



WROUGHTON PARISH COUNCIL

Local Government Pension Scheme

Employers Discretionary Policy

Pension Provider: Wiltshire Pension Fund

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The following regulations require all scheme employers to formulate, publish and keep under review a written policy statement on how they will apply their discretionary powers in relation to certain provisions in the Local Government Pension Scheme (LGPS).

The Local Government Pension Scheme Regulations 2013,

The Local Government Pension Scheme (Transitional Provisions and Savings) Regulations 2014; and

The Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations 2008

DISCRETION & REGULATION	POLICY ON INDIVIDUAL DISCRETIONS
1). Reg 31: Whether to grant additional pension to a member (up to £7,579)	Wroughton Parish Council will only exercise this discretion in exceptional circumstances. This discretion will only be exercised with the expressed approval of the Finance & General Purposes Committee after consideration of the costs that would apply.
2). Reg 16(2)e & Reg 16(4)d: Whether to it make either a regular or lump sum Additional Pension Contribution (APC) to a member's account (part or whole funding this) [Note: this discretion only relates to cases when the member is working as normal rather than absent from work with permission but no pensionable pay – in the latter scenario, employers must fund it if necessary.]	Wroughton Parish Council will only exercise this discretion in exceptional circumstances. This discretion will only be exercised with the approval of the Finance & General Purposes Committee after consideration of the costs that would apply.
3). Reg 30(6) Whether all or some pension benefits can be paid if a member aged 55 or over reduces their hours/grade and continues to work (“flexible retirement”)	Wroughton Parish Council will consider employee requests to take flexible retirement on a case by case basis after taking into account factors such as service delivery and any costs that may apply. The Finance & General Purposes Committee will be responsible for agreeing (or otherwise) to all requests to take flexible retirement.
4). Reg 30(8) Waiving actuarial reduction on flexible retirement.	Wroughton Parish Council will only waive the actuarial reduction on flexible retirement in exceptional circumstances following approval from the Finance & General Purposes Committee.

5). Reg 30(8) Waiving actuarial reduction on early retirement (age 55+) – for both active, deferred members & suspended tier 3 ill health pensions	Wroughton Parish Council will only waive the actuarial reduction on early retirement in exceptional circumstances and considered again on a case by case basis. Factors such as length of service, and overall cost to the council and or cost to employee are to be considered. Recommendations are to be put forward for approval of the Finance & General Purposes Committee after considering all effected factors.
6). TP Regs 1(1)(c) of Schedule 2: Whether to allow the rule of 85 to be “switched on” for members who would normally meet the rule but who will not if they draw the benefits age 55-59	Wroughton Parish Council will only agree to “switch on” the rule of 85 in exceptional circumstances following approval from the Finance & General Purposes Committee after considering the costs that would apply.
7). Regs 22(8 & 9) Whether to extend 12-month period to separate previous LG service.	Wroughton Parish Council will only allow an extension to the 12-month period to separate previous LG service on a case by case basis and with the approval of the Finance & General Purposes Committee.
8). Reg 9(3) Determine rate of employees’ contributions.	Wroughton Parish Council will only review all employee’s contribution band as at 1 April each year. Hence, when a member salary or hours change (either temporarily or permanently) during the year, the member will remain on the same employee contribution rate until the following April.
9). Reg 100(6) Whether to extend 12-month period to allow a transfer-in of non-LG pension rights.	Wroughton Parish Council will only allow an extension to the 12-month period to combine previous non-LG service on a case by case basis and with the approval of the Finance & General Purposes Committee.

Abbreviations

“Reg 16(2)e” means Regulation 16(2)e of the Local Government Pension Scheme Regulations 2013

[which apply from 1 April 2014] “TP Regs” means LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014].

Policy Review

Register of review and amendments

Date	Description	Page Number	Committee
Nov 22	Issue	All	FC