4.98, and
- c) any other scheme members who ceased active membership on or after 1.4.98 and before 1.4.08

	<b>Discretion</b>	<b>Employer Policy</b>
<b><i>Transfer from OLD</i></b>	<p>Allow a late application by a councillor member to pay optional contributions for a period of absence.</p> <p>18(6) &amp; (7)</p>	<p>Late applications will only be considered in exceptional circumstances or circumstances beyond the councillor members control on a case by case basis.</p> <p>All applications will be considered by the Head of HR and Communications in consultation with the Lead Cabinet Member -Corporate Management and Finance or another alternative Cabinet Member if required.</p>
<b><i>Transfer from OLD</i></b>	<p>Grant application from a post 31.3.98 / pre 1.4.08 leaver for early payment of benefits on or after age 50/55 and before age 60 (see Note below).</p> <p>31(2)</p>	<p>A request for early payment of benefits received from a scheme member will only be accepted if there is a clear financial and / or operational advantage to the Council in so doing.</p> <p>All applications will be considered by the Head of HR and Communications in consultation with the Lead Cabinet Member - Corporate Management and Finance or another alternative Cabinet Member if required.</p>
<b><i>Transfer from OLD</i></b>	<p>Waive, on compassionate grounds, the actuarial reduction applied to benefits paid early to a post 31.3.98 / pre 1.4.08 leaver.</p> <p>31(5)</p>	<p>A request for early payment of benefits received from a scheme member will only be accepted if there is a clear financial and / or operational advantage to the Council in so doing.</p> <p>All applications will be considered by the Head of HR and Communications in consultation with the Lead Cabinet Member -Corporate Management and Finance or another alternative Cabinet Member if required.</p>

	<b>Discretion</b>	<b>Employer Policy</b>
<b>Transfer from OLD</b>	<p>Pre 1.4.08 optants out only to get benefits paid from NRD if employer agrees.</p> <p>31(7A)</p>	<p>The Council will apply this, unless there are exceptional or extenuating circumstances.</p> <p>All applications will be considered by the Head of HR and Communications in consultation with the Lead Cabinet Member -Corporate Management and Finance or another alternative Cabinet Member if required.</p>
<b>Transfer from OLD</b>	<p>Whether to extend 12 month period for aggregation of deferred benefits (where deferred councillor member wishes to aggregate with current councillor membership in the same Fund).</p> <p>32(8A)</p>	<p>The period of 12 months, beginning with the date that he / she became an active member will only be extended in exceptional circumstances or circumstances beyond the members control on a case by case basis.</p> <p>All applications will be considered by the Head of HR and Communications in consultation with the Lead Cabinet Member -Corporate Management and Finance or another alternative Cabinet Member if required.</p>
<b>Transfer from OLD</b>	<p>No right to return of contributions due to offence of a fraudulent character unless employer directs a total or partial refund is to be made (pre 1.4.08 leavers).</p> <p>88(2)</p>	<p>Consideration will be given on a case by case basis. All applications will be considered by the Head of HR and Communications in consultation with the Lead Cabinet Member – Corporate Management and Finance or another alternative Cabinet member if required.</p>
<b>Transfer from OLD</b>	<p>Employer may deduct contributions from an councillor's pay or reserve forces pay.</p> <p>89(1) &amp; (2)</p>	<p>The Council will deduct contributions from a Councillor's pay or reserve forces pay as appropriate.</p> <p>All applications will be considered by the Head of HR and Communications in consultation with the Lead Cabinet Member -Corporate Management and Finance or another alternative Cabinet Member if required.</p>
<b>Transfer from OLD</b>	<p>Forfeiture of pension rights on issue of Secretary of State's certificate ( pre 1.4.08 leavers).</p> <p>111(2) &amp; (5)</p>	<p>Consideration will be given on a case by case basis. All applications will be considered by the Head of HR and Communications in consultation with the Lead Cabinet Member – Corporate Management and Finance or another alternative Cabinet member if required.</p>

	<b>Discretion</b>	<b>Employer Policy</b>
<b><i>Transfer from OLD</i></b>	Where forfeiture certificate is issued, direct interim payments out of Pension Fund until decision is taken to either apply the certificate or to pay benefits (pre 1.4.08 leavers).  <i>112(1)</i>	Consideration will be given on a case by case basis. All applications will be considered by the Head of HR and Communications in consultation with the Lead Cabinet Member – Corporate Management and Finance or another alternative Cabinet member if required.
<b><i>Transfer from OLD</i></b>	Recovery from Fund of monetary obligation owed by former employee or, if less, the value of the member's benefits (other than transferred in pension rights) (pre 1.4.08 leavers).  <i>113(2)</i>	Consideration will be given on a case by case basis. All applications will be considered by the Head of HR and Communications in consultation with the Lead Cabinet Member – Corporate Management and Finance or another alternative Cabinet member if required.
<b><i>Transfer from OLD</i></b>	Recovery from Fund of financial loss caused by employee, or amount of refund if less (pre 1.4.08 leavers).  <i>115(2) &amp; (3)</i>	Consideration will be given on a case by case basis. All applications will be considered by the Head of HR and Communications in consultation with the Lead Cabinet Member – Corporate Management and Finance or another alternative Cabinet member if required.

**Note:** benefits paid on or after age 50 and before age 55 are subject to an unauthorised payments charge and, where applicable, an unauthorised payments surcharge under the Finance Act 2006. Also, any part of the benefits which had accrued after 5 April 2006 would generate a scheme sanction charge.

**DISCRETIONS UNDER THE LOCAL GOVERNMENT PENSION SCHEME REGULATIONS 1995 (AS AMENDED) IN RELATION TO PRE 1.4.98 SCHEME LEAVERS**

	<b>Discretion</b>	<b>Employer Policy</b>
<b><i>Transfer from OLD</i></b>	Grant application from a pre 1.4.98 leaver for early payment of deferred benefits on or after age 50 on compassionate grounds (see Note below).  <i>D11(2)(c)</i>	Consideration will be given on a case by case basis.  Any case arising will be referred to the Corporate Director in consultation with the Head of HR and Communications and Lead Cabinet Member - Corporate Management.
<b><i>Transfer from OLD</i></b>	Decide, in the absence from a pre 1.4.98 leaver of an election from the member within 3 months of being able to elect, which benefit is to be paid where the member would be entitled to a pension or retirement grant under 2 or more regulations in respect of the same period of Scheme membership.  <i>D10</i>	Consideration will be given on a case by case basis.  Any case arising will be referred to the Corporate Director in consultation with the Head of HR and Communications and Lead Cabinet Member - Corporate Management.

**Note:** benefits paid on or after age 50 and before age 55 are subject to an unauthorised payments charge and, where applicable, an unauthorised payments surcharge under the Finance Act 2006. However, as the benefits had accrued prior to 6 April 2006, they would not generate a scheme sanction charge.

**DISCRETIONS UNDER THE LOCAL GOVERNMENT (EARLY TERMINATION OF EMPLOYMENT) (DISCRETIONARY COMPENSATION) (ENGLAND AND WALES) REGULATIONS 2000 (AS AMENDED)**

Under Regulation 26 of the Discretionary Compensation Regulations, each authority (other than an Admitted Body) is required to formulate and keep under review a policy which applies in respect of exercising their discretion in relation to:

	<b>Discretion</b>	<b>Employer policy</b>
<b><i>Transfer from Old</i></b>	How to apportion any surviving spouse's annual compensatory added years payment where the deceased person is survived by more than one spouse.  21(4)	Mouchel Business Services - Pensions Unit will advise accordingly.
<b><i>Transfer from Old</i></b>	How it will decide to whom any children's annual compensatory added years payments are to be paid where children's pensions are not payable under the LGPS (Because the employee had not joined the LGPS) and, in such a case, how the annual added years will be apportioned amongst the eligible children.  25(2)	Mouchel Business Services - Pensions Unit will advise accordingly.
<b><i>Transfer from Old</i></b>	Whether, in respect of the spouse of a person who ceased employment before 1 April 1998 and where the spouse or civil partner remarries, enters into a new civil partnership or cohabits after 1 April 1998, the normal pension suspension rules should be disapplied i.e. whether the spouse's or civil partner's annual compensatory added years payments should continue to be paid.  21(7)	Mouchel Business Services - Pensions Unit will advise accordingly.
<b><i>Transfer from Old</i></b>	If, under the preceding decision, the authority's policy is to apply the normal suspension rules, whether the spouse's or civil partner's annual compensatory added years payment should be reinstated after the end of the remarriage, new civil partnership or cohabitation.  21(5)	Mouchel Business Services - Pensions Unit will advise accordingly.



	<b>Discretion</b>	<b>Employer policy</b>
<b><i>Transfer from Old</i></b>	Whether and to what extent to reduce or suspend the member's annual compensatory added years payment during any period of re-employment in local government.  17	Mouchel Business Services - Pensions Unit will advise accordingly.
<b><i>Transfer from Old</i></b>	How to reduce the member's annual compensatory added years payment following the cessation of a period of re-employment in local government.  19	Mouchel Business Services - Pensions Unit will advise accordingly.

**Note:** 'local government' means employment with an employer who offers membership of the LGPS to its employees, regardless of whether or not the employee chooses to join the LGPS (except where the employer is an Admitted Body). Technically, an employee of an Admitted Body (i.e. a body that has applied to the administering authority to allow its employees to join the LGPS and has entered into a formal admission agreement) is only employed in 'local government' if he / she is a member of the LGPS.

I warrant that the above policies reflect the policy intention of [Authority/Organisation] as at [date].

Signed:.....

Position:.....



**Stockton-on-Tees**  
BOROUGH COUNCIL