



Pension Fund Committee agenda supplement

Date: Monday 5 July 2021

Time: 10.00 am

Venue: Diamond Room, The Gateway, Gatehouse Road, Aylesbury

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7 Administrating Authority Discretionary Policy To be presented by Claire Lewis-Smith, Pensions Administration Manager, Buckinghamshire Council.		3 - 74

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Report to Pension Fund Committee

Date:	Monday 5 July 2021
Title:	Administering Authority Discretionary Policy
Author and/or contact officer:	Claire Lewis-Smith
Recommendations:	The Committee is asked to APPROVE the Administering Authority Discretionary Policy.

1. Executive summary

- 1.1 The Local Government Pension Scheme (LGPS) Regulations 2013, require an administering authority to formulate, publish and keep under review, various discretions. These can be mandatory or non-mandatory. To facilitate strong governance, the Buckinghamshire Pension Fund maintains a policy for both mandatory and non-mandatory discretions. The Fund reviews the policy every three years, the last policy receiving approval in November 2017. The delay to this review is due to the requirement to update the Funding Strategy Statement, which received approval at Pension Fund Committee on 22 April 2021. The updated Administering Authority Discretionary Policy is attached at Appendix 1.

2. Content of report

- 2.1 The policy has been updated to reflect the additional discretions the Fund has in relation to flexibilities when a Scheme employer exits the Fund, as introduced by The LGPS (Amendment)(No. 2) Regulations 2020. It has also been updated to reflect amendments in accordance with the most recent discretionary policy guidance issued by the Local Government Association, which can be found at Appendix 2.

3. Other options considered

- 3.1 N/A

4. Legal and financial implications

- 4.1 N/A

5. Corporate implications

5.1 N/A

6. Consultation and communication

6.1 N/A

7. Next steps and review

7.1 The policy will be reviewed in April 2023, bringing the review in line with the triennial valuation.

Buckinghamshire Pension Fund (BPF)
Local Government Pension Scheme (LGPS)
Administering Authority's Statement of Discretions

Discretion	Relevant Regulations	Buckinghamshire Pension Fund decision
Whether to agree to an admission agreement with a Care Trust, NHS Scheme employing authority or Care Quality Commission.	R4(2)(b) LGPS 2013	Applications will be agreed to subject to actuarial assessment of risk and where risk is identified, the appropriate indemnity or bond required to be approved by BPF.
Whether to agree to an admission agreement with a body applying to be an admission body.	R3(5) & Sch 2, Part 3, para 1 LGPS 2013	Applications will be agreed to subject to actuarial assessment of risk and where risk is identified, the appropriate indemnity or bond required to be approved by BPF.
Whether to agree that an admission agreement may take effect on a date before the date on which it is executed.	Sch 2, Part 3, para 14 LGPS 2013	BPF will not agree that an admission agreement can take effect on a date before the date on which it is executed.

Discretion	Relevant Regulations	Buckinghamshire Pension Fund decision
Whether to terminate an admission agreement in the event of <ul style="list-style-type: none"> • Insolvency, winding up or liquidation of the body • breach by that body of its obligations under the admission agreement • failure by that body to pay over sums due to the Fund within a reasonable period of being requested to do so. 	Sch 2, Part 3, para 9(d) LGPS 2013	BPF will terminate an admission agreement where any of the circumstances detailed occur.
Define what is meant by “employed in connection with”.	Sch 2, Part 3, para 12(a) LGPS 2013	BPF define this as from the effective date, the admission body will provide services or assets in connection with the functions of a Scheme Employer as a result of a transfer of services or assets, by means of the contract for the provision of services between the Scheme Employer and Admission Body.
Whether to turn down a request to pay an APC/SCAPC over a period of time where it would be impractical to allow such a request.	R16(1) LGPS 2013	BPF will not turn down a request to pay monthly and insist on a one off payment where the payment is small.
Whether to require a satisfactory medical before agreeing to an application to pay an APC/SCAPC.	R16(10) LGPS 2013	BPF will require any members applying to pay an APC contract (excluding those to pay for lost pension) to sign a declaration that they are in good health in relation to their age and to provide details of any period of sickness exceeding 2 weeks within the last 2 years. If unable to sign the declaration or if there has been significant sickness, BPF will ask for a GPs letter confirming they are in good health, the cost of this being met by the member.
Whether to turn down an application to pay an APC/SCAPC if not satisfied that the member is in reasonably good health.	R16(10) LGPS 2013	BPF will turn down an application to pay an APC/SCAPC if not satisfied the member is in reasonably good health.
Decide to whom any AVC/SCAVC monies (including life assurance monies) are to be paid on the death of the member.	R17(12) LGPS 2013	Payment of any AVC/SCAVC monies will be made to the member’s nominated beneficiary. Where a nomination has not been made, payment will be made to the verified next of kin. If there is doubt over to whom payment should be made, payment will be made upon production of Grant of Probate or Letters of Administration.

Discretion	Relevant Regulations	Buckinghamshire Pension Fund decision
Pension account may be kept in such form as is considered appropriate.	R22(3)(c) LGPS 2013	A member's pension account will be kept on the BPF's computerised pensions database.
Where there are multiple ongoing employments, in the absence of an election from the member within 12 months of ceasing a concurrent employment, decide to which record the benefits from the ceased concurrent employment should be aggregated with.	TP10(9) LGPS (Transitional Provisions) 2014	BPF will aggregate the rights from the ceased concurrent employment with the ongoing employment which has been ongoing for the longest period of time.
Whether to waive, in whole or part, actuarial reduction on benefits paid on flexible retirement.	R30(8) LGPS 2013	BPF will not waive actuarial reductions where it is acting as the Employer where an Employer has become defunct.
Whether to waive, in whole or 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 31/03/2014 membership).	R30(8) LGPS 2013	BPF will not waive actuarial reductions where it is acting as the Employer where an Employer has become defunct.
Whether to require any strain on Fund costs to be paid "up front" by a Scheme Employer following payment of benefits under R30(6) (flexible retirement), R30(7) (redundancy/business efficiency), or the waiver (in whole or in part) under R30(8) of any actuarial reduction that would otherwise have been applied to benefits which a member voluntarily draws before normal pension age or to benefits drawn on flexible retirement.	R68(2) LGPS 2013	BPF will require payment of a strain on Fund cost "up front" where a member receives payment of benefits under R30(6), R30(7) or R30(8).

Discretion	Relevant Regulations	Buckinghamshire Pension Fund decision
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).	TP Sch 2, para 1(2), 1(1)(c) & 1(1)(f) LGPS (Transitional Provisions) 2014 R60 LGPS 1997	BPF will not switch on the 85 year rule where it is acting as the Employer, where an Employer has become defunct.

<p>Whether to waive any actuarial reduction for a member voluntarily drawing benefits before normal pension age other than on grounds of flexible retirement (where the member has both pre 01/04/2014 and post 31/03/2014 membership) on</p> <ul style="list-style-type: none"> a) compassionate grounds (pre 01/04/2014 membership) and in whole or part on any grounds (post 31/03/2014 membership) if the member was not in the Scheme before 01/10/2006, b) compassionate grounds (pre 01/04/2014 membership) and/or, in whole or in part on any grounds (post 31/03/2014 membership) if the member was in the Scheme before 01/10/2006, will not be 60 by 31/03/2016 and will not attain 60 between 01/04/2016 and 31/03/2020 c) on compassionate grounds (pre 01/04/2016 membership) and/or, in whole or in part on any grounds (post 31/03/2016 membership) if the member was in the Scheme before 01/10/2006 and will be 60 by 31/03/2016, d) on compassionate grounds (pre 01/04/2020 membership) and in whole or part on any grounds (post 31/03/2020 membership) if the member was in the Scheme before 01/10/2006, will not be 60 by 	<p>TP3(1), TPSch 2, paras 2(1) LGPS (Transitional Provisions) 2014 B30(5) & B30A(5) LGPS 2007</p>	<p>BPF will not waive actuarial reduction on pre and/or post April 2014 benefits where it is acting as the Employer where an Employer has become defunct.</p>
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Discretion	Relevant Regulations	Buckinghamshire Pension Fund decision
31/03/2016 and will attain 60 between 01/04/2016 and 31/03/2020.		
Whether to require any strain on Fund costs to be paid 'up front' by a Scheme Employer if they 'switch on' the 85 year rule for a member voluntarily retiring (other than flexible retirement) prior to age 60, or waives an actuarial reduction on compassionate grounds under TPSch 2, para 2(1).	TPSch 2, para 2(3) LGPS (Transitional Provisions) 2014	BPF will require payment of any strain on Fund costs 'up front' if a Scheme employer 'switches on' the 85 year rule under R30(6).
Whether to extend the time limits within which a member must give notice of their wish to draw benefits before normal retirement age or upon flexible retirement.	R32(7) LGPS 2013	BPF will not extend the time limits.
Decide whether to trivially commute a member's pension under section 166 of the Finance Act 2004.	R34(1) LGPS 2013 B39(1)(a) LGPS 2007 T14(3) LGPS 2008	BPF will trivially commute a member's pension where the appropriate requirements are met.
Decide whether to trivially commute a lump sum death benefit under section 168 of the Finance Act 2004.	R34(1)(c) & R39(1)(b) LGPS 2013 49(1) LGPS 2008	BPF will trivially commute a lump sum death benefit where the appropriate requirements are met.
Decide whether to pay a commutation payment under regulations 6 (payment after relevant accretion), 11 (de minimis rule for pension schemes) or 12 (payments by larger pension schemes) of the Registered Pension Schemes (Authorised Payments) Regulations 2009 (excludes survivor pensions and includes pension credit members where the effective date of the Pension Sharing Order is after 31 March 2014 and the debited	R39(1)(c) LGPS 2013	BPF will pay a commutation payment where the appropriate requirements are met.

Discretion	Relevant Regulations	Buckinghamshire Pension Fund decision
member had some post 31 March 2014 membership of the 2014 Scheme).		
Approve medical advisors used by Scheme Employers (for early payment, on grounds of ill health, of a deferred benefit or a suspended Tier 3 ill health pension).	R36(3) LGPS 2013 A56(2) LGPS 2008 97(10) LGPS 1997	BPF will only accept ill health certification from an approved occupational health advisor.
Whether to use a certificate produced by an IRMP under the 2008 Scheme for the purposes of making an ill health determination under the 2014 Scheme.	TP12(6) LGPS (Transitional Provisions) 2014	BPF will only accept a certificate produced under the 2008 Scheme for a determination under the 2014 Scheme for ill health retirements where the termination date is prior to 30 June 2014.
Decide whether deferred beneficiary meets criteria of being permanently incapable of former job because of ill health and is unlikely to be capable of undertaking gainful employment before normal pension age or for at least three years, whichever is the sooner.	R38(3) LGPS 2013	BPF will refer a deferred beneficiary to its IRMP when acting as the Employer where an Employer has become defunct.
Decide whether a suspended ill health tier 3 member is unlikely to be capable of undertaking gainful employment before normal pension age because of ill health.	R38(6) LGPS 2013	BPF will refer a suspended ill health tier 3 member to its IRMP when acting as the Employer where an Employer has become defunct.
Decide to whom a death grant is paid.	TP17(5) to (8) LGPS (Transitional Provisions) 2014 R40(2), R43(2) & R46(2) LGPS 2013 TSch1 LGPS 2008 B23(2), B32(2) & B35(2) LGPS 2007	Payment of any death grant will be made to the member's nominated beneficiary. Where a nomination has not been made, payment will be made to their next of kin or other relevant person on completion of an 'Interest in death grant' form. If there is doubt over to whom payment should be made, payment will be made upon production of Grant of Probate or Letters of Administration.

Discretion	Relevant Regulations	Buckinghamshire Pension Fund decision
	L155(4) & 38(1) LGPS 1997 E8 LGPS 1995	
Decide, in the absence of an election from the member, which benefit is to be paid where the member would be entitled to a benefit under 2 or more regulations in respect of the same period of Scheme membership.	R49(1)(c) LGPS 2013 B42(1)(c) LGPS 2007	BPF will make payment of the most beneficial benefit to the member.
Whether to set up a separate admission agreement fund.	R54(1) LGPS 2013	BPF will not set up a separate admission agreement fund unless it is deemed relevant by the Fund actuary.
Determine assets to be transferred from main fund to admission agreement fund.	R54(4)(b) LGPS 2013	Determination to be made after consultation with the Fund actuary.
<p>Governance Compliance Statement must state whether the admin authority delegates their function or part of their function in relation to maintaining a pension fund to a committee, sub-committee or an officer of the administering authority, and if they do so delegate, state</p> <ul style="list-style-type: none"> - the frequency of any committee or sub-committee meetings - the terms, structure and operational procedures appertaining to the delegation - whether representatives of Scheme employers or members are included and, if so, whether they have voting rights <p>The policy must also state</p>	R55 LGPS 2013	<p>BPFs Governance Compliance Statement covering all requirements under R55 can be found at:</p> <p>http://www.buckscc.gov.uk/services/council-and-democracy/local-government-pension-scheme/policies/</p>

Discretion	Relevant Regulations	Buckinghamshire Pension Fund decision
<ul style="list-style-type: none"> - the extent to which a delegation, or the absence of a delegation, complies with Secretary of State guidance and, to the extent it does not comply, state the reasons for not complying, and - the terms, structure and operational procedures appertaining to the Local Pension Board. 		
Decide on Funding Strategy for inclusion in funding strategy statement.	R58 LGPS 2013	BPFs funding strategy statement can be found at: http://www.buckscc.gov.uk/services/council-and-democracy/local-government-pension-scheme/investment/funding-strategy-statement/
Whether to have a written pensions administration strategy and, if so, the matters it should include.	R59(1) & (2) LGPS 2013	BPFs pensions administration strategy can be found at: http://www.buckscc.gov.uk/services/council-and-democracy/local-government-pension-scheme/policies/
Communication policy must set out the policy on provision of information and publicity to, and communicating with, members, representatives of members, prospective members and Scheme employers; the format, frequency and method of communications; and the promotion of the Scheme to prospective members and their employers.	R61 LGPS 2013	BPFs Communication Policy Statement can be found at: http://www.buckscc.gov.uk/services/council-and-democracy/local-government-pension-scheme/policies/
Whether to extend the period beyond 6 months from the date an Employer ceases to be a Scheme Employer, by which to pay an exit credit payment.	R64(2ZA)(b) LGPS 2013	BPF will pay any exit credit payments within 6 months of the cessation date where possible. A longer time may be agreed between the administering authority and the exiting employer where necessary.
Whether to suspend, (by way of issuing a suspension notice), for up to 3 years, an employer's obligation to pay an exit payment where the Scheme employer is again likely to	R64(2A) LGPS 2013	BPF will issue a suspension notice where it deems it is appropriate.

Discretion	Relevant Regulations	Buckinghamshire Pension Fund decision
have active members within the specified period of suspension.		
Whether to obtain revision of an employer's contribution rate if there are circumstances which make it likely a Scheme Employer will become an exiting employer.	R64(4) LGPS 2013	BPF will liaise with the Fund actuary and act in accordance with its Contribution Review Policy https://www.buckscc.gov.uk/media/4516837/contribution-review-policy-april-2021.pdf
Decide frequency of payments to be made over to the Fund by Scheme Employers and whether to make an administration charge.	R69(1) LGPS 2013 81(1) LGPS 1997	An administration charge is incorporated within an employer's contribution rate. Details of frequency of payments can be found in the BPF Roles and Responsibilities guidance at: https://www.buckscc.gov.uk/media/4516652/roles-and-responsibilities-bpf-scheme-employers-2021.pdf
Decide form and frequency of information to accompany payments to the Fund.	R69(4) LGPS 2013 81(5) LGPS 1997	Details of the form and frequency of payments can be found in the BPF Roles and Responsibilities guidance at: https://www.buckscc.gov.uk/media/4516652/roles-and-responsibilities-bpf-scheme-employers-2021.pdf
Whether to issue a Scheme Employer with notice to recover additional costs incurred as a result of their unsatisfactory level of performance.	R70 LGPS 2013 TP22(2) LGPS (Transitional Provisions) 2014	BPF's Pension Administration Strategy covering additional costs can be found at: https://www.buckscc.gov.uk/media/4515351/pension-administration-strategy-2020.pdf
Whether to charge interest on payments by Scheme Employers which are overdue.	R71(1) LGPS 2013 82(1) LGPS 1997	Details regarding interest payments are detailed in the charging schedule in the Pension Administration Strategy at: https://www.buckscc.gov.uk/media/4515351/pension-administration-strategy-2020.pdf
Whether to extend the six month period to lodge a stage one IDR appeal.	R74(4) LGPS 2013 TP23 2014	BPF (where it is adjudicating on a stage one appeal) will not extend the six month time limit.

Discretion	Relevant Regulations	Buckinghamshire Pension Fund decision
Decide the procedure to be followed by the adjudicator when exercising stage one IDRPs functions and decide the manner in which those functions are to be exercised.	R74(6) LGPS 2013 TP23 2014	BPF (where it is adjudicating on a stage one appeal) will acknowledge receipt of the appeal and provide a response within the timescales required by the LGPS Regulations.
Decide the procedure to be followed by the administering authority when exercising its stage two IDRPs functions and decide the manner in which those functions are to be exercised.	R76(4) LGPS 2013 TP 23 LGPS (Transitional Provisions) 2014	Where the IDRPs is against a Scheme Employer, the Assistant Pensions Administration Manager will undertake the stage two procedure. Where the IDRPs is against the administering authority, Buckinghamshire Council's Employment Solicitor or Employment Lawyer will undertake the stage two procedure.
Whether the administering authority should appeal against a Scheme Employer decision (or lack of a decision).	R79(2) LGPS 2013 TP23 LGPS (Transitional Provisions) 2014	BPF will appeal against a Scheme Employer decision (or lack of a decision) where it is clear the Scheme Employer has not undertaken the correct procedure, if it has not complied with the regulations, or if its actions have resulted in the administering authority not being able to comply with the regulations.
Specify information to be supplied by Scheme Employers to enable the administering authority to discharge its functions.	R80(1)(b) LGPS 2013 TP22(1) & TP23 LGPS (Transitional Provisions) 2014	Details of the information required from Scheme Employers to the BPF can be found in the BPF Roles & Responsibilities guidance at: https://www.buckscc.gov.uk/media/4516652/roles-and-responsibilities-bpf-scheme-employers-2021.pdf
Whether to pay the whole or part of the amount that is due to the personal representatives (including anything due to the deceased member at the date of death) to: <ul style="list-style-type: none"> • the personal representatives, or • anyone appearing to be beneficially entitled to the estate without need for grant of probate/letters of administration where payment is less than the amount specified in s6 of the Administration of Estates (Small Payments) Act 1965.	R82(2) LGPS 2013 A52(2) LGPS 2008 95 LGPS 1997	BPF will make payment of a death grant without the need for probate/letters of administration under s6 of the Administration of Estates (Small Payments) Act 1965, on completion of an 'Interest in death grant' form.

Discretion	Relevant Regulations	Buckinghamshire Pension Fund decision
Whether, where a person (other than an eligible child) is incapable of managing their affairs, to pay the whole or part of that person's pension benefits to another person for their benefit.	R83 LGPS 2013 A52A LGPS 2008	BPF will make payment to another person for a member's benefit upon receipt of a letter from the member's GP confirming they are incapable of managing their affairs. If a letter from the member's GP cannot be obtained, the BPF will only accept a lasting power of attorney.
Date to which benefits shown on an annual benefit statement are calculated.	106A(5) LGPS 1997	The current value of benefits will be calculated as at 31 March for the relevant year. Projection of benefits will be calculated at the member's normal pension age.
Agree to bulk transfer payment.	R98(1)(b) LGPS 2013	Where appropriate and having taken advice from the Fund actuary, the BPF will agree to a bulk transfer payment.
Extend normal time limit for acceptance of a transfer value beyond 12 months from joining the LGPS.	R100(6) LGPS 2013	BPF may extend the time limit after discussion with the relevant Scheme Employer.
Allow transfer of pension rights into the Fund.	R100(7) LGPS 2013	BPF will accept transfer values from other pension arrangements within the relevant timescales.
Where a member to whom B10 applies (use of the average of 3 years pay for final pay purposes or use of average of 3 years pay within the period of 13 years ending with the last day of active membership for final pay purposes) dies before making an election, whether to make that election on behalf of the deceased member.	TP3(6), TP4(6)(c), TP8(4), TP10(2)(a), TP17(2)(b) LGPS (Transitional Provisions) 2014 B10(2) LGPS 2007	BPF will make the election on behalf of the deceased member where the benefits resulting from the election would be the most beneficial.
Make an election on behalf of a deceased member with a certificate of protection of pension benefits i.e. determine the best pay figure to use in benefit calculations (pay cuts/restrictions occurring before 1 April 2008).	TP3(6), TP4(6)(c), TP8(4), TP10(2)(a), TP17(2)(b) LGPS (Transitional Provisions) 2014 TSch 1 LGPS 2008 L23(9) LGPS 1997	BPF will make the election of behalf of the deceased member where the benefits resulting from the election would be the most beneficial.

Discretion	Relevant Regulations	Buckinghamshire Pension Fund decision
Decide to treat a child (who has not reached the age of 23) as being in continuous full-time education or vocational training despite a break.	RsSch1 LGPS 2013 TP17(9) LGPS 2014	BPF will treat a child as being in continuous education or vocational training providing any break period is not in excess of one year.
Whether to pay the whole or part of a child's pension to another person for the benefit of that child.	B27(5) LGPS 2007 47(2) LGPS 1997 G11(2) LGPS 1995	BPF will pay a pension in respect of a child under the age of 18 or any age if the child is incapacitated to either a parent, legal guardian or a person with lasting power of attorney.
Decide evidence required to determine financial dependence of cohabiting partner on the scheme member, or financial interdependence of cohabiting partner and the scheme member.	RSch 1 LGPS 2013 TP17(9)(b) LGPS (Transitional Provisions) 2014	BPF will require copies of any joint mortgage or property rental arrangements; copies of any joint bank/saving accounts; copies of any utility bills in joint names.
Decide policy on abatement of pensions in payment following re-employment.	TP3(13) LGPS (Transitional Provisions) 2014 A70(1), A71(4)(c) LGPS 2008	The basic pension (excluding any compensatory added years element) of a pensioner who is re-employed in local government and again eligible for LGPS membership will not be reduced or suspended.
Extend time period for capitalisation of added years contract where the member leaves their employment by reason of redundancy.	TP15(1)(c) LGPS (Transitional Provisions) 2014	BPF will extend the time limit to three months from the date retirement benefits were notified to the member should this be greater than three months from the date of retirement.
Decide whether to delegate any administering authority functions under the Regulations.	R105(2) LGPS 2013	BPF will not delegate any administering authority functions.
Decide whether to establish a joint local pensions board (if approval has been granted by the Secretary of State).	R106(3) LGPS 2013	BPF will not establish a joint local pensions board.
Decide procedures applicable to the local pensions board.	R106(6) LGPS 2013	Detailed in the BPF local pension board's terms of reference https://www.buckscc.gov.uk/media/4508426/pfb-terms-of-reference.pdf
Decide appointment procedures, terms of appointment and membership of the local pension board.	R107(1) LGPS 2013	Detailed in the BPF local pension board's terms of reference https://www.buckscc.gov.uk/media/4508426/pfb-terms-of-reference.pdf

Discretion	Relevant Regulations	Buckinghamshire Pension Fund decision
To decide whether it is legally able to offer scheme pays and if so, to decide the circumstances (if any) upon which it would do so.	2 The Registered Pension Schemes (Modification of Scheme Rules) Regulations 2011	BPF will agree to pay a Scheme member's annual allowance tax charge on a voluntary basis where the charge is based on excess savings as a result of benefits accrued in the BCC LGPS only, and the member does not have the right to make a 'mandatory scheme pays' election.
Outstanding employee contributions can be recovered as a simple debt or by deduction from benefits.	A45(3) LGPS 2008 89(3) LGPS 1997	BPF will permit either method of recovery.
Whether to grant application for early payment of deferred benefits on or after age 55 and before age 60.	B30(2) LGPS 2007	BPF will only grant an application where there is no strain on Fund cost.
Whether to waive, on compassionate grounds, the actuarial reduction applied to benefits paid early under B30A (pensioner member with deferred benefits).	TPSch 2para (1) LGPS (Transitional Provisions) 2014 B30A(5) LGPS 2007	BPF will not waive actuarial reductions on compassionate grounds for deferred benefits paid early.
Whether to grant an application for early payment of a suspended tier 3 ill health pension on or after age 55 and before age 60.	B30A(3) LGPS 2007	BPF will not grant an application for early payment of a suspended tier 3 ill health pension.
Whether to waive, on compassionate grounds, the actuarial reduction applied to benefits paid early under B30A.	B30A(5) LGPS 2007	BPF will not waive actuarial reductions on compassionate grounds for benefits paid early under B30A.
Decide whether a deferred beneficiary meets permanent ill health and a reduced likelihood of gainful employment criteria.	B31(4) LGPS 2007	BPF will refer a deferred beneficiary to its IRMP as it is acting as the Employer where an Employer has become defunct.
Decide whether a suspended ill health tier 3 member is permanently incapable of undertaking any gainful employment.	B31(7) LGPS 2007	BPF will refer a deferred beneficiary to its IRMP as it is acting as the Employer where an Employer has become defunct.
Apportionment of children's pension amongst eligible children.	47(1) LGPS 1997 G11(1) LGPS 1995	BPF will apportion the whole children's pension entitlement equally between any eligible children and adjust the amounts when any eligibility ceases.
Commute benefits due to exceptional ill health.	50 & 157 LGPS 1997	BPF will offer ill health commutation to the member as an alternative to standard ill health benefits.

Discretion	Relevant Regulations	Buckinghamshire Pension Fund decision
Whether to require any strain on Fund costs are to be paid “up front” by the employing authority following early voluntary retirement of a councillor, or early payment of a deferred benefit on ill health grounds or from age 50 prior to age 55 with employer consent.	80(5) LGPS 1997	BPF will require payment of any strain on Fund costs “up front”.
Timing of pension increase payments by employers to the Fund.	91(6) LGPS 1997	BPF will recharge these amounts on an annual basis after the end of the financial year.
Retention of CEP where a member transfers out.	118 LGPS 1997	BPF will not preserve the CEP liability but will discharge liability by paying the premium.
Grant application for early payment of deferred benefits on or after age 50 on compassionate grounds.	TP3(5A)(vi), TL4, L106(1) LGPS 1997 D11(2)(c) LGPS 1995	BPF will not grant an application where it is acting as the Employer where an Employer has become defunct.
Whether to pay spouse’s pensions for life (rather than ceasing during any period of remarriage or cohabitation).	F7 LGPS 1995	BPF will not cease payment during any period of remarriage or cohabitation.
Agree to pay annual compensation on behalf of a Scheme employer and recharge payments to the employer.	31(2) Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) 2000	BPF will agree to make payment on a Scheme employers’ behalf and recharge payments to the employer.

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LGPS England & Wales

Full list of discretionary policies to be determined upon by Scheme employers, administering authorities and other parties

Introduction

Herein, contains a list of the discretionary policies in respect of the Local Government Pension Scheme (LGPS), in force as at 14 May 2018, that must (mandatory) / may (non-mandatory) be formulated, published and kept under review. Primarily these are by Scheme employers (or the administering authority where employer has become defunct), though there are a number of discretionary policies that must (mandatory) / may (non-mandatory) be maintained by administering authorities and other parties.

A summary of the key discretionary policies that apply to Scheme employers can be viewed in the [guides and sample documents pages](http://www.lgpsregs.org) of www.lgpsregs.org. The summary also includes information on how discretionary policies apply in relation to employees in Maintained Schools with a delegated budget as well as how discretionary policies may vary for certain protected members.

This guide is divided into 11 sections covering all of the regulations that govern the LGPS in England & Wales, with the last section setting out the timescales by which a mandatory policy must be formulated, published and kept up to date.

The [index](#) of this guide sets out a summary of each set of discretionary policies under the relevant legislation and to whom they may apply, with hyperlinks to the appropriate area within the guide.

The tables herein, contain a description of each discretionary policy, the appropriate regulation number and the party responsible for maintaining the policy.

To facilitate strong governance, we would recommend that a policy is maintained in all of the areas described herein. Some of the discretionary policies are mandatory, which means that the appropriate party **must** formulate, publish and keep such policies under review. Where this is the case, the policy is **highlighted**.

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Section 1

List of discretionary policies applicable from 1 April 2014 in relation to post 31 March 2014 active members (excluding councillor members) and post 31 March 2014 leavers (excluding councillor members), being discretions under:

- The Local Government Pension Scheme Regulations 2013 [SI 2013/2356] [prefix R]
- The Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014 [SI 2014/525] [prefix TP]
- The Local Government Pension Scheme (Administration) Regulations 2008 [SI 2008/239] [prefix A]
- The Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations 2007 (as amended) [SI 2007/1166] [prefix B]
- The Local Government Pension Scheme (Transitional Provisions) Regulations 2008 [SI 2008/238] [prefix T]
- The Local Government Pension Scheme Regulations 1997 (as amended) [SI 1997/1612] [prefix L]

Section 2

List of discretionary policies in relation to scheme members (excluding councillor members) who ceased active membership on or after 1 April 2008 and before 1 April 2014, being discretions under:

- The Local Government Pension Scheme (Administration) Regulations 2008 [SI 2008/239] [prefix A]
- The Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations 2007 (as amended) [SI 2007/1166] [prefix B]
- The Local Government Pension Scheme (Transitional Provisions) Regulations 2008 [SI 2008/238] [prefix T]
- The Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014 [SI 2014/525] [prefix TP]
- The Local Government Pension Scheme Regulations 2013 [SI 2013/2356] [prefix R]
- The Local Government Pension Scheme Regulations 1997 [SI 1997/1612] (as amended) [prefix L]

Section 3

List of discretionary policies in relation to active welsh councillor members, and councillor members who ceased active membership on or after 1 April 1998, and any other scheme members who ceased active membership on or after 1 April 1998 and before 1 April 2008, under:

- The Local Government Pension Scheme Regulations 1997 (as amended) [SI 1997/1612]

- The Local Government Pension Scheme (Transitional Provisions) Regulations 2008 [SI 2008/238] [prefix T]
- The Local Government Pension Scheme (Administration) Regulations 2008 [SI 2008/239] [prefix A]
- The Local Government Pension Scheme Regulations 2013 [SI 2013/2356] [prefix R]
- The Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014 [SI 2014/525] [prefix TP]

Note: benefits paid on or after age 50 and before age 55 are subject to an unauthorised payments charge and, where applicable, an unauthorised payments surcharge under the Finance Act 2006. Also, any part of the benefits which had accrued after 5 April 2006 would generate a scheme sanction charge.

Section 4

List of discretionary policies in relation to scheme members who ceased active membership before 1 April 1998, under

- The Local Government Pension Scheme Regulations 1995 (as amended) [SI 1995/1019]
- The Local Government Pension Scheme Regulations 1997 (as amended) [SI 1997/1612] [prefix L]
- The Local Government Pension Scheme (Transitional Provisions) Regulations [SI 1997/1613] [prefix TL]
- The Local Government Pension Scheme (Administration) Regulations 2008 [SI 2008/239] [prefix A]
- The Local Government Pension Scheme Regulations 2013 [SI 2013/2356] [prefix R]
- The Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014 [SI 2014/525] [prefix TP]

Note: benefits paid on or after age 50 and before age 55 are subject to an unauthorised payments charge and, where applicable, an unauthorised payments surcharge under the Finance Act 2006. However, as the benefits had accrued prior to 6 April 2006, they would not generate a scheme sanction charge.

Section 5

List of discretionary policies in relation to employees of an employing authority under:

- The Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2006 (as amended) [SI 2006/2914]

Note: For the purposes of the above regulations 'local government' means employment with an employer who offers membership of the LGPS to its employees, regardless of whether or not the employee chooses to join the LGPS. The employing authority must be a body that is defined in regulation 2 of the

above regulations. Although the above regulations have not been updated to reflect the 2014 Scheme, essentially an employer defined under regulation 2 is a body that is listed under the following provisions of the LGPS Regulations 2013 (excluding admitted bodies, though an admitted body may use these regulations by analogy and, if they do so, might wish to have a written policy):

- Part 1 of Schedule 2 (scheduled bodies)
- Part 2 of Schedule 2 (designate bodies)
- Part 4 of Schedule 2 of the LGPS Regulations (a person employed by a body listed in Part 4 that is deemed to be a scheduled body)

Section 6

List of discretionary policies in relation to employees of an employing authority under:

- The Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2000 (as amended) [SI 2000/1410]

Note: The list of discretions under the above regulations are in relation to compensatory added years made under those regulations and in their continuing application (i.e. not new awards made to current employees). The employing authority is a body that is a scheduled body, a designate body, or a body that is deemed to be a scheduled body under the LGPS Regulations 2013 and equivalent predecessor regulations (excluding admitted bodies, though an admitted body may use these regulations by analogy and, if they do so, might wish to have a written policy).

Section 7

List of discretionary policies each employing authority may apply in the exercise of its discretionary powers to make any award in respect of leavers, deaths and reductions in pay that occurred post 15 January 2012, under:

- The Local Government (Discretionary Payments) (Injury Allowances) Regulations 2011 [SI 2011/2954]

Note: For the purposes of the above regulations 'local government' means employment with an employer who offers membership of the LGPS to its employees, regardless of whether or not the employee chooses to join the LGPS. The employing authority is a body that is a scheduled body, a designate body, or a body that is deemed to be a scheduled body under the LGPS Regulations 2013 and equivalent predecessor regulations (excluding admitted bodies, though an admitted body may use these regulations by analogy and, if they do so, might wish to have a written policy).

Section 8

List of discretionary policies which relate to injury allowances, apply only in respect of leavers, deaths and

	<p>reductions in pay that occurred before 16 January 2012; and which relate to gratuities, apply only in respect of leavers and deaths that occurred before 16 January 2012, under:</p> <ul style="list-style-type: none"> • The Local Government (Discretionary Payments) Regulations 1996 (as amended) [SI 1996/1680]
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<p><u>Section 9</u></p>	<p>Discretionary policy to be maintained by the independent remuneration Panel for Wales in respect of councillor members. under:</p> <ul style="list-style-type: none"> • The Local Government (Wales) Measure 2011 [2011 <i>nawm</i> 4]
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<p><u>Section 10</u></p>	<p>Discretionary policy to be maintained by administering authority under:</p> <ul style="list-style-type: none"> • Regulation 2 of the Registered Pension Schemes (Modification of Scheme Rules) Regulations 2011 [SI 2011/1791]
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<p><u>Section 11</u></p>	<p>Formulating and publishing a mandatory policy under the:</p> <ul style="list-style-type: none"> • The 2014 Scheme Regulations (Section 1 of this guide) • the 2008 Scheme Regulations (Section 2 of this guide) • LGPS Regulations 1997 (Section 3 of this guide) • LGPS Regulations 1995 (Section 4 of this guide) • The Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2006 (as amended) – Regulation 7 (Section 5 of this guide) • The Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2000 (as amended) – Regulation 26 (Section 6 of this guide) • The Local Government (Discretionary Payments) (Injury Allowances) Regulations 2011 – Regulation 14 (Section 7 of this guide) • The Local Government (Discretionary Payments) Regulations 1996 (as amended) (Section 8 of this guide) • The Local Government (Wales) Measure 2011 (Section 9 of this guide) • Regulation 2 of the Registered Pension Schemes (Modification of Scheme Rules) Regulations 2011 (section 10 of this guide)
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For information concerning formulating, publishing and keeping mandatory policies up to date please see [section 11](#).

Section 1		Discretionary policies from 1 April 2014 in relation to post 31 March 2014 active members (excluding councillor members) and post 31 March 2014 leavers (excluding councillor members)
Discretion	Regulation	
<ul style="list-style-type: none"> • LGPS Regulations 2013 [SI 2013/2356] [R] • LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014 [SI 2014/525] [TP] • LGPS (Administration) Regulations 2008 [SI 2008/239] [A] • LGPS (Benefits, Membership and Contributions) Regulations 2007 (as amended) [SI 2007/1166] [B] • LGPS (Transitional Provisions) Regulations 2008 [SI 2008/238] [T] • LGPS Regulations 1997 (as amended) [SI 1997/1612] [L] 		
Whether to issue actuarial guidance to administering authorities.	R2(3)	Secretary of State
To whom to offer membership of the LGPS (designation bodies).	R2(1B)(a) & RSch 2, Part 2	Employer
Which employees to designate for membership (admission bodies).	R2(1C), R3(1)(b) & R4(2)(b)	Employer
Whether to agree to an admission agreement with a Care Trust, NHS Scheme employing authority or Care Quality Commission.	R4(2)(b)	Admin. Authority

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Whether to agree to an admission agreement with a body applying to be an admission body.	R3(1A), R3(5) & RSch 2, Part 3, para 1	Admin. Authority
Whether to agree that an admission agreement may take effect on a date before the date on which it is executed.	RSch2, Part 3, para 14	Admin. Authority
Whether to approve / withdraw approval of an admission body providing a public service in the UK and the conditions for such approval / withdrawal.	RSch 2, Part 3, paras 1(e) & 2	Secretary of State
Whether to terminate an admission agreement in the event of: <ul style="list-style-type: none"> - insolvency, winding up or liquidation of the body. - breach by that body of its obligations under the admission agreement. - failure by that body to pay over sums due to the Fund within a reasonable period of being requested to do so. 	RSch 2, Part 3, para 9(d)	Admin. Authority
Define what is meant by “employed in connection with”.	RSch 2, Part 3, para 12(a)	Admin. Authority
Whether, in respect of an admission body providing a service in respect of outsourced work, to set off against payments due to that body any sums due from that body to the Fund.	RSch 2, Part 3, para 12(c)	Transferor employer
Determine rate of employees’ contributions.	R9(1) & R9(3)	Employer
Whether to turn down a request to pay an APC/SCAPC over a period of time where it would be impractical to allow such a request (e.g. where the sum	R16(1)	Admin. Authority

Section 1		Discretionary policies from 1 April 2014 in relation to post 31 March 2014 active members (excluding councillor members) and post 31 March 2014 leavers (excluding councillor members)
Discretion	Regulation	Exercised by
being paid is very small and could be paid as a single payment).		
Mandatory written policy Whether, how much, and in what circumstances to contribute to a shared cost APC scheme.	R16(2)(e) & R16(4)(d)	Employer
Whether to require a satisfactory medical before agreeing to an application to pay an APC / SCAPC.	R16(10)	Admin. Authority
Whether to turn down an application to pay an APC / SCAPC if not satisfied that the member is in reasonably good health.	R16(10)	Admin. Authority
Whether to extend 30 day deadline for member to elect for a shared cost APC upon return from a period of absence from work with permission with no pensionable pay (otherwise than because of illness or injury, relevant child-related leave or reserve forces service leave).	R16(16)	Employer
Whether, how much, and in what circumstances to contribute to shared cost AVC arrangements.	R17(1) & definition of SCAVC in RSch 1	Employer
Allow late application to convert scheme AVCs into membership credit i.e. allow application more than 30 days after cessation of active membership (where AVC arrangement was entered into before 13 November 2001).	TP15(2A)(b), L66(8) & former L66(9)(b)	Employer
Decide to whom any AVC/SCAVC monies (including life assurance monies) are to be paid on death of the member.	R17(12)	Admin. Authority
No right to return of contributions where a member left their employment	R19(2)	

Section 1		Discretionary policies from 1 April 2014 in relation to post 31 March 2014 active members (excluding councillor members) and post 31 March 2014 leavers (excluding councillor members)
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due to offence of a fraudulent character or grave misconduct in connection with that employment, unless employer directs a total or partial refund is to be made.		Employer
Specify in an employee's contract what other payments or benefits, other than those specified in R20(1)(a) and not otherwise precluded by R20(2), are to be pensionable.	R20(1)(b)	Employer
In determining Assumed Pensionable Pay (APP), whether a lump sum payment made in the previous 12 months is a "regular lump sum".	R21(5)	Employer
Where in the Employer's opinion, the pensionable pay received in relation to an employment (adjusted to reflect any lump sum payments) in the 3 months (or 12 weeks if not paid monthly) preceding the commencement of Assumed Pensionable Pay (APP), is materially lower than the level of pensionable pay the member would have normally received, decide whether to substitute a higher level of pensionable pay having had regard to the level of pensionable pay received by the member in the previous 12 months.	R21(5A) & R21(5B)	Employer
Pension account may be kept in such form as is considered appropriate.	R22(3)(c)	Admin. Authority
Whether to extend the 12 month option period for a member to elect that post 31 March 2014 deferred benefits should not be aggregated with a new employment.	R22(8)(b)	Employer

Section 1		Discretionary policies from 1 April 2014 in relation to post 31 March 2014 active members (excluding councillor members) and post 31 March 2014 leavers (excluding councillor members)
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Whether to extend the 12 month option period for a member (who did not become a member of the 2014 Scheme by virtue of TP5(1)) to elect that pre 1 April 2014 deferred benefits should be aggregated with a new employment.	TP10(6)	Employer
Whether to extend the 12 month option period for a member to elect that post 31 March 2014 deferred benefits should not be aggregated with an ongoing concurrent employment.	R22(7)(b)	Employer
Where there are multiple ongoing employments, in the absence of an election from the member within 12 months of ceasing a concurrent employment, decide to which record the benefits from the ceased concurrent employment should be aggregated.	TP10(9)	Admin. Authority
Mandatory written policy Whether all or some benefits can be paid if an employee reduces their hours or grade (flexible retirement).	R30(6) & TP11(2)	Employer
Mandatory written policy Whether to waive, in whole or in part, actuarial reduction on benefits paid on flexible retirement.	R30(8)	Employer (or Admin. Authority where Employer has become defunct)
Mandatory written policy 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 March 2014 membership).	R30(8)	Employer (or Admin. Authority where Employer has become defunct)

Section 1		Discretionary policies from 1 April 2014 in relation to post 31 March 2014 active members (excluding councillor members) and post 31 March 2014 leavers (excluding councillor members)
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Whether to require any strain on Fund costs to be paid “up front” by employing authority following payment of benefits under R30(6) (flexible retirement), R30(7) (redundancy / business efficiency), or the waiver (in whole or in part) under R30(8) of any actuarial reduction that would otherwise have been applied to benefits which a member voluntarily draws before normal pension age or to benefits drawn on flexible retirement.	R68(2)	Admin. Authority
Mandatory written policy 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, para 1(2) & 1(1)(c)	Employer (or Admin. Authority where Employer has become defunct)
Mandatory written policy 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 April 2014 and post 31 March 2014 membership): a) on compassionate grounds (pre 1 April 2014 membership) and / or, in whole or in part on any grounds (post 31 March 2014 membership) if the member was not in the Scheme before 1 October 2006, b) on compassionate grounds (pre 1 April 2014 membership) and / or, in whole or in part on any grounds (post 31 March 2014 membership) if the member was	TP3(1), TPsch 2, para 2(1), B30(5) & B30A(5)	Employer (or Admin. Authority where Employer has become defunct)

Section 1 <ul style="list-style-type: none"> • LGPS Regulations 2013 [SI 2013/2356] [R] • LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014 [SI 2014/525] [TP] • LGPS (Administration) Regulations 2008 [SI 2008/239] [A] • LGPS (Benefits, Membership and Contributions) Regulations 2007 (as amended) [SI 2007/1166] [B] • LGPS (Transitional Provisions) Regulations 2008 [SI 2008/238] [T] • LGPS Regulations 1997 (as amended) [SI 1997/1612] [L] 		Discretionary policies from 1 April 2014 in relation to post 31 March 2014 active members (excluding councillor members) and post 31 March 2014 leavers (excluding councillor members)
Discretion	Regulation	Exercised by
<p>in the Scheme before 1 October 2006, will not be 60 by 31 March 2016 and will not attain 60 between 1 April 2016 and 31 March 2020 inclusive,</p> <p>c) on compassionate grounds (pre 1 April 2016 membership) and / or, in whole or in part on any grounds (post 31 March 2016 membership) if the member was in the Scheme before 1 October 2006 and will be 60 by 31 March 2016,</p> <p>d) on compassionate grounds (pre 1 April 2020 membership) and / or, in whole or in part on any grounds (post 31 March 2020 membership) if the member was in the Scheme before 1 October 2006, will not be 60 by 31 March 2016 and will attain 60 between 1 April 2016 and 31 March 2020 inclusive.</p>		
<p>Whether to require any strain on Fund costs to be paid “up front” by employing authority if the employing authority “switches on” the 85 year rule for a member voluntarily retiring (other than flexible retirement) prior to age 60, or waives an actuarial reduction on compassionate grounds under TPSch 2, para 2(1).</p>	<p>TPSch 2, para 2(3)</p>	<p>Admin. Authority</p>
<p>Mandatory written policy 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</p>	<p>R31</p>	<p>Employer</p>

Section 1		Discretionary policies from 1 April 2014 in relation to post 31 March 2014 active members (excluding councillor members) and post 31 March 2014 leavers (excluding councillor members)
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£6,500 p.a. on 1 April 2014 - this figure is inflation proofed annually).		
Whether to extend the time limits within which a member must give notice of the wish to draw benefits before normal pension age or upon flexible retirement.	R32(7)	Admin. Authority
Decide whether to trivially commute a member's pension under section 166 of the Finance Act 2004 (includes pension credit members where the effective date of the Pension Sharing Order is after 31 March 2014 and the debited member had some post 31 March 2014 membership of the 2014 Scheme).	R34(1)(a)	Admin. Authority
Decide whether to trivially commute a lump sum death benefit under section 168 of the Finance Act 2004.	R34(1)(b)	Admin. Authority
Decide whether to pay a commutation payment under regulations 6 (payment after relevant accretion), 11 (de minimis rule for pension schemes) or 12 (payments by larger pension schemes) of the Registered Pension Schemes (Authorised Payments) Regulations 2009 (excludes survivor pensions and includes pension credit members where the effective date of the Pension Sharing Order is after 31 March 2014 and the debited member had some post 31 March 2014 membership of the 2014 Scheme).	R34(1)(c)	Admin. Authority
Approve medical advisors used by employers (for ill health benefits).	R36(3)	Admin. Authority
Whether to use a certificate produced by an IRMP under the 2008 Scheme	TP12(6)	Employer (or Admin. Authority where

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for the purposes of making an ill health determination under the 2014 Scheme.		Employer has become defunct)
Determine whether person in receipt of Tier 3 ill health pension has started gainful employment.	R37(3) & (4)	Employer
Whether to recover any overpaid Tier 3 pension following commencement of gainful employment.	R37(3)	Employer
Decide whether deferred beneficiary meets criteria of being permanently incapable of former job because of ill health and is unlikely to be capable of undertaking gainful employment before normal pension age or for at least three years, whichever is the sooner.	R38(3)	Employer (or Admin. Authority where Employer has become defunct)
Decide whether a suspended ill health tier 3 member is unlikely to be capable of undertaking gainful employment before normal pension age because of ill health.	R38(6)	Employer (or Admin. Authority where Employer has become defunct)
Decide to whom death grant is paid.	TP17(5) to (8), R40(2), R43(2) & R46(2)	Admin. Authority
Decide, in the absence of an election from the member, which benefit is to be paid where the member would be entitled to a benefit under 2 or more regulations in respect of the same period of Scheme membership.	R49(1)(c)	Admin. Authority
Whether to set up a separate admission agreement fund.	R54(1)	Admin. Authority
Determine assets to be transferred from main fund to admission agreement fund.	R54(4)(b)	Fund actuary
Mandatory written policy	R55	Admin. Authority

Section 1 <ul style="list-style-type: none"> • LGPS Regulations 2013 [SI 2013/2356] [R] • LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014 [SI 2014/525] [TP] • LGPS (Administration) Regulations 2008 [SI 2008/239] [A] • LGPS (Benefits, Membership and Contributions) Regulations 2007 (as amended) [SI 2007/1166] [B] • LGPS (Transitional Provisions) Regulations 2008 [SI 2008/238] [T] • LGPS Regulations 1997 (as amended) [SI 1997/1612] [L] 		Discretionary policies from 1 April 2014 in relation to post 31 March 2014 active members (excluding councillor members) and post 31 March 2014 leavers (excluding councillor members)
Discretion	Regulation	Exercised by
Governance Compliance Statement must state whether the admin authority delegates their function or part of their function in relation to maintaining a pension fund to a committee, a sub-committee or an officer of the admin authority and, if they do so delegate, state: <ul style="list-style-type: none"> - the frequency of any committee or sub-committee meetings, - the terms, structure and operational procedures appertaining to the delegation, and - whether representatives of employing authorities or members are included and, if so, whether they have voting rights. The policy must also state: <ul style="list-style-type: none"> - the extent to which a delegation, or the absence of a delegation, complies with Sec of State guidance and, to the extent it does not so comply, state the reasons for not complying, and - the terms, structure and operational procedures appertaining to the local Pensions Board. 		
Mandatory written policy Decide on Funding Strategy for inclusion in funding strategy statement.	R58	Admin. Authority
Whether to have a written pensions administration strategy and, if so, the matters it should include.	R59(1) & (2)	Admin. Authority
Mandatory written policy	R61	Admin. Authority

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Communication policy must set out the policy on provision of information and publicity to, and communicating with, members, representatives of members, prospective members and Scheme employers; the format, frequency and method of communications; and the promotion of the Scheme to prospective members and their employers.		
Whether to extend valuation report and certificate deadline.	R62(2)	Secretary of State
Whether to extend the period beyond 3 months from the date an Employer ceases to be a Scheme Employer, by which to pay an exit credit.	R64(2ZA)	Admin. Authority (with agreement of Employer)
Whether to suspend (by way of issuing a suspension notice), for up to 3 years, an employer's obligation to pay an exit payment where the employer is again likely to have active members within the specified period of suspension.	R64(2A)	Admin. Authority
Whether to obtain revision of employer's contribution rate if there are circumstances which make it likely a Scheme employer will become an exiting employer.	R64(4)	Admin. Authority
Decide frequency of payments to be made over to Fund by employers and whether to make an admin charge.	R69(1)	Admin. Authority
Decide form and frequency of information to accompany payments to the Fund.	R69(4)	Admin. Authority
Whether to issue employer with notice to recover additional costs incurred as	R70 & TP22(2)	Admin. Authority

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a result of the employer's level of performance.		
Whether to charge interest on payments by employers which are overdue.	R71(1)	Admin. Authority
Whether to extend six month period to lodge a stage one IDRPs appeal.	R74(4)	Adjudicator making stage one IDRPs decision
Decide procedure to be followed by adjudicator when exercising stage one IDRPs functions and decide the manner in which those functions are to be exercised.	R74(6)	Adjudicator making stage one IDRPs decision
Decide procedure to be followed by admin authority when exercising its stage two IDRPs functions and decide the manner in which those functions are to be exercised.	R76(4)	Admin. Authority
Whether administering authority should appeal against employer decision (or lack of a decision).	R79(2)	Admin. Authority
Whether to extend six month period for administering authority to lodge an appeal against an employer decision.	R79(3)(b)	Secretary of State
Specify information to be supplied by employers to enable administering authority to discharge its functions.	R80(1)(b) & TP22(1)	Admin. Authority
Whether to pay the whole or part of the amount that is due to the personnel representatives (including anything due to the deceased member at the date of death) to: <ul style="list-style-type: none"> • the personal representatives, or • anyone appearing to be beneficially entitled to the estate 	R82(2)	Admin. Authority

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without need for grant of probate / letters of administration where payment is less than amount specified in s6 of the Administration of Estates (Small Payments) Act 1965.		
Whether, where a person is incapable of managing their affairs, to pay the whole or part of that person's pension benefits to another person for their benefit.	R83	Admin. Authority
Whether to apply to Secretary of State for a forfeiture certificate where member is convicted of a relevant offence (a relevant offence is an offence committed in connection with an employment in which the person convicted is a member, and because of which the member left the employment).	R91(1) & (8)	Employer
Whether to issue a forfeiture certificate.	R91(1)	Secretary of State
Where forfeiture certificate is issued, whether to direct that benefits are to be forfeited (other than rights to GMP – but see R95 below).	R91(4)	Employer
Where forfeiture certificate is issued, whether to direct interim payments out of Pension Fund until decision is taken to either apply the certificate or to pay benefits.	R92(1) & (2)	Employer
Whether to recover from Fund any monetary obligation or, if less, the value of the member's benefits (other than benefits from transferred in pension rights or APCs or AVCs or, subject to R95 below, in respect of any GMP) where the obligation was	R93(2)	Employer

Section 1		Discretionary policies from 1 April 2014 in relation to post 31 March 2014 active members (excluding councillor members) and post 31 March 2014 leavers (excluding councillor members)
Discretion	Regulation	Exercised by
<ul style="list-style-type: none"> LGPS Regulations 2013 [SI 2013/2356] [R] LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014 [SI 2014/525] [TP] LGPS (Administration) Regulations 2008 [SI 2008/239] [A] LGPS (Benefits, Membership and Contributions) Regulations 2007 (as amended) [SI 2007/1166] [B] LGPS (Transitional Provisions) Regulations 2008 [SI 2008/238] [T] LGPS Regulations 1997 (as amended) [SI 1997/1612] [L] 		
incurred as a result of a grave misconduct or a criminal, negligent or fraudulent act or omission in connection with the employment and as a result of which the person has left employment.		
Whether, if the member has committed treason or been imprisoned for at least 10 years for one or more offences under the Official Secrets Acts, forfeiture under R91 or recovery of a monetary obligation under R93 should deprive the member or the member's surviving spouse or civil partner of any GMP entitlement.	R95	Employer
Agree to bulk transfer payment.	R98(1)(b)	Employer / Admin. Authority / trustees of new scheme
Agree to set aside of bulk transfer assets / cash and acquisition of rights in new scheme.	R98(4)(a)	Fund actuary / new scheme actuary
Determine amount of, and adjustments to, bulk transfer payment.	R99(1) & (2)	Fund actuary
Determine who should bear bulk transfer actuarial costs (where more than one employing authority is involved in the transfer).	R99(5)	Fund actuary
Extend normal time limit for acceptance of a transfer value beyond 12 months from joining the LGPS.	R100(6)	Employer and Admin. Authority
Allow transfer of pension rights into the Fund.	R100(7)	Admin. authority
Agree bulk inter fund adjustment terms (where 10 or more members affected by a single event).	R103(3)	Actuaries for both Funds

Section 1		Discretionary policies from 1 April 2014 in relation to post 31 March 2014 active members (excluding councillor members) and post 31 March 2014 leavers (excluding councillor members)
Discretion	Regulation	Exercised by
<ul style="list-style-type: none"> • LGPS Regulations 2013 [SI 2013/2356] [R] • LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014 [SI 2014/525] [TP] • LGPS (Administration) Regulations 2008 [SI 2008/239] [A] • LGPS (Benefits, Membership and Contributions) Regulations 2007 (as amended) [SI 2007/1166] [B] • LGPS (Transitional Provisions) Regulations 2008 [SI 2008/238] [T] • LGPS Regulations 1997 (as amended) [SI 1997/1612] [L] 		
Where member to whom B10 applies (use of average of 3 years pay for final pay purposes) dies before making an election, whether to make that election on behalf of the deceased member.	TP3(6), TP4(6)(c), TP8(4), TP10(2)(a), TP17(2)(b) & B10(2)	Admin. Authority
Whether to allow a member to select final pay period for fees to be any 3 consecutive years ending 31 March in the 10 years prior to leaving.	TP3(6), TP4(6)(c), TP8(4), TP10(2)(a), TP17(2)(b) & B11(2)	Employer
Issue a certificate of protection of pension benefits where member fails to apply for one (pay cuts / restrictions occurring pre 1 April 2008).	TP3(1)(a), TSch 1, L23(4)	Employer
Make election on behalf of deceased member with a certificate of protection of pension benefits i.e. determine best pay figure to use in the benefit calculations (pay cuts / restrictions occurring pre 1 April 2008).	TP3(6), TP4(6)(c), TP8(4), TP10(2)(a), TP17(2)(b) & TSch 1 & L23(9)	Admin. authority
Decide to treat child (who has not reached the age of 23) as being in continuous full-time education or vocational training despite a break.	RSch 1 & TP17(9)(a)	Admin. Authority
Decide evidence required to determine financial dependence of cohabiting partner on scheme member or financial interdependence of cohabiting partner and scheme member.	RSch 1 & TP17(9)(b)	Admin. Authority
Decide appropriate Fund if employer applies to be moved to a different Fund.	RSch 3, Part 2, para 3	Secretary of State
Mandatory written policy Decide policy on abatement of pre 1 April 2014 element of pensions in payment following re-employment.	TP3(13) & A70(1) & A71(4)(c)	Admin. Authority

Section 1		Discretionary policies from 1 April 2014 in relation to post 31 March 2014 active members (excluding councillor members) and post 31 March 2014 leavers (excluding councillor members)
Discretion	Regulation	
<ul style="list-style-type: none"> • LGPS Regulations 2013 [SI 2013/2356] [R] • LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014 [SI 2014/525] [TP] • LGPS (Administration) Regulations 2008 [SI 2008/239] [A] • LGPS (Benefits, Membership and Contributions) Regulations 2007 (as amended) [SI 2007/1166] [B] • LGPS (Transitional Provisions) Regulations 2008 [SI 2008/238] [T] • LGPS Regulations 1997 (as amended) [SI 1997/1612] [L] 		
Extend time period for capitalisation of added years contract.	TP15(1)(c) & TSch1 & L83(5)	Admin. Authority
Decide whether to delegate any Secretary of State functions under the Regulations.	R105(1)	Secretary of State
Decide whether to delegate any administering authority functions under the Regulations.	R105(2)	Admin. Authority
Decide whether to establish a joint local pension board (if approval has been granted by the Secretary of State).	R106(3)	Admin. Authority
Decide whether to withdraw approval for establishment of a joint local pension board.	R106(5)	Secretary of State
Decide procedures applicable to the local pension board.	R106(6)	Admin. Authority
Decide appointment procedures, terms of appointment and membership of local pension board.	R107(1)	Admin. Authority
Decide procedures applicable to the Scheme Advisory Board.	R110(4)	Scheme Advisory Board
Decide whether to appoint up to 3 non-voting members to the Scheme Advisory Board.	R111(4)	Scheme Advisory Board
Decide whether to appoint non-board members to sub-committees of the Scheme Advisory Board.	R111(6)	Scheme Advisory Board
Decide whether to make recommendations to the Secretary of State for changes to the scheme to keep cost of scheme within the target cost.	R116(2) & (3)	Scheme Advisory Board

For information concerning formulating, publishing and keeping mandatory policies up to date please see [section 11](#).

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Section 2		Exercised by
Discretion	Regulation	
<ul style="list-style-type: none"> • LGPS (Administration) Regulations 2008 [SI 2008/239] [A] • LGPS (Benefits, Membership and Contributions) Regulations 2007 (as amended) [SI 2007/1166] [B] • LGPS (Transitional Provisions) Regulations 2008 [SI 2008/238] [T] • LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014 [SI 2014/525] [TP] • LGPS Regulations 2013 [SI 2013/2356] [R] • LGPS 1997 (as amended) [1997/1612] [L] 		Discretionary policies in relation to scheme members (excluding councillor members) who ceased active membership on or after 1 April 2008 and before 1 April 2014
Allow late application to convert scheme AVCs into membership credit i.e. allow application more than 30 days after cessation of active membership.	TSch1, L66(8) & former L66(9)(b)	Employer
Extend time period for capitalisation of added years contract where the member leaves his employment by reason of redundancy.	TR15(1)(c) & TSch1 & L83(5)	Admin. Authority
No right to return of contributions where member left their employment due to offence of a fraudulent character or grave misconduct in connection with that employment, unless employer directs a total or partial refund is to be made.	A47(2)	Employer
Outstanding employee contributions can be recovered as a simple debt or by deduction from benefits.	A45(3)	Admin. Authority
Contribution Equivalent Premium (CEP) in excess of the Certified Amount (CA) recovered from a refund of contributions can be recovered from the Pension Fund. Under revoked regulation 52(1) of the OPS (Contracting-out) Regulations 1996 [SI 1996/1172] and regulation 12 of the OPS (Schemes that were Contracted-out) (No.2) Regulations a CEP must have been paid to the commissioner within 6 months after	A49(1) & (2)	Employer

Section 2		
<ul style="list-style-type: none"> • LGPS (Administration) Regulations 2008 [SI 2008/239] [A] • LGPS (Benefits, Membership and Contributions) Regulations 2007 (as amended) [SI 2007/1166] [B] • LGPS (Transitional Provisions) Regulations 2008 [SI 2008/238] [T] • LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014 [SI 2014/525] [TP] • LGPS Regulations 2013 [SI 2013/2356] [R] • LGPS 1997 (as amended) [1997/1612] [L] 		
Discretion	Regulation	Exercised by
the date of termination of contracted-out employment, or one month after the Commissioner's notifies the administering authority that a CEP is payable. Following the end of the contracted-out reconciliation exercise, this discretionary policy should be spent entirely as all premiums will have been paid and no further notifications will be issued by the commissioners.		
Whether to pay the whole or part of the amount that is due to the personnel representatives (including anything due to the deceased member at the date of death) to: <ul style="list-style-type: none"> • personal representatives, or • anyone appearing to be beneficially entitled to the estate without need for grant of probate / letters of administration where payment is less than amount specified in s6 of the Administration of Estates (Small Payments) Act 1965. 	A52(2)	Admin. Authority
Approve medical advisors used by employers (for early payment, on grounds of ill health, of a deferred benefit or a suspended Tier 3 ill health pension).	A56(2)	Admin. Authority
Whether to extend six month period to lodge a stage one IDRPs appeal.	TP23 & R74(4)	Adjudicator making stage one IDRPs decision
Decide procedure to be followed by adjudicator when exercising stage one IDRPs functions and decide the manner in which those functions are to be exercised.	TP23 & R74(6)	Adjudicator making stage one IDRPs decision

Section 2		Discretionary policies in relation to scheme members (excluding councillor members) who ceased active membership on or after 1 April 2008 and before 1 April 2014
<ul style="list-style-type: none"> • LGPS (Administration) Regulations 2008 [SI 2008/239] [A] • LGPS (Benefits, Membership and Contributions) Regulations 2007 (as amended) [SI 2007/1166] [B] • LGPS (Transitional Provisions) Regulations 2008 [SI 2008/238] [T] • LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014 [SI 2014/525] [TP] • LGPS Regulations 2013 [SI 2013/2356] [R] • LGPS 1997 (as amended) [1997/1612] [L] 		
Discretion	Regulation	Exercised by
Decide procedure to be followed by administering authority when exercising its stage two IDRPs functions and decide the manner in which those functions are to be exercised.	TP23 & R76(4)	Admin. Authority
Whether administering authority should appeal against employer decision (or lack of a decision).	TP23 & R79(2)	Admin. Authority
Whether to extend six month period for admin authority to lodge an appeal against an employer decision.	TP23 & R79(3)(b)	Secretary of State
Specify information to be supplied by employers to enable administering authority to discharge its functions.	TP23, TP22(1) & R80(1)(b)	Admin. Authority
Mandatory written policy Decide policy on abatement of pensions following re-employment.	TP3(13), A70(1) & A71(4)(c)	Admin. Authority
Whether to apply to Secretary of State for a forfeiture certificate where member is convicted of a relevant offence (a relevant offence is an offence committed in connection with an employment in which the person convicted is a member, and because of which the member left the employment).	A72(1) & (6)	Employer
Whether to issue a forfeiture certificate.	A72(1)	Secretary of State
Where forfeiture certificate is issued, whether to direct that benefits are to be forfeited.	A72(3)	Employer
Where forfeiture certificate is issued, whether to direct interim payments out of Pension Fund until decision is taken to either apply the certificate or to pay benefits.	A73(1) & (2)	Employer

Section 2		
<ul style="list-style-type: none"> • LGPS (Administration) Regulations 2008 [SI 2008/239] [A] • LGPS (Benefits, Membership and Contributions) Regulations 2007 (as amended) [SI 2007/1166] [B] • LGPS (Transitional Provisions) Regulations 2008 [SI 2008/238] [T] • LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014 [SI 2014/525] [TP] • LGPS Regulations 2013 [SI 2013/2356] [R] • LGPS 1997 (as amended) [1997/1612] [L] 		
Discretion	Regulation	Exercised by
Whether to recover from Fund any monetary obligation or, if less, the value of the member's benefits (other than transferred in pension rights or AVCs/SCAVCs) where the obligation was incurred as a result of a criminal, negligent or fraudulent act or omission in connection with the employment and as a result of which the person has left employment.	A74(2)	Employer
Whether to recover from Fund any financial loss caused by fraudulent offence or grave misconduct of employee (who has left employment because of that fraudulent offence or grave misconduct), or amount of refund if less.	A76(2) & (3)	Employer
Where member to whom B10 applies (use of average of 3 years pay within the period of 13 years ending with the last day of active membership for final pay purposes) dies before making an election, whether to make that election on behalf of the deceased member.	B10(2)	Admin. Authority
Whether to pay the whole or part of a child's pension to another person for the benefit of that child.	B27(5)	Admin. Authority
Whether, where a person (other than an eligible child) is incapable of managing their affairs, to pay the whole or part of that person's pension benefits to another person for their benefit.	A52A	Admin. Authority
Mandatory written policy Whether to "switch on" the 85 year rule for a member voluntarily drawing benefits on or after age 55 and before age 60.	TPSch 2, para 1(2) & 1(1)(c)	Employer (or Admin. Authority where Employer has become defunct)

Section 2		
<ul style="list-style-type: none"> • LGPS (Administration) Regulations 2008 [SI 2008/239] [A] • LGPS (Benefits, Membership and Contributions) Regulations 2007 (as amended) [SI 2007/1166] [B] • LGPS (Transitional Provisions) Regulations 2008 [SI 2008/238] [T] • LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014 [SI 2014/525] [TP] • LGPS Regulations 2013 [SI 2013/2356] [R] • LGPS 1997 (as amended) [1997/1612] [L] 		Discretionary policies in relation to scheme members (excluding councillor members) who ceased active membership on or after 1 April 2008 and before 1 April 2014
Discretion	Regulation	Exercised by
Mandatory written policy Whether to waive, on compassionate grounds, the actuarial reduction applied to deferred benefits paid early under B30 (member).	B30(5), TPSch 2, para 2(1)	Employer (or Admin. Authority where Employer has become defunct)
Mandatory written policy 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.	TPSch 2, para 1(2) & 1(1)(c)	Employer (or Admin. Authority where Employer has become defunct)
Mandatory written policy Whether to waive, on compassionate grounds, the actuarial reduction applied to benefits paid early under B30A (pensioner member with deferred benefits).	B30A(5), TPSch 2, para 2(1)	Employer (or Admin. Authority where Employer has become defunct)
Whether to require any strain on Fund costs to be paid “up front” by employing authority if the employing authority “switches on” the 85 year rule for a member voluntarily retiring prior to age 60, or waives an actuarial reduction on compassionate grounds under TPSch 2, para 2(1).	TPSch 2, para 2(3)	Admin. Authority
Decide whether deferred beneficiary meets permanent ill health and reduced likelihood of gainful employment criteria.	B31(4)	Employer (or Admin. Authority where Employer has become defunct)
Decide whether a suspended ill health tier 3 member is permanently incapable of undertaking any gainful employment.	B31(7)	Employer (or Admin. Authority where Employer has become defunct)
Decide to whom death grant is paid.	B23(2), B32(2), B35(2), TSch1 & L155(4)	Admin. Authority

Section 2		
<ul style="list-style-type: none"> • LGPS (Administration) Regulations 2008 [SI 2008/239] [A] • LGPS (Benefits, Membership and Contributions) Regulations 2007 (as amended) [SI 2007/1166] [B] • LGPS (Transitional Provisions) Regulations 2008 [SI 2008/238] [T] • LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014 [SI 2014/525] [TP] • LGPS Regulations 2013 [SI 2013/2356] [R] • LGPS 1997 (as amended) [1997/1612] [L] 		Discretionary policies in relation to scheme members (excluding councillor members) who ceased active membership on or after 1 April 2008 and before 1 April 2014
Discretion	Regulation	Exercised by
Decide evidence required to determine financial dependence of cohabiting partner on scheme member or financial interdependence of cohabiting partner and scheme member.	RSch1 & TP17(9)(b)	Admin. Authority
Decide to treat child (who has not reached the age of 23) as being in continuous education or vocational training despite a break.	RSch 1 & TP17(9)(a)	Admin. Authority
Decide whether to trivially commute a member's pension under section 166 of the Finance Act 2004.	B39(1)(a) & T14(3)	Admin. Authority
Decide whether to trivially commute a lump sum death benefit under section 168 of the Finance Act 2004.	R39(1)(b)	Admin. Authority
Decide whether to pay a commutation payment under regulations 6 (payment after relevant accretion), 11 (de minimis rule for pension schemes) or 12 (payments by larger pension schemes) of the Registered Pension Schemes (Authorised Payments) Regulations 2009 (excludes survivor pensions and pension credit members).	R39(1)(c)	Admin. Authority
Decide, in the absence of an election from the member, which benefit is to be paid where the member would be entitled to a benefit under 2 or more regulations in respect of the same period of Scheme membership.	B42(1)(c)	Admin. Authority
Make election on behalf of deceased member with a certificate of protection of pension benefits i.e. determine best pay figure to use in the benefit calculations (pay cuts / restrictions occurring pre 1 April 2008).	TSch 1 & L23(9)	Admin. authority

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Section 3		
Discretion	Regulation	Exercised by
<ul style="list-style-type: none"> • LGPS Regulations 1997 [SI 1997/1612] • The Local Government Pension Scheme (Transitional Provisions) Regulations 2008 [SI 2008/238] [prefix T] • The Local Government Pension Scheme (Administration) Regulations 2008 [SI 2008/239] [prefix A] • LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014 [SI 2014/525] [TP] • The Local Government Pension Scheme Regulations 2013 [SI 2013/2356] [prefix R] 	Discretionary policies in relation to: <ul style="list-style-type: none"> • active welsh councillor members, and • councillor members who ceased active membership on or after 1 April 1998, and • any other scheme members who ceased active membership on or after 1 April 1998 and before 1 April 2008 	
Allow a councillor who has opted out more than once to rejoin.	7(9)(a)	Employer
Frequency of payment of councillors' contributions.	12(5)	Admin. Authority
Extend normal 12 month period following end of relevant reserve forces leave for a "Cancelling notice" to be submitted by a councillor member requesting that the service should not be treated as relevant reserve forces service.	17(4),(7),(8), 89(4) & Sch 1	Admin. Authority
Allow a late application by a councillor member to pay optional contributions for a period of absence.	18(6) & (7)	Employer
Mandatory written policy Grant application for early payment of deferred benefits on or after age 50 and before age 55.	31(2)	Employer
Mandatory written policy Whether to "switch on" the 85 year rule for a member with deferred benefits voluntarily drawing benefits on or after age 55 and before age 60.	TPSch 2, para 1(2) & 1(1)(f) & R60	Employer (or Admin. Authority where Employer has become defunct)

Section 3	Discretionary policies in relation to:	
<ul style="list-style-type: none"> • LGPS Regulations 1997 [SI 1997/1612] • The Local Government Pension Scheme (Transitional Provisions) Regulations 2008 [SI 2008/238] [prefix T] • The Local Government Pension Scheme (Administration) Regulations 2008 [SI 2008/239] [prefix A] • LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014 [SI 2014/525] [TP] • The Local Government Pension Scheme Regulations 2013 [SI 2013/2356] [prefix R] 	<ul style="list-style-type: none"> • active welsh councillor members, and • councillor members who ceased active membership on or after 1 April 1998, and • any other scheme members who ceased active membership on or after 1 April 1998 and before 1 April 2008 	
Discretion	Regulation	Exercised by
<p>Note: TPSch 2, para 2(2) does not reference para 1(1)(f) so strictly speaking there is no requirement to publish a policy under this regulation or R60. However, we understand that this is simply a regulatory omission and the appropriate party should publish a policy accordingly.</p>		
<p>Mandatory written policy Waive, on compassionate grounds, the actuarial reduction applied to deferred benefits paid early.</p>	31(5) & TPSch 2, para 2(1)	Employer (or Admin. Authority where Employer has become defunct)
<p>Whether to extend 12 month period for aggregation of deferred benefits (where deferred councillor member wishes to aggregate with current councillor membership in the same Fund).</p>	32(8A)	Employer
<p>Decide, in the absence of an election from the member within 3 months of being able to elect, which benefit is to be paid where the member would be entitled to a pension or retirement grant under 2 or more regulations in respect of the same period of Scheme membership.</p>	34(1)(b)	Employer
<p>Decide to whom death grant is paid.</p>	38(1) & 155(4)	Admin. Authority
<p>Decide to treat child (who has not reached the age of 23) as being in continuous education or vocational training despite a break.</p>	TP17(9)(a) & RSch 1	Admin. Authority
<p>Apportionment of children's pension amongst eligible children.</p>	47(1)	Admin. Authority

Section 3 <ul style="list-style-type: none"> • LGPS Regulations 1997 [SI 1997/1612] • The Local Government Pension Scheme (Transitional Provisions) Regulations 2008 [SI 2008/238] [prefix T] • The Local Government Pension Scheme (Administration) Regulations 2008 [SI 2008/239] [prefix A] • LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014 [SI 2014/525] [TP] • The Local Government Pension Scheme Regulations 2013 [SI 2013/2356] [prefix R] 	Discretionary policies in relation to: <ul style="list-style-type: none"> • active welsh councillor members, and • councillor members who ceased active membership on or after 1 April 1998, and • any other scheme members who ceased active membership on or after 1 April 1998 and before 1 April 2008 	
Discretion	Regulation	Exercised by
Pay child's pension to another person for the benefit of the child.	47(2)	Admin. Authority
Decide whether to trivially commute a member's pension under section 166 of the Finance Act 2004 (includes pre 1 April 2008 leavers or Pension Credit members where the effective date of the Pension Sharing Order was pre 1 April 2014 or where the effective date of the Pension Sharing Order is after 31 March 2014 but the debited member had no post 31 March 2014 membership of the 2014 Scheme).	49(1) & T14(3)	Admin. Authority
Decide whether to trivially commute a lump sum death benefit under section 168 of the Finance Act 2004.	49(1)	Admin. Authority
Decide whether to commute benefits due to exceptional ill-health (including Pension Credit members where the effective date of the Pension Sharing Order was pre 1 April 2014 or where the effective date of the Pension Sharing Order is after 31 March 2014 but the debited member had no post 31 March 2014 membership of the 2014 Scheme).	50 and 157	Admin. Authority
Whether acceptance of AVC election is subject to a minimum payment (councillors only).	60(5)	Admin. Authority
Consent to a member's former employer assigning to the new employer rights under any SCAVC life assurance policy.	71(7)(a)	Employer
Whether to require any strain on Fund costs to be paid "up front" by employing	80(5)	Admin. Authority

Section 3		
Discretion	Regulation	Exercised by
<ul style="list-style-type: none"> • LGPS Regulations 1997 [SI 1997/1612] • The Local Government Pension Scheme (Transitional Provisions) Regulations 2008 [SI 2008/238] [prefix T] • The Local Government Pension Scheme (Administration) Regulations 2008 [SI 2008/239] [prefix A] • LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014 [SI 2014/525] [TP] • The Local Government Pension Scheme Regulations 2013 [SI 2013/2356] [prefix R] 	Discretionary policies in relation to: <ul style="list-style-type: none"> • active welsh councillor members, and • councillor members who ceased active membership on or after 1 April 1998, and • any other scheme members who ceased active membership on or after 1 April 1998 and before 1 April 2008 	
authority following early voluntary retirement of a councillor, or early payment of a deferred benefit on health grounds or from age 50 and prior to age 55 with employer consent.		
Whether to require any strain on Fund costs to be paid “up front” by employing authority if the employing authority “switches on” the 85 year rule for a member voluntarily retiring on or after age 55 and prior to age 60, or waives an actuarial reduction on compassionate grounds under TPSch 2, para 2(1) .	TPSch 2, para 2(3)	Admin. Authority
Frequency of employer’s payments to the fund (in respect of councillor members).	81(1)	Admin. Authority
Form and frequency of information to accompany payments to the Fund (in respect of councillor members).	81(5)	Admin. Authority
Whether to charge interest on payments by employers overdue by more than 1 month (in respect of councillor members).	82(1)	Admin. Authority
No right to return of contributions where a member left their employment due to offence of a fraudulent character or grave misconduct in connection with that employment, unless employer directs a total or partial refund is to be made.	88(2)	Employer
Employer may deduct contributions from a councillor’s pay or reserve forces pay.	89(1) & (2)	Employer

Section 3 <ul style="list-style-type: none"> • LGPS Regulations 1997 [SI 1997/1612] • The Local Government Pension Scheme (Transitional Provisions) Regulations 2008 [SI 2008/238] [prefix T] • The Local Government Pension Scheme (Administration) Regulations 2008 [SI 2008/239] [prefix A] • LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014 [SI 2014/525] [TP] • The Local Government Pension Scheme Regulations 2013 [SI 2013/2356] [prefix R] 	Discretionary policies in relation to: <ul style="list-style-type: none"> • active welsh councillor members, and • councillor members who ceased active membership on or after 1 April 1998, and • any other scheme members who ceased active membership on or after 1 April 1998 and before 1 April 2008 	
Discretion	Regulation	Exercised by
Outstanding employee contributions can be recovered as a simple debt or by deduction from benefits.	89(3)	Admin. Authority
Timing of pension increase payments by employers to fund.	91(6)	Admin. Authority
Contribution Equivalent Premium (CEP) in excess of the Certified Amount (CA) recovered from a refund of contributions can be recovered from the Pension Fund. Under revoked regulation 52(1) of the OPS (Contracting-out) Regulations 1996 [SI 1996/1172] and regulation 12 of the OPS (Schemes that were Contracted-out) (No.2) Regulations a CEP must have been paid to the commissioner within 6 months after the date of termination of contracted-out employment, or one month after the Commissioner's notifies the administering authority that a CEP is payable. Following the end of the contracted-out reconciliation exercise, this discretionary policy should be spent entirely as all premiums will have been paid and no further notifications will be issued by the commissioners.	92	Employer
Whether to pay the whole or part of the amount that is due to the personnel representatives (including anything due to the deceased member at the date of death) to: <ul style="list-style-type: none"> • personal representatives, or • anyone appearing to be beneficially entitled to the estate 	95	Admin. Authority

Section 3 <ul style="list-style-type: none"> • LGPS Regulations 1997 [SI 1997/1612] • The Local Government Pension Scheme (Transitional Provisions) Regulations 2008 [SI 2008/238] [prefix T] • The Local Government Pension Scheme (Administration) Regulations 2008 [SI 2008/239] [prefix A] • LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014 [SI 2014/525] [TP] • The Local Government Pension Scheme Regulations 2013 [SI 2013/2356] [prefix R] 	Discretionary policies in relation to: <ul style="list-style-type: none"> • active welsh councillor members, and • councillor members who ceased active membership on or after 1 April 1998, and • any other scheme members who ceased active membership on or after 1 April 1998 and before 1 April 2008 	
Discretion	Regulation	Exercised by
without need for grant of probate / letters of administration where payment is less than amount specified in s6 of the Administration of Estates (Small Payments) Act 1965.		
Approve medical advisors used by employers.	97(10)	Admin. Authority
Whether to extend six month period to lodge a stage one IDRPs appeal.	TP23 & R74(4)	Adjudicator making stage one IDRPs decision
Decide procedure to be followed by adjudicator when exercising stage one IDRPs functions and decide the manner in which those functions are to be exercised.	TP23 & R74(6)	Adjudicator making stage one IDRPs decision
Decide procedure to be followed by admin authority when exercising its stage two IDRPs functions and decide the manner in which those functions are to be exercised	TP23 & R76(4)	Admin. Authority
Whether administering authority should appeal against employer decision (or lack of a decision)	TP23 & R79(2)	Admin. Authority
Whether to extend 6 month period for an administering authority to lodge an appeal against an employer decision.	TP23 & R79(3)(b)	Secretary of State
Specify information to be supplied by employers to enable administering authority to discharge its functions.	TP23 & TP22(1) & R80(1)(b)	Admin. Authority
Date to which benefits shown on annual deferred benefit statement are calculated.	106A(5)	Admin. Authority

Section 3 <ul style="list-style-type: none"> • LGPS Regulations 1997 [SI 1997/1612] • The Local Government Pension Scheme (Transitional Provisions) Regulations 2008 [SI 2008/238] [prefix T] • The Local Government Pension Scheme (Administration) Regulations 2008 [SI 2008/239] [prefix A] • LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014 [SI 2014/525] [TP] • The Local Government Pension Scheme Regulations 2013 [SI 2013/2356] [prefix R] 	Discretionary policies in relation to: <ul style="list-style-type: none"> • active welsh councillor members, and • councillor members who ceased active membership on or after 1 April 1998, and • any other scheme members who ceased active membership on or after 1 April 1998 and before 1 April 2008 	
Discretion	Regulation	Exercised by
Mandatory written policy Abatement of pensions following re-employment.	TP3(13), A70(1) & A71(4)(c)	Admin. Authority
Forfeiture of pension rights on issue of Secretary of State's certificate following a relevant offence (a relevant offence is an offence committed in connection with an employment in which the person convicted is a member, and because of which the member left the employment).	111(2) & (5)	Employer
Where forfeiture certificate is issued, direct interim payments out of Pension Fund until decision is taken to either apply the certificate or to pay benefits.	112(1)	Employer
Recovery from Fund of monetary obligation owed by former employee or, if less, the value of the member's benefits (other than transferred in pension rights).	113(2)	Employer
Recovery from Fund of financial loss caused by employee, or amount of refund if less.	115(2) & (3)	Employer
Retention of Contributions Equivalent Premium (CEP) where member transfers out.	118	Admin. Authority
Discharge Pension Credit liability.	147	Admin. Authority

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<p>Section 4</p> <ul style="list-style-type: none"> • LGPS Regulation 1995 [SI 1995/1019] • The Local Government Pension Scheme (Transitional Provisions) Regulations 1997 [SI 1997/1613] [prefix TL] • The Local Government Pension Scheme Regulations 1997 {SI 1997/1612} (as amended) [prefix L] • The Local Government Pension Scheme (Administration) Regulations 2008 [SI 2008/239] [prefix A] • LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014 [SI 2014/525] [TP] • The Local Government Pension Scheme Regulations 2013 [SI 2013/2356] [prefix R] 	<p>Discretionary policies in relation to scheme members who ceased active membership before 1 April 1998</p>	
<p>Discretion</p>	<p>Regulation</p>	<p>Exercised by</p>
<p>Mandatory written policy Grant application for early payment of deferred benefits on or after age 50 on compassionate grounds. Although the common provisions of the 1997 Transitional provisions regulations do not specify regulation D11(2)(c), there intention was that it should apply to this regulation.</p>	<p>TP3(5A)(vi), TL4, L106(1) & D11(2)(c)</p>	<p>Employer (or Admin. Authority where Employer has become defunct)</p>
<p>Decide, in the absence of an election from the member within 3 months of being able to elect, which benefit is to be paid where the member would be entitled to a pension or retirement grant under 2 or more regulations in respect of the same period of Scheme membership.</p>	<p>D10</p>	<p>Employer</p>
<p>Decide to whom death grant is paid.</p>	<p>E8</p>	<p>Admin. Authority</p>
<p>Whether to pay spouse's pensions for life (rather than ceasing during any period of remarriage or co-habitation).</p>	<p>F7</p>	<p>Admin. Authority</p>

Section 4		
Discretion	Regulation	Exercised by
<ul style="list-style-type: none"> • LGPS Regulation 1995 [SI 1995/1019] • The Local Government Pension Scheme (Transitional Provisions) Regulations 1997 [SI 1997/1613] [prefix TL] • The Local Government Pension Scheme Regulations 1997 {SI 1997/1612} (as amended) [prefix L] • The Local Government Pension Scheme (Administration) Regulations 2008 [SI 2008/239] [prefix A] • LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014 [SI 2014/525] [TP] • The Local Government Pension Scheme Regulations 2013 [SI 2013/2356] [prefix R] 	Discretionary policies in relation to scheme members who ceased active membership before 1 April 1998	
Decide to treat child (who has not yet reached the age of 23) as being in continuous education or vocational training despite a break.	TP17(9)(a) & RSch 1	Admin. Authority
Apportionment of children's pension amongst eligible children.	G11(1)	Admin. Authority
Pay child's pension to another person for the benefit of the child.	G11(2)	Admin. Authority
Mandatory written policy Abatement of pensions following re-employment.	TP3(13), A70(1) & A71(4)(c)	Admin. Authority
Whether to extend six month period to lodge a stage one IDRPs appeal.	TP23 & R74(4)	Adjudicator making stage one IDRPs decision
Decide procedure to be followed by adjudicator when exercising stage one IDRPs functions and decide the manner in which those functions are to be exercised.	TP23 & R74(6)	Adjudicator making stage one IDRPs decision
Decide procedure to be followed by admin authority when exercising its stage two IDRPs functions and decide the manner in which those functions are to be exercised	TP23 & R76(4)	Admin. Authority
Whether administering authority should appeal against employer decision (or lack of a decision)	TP23 & R79(2)	Admin. Authority
Whether to extend 6 month period for an administering authority to lodge an appeal against an employer decision.	TP23 & R79(3)(b)	Secretary of State
Specify information to be supplied by employers to enable administering authority to discharge its functions.	TP23, TP22(1) & R80(1)(b)	Admin. Authority

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<p>Section 5</p> <ul style="list-style-type: none"> The Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2006 (as amended) [SI 2006/2914] 	<p>Discretionary policies in relation to employees of an employing authority that is defined under regulation 2 of The Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2006 (as amended)</p>	
<p>Discretion</p>	<p>Regulation</p>	<p>Exercised by</p>
<p>Mandatory written policy To base redundancy payments on an actual week's pay where this exceeds the statutory week's pay limit.</p>	<p>5</p>	<p>Employer</p>
<p>Mandatory written policy To award lump sum compensation of up to 104 week's pay in cases of redundancy, termination of employment on efficiency grounds, or cessation of a joint appointment.</p>	<p>6</p>	<p>Employer</p>

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<p>Section 6</p> <ul style="list-style-type: none"> The Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2000 (as amended) [SI 2000/1410] 	<p>Discretionary policies in relation to former employees of an employing authority that is a body that is a scheduled body, a designate body, or a body that is deemed to be a scheduled body under the LGPS Regulations 2013 and equivalent predecessor regulations (excluding admitted bodies).</p>	
Discretion	Regulation	Exercised by
<p>Mandatory written policy How to apportion any surviving spouses or civil partner's annual compensatory added years' payment where the deceased person is survived by more than one spouse or civil partner.</p>	21(4)	Employer
<p>Mandatory written policy How it will decide to whom any children's annual compensatory added years payments are to be paid where children's pensions are not payable under the LGPS (because the employee had not joined the LGPS) and, in such a case, how the annual added years will be apportioned amongst the eligible children.</p>	25(2)	Employer
<p>Mandatory written policy 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 disapplied i.e. whether the</p>	21(7)	Employer

<p>Section 6</p> <ul style="list-style-type: none"> The Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2000 (as amended) [SI 2000/1410] 	<p>Discretionary policies in relation to former employees of an employing authority that is a body that is a scheduled body, a designate body, or a body that is deemed to be a scheduled body under the LGPS Regulations 2013 and equivalent predecessor regulations (excluding admitted bodies).</p>	
<p>Discretion</p>	<p>Regulation</p>	<p>Exercised by</p>
<p>spouse's or civil partner's annual compensatory added years payments should continue to be paid.</p>		
<p>Mandatory written policy If, under the preceding decision, 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 or cohabitation.</p>	<p>21(5)</p>	<p>Employer</p>
<p>Mandatory written policy Whether, in respect of the spouse or civil partner of a person who ceased employment before 1 April 1998 and where the spouse or civil partner remarries or cohabits or enters into a civil partnership on or after 1 April 1998 with another person who is also entitled to a spouse's or civil partners annual CAY payment, the normal rule requiring one of them to forego payment whilst the period of marriage, civil partnership or cohabitation lasts, should be disapplied i.e. whether the spouses' or civil partners' annual CAY payments should continue to be paid to both of them.</p>	<p>21(7)</p>	<p>Employer</p>
<p>Mandatory written policy To what extent to reduce or suspend the member's annual compensatory added year's payment during any period of re-employment in local government.</p>	<p>17</p>	<p>Employer</p>
<p>Mandatory written policy How to reduce the member's annual compensatory added year's payment following the cessation of a period of re-employment in local government.</p>	<p>19</p>	<p>Employer</p>

Section 6 <ul style="list-style-type: none"> The Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2000 (as amended) [SI 2000/1410] 	Discretionary policies in relation to former employees of an employing authority that is a body that is a scheduled body, a designate body, or a body that is deemed to be a scheduled body under the LGPS Regulations 2013 and equivalent predecessor regulations (excluding admitted bodies).	
Discretion	Regulation	Exercised by
Agree to pay annual compensation on behalf of employer and recharge payments to employer.	31(2)	Admin. Authority

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Section 7 <ul style="list-style-type: none"> The Local Government (Discretionary Payments) (Injury Allowances) Regulations 2011 [SI 2011/2954] 	Discretionary policies each employing authority may apply in the exercise of its discretionary powers to make any award in respect of leavers, deaths and reductions in pay that occurred post 15 January 2012	
Discretion	Regulation	Exercised by
Mandatory written policy Whether to grant an injury allowance following reduction in remuneration as a result of sustaining an injury or contracting a disease in the course of carrying out duties of the job.	3(1)	Employer
Mandatory written policy Amount of injury allowance following reduction in remuneration as a result of sustaining an injury or contracting a disease in the course of carrying out duties of the job.	3(4) & 8	Employer
Mandatory written policy	3(2)	Employer

Section 7		Discretionary policies each employing authority may apply in the exercise of its discretionary powers to make any award in respect of leavers, deaths and reductions in pay that occurred post 15 January 2012
<ul style="list-style-type: none"> The Local Government (Discretionary Payments) (Injury Allowances) Regulations 2011 [SI 2011/2954] 		
Discretion	Regulation	Exercised by
Determine whether person continues to be entitled to an injury allowance awarded under regulation 3(1) (reduction in remuneration as a result of sustaining an injury or contracting a disease in the course of carrying out duties of the job).		
Mandatory written policy Whether to grant an injury allowance following cessation of employment as a result of permanent incapacity caused by sustaining an injury or contracting a disease in the course of carrying out duties of the job.	4(1)	Employer
Mandatory written policy Amount of injury allowance following cessation of employment as a result of permanent incapacity caused by sustaining an injury or contracting a disease in the course of carrying out duties of the job.	4(3) & 8	Employer
Mandatory written policy Determine whether person continues to be entitled to an injury allowance awarded under regulation 4(1) (loss of employment through permanent incapacity).	4(2)	Employer
Mandatory written policy Whether to suspend or discontinue injury allowance awarded under regulation 4(1) (loss of employment through permanent incapacity) if person secures paid employment for not less than 30 hours per week for a period of not less than 12 months.	4(5)	Employer
Mandatory written policy Whether to grant an injury allowance following cessation of employment with entitlement to immediate LGPS pension where a regulation 3 payment (reduction in remuneration as a result of sustaining an injury or contracting a disease in the course of carrying out duties of the job) was	6(1)	Employer

<p>Section 7</p> <ul style="list-style-type: none"> The Local Government (Discretionary Payments) (Injury Allowances) Regulations 2011 [SI 2011/2954] 	<p>Discretionary policies each employing authority may apply in the exercise of its discretionary powers to make any award in respect of leavers, deaths and reductions in pay that occurred post 15 January 2012</p>	
<p>Discretion</p>	<p>Regulation</p>	<p>Exercised by</p>
<p>being made at date of cessation of employment but regulation 4 (loss of employment through permanent incapacity) does not apply.</p>		
<p>Mandatory written policy Determine amount of any injury allowance to be paid under regulation 6(1) (payment of injury allowance following the cessation of employment).</p>	<p>6(1)</p>	<p>Employer</p>
<p>Mandatory written policy Determine whether and when to cease payment of an injury allowance payable under regulation 6(1) (payment of injury allowance following the cessation of employment).</p>	<p>6(2)</p>	<p>Employer</p>
<p>Mandatory written policy Whether to grant an injury allowance to the spouse, civil partner, co-habiting partner (the requirement to nominate a co-habiting partner has ceased entirely under these regulations due to the outcome of the Elmes v Essex high court judgement) or dependent of an employee who dies as a result of sustaining an injury or contracting a disease in the course of carrying out duties of the job.</p>	<p>7(1)</p>	<p>Employer</p>
<p>Mandatory written policy Determine amount of any injury allowance to be paid to the spouse, civil partner, nominated co-habiting partner (for awards made on or after 1 April 2008 the requirement to nominate a co-habiting partner has ceased due to the outcome of the Elmes v Essex high court judgement) or dependent of an employee under regulation 7(1) (employee who dies as a result of sustaining an injury or contracting a disease in the course of carrying out duties of the job).</p>	<p>7(2) and 8</p>	<p>Employer</p>

Section 7 <ul style="list-style-type: none"> The Local Government (Discretionary Payments) (Injury Allowances) Regulations 2011 [SI 2011/2954] 	Discretionary policies each employing authority may apply in the exercise of its discretionary powers to make any award in respect of leavers, deaths and reductions in pay that occurred post 15 January 2012	
Discretion	Regulation	Exercised by
Mandatory written policy Determine whether and when to cease payment of an injury allowance payable under regulation 7(1) (employee who dies as a result of sustaining an injury or contracting a disease in the course of carrying out duties of the job).	7(3)	Employer

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Section 8 <ul style="list-style-type: none"> The Local Government (Discretionary Payments) Regulations 1996 (as amended) [SI 1996/1680] 	Discretionary policies which relate to injury allowances, apply only in respect of leavers, deaths and reductions in pay that occurred before 16 January 2012; and which relate to gratuities, apply only in respect of leavers and deaths that occurred before 16 January 2012.	
Discretion	Regulation	Exercised by
Suspend or discontinue injury allowance if person becomes capable of working again.	34(4)	Employer
Amount of injury allowance following reduction in pay after sustaining an injury or contracting a disease as a result of anything required to do in carrying out duties of job.	35(3) & 38	Employer
Amount and duration of injury allowance following cessation of employment where regulation 35 payment (injury allowance following reduction in pay after sustaining an injury or contracting a disease as a result of anything required to do in carrying out duties of job) was being made but regulation 34 (injury allowance following loss of employment through permanent incapacity after sustaining an injury or contracting a disease as a result of anything required to do in carrying out duties of job) does not apply.	36	Employer
Amount and duration of a dependant's, spouse's or civil partner's injury allowance following death of employee after sustaining an injury or contracting a disease as a result of anything required to do in carrying out duties of job.	37(3), 37(6) & 38	Employer
Reinstate spouse's or civil partner's injury allowance following earlier cessation due to cohabitation, remarriage or registration of a new civil partnership.	37(4)	Employer
Amount of gratuity payable to surviving dependant, spouse or civil partner where amount of annuity payments fall short of their capital value at date of award.	41(4)	Employer
Amount of gratuity payable to surviving dependant, spouse or civil partner where amount of redundancy annuity	42(4)	Employer

Section 8 <ul style="list-style-type: none"> The Local Government (Discretionary Payments) Regulations 1996 (as amended) [SI 1996/1680] 	Discretionary policies which relate to injury allowances, apply only in respect of leavers, deaths and reductions in pay that occurred before 16 January 2012; and which relate to gratuities, apply only in respect of leavers and deaths that occurred before 16 January 2012.	
Discretion	Regulation	Exercised by
payments fall short of their capital value at date of award.		
Amount of gratuity payable to any other surviving dependant, spouse or civil partner where amount of annuity payments paid under 42(4) fall short of their capital value at date of award.	42(7)	Employer
Formulate and keep under review the injury allowance and gratuity policies to be operated by the authority.	46A	Employer

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Section 9 <ul style="list-style-type: none"> The Local Government (Wales) Measure 2011 (2011 <i>nawm</i> 4) 	Discretionary policy to be maintained by the independent remuneration Panel for Wales in respect of councillor members.	
Discretion	Section	Exercised by
<p>Decide the descriptions of members (other than co-opted members) to or in respect of whom a relevant authority will be required to pay a pension (a “relevant pension”) and decide the relevant matters in respect of which a relevant authority will be required to pay a relevant pension.</p> <p>The Panel may make different decisions in relation to authorities of different descriptions or different authorities of the same description.</p> <p>An authority is a “relevant authority” if it comes within one of the following descriptions—</p> <ul style="list-style-type: none"> (a) a local authority; (b) a community council; (c) a National Park authority (established under section 63 of the Environment Act 1995) for a National Park in Wales; and (d) a Welsh fire and rescue authority, that is an authority in Wales constituted by a scheme under section 2 of the Fire and Rescue Services Act 2004 or a scheme to which section 4 of that Act applies. <p>“Member”, in relation to a relevant authority, includes—</p> <ul style="list-style-type: none"> (a) an elected mayor of the authority (within the meaning of section 39(1) of the Local Government Act 2000), and (b) an elected executive member of the authority (within the meaning of section 39(4) of that Act). 	143	Independent Remuneration Panel for Wales

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Section 10 • The Registered Pension Schemes (Modification of Scheme Rules) Regulations 2011 [SI 2011/1791]	Discretionary policy to be maintained by administering authority	
Discretion	Regulation	Exercised by
To decide whether it is legally able to offer voluntary scheme pays (to determine legality see paragraph 223 onwards of the Annual Allowance guide published under the ' Guides and sample documents ' page of www.lgpsregs.org); and, if so, to decide the circumstances (if any) upon which it would do so.	2	Administering authority

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Section 11 - Formulating and publishing a mandatory policy		
Regulations under which the mandatory policy is defined:	Employer mandatory policies (or administering authority where employer has become defunct)	Administering authority mandatory policies
The 2014 Scheme Regulations – R60 & TPSch2, para 2(2) (Section 1 of this guide)	Under these regulations, the employer must formulate, publish and keep under review a statement of their policy. A copy of the policy must be sent to the relevant administering authority. If the employer decides to amend the policy, they must send a copy to the relevant administering authority 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.	<p>Under these regulations the administering authority must formulate, publish and keep under review a:</p> <ul style="list-style-type: none"> • Governance Compliance Statement (R55) having consulted such persons as it considers appropriate. The statement should include as to whether or not the Authority delegates any of its functions to a committee, sub-committee or an officer of an authority. Where this is the case, the statement should include the terms, structure and operational procedures of the delegation, frequency of any committee or sub-committee meetings, whether the committee or sub-committee includes representative of Scheme employers or members and whether those members have voting rights. The statement must also include the extent to which a delegation, or the absence of a delegation, complies with guidance given by the Secretary of State and, to the extent that it does not so comply, the reasons for not complying and details of the terms, structure and operational procedures relating to the local pension board established under regulation 106 (local pension boards: establishment). • Funding Strategy Statement (R58) (by 31 March 2015) having consulted such persons as it

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Regulations under which the mandatory policy is defined:	Employer mandatory policies (or administering authority where employer has become defunct)	Administering authority mandatory policies
		<p>considers appropriate and having had regard to the CIPFA guidance published in October 2012 (and any later versions of such guidance) called “Preparing and Maintaining a Funding Strategy Statement in the LGPS” and the current version of the investment strategy under regulation 7 (Investment Strategy Statement) of the LGPS (Management and Investment of Funds) Regulations 2016.</p> <ul style="list-style-type: none"> • Communications policy (R61) setting out its policy concerning communications with members, representatives of members, prospective members and Scheme employers. The statement must set out the policy on the provision of information and publicity about the Scheme to members, representatives of members and Scheme employers, the format, frequency and method of distributing such information or publicity and the promotion of the Scheme to prospective members and their employers. • Abatement policy (TP3(13), A70(1) & A71(4)(c)) setting out its policy concerning the final salary element of a member’s pension following their re-employment. In formulating and reviewing its policy an administering authority is required by the Regulations to have regard to the level of potential

Section 11 - Formulating and publishing a mandatory policy		
Regulations under which the mandatory policy is defined:	Employer mandatory policies (or administering authority where employer has become defunct)	Administering authority mandatory policies
		<p>financial gain at which it wishes abatement to apply, to the administrative costs which are likely to be incurred as a result of abatement in the different circumstances in which it may occur, and the extent to which the exercise of their discretionary powers could lead to a serious loss of confidence in the public service.</p> <p>The administering authority must make such revisions as are appropriate following a material change to the information contained within the statement/policy and publish the revised statement accordingly. Where the revision concerns the abatement policy these must be published within one month of the date of determination.</p>
The 2008 Scheme Regulations - A66 (Section 2 of this guide)		<p>Abatement policy (TP3(13), A70(1), A71(4)(c) & T12) Under these regulations the administering authority must formulate, publish and keep under review a statement of their policy following a member's re-employment. If the administering authority decides to amend the policy, they must publish the amended policy within one month of the date of the determination. In formulating and reviewing its policy an administering authority is required by the Regulations to have regard to the level of potential financial gain at which it wishes</p>
LGPS Regulations 1997 – regulation 106 (Section 3 of this guide)		
LGPS Regulations 1995 - regulation 106 of the LGPS		

Section 11 - Formulating and publishing a mandatory policy		
Regulations under which the mandatory policy is defined:	Employer mandatory policies (or administering authority where employer has become defunct)	Administering authority mandatory policies
Regulations 1997 by virtue of regulation 4 of the LGPS (Transitional Provisions) Regulations 1997 - (Section 4 of this guide)		abatement to apply, to the administrative costs which are likely to be incurred as a result of abatement in the different circumstances in which it may occur, and the extent to which the exercise of their discretionary powers could lead to a serious loss of confidence in the public service.
The Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2006 (as amended) – Regulation 7 (Section 5 of this guide)	Under these regulations, each employing authority (other than an Admitted Body) is required to formulate and keep under review a policy which applies in respect of exercising their discretion in relation to the discretions listed in sections 5, 6 and 7 of this guide. If the employer decides to amend the policy, no change can come into effect until one month has passed since the date the amended policy statement was published. 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, unless properly limited, could lead to a serious loss of confidence in the public service, and be satisfied that the policy is workable, affordable and reasonable having regard to the foreseeable costs.	None
The Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2000 (as amended) – Regulation 26 (Section 6 of this guide)		
The Local Government (Discretionary Payments) (Injury Allowances) Regulations 2011 –		

Section 11 - Formulating and publishing a mandatory policy		
Regulations under which the mandatory policy is defined:	Employer mandatory policies (or administering authority where employer has become defunct)	Administering authority mandatory policies
Regulation 14 (Section 7 of this guide)		
The Local Government (Discretionary Payments) Regulations 1996 (as amended) (Section 8 of this guide)	None	None
The Local Government (Wales) Measure 2011 (Section 9 of this guide)		
The Registered Pension Schemes (Modification of Scheme Rules) Regulations 2011 (Section 10 of this guide)		

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