UCKFIELD TOWN COUNCIL



PENSION POLICY

	Policy Number 32		
Issue No.	Date completed	Details of amendments	
1	24.11.1998	FC.48.11.98	
2	12.03.07	GP.99.03.07	
3	12.02.08	GP.65.03.08	
4	28.04.14	GP.69.04.14	
5	09.06.14	GP.05.06.14	
6	17.07.17	GP.09.07.17	
<u>7</u>	12.09.24	Review at Personnel Sub Committee	
8	23.09.24	General Purposes Committee	

1. Introduction

All staff are automatically enrolled into the Local Government Pension Scheme (LGPS) if they meet certain criteria, details of which can be found on the East Sussex County Council's website. Employee contribution rates will be in accordance with salary bandings.

Staff not eligible for auto enrolment will still be invited to join the scheme. The Council actively supports and encourages all staff to join. The Council has adopted some amendments to the scheme which are listed below.

The Council is unable to give financial advice, however, if you need clarification as to contribution rates etc.etc., please contact the Assistant Town Clerk.

Employing Authority Discretions Under the Local Government Pension Scheme Regulations 2007/2008 (As Amended)

Each employing authority must prepare a written statement of its policy in relation to the exercise of its functions under regulations

- 12 (power of employing authority to increase total membership of active members).
- 13 (power of employing authority to award additional pension),
- 18 (flexible retirement) and
- 30 (choice of early payment of pension) and 30A (choice of payment of pension: pensioner member with deferred benefits) of the Benefits Regulations.

Regulation	<u>Discretion</u>	Employer's Policy on the exercise of this
		discretion
The Local (Sovernment Pension Scheme	(Benefits, Membership and Contributions)
Regulations	s 2007 as amended	
12	Whether to augment	UTC will not have a general policy to augment
	membership of an active	membership of an active member by up to 10
	member (by up to 10 years)	years, but may to do so where a sound
		business case can be made to exercising this
		discretion. Each case will be considered on its
		individual merits.
13	Whether to grant additional	UTC will not have a general policy to grant
	pension to a member (by up	additional pension to a member (by up to
	to £5,000 p.a.)	£5,000 p.a.) but may consider doing so where a
		sound business case can be made for
		exercising this discretion. Each case will be
		considered on its individual merits.
18(1)	Whether all or some	UTC will not have a general policy of exercising
	benefits can be paid if an	this discretion but may do so where a sound
	employee reduces their	business case can be made for granting flexible
	hours or grade after	retirement with immediate access to all or part
	reaching age 55 (flexible	of the members benefits. UTC will consider
	retirement)	requests on a case by case basis.
40(0)	NATIonal Control of the Control of t	LITO will and combine the substance to the
18(3)	Whether to waive, in whole	UTC will not waive, in whole or in part, the
	or in part, any actuarial	actuarial reduction on the benefits paid on
	reduction on benefits paid	flexible retirement.
ı	on flexible retirement.	

00(0)	AAR a the auto-sure of a soul 2000	LITO will be the consequent as Percent
30(2)	Whether to grant application for early payment of benefits on or after age 50/55 and before age 60.	UTC will not have a general policy of granting early payment of benefits on or after age 50/55 and before age 60 but will consider requests on a case by case basis. UTC may exercise this discretion where a sound business case can be made for doing so or where other exceptional circumstances arise that make payment of benefits justifiable.
30(5)	Whether to waive, on compassionate grounds, the actuarial reduction on benefits paid early.	UTC will not generally waive the actuarial reduction applied to benefits paid early under regulation B30(2). UTC may consider waiving the actuarial reduction where exercising that discretion can be justified in terms of the sound business case made for initially paying those benefits or where other exceptional circumstances arise that make payment of those benefits justifiable. Each case will be considered on its individual merits.
30A(3)	Whether to grant application for early payment of benefits to a former member on or after age 50/55 and before age 60.	UTC will not have a general policy of granting early payment of benefits on or after the age 50/55 and before age 60 but will consider requests on a case by case basis. UTC may exercise this discretion where a sound business case can be made for doing so or where other exceptional circumstances arise that make payment of those benefits justifiable.
30A(5)	Whether to waive, on compassionate grounds, the actuarial reduction on benefits paid early.	UTC will not generally waive the actuarial reduction applied to benefits paid early under regulation B30A(5). UTC may consider waiving the actuarial reduction where exercising that discretion can be justified in terms of the sound business case made for initially paying those benefits or where other exceptional circumstances arise that make payment of those benefits justifiable. Each case will be considered on its individual merits

The Local C	Sovernment (Early Termination	on of Employment) (Discretionary
	ion) (England and Wales) Re	
		publish and keep under review the policy that
		ary powers under regulations 5 and 6.
5	Gives a power to increase a	UTC will not generally increase statutory
	redundancy payment made	redundancy payments above statutory weekly
	under the Employment	pay limits.
	Rights Act 1996.	pay initio
6	Allows an employer to	UTC will not generally award up to 104 weeks
	award compensation in the	compensation instead of compensatory added
	form of a lump sum of an	vears.
	amount that must not	
	exceed 104 weeks' pay.	
	The regulation sets out the	
	basis for calculating a	
	week's pay for an individual.	
the Local G	overnment (Discretionary Pa	yments)(Injury Allowances) Regulations 2011
14	An LGPS employer must	UTC will not make any award these regulations.
	formulate, publish and keep	
	under review the policy that	
	it applies in the exercise of	
	its discretionary powers to	
	make any award under	
	these Regulations.	
The above F	Regulation does not apply to Ad	Imitted Bodies

Whilst employers are not required to have a policy statement under the regulations for the following discretions they may wish to take them into consideration during this exercise.

The Local Camended	Sovernment Pension Schem	ne (Administration) Regulations 2008 as
16(1)(ii)	Whether to extend the 12 month option period for aggregation of deferred benefits.	UTC will not generally extend the normal time limit for aggregation beyond 12 months from joining the scheme but may do so where exceptional circumstances can be proven. In any event the maximum extension will be a period of two years from members joining the scheme. Each case will be considered on its individual merits.
83(8)	Whether to extend the normal time limit for acceptance of a transfer value beyond 12 months from joining the LGPS.	UTC will not generally extend the normal time limit for acceptance of the transfer value beyond 12 months from joining the scheme but may do so where exceptional circumstances can be proven. In any event the maximum extension will be a period of two years from the member joining the scheme. Each case will be considered on its morits.
Regulation	Discretion	Employer's Policy on the exercise of this discretion

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The Local Government Pension Scheme (LGPS) in England and Wales was amended from 1 April 2014 so that benefits accruing for service after 31 March 2014 will accrue on a Career Average Re-valued Earnings (CARE) basis, rather than on the previous final salary basis. The provisions of the CARE scheme, together with the protections for members' accrued pre 1 April 2014 final salary rights, are contained in the Local Government Pension Scheme Regulations 2013 and the Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014.

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The Local	Government Pension Scheme	Regulations 2013
R16(2)(e)	Where Additional Pension	UTC would not normally consider this but,
	Contributions (APCs) are to	exceptional cases may be considered and
	be paid by regular	would be subject to Council approval. will not
	contributions, whether to	have a general policy where APCs are paid by
	fund in whole or in part a	regular contributions, whether to fund in whole
	members additional pension	or in part a members additional pension
	contribution. The maximum	contribution but may consider doing so where a
	additional pension which	sound business case can be made for
	can be purchased from 1st	exercising this discretion. Each case will be
	April 20 <u>23</u> 14 is £ <u>7,579</u> 6,500	considered on its individual merits.
	(£7,352 for 2022/2023).	
R16(4)(d)	Where APCs are to be paid	UTC would not normally consider this but,
	by a lump sum contribution,	exceptional cases may be considered and
	whether to fund in whole or	would be subject to Council approval. will not
	in part a member's	have a general policy where APCs are paid by
	additional pension	a lump sum contribution, whether to fund in
	contribution. The maximum	whole or in part a members additional pension
	additional pension which	contribution but may consider doing so where a
	can be purchased from 1st	sound business case can be made for
	April 20 <u>23</u> 14 is £ <u>7,579</u> 6,500	exercising this discretion. Each case will be
	(£7,352 for 2022/2023).	considered on its individual merits.
R30(6) &	Whether to allow an active	UTC would not normally consider this but,
TP11(2)	member who has attained	exceptional cases may be considered and
	the age of 55 or over who	would be subject to Council approval. will not
	reduces their working hours	have a general policy to allow an active
	or grade to receive	member who has attained the age of 55 or over
	immediate payment of all or	who reduces their working hours or grade to
	part of their retirement	receive immediate payment of all or part of their
	pension to which the	retirement pension to which the member is
	member is entitled to in	entitled to in respect of that employment subject
	respect of that employment	to an actuarial reduction but may consider
	subject to an actuarial	doing so where a sound business case can be
	reduction.	made for exercising this discretion. Each case
		will be considered on its individual merits.

R30(8)	Whether to waive in whole	UTC would not normally consider this but,
	or in part any reduction in a	exceptional cases may be considered and
	members pension benefits	would be subject to Council approval will not
	as a result of a member who	generally waive in whole or in part any
	has not attained normal	reduction in a members pension benefits as a
	pension age but who has	result of a member who has not attained
	attained the age of 55 or	normal pension age but who has attained the
	over and has elected to	age of 55 or over and has elected to receive
	receive immediate payment	immediate payment of a retirement pension
	of a retirement pension.	but may consider doing so where a sound
		business case can be made for exercising this
		discretion. Each case will be considered on
		its individual merits.
R31	Whether to award additional	UTC would not normally consider this but,
	pension up to a maximum of	exceptional cases may be considered and
	£7,579 6,500 for 2023/2024	would be subject to Council approval. will not
	(£7,352 for 2022/2023) to	have a general policy to award additional
	an active member or a	pension up to a maximum of £6,500 to an
	member who was an active	active member or a member who was an
	member who was dismissed	active member who was dismissed by reason
	by reason of redundancy, or	of redundancy, or business efficiency, or
	business efficiency, or	whose employment was terminated by mutual
	whose employment was	consent on grounds of business efficiency
	terminated by mutual	within 6 months of the date the member's
	consent on grounds of	employment ended but may consider doing so
	business efficiency within 6	where a sound business case can be made
	months of the date the	for exercising this discretion. Each case will
	member's employment ended.	be considered on its individual merits.
	vernment Pension Scheme (Regulations 2014	Transitional Provisions, Savings and
TPSch 2,	Whether to "switch on" the	UTC would not normally consider this but,
2(2)	85 Year Rule for a member	exceptional cases may be considered and
(/	voluntarily drawing benefits	would be subject to Council approval. will not
	on or after age 55 and	have a general policy to "switch on" the 85
	before age 60.	Year Rule for a member voluntarily drawing
	active age con	benefits on or after age 55 and before age 60
		but may consider doing so where a sound
		business case can be made for exercising this
		discretion. Each case will be considered on
		its individual merits.
TPSch 2,	Whether to waive, on	UTC would not normally consider this but,
2(3)	compassionate grounds, the	exceptional cases may be considered and
	actuarial reduction applied	would be subject to Council approval. UTC will
	to benefits from pre 1/4/14	not generally waive on compassionate
	membership where the	grounds, the actuarial reduction applied to
	employer has "switched-on"	benefits from pre 1/4/14 membership where
1	the 85 Year Rule for a	the employer has "switched-on" the 85 Year
	member voluntarily drawing	Rule for a member voluntarily drawing benefits
	member voluntarily drawing benefits on or after age 55	Rule for a member voluntarily drawing benefits on or after age 55 and before age 60 but may
	member voluntarily drawing	Rule for a member voluntarily drawing benefits on or after age 55 and before age 60 but may consider doing so where a sound business
	member voluntarily drawing benefits on or after age 55	Rule for a member voluntarily drawing benefits on or after age 55 and before age 60 but may

its individual merits.

Definition of Exceptional

For example, where stated exceptional cases would include:

- Bereavement
- III Health (Terminal)

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