



South Swindon Parish Council

Employer Discretions Policy

LGPS EMPLOYER'S FOR CENTRAL SWINDON SOUTH PARISH COUNCIL LGPS 2014

WILTSHIRE PENSION FUND

DISCRETION & REGULATION	POLICY ON INDIVIDUAL DISCRETIONS
1). Reg 31: Whether to grant additional pension to a member (up to £6755 pa)	<i>Central Swindon South Parish Council will only exercise this discretion in exceptional circumstances. This discretion will only be exercised with the expressed position of the Finance & Staffing Committee after consideration of the costs that would apply.</i>
2). Reg 16(2)e & Reg 16(4)d: Whether to 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.]	<i>Central Swindon South Parish Council will only exercise this discretion in exceptional circumstances. This discretion will only be exercised with the expressed position of the Finance & Staffing Committee after consideration of the costs that would apply.</i>
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")	<i>Central Swindon South Parish Council will consider employee requests to take flexible retirement on a case-by-case basis after taking into factors such as service delivery and any costs that may apply. The Finance & Staffing Committee will be responsible for agreeing (or otherwise) to all requests to take flexible retirement.</i>
4). Reg 30(8) Waiving actuarial reduction on flexible retirement.	<i>Central Swindon South Parish Council will only waive the actuarial reduction on flexible retirement in exceptional circumstances following approval from the Finance & Staffing Committee</i>
5). Reg 30(8) Waiving actuarial reduction on early retirement (age 55+) – for both active, deferred members & suspended tier 3 ill health pensions	<i>Central Swindon South Parish Council will only waive the actuarial reduction on early retirement in exceptional circumstances and as the result of the expressed permission of the Finance & Staffing Committee after considering the costs that would apply.</i>

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	<i>Central Swindon South Parish Council will only agree to “switch on” the rule of 85 in exceptional circumstances following approval from the Finance & Staffing Committee after considering the costs that will apply.</i>
7). Regs B30A(5): Whether to waive actuarial reductions on compassionate grounds when switching on rule of 85.	<i>Central Swindon South Parish Council will only agree to waive actuarial reductions in exceptional circumstances following approval from the Finance & Staffing Committee after considering the costs that will apply.</i>
8). Regs 22(8 & 9) Whether to extend 12-month period to separate previous LG service.	<i>Central Swindon South Parish Council will only allow an extension to the 12-month period to separate previous LG service where it can be reasonably shown that the member was not provided with the required information within 6 months of starting.</i>
9). Reg 9(3) Determine rate of employees’ contributions.	<i>Central Swindon South Parish Council will only review all employee’s contribution band as of 1st of 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.</i>
10). Reg 100(6) Whether to extend 12-month period to allow a transfer-in of non-LG pension rights.	<i>Central Swindon South Parish Council will only allow an extension to the 12-month period to combine previous non-LG service where it can be shown that the member was not provided with the required information within 6 months of starting.</i>

11). Reg 16(16) Whether to extend the 30-day deadline for member to elect for a shared cost APC [Note: this discretion only relates to cases when the member has a period of unpaid authorised leave and wants to pay an APC to recover the pension. For the cost to be shared by the employer and member the member's election must be received by the employer within 30 days of returning to work.]	<i>Central Swindon South Parish Council will consider each request to extend the 30-day deadline on a case-by-case basis.</i>
---	--

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].

LGPS EMPLOYER'S DISCRETIONS POLICY FOR CENTRAL SWINDON SOUTH PARISH COUNCIL LGPS 2008

WILTSHIRE PENSION FUND

DISCRETION & REGULATION	POLICY ON INDIVIDUAL DISCRETIONS
1). Reg B30(2): Whether to grant application for early payment of deferred benefits on or after age 55 and before age 60	<i>Central Swindon South Parish Council will only exercise this discretion in exceptional circumstances. This discretion will only be exercised by the Finance & Staffing Committee after consideration of the costs that would apply.</i>
2). Reg B30(5): Whether to waive, on compassionate grounds, the actuarial reduction applied to deferred benefits paid early under B30	<i>Central Swindon South Parish Council will only exercise this discretion in exceptional circumstances. This discretion will only be exercised by the Finance & Staffing Committee after consideration of the costs that would apply.</i>
3). Reg B30A(3): Whether to grant an application for early payment of a suspended tier 3 ill health on or after age 55 and before age 60	<i>Central Swindon South Parish Council will only exercise this discretion in exceptional circumstances. This discretion will only be exercised by the Finance & Staffing Committee after consideration of the costs that would apply.</i>
4). Reg B30A(5): Whether to waive, on compassionate grounds, the actuarial reduction applied to benefits paid early under B30A	<i>Central Swindon South Parish Council will only waive the actuarial reduction in exceptional circumstances following approval from the Finance & Staffing Committee</i>

Abbreviation

“B Regs” means LGPS (Benefits, Membership and Contributions) Regulations 2007.

LGPS EMPLOYER’S DISCRETIONS POLICY FOR CENTRAL SWINDON SOUTH PARISH COUNCIL LGPS 1997

WILTSHIRE PENSION FUND

DISCRETION & REGULATION	POLICY ON INDIVIDUAL DISCRETIONS
1). Reg 31(2): Whether to grant application from a post 31/03/98 pre 01/04/08 leaver or from a councillor for early payment of deferred benefits on or after age 55 and before age 60	<i>Central Swindon South Parish Council will only exercise this discretion in exceptional circumstances. This discretion will only be exercised by the Finance & Staffing Committee after consideration of the costs that would apply.</i>
2). Reg 31(2): Whether to waive, on compassionate grounds, the actuarial reduction applied to deferred benefits paid early under Regulation 30	<i>Central Swindon South Parish Council will only exercise this discretion in exceptional circumstances. This discretion will only be exercised by the Finance & Staffing Committee after consideration of the costs that would apply.</i>
3). Reg 31(7A): Whether to grant an application for a member who opted out prior to 01/04/08 early payment of their benefits from their Normal Retirement Date (if they’re still in the same employment they opted out from)	<i>Central Swindon South Parish Council will only exercise this discretion in exceptional circumstances. This discretion will only be exercised by the Finance & Staffing Committee after consideration of the costs that would apply.</i>

Abbreviation

“Regs” means LGPS Regulations 1997.

Policy Review

This Employer Discretions Policy will be reviewed annually by the Parish Council. Details of the review and/or amendment will be recorded below.

Date	Description	Page Number	Who
May 2024	Issue	All	CEO/JM
May 2025	Annual Review	All	CEO/JM
May 2026	Annual Review	All	GSL/MT