

Agenda



HYNDBURN

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Management Review Committee

Thursday, 23 April 2026 at 1.00 pm,
Scaitcliffe House, Ormerod Street, Accrington

Membership

Chair: Councillor Munsif Dad BEM JP
Vice-Chair: Councillor Kimberley Whitehead

Councillors Zak Khan, Danny Cassidy and Melissa Fisher

AGENDA

1. **Apologies for absence, Substitutions, Declarations of Interest and Dispensations**

2. **Minutes of Last Meeting** (Pages 3 - 4)

The Minutes of the meeting of the Management Review Committee held on 9th of April 2024 were submitted for approval as a correct record.

Recommended – That the Minutes be received and approved as a correct record.

3. **Car Allowance Review** (Pages 5 - 10)

The report sets out the proposal options for reviewing employee Car Lease and Car Allowances as part of the budget growth proposals for 2026/2027.

Recommended – That the committee note the report and approve the following recommendations:



1. That the committee agree to amend the employee terms and conditions to remove the option to provide future car loans to employees.
2. That the committee agree to increase the car lease allowances and select their preferred option from the three proposals contained in section 4 of this report.
3. That if the committee agree to increase the car lease allowances pursuant to recommendation 2, the car lease allowances are then increased annually in line with any agreed pay awards.

4. **Review of Employer Pension Discretions Policy** (*Pages 11 - 44*)

The purpose of the report is to agree a proposed updated Employer Pension Discretions Policy Statement.

And to agree a change to the redundancy multiplier as part of the Council's wish to move towards pay equalisation pre-Local Government Review.

Recommended - That Management Review Committee approves the Policy Statement.

PART B: EXEMPT ITEMS

5. **Exclusion of the Public**

Recommended – That, in accordance with Section 100A(4) Local Government Act 1972, the public be excluded from the meeting during the following items, when it was likely, in view of the nature of the business to be transacted, or the nature of the proceedings, that there would otherwise be disclosure of exempt information within paragraphs at Schedule 12A of the act, specified at the items.

6. **Pay and Grading** (*Pages 45 - 50*)

Exempt information by virtue of Paragraph 1 – Information relating to any individual.

Report Attached.

MANAGEMENT REVIEW COMMITTEE

Tuesday, 12th March, 2024

Present: Councillor Marlene Haworth (in the Chair), Councillors Dave Parkins and Mohammed Younis

Apologies Peter Britcliffe and Munsif Dad BEM JP

344 Apologies for absence, Substitutions, Declarations of Interest and Dispensations

Apologies for absence were submitted on behalf of Councillors Britcliffe, Dad and Short.

Councillor Younis acted as substitute representative for Councillor Britcliffe and Councillor Parkins acted as substitute representative for Councillor Dad.

There were no declarations of interest or dispensations declared at the meeting.

345 Minutes of Last Meeting - 11th July 2023

The Minutes of the last meeting of Management Review Committee held on 11th July 2023 were submitted for approval as a correct record.

Resolved - **That the Minutes be received and approved as a correct record.**

346 Consolidation of Additional Annual Leave Day

The Head of Policy and Organisational Development submitted a report to ask the Committee to approve the proposal to make the Big Thank You day a contractual entitlement. She provided historical information on why staff had previously been awarded an extra day's leave and how this had become a regular occurrence at the Big Thank You awards since 2010. She explained why the award of an extra day's leave was important in helping to recruit and retain staff, particularly at a time when there was difficulty in recruiting in some areas of the Council, and how it had become custom and practice over the years. In this respect she informed the Committee that should it no longer be given, there could be cause for complaint or damaged morale.

She explained that the extra day's leave had typically been used on the final working day before the closure of the Council Offices for Christmas, which had benefited in closing the building and saving on the cost of amenities. She reported that should the extra day's leave be approved, then it would be added to staff leave entitlement from April 2024, when the current leave year was set.

Members of the Committee supported the proposal and made the following comments:

- The extra day's leave should be for all staff
- Would be beneficial in helping to recruit and retain staff
- Good conditions of service were important to the Council
- Consolidating the extra day's leave contractually would help staff to plan ahead more easily

Resolved

- That the Committee approved the proposal to make the Big Thank You day a contractual entitlement.

Signed:.....

Date:

Chair of the meeting
At which the minutes were confirmed

Agenda Item 3.

REPORT TO:	Management Review Committee		
DATE:	23 April 2026		
PORTFOLIO:	Councillor Vanessa Alexander - Resources and Council Operations		
REPORT AUTHOR:	Martin Dyson, Executive Director (Resources)		
TITLE OF REPORT:	Car Allowance Review		
EXEMPT REPORT (Local Government Act 1972, Schedule 12A)	No	Not applicable	
KEY DECISION:	No	If yes, date of publication:	

1. Purpose of Report

- 1.1 The report sets out the proposal options for reviewing employee Car Lease and Car Allowances as part of the budget growth proposals for 2026/2027.

2. Recommendations

- 2.1 That the committee note the report and approve the recommendations:
- 2.2 That the committee agree to amend the employee terms and conditions to remove the option to provide future car loans to employees.
- 2.3 That the committee agree to increase the car lease allowances and select their preferred option from the three proposals contained in section 4 of this report.
- 2.4 That if the committee agree to increase the car lease allowances pursuant to recommendation 2.3, the car lease allowances are then increased annually in line with any agreed pay awards.

3. Reasons for Recommendations and Background

- 3.1 The Council operates options for both Car Loans and Car Lease Allowances for eligible staff and the procedures and rates for these have largely not been reviewed in almost 20 years.

3.2 These schemes are staff benefits that aid the Council in recruitment and retention of staff and without inflationary increases these benefits become less appealing in attracting or retaining staff in Hyndburn.

3.3 The Council included a growth item in its 2026/2027 revenue budget of £70,000 to address the issue that these rates had not been reviewed or increased in most cases for 20 years

4. Car Loans

4.1 Currently there are 2 employees who have staff have loans, rates are much higher than bank rates, with the rate being around 5% above the Bank of England Base rate.

4.2 These loans currently cost the Council £1.841k ? per annum as a contribution is made towards the cost by the Council.

4.3 These loans prove timely to administer and there is no requirement to undertake credit checks, as employees have a duty to repay any amounts outstanding upon termination of their employment. However, recent experience has shown difficulties in recovering outstanding monies from former employees.

4.4 It is recommended that the Council should cease providing staff car loans going forward, due to the lack of uptake, the burden of administration and recovery issues experienced in recent years.

5 Car Leases

5.1 There are currently 47 posts that are entitled to a car lease with various allowance rates as shown below:

Current Rates paid per annum

10% Salary – Chief Executive – CEO – Lease or cash value
£5,800 – Executive Directors - SD1&2 – Lease or cash value
£2,365 – Chief Officers – CO1&2 – lease or essential user allowance
£1,650 - Service Managers Grades – lease or zero allowance
£1,650 – Casual User posts scales – lease or zero allowance
£2,365 – Higher rate Essential Users – lease or essential user allowance

5.2 The allowances for most employees have not increased in the last 20 years even though car lease prices have significantly increased.

5.3 The cost of car leasing has more than doubled in that period, which has reduced the number of staff taking the option for lease from 35 down to 14 in recent years.

5.4 The Council operates the lease car scheme through a government procurement portal to ensure it can obtain the most competitive rates.

5.5 Currently, if no lease is taken up the following applies:

- Chief Executive and Directors receive respective allowances as a cash equivalent,
- Chief Officers receive the essential user payment of £1,239 per annum,
- all other staff receive no allowance.

5.6 The Council budgets for all posts that are entitled to a car lease and the annual budget for this is circa £120,000. Over the past few years, as the leasing costs have significantly increased, the reduced take up has resulted in the Council underspending against this budget.

6. Essential Users

6.1 The Council also pays an essential user allowance to an additional 35 employees who are in designated posts, the rate is £1,239. These posts would not be affected by the rate change above. Changes in essential user rates are part of the NJC annual pay agreements.

7. Proposals

7.1.1 Proposal 1

7.1.2 The table below reflects the inflationary increases and % options that would need to be applied to the current rates shown at 5.1 above.

Proposal 1 - New Rates

No change - 10% Salary – Chief Executive
£5,800 to £7,000 – Executive Directors - 20% increase
£2,365 to £4,300 – Chief Officers – 81% increase
£1,650 to £3,600 - Service Managers – 218% increase
£1,650 to £2,850 – Casual User posts scales – 72% increase
£2,365 to £3,600 – Higher rate Essential Users – 52% increase

7.1.3 For most members of staff (excluding the chief executive contracted 10%), the new rates equate to 7.5% of the top salary grade.

7.1.4 The new allowances would ensure that all staff who take up the lease car option get an increased allowance.

7.1.5 Some of these allowances have significant increases, however this is largely because they have not been increased in around 20 years.

7.1.6 This proposal would save the Council around £101,000 per annum based on current take up of the scheme, including the growth item of £70,000 included in the 2026/2027 budget.

7.2.1 **Proposal 2**

7.2.2 This option is based upon using the same rates as Proposal 1, with the addition that essential user posts that currently receive the allowances towards a lease car have the alternative to receive the amount towards a lease car or as a cash amount towards providing a vehicle available for business use.

7.2.3 Other posts that are designated as casual users who do not take up the lease option and currently receive no allowance are proposed to receive the essential user allowance, currently £1,239, rather than nothing as is the current practice. This would enable a further 24 posts to receive an allowance.

7.2.4 This option would increase the Council's costs by approximately £25,000 per annum and this cost would be covered by the growth item of £70,000 put in the 2026/2027 budget to address this issue.

7.3 **Proposal 3**

7.3.1 This option is based upon using the same rates as Proposal 1 with all staff receiving their full new rate, regardless of them taking up a lease car or not

7.3.2 This option would cost the Council £70,000 per annum and this option was the basis for the inclusion of the growth item included in the 2026/2027 budget.

7.3.3 It is recommended that any increases in the car lease allowances would be increased annually in line with any agreed pay awards.

7.3.4 It is recommended that any increases or amendments will be changed in the employee terms and conditions and backdated to 1st April 2026.

8. **Alternative Options considered and Reasons for Rejection**

8.1 The Council could choose to not select any of the proposals in the report and this would utilise a saving against the budget of approximately £140,000 including the growth item.

8.2 In choosing not to amend the allowances in the report, there may be a negative impact upon the Council's ability to recruit and retain staff during its last 2 years of existence. This may increase the need for the use of expensive agency recruitment to fill key posts during this period.

9. **Consultations**

9.1 To date there has been no discussions with the Trade Unions although it is seen that any increases to the current allowances would be seen as a positive.

9.2 If the committee agree any changes to the employee terms and conditions, Trade unions will be advised of the increase in benefits.

10. Implications

Financial implications (including any future financial commitments for the Council)	As outlined in the report.
Legal and human rights implications	None
Assessment of risk	None except for those outline in the report above
Equality and diversity implications <i>A Customer First Analysis should be completed in relation to policy decisions and should be attached as an appendix to the report.</i>	None identified

11. Local Government (Access to Information) Act 1985: List of Background Papers

- 11.1 Medium Term Financial Strategy 2026/27 to 2028/29
- 11.2 General Fund Revenue Budget 2026/27

12. Freedom of Information

12.1 The report does not contain exempt information under the Local Government Act 1972, Schedule 12A and all information can be disclosed under the Freedom of Information Act 2000.

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Agenda Item 4.

REPORT TO:	Management Review Committee		
DATE:	23 April 2026		
PORTFOLIO:	Councillor Vanessa Alexander - Resources and Council Operations		
REPORT AUTHOR:	Kirsten Burnett, Head of Policy and OD Martin Dyson, Executive Director (Resources)		
TITLE OF REPORT:	Review of Employer Pension Discretions Policy		
EXEMPT REPORT (Local Government Act 1972, Schedule 12A)	No	Not applicable	
KEY DECISION:	No	If yes, date of publication:	

1. Purpose of Report

- 1.1 To agree a proposed updated Employer Pension Discretions Policy Statement.
- 1.2 To agree a change to the redundancy multiplier as part of the Council's wish to move towards pay equalisation pre-Local Government Review.

2. Recommendations

- 2.1 That Management Review Committee approves the Policy Statement.

3. Reasons for Recommendations and Background

- 3.1 This policy statement sets out the discretionary powers that Hyndburn Borough Council has under the Local Government Pension Scheme (LGPS) regulations. The Council is required by law to publish and keep under review its approach to certain areas where discretion is allowed. These discretions affect how pension benefits are applied in specific situations and can have financial implications for both the Council and scheme members. By setting out a clear and consistent policy, we aim to ensure fairness, transparency, and effective decision-making in the administration of the LGPS.
- 3.2 The current policy statement was agreed in 2015. A number of aspects of the pension rules require updating for clarity or to reflect the rules of the scheme itself.
- 3.3 In addition, the work being done to collate terms and conditions across all the Lancashire local authorities in preparation for LGR has identified continued discrepancy in how

redundancy pay is calculated. Some Councils apply a multiplier to the redundancy pay figure, with the highest being 2.2. Hyndburn does not apply any multiplier, which could mean two people in a future authority on TUPE-protected terms (one ex Hyndburn, another from a different local authority) both being made redundant with the same age, pay and length of service, with the Hyndburn employee getting a lower payment. It is therefore proposed to introduce a multiplier of 2.2, so that ex-Hyndburn staff would be no worse off than their new colleagues. The use of this multiplier would not be able to take the final amount of redundancy pay above a limit of £70k.

3.4 The proposed changes are incorporated into the attached draft document and are detailed in the table below.

3.5 Proposed changes / updates

Section	Proposed change
Introduction	Expanded introductory statement
Declaration / review dates	Brought to beginning rather than end
Index	New
General formatting	Moved into table form with discretions on left and employer policy on right, for ease of navigation and understanding
Part A1	
Power of scheme employer to award additional pension	Figures in discretion updated to 2025 amounts – these are updated each year
Power to contribute to cost of purchasing additional pension	Figures in discretion updated to 2025 amounts – these are updated each year
Flexible retirement	Employer’s policy – changed age 65 to normal pensionable age.
Flexible retirement	Employer’s policy – new paragraph to clarify people can only take flexible retirement benefits once. So any further reduction in hours, for example, would not lead to more pension payments.
Flexible retirement	Final paragraph of Consideration of Application section – added the word “approved” to “Any request for a reduction in grade should be accommodated within the Service”
Early retirement and waiving actuarial reductions	Section on 85 year rule in section (1) updated to reflect updated guidance from November 2020.
Part B	
Late Transfer requests	First sentence changed to be <i>or</i> rather than <i>and</i> , i.e. change to say will consider requests where there is no financial cost OR under exceptional circumstances. Currently means both things are needed.
New: Misconduct / fraud	Allows for the possibility of seeking to recover financial loss from pension benefit in case of fraud or gross misconduct.
New: Third Tier ill health review	Bringing Policy up to date with scheme rules on ill health retirement. Allows employer to seek repayment of benefits where someone has started “gainful employment”
New: Shared costs APCs to buy back lost pension	Relates to timescales for employee being able to buy additional pension contributions, e.g. after maternity leave.

	Propose policy limiting ability to go beyond 30 days to when there has been an admin error and they were notified late
Part C1	
Redundancy and compensation payments	Changing “will” of employer’s policy to “may” in first sentence
	Deletion of 3 rd bullet – one person leaving a part-time role would not necessarily mean we would terminate the other’s employment by reason of redundancy
	Final paragraph of employer’s policy, clarify that we will calculate redundancy payments based on actual weekly pay <i>before</i> any salary sacrifice.
	Include a new multiplier (as outlined in S3.3 of this report). The use of this multiplier would not be able to take the final amount of redundancy pay above a limit of £70k.

4. **Alternative Options considered and Reasons for Rejection**

4.1 N/a – we are required to keep this under review and the last formal review was 2015.

5. **Consultations**

5.1 The changes have been discussed and agreed at Corporate Management Team and via discussions with the Portfolio Holder.

6. **Implications**

Financial implications (including any future financial commitments for the Council)	The policy sets out how the Council will exercise its discretionary powers under the Local Government Pension Scheme. While most discretions are rarely used, some carry potential cost implications. These are considered on a case-by-case basis and subject to appropriate business and financial justification. The revised policy helps ensure decisions are applied consistently and transparently.
Legal and human rights implications	The Council is required by the LGPS Regulations to formulate, publish, and keep under review a written policy on certain pension discretions. Updating the policy ensures continued compliance with these statutory duties. There are no identified breaches of human rights arising from the proposed changes.
Assessment of risk	Having an up-to-date and clearly defined discretions policy reduces the risk of inconsistent decision-making, challenge or

	<p>appeal, and potential reputational or financial harm. The updated policy supports good governance and improves clarity for officers involved in pension-related decisions.</p>
<p>Equality and diversity implications <i>A Customer First Analysis should be completed in relation to policy decisions and should be attached as an appendix to the report.</i></p>	<p>A CFA is attached as Appendix 1. The updated policy does not introduce any new provisions that disadvantage or favour particular groups and is based on existing legal discretions under the LGPS. Decisions made under this policy must comply with the Council's Public Sector Equality Duty. The policy provides a framework to support fair and non-discriminatory decision-making. No negative impacts on any protected characteristic groups have been identified. Individual cases will continue to be considered on their merits, with due regard to equality and diversity.</p>

**7. Local Government (Access to Information) Act 1985:
List of Background Papers**

7.1 None.

8. Freedom of Information

8.1 The report does not contain exempt information under the Local Government Act 1972, Schedule 12A and all information can be disclosed under the Freedom of Information Act 2000.

Appendix 1: Customer First Analysis Employer Pension Discretions Policy Statement

1. Purpose

- What are you trying to achieve with the policy / service / function?

To update and clarify the Council's policy on how it exercises its discretionary powers under the Local Government Pension Scheme (LGPS) regulations.

- Who defines and manages it?

The policy is defined and managed by the Council's Management Team, with work led by the HR team. It operates in consultation with the relevant pension fund administrator and is subject to formal approval by elected members on the Council's Management Review Committee.

- Who do you intend to benefit from it and how?

The policy provides clarity for employees eligible for LGPS benefits and supports fair, transparent, and consistent decision-making.

- What could prevent people from getting the most out of the policy / service / function?

Lack of awareness, inconsistent application, or failure to consider individual circumstances could lead to misunderstanding or disadvantage.

- How will you get your customers involved in the analysis and how will you tell people about it?

The policy will be published on the Council's intranet and made available to staff upon request. The HR and Payroll teams will apply it with appropriate case-by-case support.

2. Evidence

- How will you know if the policy delivers its intended outcome / benefits?

Through consistent and fair application of discretions and minimal number of disputes or appeals.

- How satisfied are your customers and how do you know?

Informal feedback from staff and union representatives; formal feedback where any complaints arise.

- What existing data do you have on the people that use the service and the wider population?

HR holds and reports on demographic data for the Council's workforce, including age, gender, and length of service.

- What other information would it be useful to have? How could you get this?

Data on uptake or request patterns for specific discretions by equality group. However, the numbers involved are so small that this would be unlikely to reveal any trends.

- Are you breaking down data by equality groups where relevant?

Not routinely for this policy, but equality data may be considered in individual cases, particularly those involving flexible retirement or compassionate grounds.

- Are you using partners, stakeholders, and councillors to get information and feedback?

Final decisions will go through the Council's formal committee structure.

3. Impact

- Are some people benefiting more – or less - than others? If so, why might this be?

Some discretions (e.g. flexible retirement or early release of benefits) may be more relevant to older employees or those with caring responsibilities. These differences reflect legitimate business and personal circumstances rather than discrimination.

4. Actions

- If the evidence suggests that the policy benefits a particular group – or disadvantages another – is there a justifiable reason?

Yes. The policy responds to situations covered under LGPS regulations (e.g. age-related benefits, compassionate grounds), with decisions made on a case-by-case basis with due regard to equality law.

- Is it discriminatory in any way?

No. The policy is designed to ensure lawful, consistent, and fair treatment for all eligible employees. Age-related distinctions within the pension scheme rules are expressly permitted in the Equality Act 2010.

- Is there a possible impact on relationships or perceptions between different parts of the community?

No community-wide impact is anticipated, as the policy applies only to LGPS-eligible staff.

- What measures can you put in place to reduce disadvantages?

Ensure the officers concerned are aware of the policy and their requirement to apply it fairly and consider equality issues.

- Do you need to consult further?

No. There is no requirement to undertake formal consultation.

- Have you identified any potential improvements to customer service?

Yes. Improved clarity and accessibility of the policy will help staff understand their rights and options.

- Who should you tell about the outcomes of this analysis?

Management Team, JNCC, Management Review Committee.

- Have you built the actions into your Business Plan with a clear timescale?

The policy update will implemented once given formal approval.

- When will this assessment need to be repeated?

Upon the next policy review or sooner if there are material changes to LGPS regulations or Council approach.

Completed by:

Name: Kirsten Burnett, Head of Policy and OD

Dated: 2 June 2025

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Introduction

This policy statement sets out the discretionary powers that Hyndburn Borough Council has under the Local Government Pension Scheme (LGPS) regulations. The Council is required by law to publish and keep under review its approach to certain areas where discretion is allowed. These discretions affect how pension benefits are applied in specific situations and can have financial implications for both the Council and scheme members. By setting out a clear and consistent policy, we aim to ensure fairness, transparency, and effective decision-making in the administration of the LGPS.

Declaration

It is understood that the above discretions are applicable to all eligible members of the Scheme. In respect of the mandatory policy requirements, a written statement should be published indicating the policy which is being applied by that employer in the exercise of its functions. A copy of the scheme employer's policy decisions should be sent to Your Pension Service within one month of the date the policy is revised.

Any change to the discretions exercised under the LGPS Regulations can take immediate effect from the date the Scheme employer agrees the change.

Any change to the discretions exercised under the Discretionary Compensation Regulations 2000, the Discretionary Compensation Regulations 2006 or the Injury Allowances Regulations 2011 cannot take effect until one month after the date the Scheme employer publishes a statement of its amended policy.

The policies made above:

- i. Must have regard to the extent to which the exercise of the discretions could lead to a serious loss of confidence in the public service;
- ii. Will not be used for any ulterior motive;
- iii. Will be exercised reasonably;
- iv. Will only be used when there is a real and substantial future benefit to the employer for incurring the extra costs that may arise;
- v. Will be duly recorded when applied.

Approved by Corporate Management Team:

Approved by Management Review Committee:

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PART A – Mandatory policy statements

Formulation of policy in accordance with:

- Regulation 60 of the Local Government Pension Scheme (LGPS) Regulations 2013
- Paragraph 2 (2) of Schedule 2 to the LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014
- Regulation 66 of the Local Government Pension Scheme (Administration) Regulations 2008
- Regulation 106 of the Local Government Pension Scheme Regulations 1997

PART A1 – Discretions from 1 April 2014 in relation to post 31 March 2014 active members and post 31 March 2014 leavers (excluding councillor members)

A1.1 Power of Scheme employer to award additional pension (Regulation 31 of the LGPS Regulations 2013)

An employer can grant extra annual pension of up to a maximum £8,903 (figure at 1 April 2025) to an active Scheme member or within 6 months of leaving to a member whose employment was terminated on the grounds of redundancy or business efficiency. This maximum figure that can be initially awarded will be index linked and the level increased on 1st April each year.

Employer's policy:

- The Council will only consider using this discretion where a sufficient benefit to the Council can be justified.
- Any applications under this discretion will be determined by the Chief Executive Officer (CEO) or in the absence of the CEO, by the nominated deputy. If a decision is to be made relating to the CEO, this will be determined by the Management Review Committee.

Power of Scheme employer to contribute towards the cost of a member purchasing additional pension

(Regulation 16 (2) (e) and 16 (4) (e) of the LGPS Regulations 2013)

Where an active Scheme member wishes to purchase extra annual pension of up to £8,903 (figure at 1 April 2025) by making Additional Pension Contributions (APCs), the employer may voluntarily contribute towards the cost of purchasing that extra pension via a Shared Cost Additional Pension Contribution. This maximum figure that can be initially purchased will be index linked and the level increased on the 1st April each year.

Employer's policy:

The Council will not fund any additional pension contributions made by scheme members.

Note: The above discretion does not relate to cases where a member has a period of authorised absence and elects within 30 days of return to work to pay a Shared Cost Additional Pension Contribution (SCAPC) to cover the amount of pension 'lost' during that period of absence. That is because, in those cases, the employer must contribute 2/3rds of the cost to a SCAPC.

Flexible retirement

(Regulation 30 (6) and (8) of the LGPS Regulations 2013, Regulations 3 (5), 11(2) and 11(3) and par.2 (1A) of sch.2 of the LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014 and regulation 18(3) of the LGPS (Benefits, Membership and Contributions) Regulations 2007)

The Local Government Pension Scheme allows scheme members who have attained the age of 55 to draw all or part of their retirement benefits under flexible retirement arrangements even though they have not retired providing that:

- the employer consents, and
- there has been a reduction in hours, or
- a reduction in grade.

Specifically where the employer consents to flexible retirement then, in addition to the benefits the member has accrued prior to 1 April 2008 (which the member must draw), the employer can also allow the member to choose to draw all, part or none of the pension benefits they accrued after 31 March 2008.

However, benefits taken on flexible retirement will be subject to a potential actuarial reduction if they are being drawn earlier than the member's normal retiring age (flexible retirement provisions may be operated for members potentially up to a member's 75th birthday). The reductions applied will be in accordance with guidance issued by the government actuary. Employers can if they choose waive, in whole or in part, any reductions that might apply.

Employer's policy:

Flexible Retirement with Employer's Consent (LGPS members aged 55 and over)

The Local Government Pension Scheme allows scheme members who have attained the age of 55 to draw all of their retirement benefits even though they have not retired providing that:

- the employer consents, and
- there has been a reduction in hours, or
- a reduction in grade.

However, benefits taken on flexible retirement may be subject to a reduction if they are being drawn earlier than normal pension age (NPA).

Only in very exceptional circumstances and where there is a justifiable business case, would all or part of the reduction be waived for the employee and paid by the Council. Where this is the case, the cost (to the Council) of the extra strain on the Pension Fund will become due immediately.

If an employee, having taken flexible retirement, rejoins the pensions scheme, they will not be able to claim further pension benefits under flexible retirement provisions. Any further benefits accrued would only become payable on leaving employment.

N.B.

- (i) Prior to 1 October 2006, where an employee's combined age and membership, in complete years, total 85 or more – known as the '85 year rule' - benefits could not be actuarially reduced

often resulting in a significant cost to the Pension Fund if an application for flexible retirement is consented to by the employer.

- (ii) The 85 year rule protections were removed from the scheme for service after 1 October 2006, however there are various protected categories of employees who have different protections applied to service dependent on their age and service in the scheme. It is advisable that an estimate of pension benefits and any costs to the Pension Fund are obtained prior to the submission of a formal application.

Application for Flexible Retirement

All applications for flexible retirement must be submitted in writing to the employing Head of Service / Chief Officer indicating whether the request is on the basis of:

- a reduction in hours;
- a reduction in grade; or,
- a combination of both.

An application must also include an explanation of what impact, if any, the employee thinks agreeing to the request will have on the service and how, in the employee's opinion, any such impact might be accommodated. The employee must also specify the revised working pattern requested.

Consideration of an Application

In considering any request the Head of Service/Chief Officer must take account of the following:

- The cost to the service (for example, the additional cost of

recruitment and training);

- Any effect on the ability of the service to meet service demands (e.g. customer requirements);
- The ability to re-organise work amongst existing staff;
- The ability to recruit suitable new/additional staff;
- The overall impact on quality of service;
- The overall impact on performance;
- The sufficiency of work during the periods the employee proposes to work;
- Planned structural changes.

Each application should be considered on its own merits and account taken of individual circumstances within the overall framework of this policy.

N.B

Any approved request for a reduction in grade should be accommodated within the Service. If this is not possible, the employee may seek outline approval from their Chief Officer (provided that there is no cost impact upon the Pension Fund) subject to the employee applying for and being offered a post at a lower grade elsewhere within the Council.

Approval/Refusal of an Application for Flexible Retirement

When considering an application for Flexible Retirement the employing Head of Service/Chief Officer must obtain an estimate of pension benefits and costs to the Pension Fund from Human Resources. Details of all costs to the Pension Fund and other supporting information must be forwarded to the Chief Executive Officer (or nominated deputy) for a decision. If a decision is to be made relating

	<p>to the CEO, this will be determined by Management Review Committee.</p> <p>Each application will be decided on its merits taking account of the cost to the Council and the impact on the service.</p> <p>If the application is then approved this must be confirmed in writing by the employing Head of Service/Chief Officer.</p> <p>If the application is refused at this stage, the employee must be informed of this decision in writing by the employing Head of Service/Chief Officer. An employee may lodge an appeal within 7 days. This will be heard by a senior designated officer.</p> <p>If a decision is to be made relating to the CEO, this will be determined by the Management Review Committee.</p>
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Early retirement and waiving actuarial reductions

(Schedule 2 paragraphs 1(2), 2(1), 2(2) and Regulation 3 (1) of the LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014, Regulation 30(8) of the LGPS Regulations 2013 and regulation 30(5) and 30A(5) of the LGPS (Benefits, Membership and Contributions) Regulations 2007)

If a member leaves a local government employment before they are entitled to the immediate payment of retirement benefits, then if they are age 55 or more (or having attained age 55 and have previously been awarded deferred benefits after 01 April 2014) they may choose to receive payment of them immediately.

Any benefits payable may be reduced as appropriate in accordance with guidance issued by the Government Actuary.

A policy decision is required to be made in respect of each of the following discretions:

- (1) If the member satisfied the 'Rule of 85' or will do so on their 60th birthday, the actuarial reductions will be calculated as if the member has satisfied the 'Rule of 85' on their 60th birthday. The employer has the discretion to require the actual date upon which the member satisfied (or would have satisfied) the 'Rule of 85' to be used. This will reduce the actuarial reduction but would incur a pension strain on the fund.
- (2) Employers can if they choose waive, in whole or in part, any reductions that might apply and the employer must pay to the Pension Fund a sum representing the capital cost of waiving those reductions.

Due to the complexity in the level of protected benefits that now apply to different members, establishing what level of benefits can be waived can be difficult. Appendix 1 lists the options available to

Employer's policy (applies to both statements):

The Council will only waive any actuarial reduction in exceptional circumstances. In addition, applications will only be considered where there will be a financial or other benefit to the Council. Any applications for actuarial reductions to be waived will be determined by the Chief Executive Officer (CEO) or in the absence of the CEO, by the nominated deputy. If a decision is to be made relating to the CEO, this will be determined by the Management Review Committee.

employers in terms of the level of reductions that can be waived and the grounds under which they may be waived.	
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PART A2 – Discretions in relation to scheme members who ceased active membership on or after 1 April 2008 and before 1 April 2014 (excluding councillor members)

Early release of deferred benefits with employer consent

(Regulations 30(2), (5), 30A(3) and (5) of the LGPS (Benefits, Membership and Contributions) Regulations 2007) and reg.3(5a)(c), para. 1(1) (aa) and 2(1) of sch.2 of LGPS (transitional Provisions, Savings and Amendment) Regulations 2014)

Prior to 14 May 2018, members who have left the scheme between 1 April 2008 and 31 March 2014 with deferred benefits (or suspended tier 3 benefits) who make an application to release benefits on or after age 55 and before age 60 required the former employer's consent. From 14 May 2018, this is no longer the case.

A policy decision is required to be made in respect of each of the following discretions:

- (1) .If the member satisfied the 'Rule of 85' or will do so on their 60th birthday, the actuarial reductions will be calculated as if the member has satisfied the 'Rule of 85' on their 60th birthday. The employer has the discretion to require the actual date upon which the member satisfied (or would have satisfied) the 'Rule of 85' to be used. This will reduce the actuarial reduction but would incur a pension strain on the fund.
- (2) .In addition a further policy decision is required to determine whether, on compassionate grounds, to waive any actuarial reduction that would normally be applied to deferred benefits which are paid before age 65.

Employer's policy:

Requests for early release of preserved benefits in respect of active members who left the scheme between 1 April 2008 and 31 March 2014 with deferred benefits, will be allowed where there is no cost to the Pension Fund.

Requests for early release of preserved benefits in respect of active members who left the scheme between 1 April 2008 and 31 March 2014 with deferred benefits can also be made on compassionate grounds. Any such requests will be considered by the Chief Executive Officer (CEO) or in the absence of the CEO, by the nominated deputy. The Council will not operate automatically the discretion to waive actuarial reduction on compassionate grounds and will only consent to such requests where there are exceptional reasons, and on a case by case basis.

PART A3 – Discretions in relation to scheme members who ceased active membership on or after 1 April 1998 and before 1 April 2008 and active councillor members and councillor members who ceased active membership on or after 1 April 1998

Early release of deferred benefits with employer consent

(Regulations 31(2) and (5) of the LGPS Regulations 1997) and ref.3(5A)(b), para.1 (1) (f) and para.2(1) of sch.2 of the LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014)

A policy decision concerning early release of benefits needs to be made in relation to active members who have left the scheme between 1 April 1998 and 31 March 2008 with deferred benefits and councillor members who left after 1 April 1998 who make an application to release benefits on or after age 50* and before age 60.

*It should be noted that benefits paid on or after age 50 and before age 55 would be subject to an unauthorised payments charge under the Finance Act 2004 and, where applicable, an unauthorised payments surcharge under that Act, and a Scheme sanction charge on any benefits built up after 5 April 2006.

Prior to 14 May 2018, members who left the scheme between 1 April 1998 and 31 March 2008 with deferred benefits (and councillor members) who make an application to release benefits on or after age 55 and before 60 required the former employer's consent. From 14 May 2018, this is no longer the case.

A policy decision is required to be made in respect of each of the following discretions:

- (1) Where a member voluntarily draws benefits between the age of 55 and 60 who satisfies the 'Rule of 85' or will do so on their 60th birthday, the actuarial reductions will be calculated as if the member has satisfied the 'Rule of 85' on their 60th birthday. The employer has the discretion to require the actual date upon which the member satisfied (or would have satisfied) the 'Rule of 85' to be used. This will reduce the actuarial reduction but would incur a pension strain on the fund

Employer's policy:

Requests for early release of preserved benefits in respect of active members who left the scheme between 1 April 1998 and 31 March 2008 with deferred benefits, will be allowed where there is no cost to the Pension Fund.

Requests for early release of preserved benefits in respect of active members who left the scheme between 1 April 1998 and 31 March 2008 with deferred benefits, can also be made on compassionate grounds. Any such requests will be considered by the Chief Executive Officer (CEO) or in the absence of the CEO, by the nominated deputy. The Council will not automatically operate the discretion to waive actuarial reduction on compassionate grounds and will only consent to such requests where there are exceptional reasons for doing so.

<p>(2) In addition a further policy decision is required to determine whether, on compassionate grounds, to waive any actuarial reduction that would normally be applied to deferred benefits which are paid before age 65.</p>	
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PART A4 – Discretions in relation to scheme members who ceased active membership before 1 April 1998

(Regulation D11(2) (c) of the LGPS Regulations 1995)

Early release of benefits

A policy decision concerning early release of benefits needs to be made in relation to active members who have left the scheme before 1 April 1998 who make an application on compassionate grounds to release benefits on or after age 50* and before age 60. Under these rules the sole discretion for an employing authority is that they may determine on compassionate grounds that benefits are to become payable on an unreduced basis.

*It should be noted that benefits paid on or after age 50 and before age 55 would be subject to an unauthorised payments charge under the Finance Act 2004 and, where applicable, an unauthorised payments surcharge under that Act, a Scheme sanction charge will not be payable.

Employer's policy:

Requests for early release of benefits in respect of active members who left the scheme before 1 April 1998 and who make an application on compassionate grounds to release benefits on or after age 50 and before age 60 will be considered by the Chief Executive Officer (CEO) or in the absence of the CEO, by the nominated deputy. The Council will not automatically operate this discretion and will only consent to such requests where there are exceptional reasons for doing so.

PART B – Formulation of policy in accordance with further discretions under the Local Government Pension Scheme Regulations 2013

Shared Cost Additional Voluntary Contributions (SCAVCs)

(Regulation 17 of the LGPS Regulations 2013, Regulations 15(1)(d) of the LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014, Regulation 25(3) of the LGPS (Administration) Regulations 2008 and Regulation 15(3) of the LGPS (Benefits, Membership and Contributions) Regulations 2007)

An active member may elect to pay AVCs into a scheme established under contract between his appropriate administering authority and a body approved for the purposes of the Finance Act 2004.

An employer can, at its discretion, contribute to the AVC scheme and where they do the AVC scheme is known as a shared cost additional voluntary contributions arrangement (SCAVC). An employer should establish whether, how much and in what circumstances to either continue with an existing SCAVC or enter into a new SCAVC.

Employer's policy:

The Council will pay SCAVC contributions where an employee has elected to pay AVCs by salary sacrifice. The amount of the employer SCAVC contributions will not exceed the amount of salary sacrificed by the employee. This is a Council discretion which is subject to the employee meeting the authority's conditions for acceptance onto the AVC scheme and may be withdrawn or changed at any time.

Late transfer requests

(Regulation 100(6) and 22(7) and (8) of the LGPS Regulations 2013)

The Local Government Pension Scheme Regulations allow for the acceptance of transfer value payments into the fund (subject to the Pension Fund administering authorities approval) to enable members to transfer pension rights accrued prior to joining the scheme into the LGPS, and thereby count additional pension. This election should be made within 12 months of first joining the LGPS in the employment.

The discretion allowed under regulation 100(6) relates to the acceptance of transfers relating to non LGPS membership, where the member makes a request after the expiry of the first 12 months of joining the LGPS.

Previous LGPS rights are automatically aggregated unless an election to keep those accrued benefits separate is received. Regulations 22 (7) and (8) allow an employer to extend the 12 month time limit within which a Scheme member who has a deferred LGPS benefit in England or Wales following the cessation of employment (or cessation of a concurrent employment) to elect not to have the deferred benefits aggregated with their new LGPS employment (or on-going concurrent LGPS employment) if the member has not made an election to retain separate benefits within 12 months of commencing membership of the LGPS in the new employment (or within 12 months of ceasing the concurrent membership).

Regulation 10(6) of the LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014 allows a member to elect to aggregate a deferred benefit in respect of membership which ceased before 1 April 2014. Under this provision, the member would be awarded additional CARE benefits under the 2014 Scheme. The member must make the election to do so within 12 months of joining the 2014

Employer's policy:

The Council will consider requests to extend the 12 month transfer window from the date of joining the LGPS for pension benefit transfers where there is no financial cost to the employer OR under exceptional circumstances where there is a good reason for the delay. The Council considers 12 months sufficient time to initiate pension benefit transfers. All applications for transfer of benefits will be decided by the Section 151 Officer of the Council.

Scheme (or longer as the employer may allow)	
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<p>Contributions payable by active members (Regulation 9 and 10 of the LGPS Regulations 2013)</p> <p>An active member shall make contributions to the Scheme at the relevant contribution rate, from his pensionable pay, in each employment in which he is an active member. The contribution rate to be applied to his pensionable pay in any financial year is the rate determined by the employer with reference to the tiered contribution pay bands stated in the regulations.</p> <p>Where there is a material change to a member's pensionable pay in the course of a financial year, the employer may re-determine the contribution rate to be applied.</p>	<p>Employer's policy:</p> <p>The Council will make changes to employee contribution rates during the year from the effective date of any material change to the rate of pensionable pay received.</p> <p>Employee Contribution rates will be reviewed in April each year when the bandings are subject to index link increases.</p>
<p>Assumed Pensionable Pay (Regulation 21(4) and (5), (5A) and (5B) of the LGPS Regulations 2013)</p> <p>Employers have the following 2 discretions:</p> <p>(1) Whether or not, when calculating assumed pensionable pay when a member :</p> <ul style="list-style-type: none"> - is on reduced contractual pay or no pay on due to sickness or injury, or - is absent during ordinary maternity, paternity or adoption leave or during paid additional maternity, paternity or adoption leave, or - is absent on reserve forces service leave, or - retires with a Tier 1 or Tier 2 ill health pension, or - dies in service <p>to include in the calculation the amount of any 'regular lump sum payment' received by the member in the 12 months preceding the</p>	<p>Employer's policy:</p> <p>The Council will include the amount of any regular lump sum payments e.g. Acting up payments and protection payments in the calculation of assumed pensionable pay.</p>

date the absence began or the ill health retirement or death occurred. A 'regular lump sum payment' is a payment for which the member's employer determines there is a reasonable expectation that such a payment would be paid on a regular basis.

(2) Where the pensionable pay received in the relevant 3 month period or, as the case may be, 12 week period, was, in the opinion of the employer, materially lower than the level of pensionable pay that the member normally receives, the employer has discretion to replace the actual pensionable pay received with a higher level of pensionable pay to reflect the level of pensionable pay that the member would normally have received. An employer must have regard to the level of pensionable pay received in the previous 12 months when working out what level of pensionable pay the member normally receives

<p>Employee Misconduct and recovery of money Regulation 74</p> <p>The Scheme rules allow an employer to recover financial loss from a member's pension benefit when:</p> <ul style="list-style-type: none"> • employment has been terminated because of an offence involving fraud or gross misconduct; and • the former employer has suffered direct financial loss as a consequence. 	<p>Employer's policy:</p> <p>The Council will liaise with the administrative authority on a case by case basis and may decide to explore financial recompense where an employee's contract has been terminated because of an offence involving fraud or gross misconduct.</p>
<p>Third tier ill health review Regulation 20</p> <p>Scheme members who have been awarded Third Tier Ill Health retirement will have a review after 18 months to determine if the member has found "gainful employment" since retirement. After 18 months their pension benefits are suspended pending a review of employment status and/or current medical condition. If "gainful employment" has been found then the employer is permitted to seek repayment of the pension benefits paid since the date employment commenced.</p>	<p>Employer's policy:</p> <p>If the employment and/or medical review is not completed at the 18 month stage then the authority will request that pension payments be suspended after 18 months pending the completion of the review. If the employee has not found gainful employment and still meets the medical criteria then pension benefits will resume, backdated to the date of suspension, until the end of the three years.</p> <p>If it is found that the member has found "gainful employment" within the initial 18 months then the authority will seek repayment of the pension benefits paid from the date they commenced in "gainful employment" to the date that their pension was suspended.</p>
<p>Shared-cost Additional Pension Contributions to buy back lost pension (Regulation 16 (16) of the LGPS Regulations 2013)</p> <p>Members on the following types of leave which are not covered by Assumed Pensionable Pay are able to enter into an APC contract to buy back the lost CARE pension. If they make the election within 30</p>	<p>Employer's policy:</p> <p>The 30 day deadline will commence from the person's actual return to work date (for example if they take annual leave at the end of maternity leave). It will only be extended where due to an administrative error the member was not offered the option to buy back</p>

<p>days of returning to work, in this instance the employer must fund two-thirds of the cost.</p> <ul style="list-style-type: none">• Additional maternity leave during which no pensionable pay is received• Additional adoption leave during which no pensionable pay is received• Shared parental leave during which no pensionable pay is received• Authorised unpaid leave (excluding strike leave) <p>The employer has discretion to extend the 30 day deadline.</p> <p>If the individual leave period lasted longer than 36 months, the employer is only required to share the cost in relation to the first 36 months of the leave.</p>	<p>the lost pension; in that instance the 30 day limit will start from the date that the letter is issued.</p>
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PART C – Mandatory policy statement

Formulation of policy in accordance with:

Regulation 7 of the Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2006

Regulation 26 of the Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2000

Regulation 14 of the Local Government (Discretionary Payments) (Injury Allowances) Regulations 2011

The mandatory requirements for a written policy under these regulations do not extend to employers whose employees are members of the LGPS by virtue of an admission agreement however as the provisions still apply it would be deemed appropriate for a policy statement to be in place

PART C1 – Discretions in relation to the Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2006

Redundancy and Compensation Payments

(Regulation 5 and 6 of the Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2006)

These regulations provide a discretionary power to award a one-off lump sum payment of up to 2 years pay (104 weeks), inclusive of any redundancy payment made. This applies to any member who terminates their employment on the grounds of redundancy, efficiency or in the case of a joint appointment (not job shares) where termination arises because the other holder of the joint appointment has left it.

The provisions apply to all employees who are eligible for participation in the LG Pension Scheme, whether or not they are current members of the scheme.

There is also a discretionary power to waive the weekly pay ceiling

Employer's policy:

The Council may consider awarding a lump sum payment up to a maximum of 104 weeks' pay (inclusive of any statutory redundancy payment) to eligible employees whose service is terminated due to:

- Redundancy; or
- efficiency of the Service

Applications will be determined by the Chief Executive Officer (CEO) or in the absence of the CEO, by the nominated deputy. If a decision is to be made relating to the CEO, this will be determined by the Management Review Committee.

The council has decided to use the discretion to waive the weekly pay ceiling placed on statutory redundancy payments and will calculate

<p>placed on statutory redundancy payments and to calculate, instead, on pay up to the actual week's pay.</p>	<p>redundancy payments based on actual weekly pay before any salary sacrifice. This will not include any employer's pension contributions.</p> <p>The Council will apply a multiplier of 2.2 to redundancy payments. The use of this multiplier would not be able to take the final amount of redundancy pay above a limit of £70k. This cap only applies when the multiplier is in effect; e.g. if an employee is already entitled to more than £70k without the multiplier, their payment will not be reduced, it would simply not have the multiplier applied. If the payment before a multiplier was £50K, then this would be increased to £70k and no more, using the multiplier and the cap.</p>
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PART C2 – Discretions in relation to the Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2000

Redundancy and Compensatory Added Years payments

(Regulation 17,19,21 and 25 of the Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2000)

Prior to the 2006 discretionary regulations employers could award employees additional service following a redundancy or efficiency retirement where that employee was over age 50. Although this facility is no longer available to current active employees, there are still discretionary decisions to be made in respect of employees who are already in receipt of additional service. These include:

- How to apportion any surviving spouses' annual compensatory added years payment where the deceased person is survived by more than one spouse or civil partner. This provision relates to those whose religious beliefs allow them more than one spouse.
- How the annual added years will be apportioned amongst any eligible children.
- 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 ignored i.e. whether the spouse's or civil partner's annual compensatory added years payments should continue to be paid or if 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

Employer's policy:

- The council will divide equally any surviving spouses' annual compensatory added years (CAY) pension where the deceased person is survived by more than one lawful spouse.
- Divide equally the annual added years amongst any eligible children.
- Reinstate the spouses' or civil partner's annual compensatory added years payment after the end of the remarriage, new civil partnership or cohabitation (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).
- Access the pension benefits and suspend or reduce the pension member's annual compensatory added years payment during any period of re-employment in local government dependent upon how much the pension member is earning. A reduction or suspension of pension would take place where the amount of new earnings together with the pension exceeded the annual rate of pay on leaving the first employment, with appropriate adjustments made for the effects of index linking to salary and pension benefits.
- The pension member's annual compensatory added years payment following cessation of a period of re-employment in local government will be adjusted to ensure that the member

<p>or cohabitation.</p> <ul style="list-style-type: none"> • 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 and how to reduce the member's annual compensatory added years payment following the cessation of a period of re-employment in local government. 	<p>has not exceeded the membership that would have been accrued in their first employment had they continued in employment until age 65.</p>
<p>PART C3 – Discretions in relation to the Local Government (Discretionary Payments) (Injury Allowances) Regulations 2011</p>	
<p>Injury Allowance payments (Regulations 3 to 7 of the Local Government (Discretionary Compensation) (Injury Allowances) Regulations 2011)</p> <p>Under the Local Government (Discretionary Payments) (Injury Allowances) Regulations 2011 Scheme employers must formulate, publish and keep under review a policy on:</p> <p>a) whether or not to make an injury award to those who sustain an injury or contract a disease as a result of anything they were required to do in performing the duties of their job and in consequence of which they:</p> <ul style="list-style-type: none"> - suffer a reduction remuneration, or - cease to be employed as a result of an incapacity which is likely to be permanent and which was caused by the injury or disease, or - die leaving a surviving spouse, civil partner or dependant, and <p>b) if the Scheme employer has a policy to make such payments, how will determine the amount of injury allowance to be paid</p>	<p>Employer's policy:</p> <p>The council will consider making an injury award to those who sustain an injury or contract a disease as a result of anything they were required to do in performing the duties of their job and in consequence of which they:</p> <ul style="list-style-type: none"> - suffer a reduction in remuneration, or - cease to be employed as a result of an incapacity which is likely to be permanent and which was caused by the injury or disease, or - die leaving a surviving spouse, civil partner or dependant, <p>and will only make such an award where there are exceptional reasons for doing so.</p>

Appendix 1 – employer options regarding waivers on actuarial reductions if voluntarily retiring

The Council's policy on this discretion is set out in the provisions above.

If there is an actuarial reduction regarding the particular tranche of membership, the employer has the right to:

	Group 1	Group 2	Group 3	Group 4
Part A	Waive all or none on compassionate grounds.	Waive all or none on compassionate grounds	Waive all or none on compassionate grounds.	Waive all or none on compassionate grounds.
Part B1	Waive all or none on compassionate grounds.	Waive all or none on compassionate grounds.	Waive all or none on compassionate grounds.	Waive all or none on this on compassionate grounds.
Part B2	Waive all or none on compassionate grounds.	Waive all or none on compassionate grounds.	Waive all, some or none on any grounds.	Waive all, some or none on any grounds.
Part C	Waive all, some or none on any grounds.	Waive all or none on compassionate grounds.	Waive all, some or none on any grounds.	Waive all, some or none on any grounds.
Part D1	Waive all, some or none on any grounds.	Waive all, some or none on any grounds.	Waive all, some or none on any grounds.	Waive all, some or none on any grounds.

Part A = membership to 31 March 2008

Part B1= membership 1 April 2008 to 31 March 2014

Part B2 = membership 1 April 2014 to 31 March 2016

Part C = membership 1 April 2016 to 31 March 2020

Part D1 = membership 1 April 2020 onwards

Group 1 member = a member who was an active member prior to 1 October 2006 and who was born on 31 March 1956 or earlier

Group 2 member = a member who was an active member prior to 1 October 2006, was born between 1 April 1956 and 31 March 1960 inclusive, and who would reach their CRA by 31 March 2020

Group 3 member = a member who was an active member prior to 1 October 2006 and who is not a Group 1 or Group 2 member

Group 4 member = a member who was not a member prior to 1 October 2006.

If member retires on flexible retirement, the employer may waive all, some or none of any reduction on any grounds.

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By virtue of paragraph(s) 1 of Part 1 of Schedule 12A
of the Local Government Act 1972.

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