LOCAL GOVERNMENT PENSION SCHEME

EMPLOYING AUTHORITY DISCRETIONS

REVIEWED 11 MAY 2020, 11 MAY 2021, 9 MAY 2022, 15 MAY 2023, 13 MAY 2024, 12 MAY 2025, 11 MAY 2026



CARDIFF AND VALE OF GLAMORGAN PENSION FUND

Employer	Lisvane Community Council
Date of Policy Statement	14/10/2019
Date for next review	May 2027



EMPLOYING AUTHORITY DISCRETIONS

Lisvane Community Council as an employer is under a legal duty to prepare and publish a written statement of its policy relating to certain discretionary powers under the Regulations which apply to the Local Government Pension Scheme ("the LGPS").

The Employer is also under a duty to formulate, publish and keep under review the policy that the County Council applies in exercising discretionary powers under Regulations relating to the payment of compensation to employees whose employment is terminated as a result of redundancy or certain other reasons.

This document is intended to comply with these duties and, in the following table, sets out the discretionary powers concerned, identifies the relevant Regulation that gives the discretion and describes how the discretion will be exercised.

The policy set out in this document will not be departed from except as provided for in the policy or following a variation to the policy approved by Lisvane Community Council.

This statement is not a definitive statement of the law and is subject to the provisions of the relevant Regulations.

The Regulations that apply to the LGPS are:

- The Local Government Pension Scheme Regulations 2013 (these are referred to as the "Pensions Regulations");
- The Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014 (referred to as the "Transitional Regulations");
- The Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations 2007 applied to the LGPS before 1 April 2014, are preserved in part on a transitional basis by the Transitional Regulations and are referred to as the "Benefits Regulations"

The Regulations which apply to the payment of compensation to employees whose employment is terminated as a result of redundancy or other specified reasons are:

- The Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2006 (referred to as the "Compensation Regulations").

IN THE TABLE BELOW

1 "The Scheme" or "the Pension Scheme" means the LGPS and "the Fund" or "the Pension Fund" means the fund maintained under the LGPS;

2 "Member" means a member of the LGPS;

3 "Active member" means a member in employment and paying, or treated as paying, contributions to the LGPS, or absent from employment for a reason mentioned in Regulation 11 of the Pensions Regulations.

4 References to a member with transitional protection are those who can count membership accrued before 1 October 2006 and who have statutory transitional protection under the Transitional Regulations, wholly or partly, from changes that would otherwise be made to their pension entitlements and/or from actuarial reductions that would otherwise be applied to their pension benefits as a result of the coming into force of the Pensions Regulations on 1 April 2014.

5 References to a member meeting "the 85 year rule" are those a members whose age in whole years when added to the member's total membership in whole years is 85 years or more.

6 This statement was approved by Lisvane Community Council and is intended to comply with the duties under Regulation 60 of the Pensions Regulations and Regulation 7 of the Compensation Regulations.

DISCRETIONS FROM 1.4.14. IN RELATION TO POST 31.3.14.

ACTIVE MEMBERS (EXCLUDING COUNCILLOR MEMBERS) AND POST 31.3.14. LEAVERS (EXCLUDING COUNCILLOR MEMBERS), BEING DISCRETIONS UNDER:

- the Local Government Pension Scheme Regulations 2013 [prefix R]
- the Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014 [prefix TP]
- the Local Government Pension Scheme (Administration) Regulations 2008 [prefix A]
- the Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations 2007 (as amended) [prefix B]- These regulations are now repealed. They were revoked by SI 2009/1025, reg 2 as from 1 April 2009 and by SI 2014/525, reg 2(1), Sch 1 as from 1 April 2014.
- the Local Government Pension Scheme (Transitional Provisions) Regulations 2008 [prefix T]
- the Local Government Pension Scheme Regulations 1997 (as amended)

Discretion	Regulation	Employers decision in exercise of the discretion
Whether, how much, and in what circumstances to contribute to a shared cost APC scheme	**R16(2)(e) & R16(4)(d)**	**The Council/Employer will not normally exercise this discretion but may consider it under exceptional circumstances, taking into account the business case and strain on the pension fund**
Whether all or some benefits can be paid following a reduction in an employee's hours or grade provided the employee is at least age 55 (flexible retirement)	**R30(6) & TP11(2)**	**The Council/Employer will consider requests for flexible retirement on a case by case basis, but only where it is in the interests of the Council and subject to conditions. Partial flexible retirement will not be allowed**
Whether to waive, in whole or in part, actuarial reduction on benefits paid on flexible retirement	**R30(8)**	**The Council/Employer will not normally exercise this discretion but may consider it under exceptional circumstances**
Whether to waive, in whole or in part, actuarial reduction on benefits which a member voluntarily draws before normal pension age other than on the grounds of flexible retirement (where the member only has post 31/3/14 membership)	**R30(8)**	**The Council/Employer will not normally exercise this discretion but may consider it under exceptional circumstances**
Whether to "switch on" the 85 year rule for a member voluntarily drawing benefits on or after age 55 and before age 60 (other than on the grounds of flexible retirement).	**TPSch 2, paras 1(2) & 1(1)(c)**	**The Council/Employer will not normally exercise this discretion but may consider it under exceptional circumstances**
Whether to waive any actuarial reduction for a member voluntarily drawing benefits before normal pension age other than on the grounds of flexible retirement (where the member has both pre 1/4/14 and post 31/3/14 membership) on *	**TP3(1); TPSch 2, para2(1); B30(5) and B30A(5)**	**The Council/Employer will not normally exercise this discretion but may consider it under exceptional circumstances**
***a) on compassionate grounds (pre 1/4/14 membership) and in whole or in part on any grounds (post 31/3/14 membership) if the member was not in the Scheme before 1/10/06, b) on compassionate grounds (pre 1/4/14 membership) and in whole or in part on any grounds (post 31/3/14 membership) if the member was in the Scheme before 1/10/06, will not be 60 by 31/3/16 and will not attain 60 between 1/4/16 and 31/3/20**		

c) on compassionate grounds (pre 1/4/16 membership) and in whole or in part on any grounds (post 31/3/16 membership) if the member was in the Scheme before 1/10/06 and will be 60 by 31/3/16 **d) on compassionate grounds (pre 1/4/20 membership) and in whole or in part on any grounds**		
Whether to grant additional pension to an active member or within 6 months of ceasing to be an active member by reason of redundancy or business efficiency (by up to £6,500 p.a. as at 1 April 2014 – this figure being increased each year under Pension Increase Orders)	**R31**	**The Council/Employer will not normally exercise this discretion but may consider it under exceptional circumstances**

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

- the Local Government Pension Scheme (Administration) Regulations 2008 [prefix A] - These Regulations were revoked by SI 2014/525, reg 2(1), Sch 1 as from 1 April 2014
- the Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations 2007 (as amended) [prefix B]
- the Local Government Pension Scheme (Transitional Provisions) Regulations 2008 [prefix T] - These Regulations were revoked by SI 2014/525, reg 2(1), Sch 1 as from 1 April 2014
- the Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014 [prefix TP]
- the Local Government Pension Scheme Regulations 2013 [prefix R]
- the Local Government Pension Scheme Regulations 1997 (as amended) [prefix L]

Discretion	Regulation	Employers decision in exercise of the discretion
Whether to "switch on" the 85 year rule for a member voluntarily drawing benefits on or after age 55 and before age 60	**TPSch2, para 1(2) & 1(1)(c)**	**N/A**
Whether to waive, on compassionate grounds, the actuarial reduction applied to deferred benefits paid early under B30 (member)	**B30(5), TPSSch2, para 2(1)**	**N/A**
Whether to "switch on" the 85 year rule for a pensioner member with deferred benefits voluntarily drawing benefits on or after age 55 and before age 60	**TPSch2, para 1(2) & 1(1)(c)**	**N/A**
Whether to waive, on compassionate grounds, the actuarial reduction applied to benefits paid early under B30A (pension member with deferred benefits)	**B30A(5), TPSch2, para 2(1)**	**N/A**

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

- active councillor members, and
- councillor members who ceased active membership on or after 1.4.98., and
- any other scheme members who ceased active membership on or after 1.4.98. and before 1.4.08

Discretion	Regulation	Employers decision in exercise of the discretion
Grant application from a post 31.3.98. / pre 1.4.08. leaver or from a councillor for early payment of benefits on or after age 50/55 and before age 60 (see Note below)	**31(2)**	**The Council/Employer will not normally exercise this discretion but may consider it under exceptional circumstances**
Waive, on compassionate grounds, the actuarial reduction applied to benefits paid early for a post 31.3.98. / pre 1.4.08. leaver or a councillor leaver	**31(5)**	**The Council/Employer will not normally exercise this discretion but may consider it under exceptional circumstances**
Councillor optants and pre 1.4.08 employee optants out only to get benefits paid from NRD if employer agrees	**31(7A)**	**Councillor optants out and pre 1.4.08 employee optants out who continue to work for the Council will have their pension benefits paid from their normal retirement date.**

2014 SCHEME REGULATIONS

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

If an employer decides to amend the policy, they must send a copy to the Pensions team (Cardiff and Vale of Glamorgan Pension Fund) within one month of the date of the decision to amend the policy

In formulating and reviewing its policy an employer is required by the Regulations to have regard to the extent to which the exercise of their discretionary powers could lead to a serious loss of confidence in the public service

AUTHORISED SIGNATORY

DATE