

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

1 April 2023

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.
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.



**Buckinghamshire
Council**

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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/SCAPC 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.
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	R30(8) LGPS 2013	BPF will not waive actuarial reductions where it is acting as the Employer where an Employer has become defunct.

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voluntarily draws before normal pension age other than on the grounds of flexible retirement (where the member only has post 31/03/2014 membership).		
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).
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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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 reduce the time limit 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 reduce the time limit in exceptional circumstances.
Decide whether to trivially commute a member's pension under section 166 of the Finance Act 2004.	R34(1)(a) LGPS 2013 B39(1)(a) LGPS 2007 T14(3) LGPS 2008 49(1) & T14(3) 1997	Where the appropriate requirements are met, BPF will allow a member to trivially commute their pension.
Decide whether to trivially commute a lump sum death benefit under section 168 of the Finance Act 2004.	R34(1)(b) LGPS 2013 B39(1)(b) LGPS 2007 49(1) 1997	Where the appropriate requirements are met, BPF will allow a member to trivially commute their pension.
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	R34(1)(c) LGPS 2013 B39(1)(c) LGPS 2007	Where the appropriate requirements are met, BPF will allow a member to trivially commute their pension.

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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.

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	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> <ul style="list-style-type: none"> - the extent to which a delegation, or the absence of a delegation, complies 	R55 LGPS 2013	BPFs Governance Compliance Statement covering all requirements under R55 can be found at Buckinghamshire Pension Fund policies Pensions

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<p>with Secretary of State guidance and, to the extent it does not comply, state the reasons for not complying, and</p> <ul style="list-style-type: none"> - 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 Funding and investments Pensions (buckinghamshire.gov.uk)
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 Buckinghamshire Pension Fund policies Pensions
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 Buckinghamshire Pension Fund policies Pensions
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(2ZAB)(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 have active members within the specified period of suspension.	R64(2A) LGPS 2013	BPF will issue a suspension notice where it deems it is appropriate.

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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 Funding and investments Pensions (buckinghamshire.gov.uk)
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 Funding and investments Pensions (buckinghamshire.gov.uk)
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 Employers' guides, forms and booklets Pensions (buckinghamshire.gov.uk)
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 Employers' guides, forms and booklets Pensions (buckinghamshire.gov.uk)
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 Employers' guides, forms and booklets Pensions (buckinghamshire.gov.uk)
Whether to extend the six month period to lodge a stage one IDRPs 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.
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 Legal Services Team will undertake the stage two procedure.

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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 Funding and investments Pensions (buckinghamshire.gov.uk)
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.
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.

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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 on behalf of the deceased member where the benefits resulting from the election would be the most beneficial.
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.	Rsch1 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.

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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. This is list is not exhaustive and further evidence may be required.
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 (for L83(5)).	TP15(1)(c) LGPS (Transitional Provisions) 2014 TSch1 & L83(5) 1997	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 at Governance Pensions (buckinghamshire.gov.uk)
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 at Governance Pensions (buckinghamshire.gov.uk)
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 BC LGPS only, and the member does not have the right to make a 'mandatory scheme pays' election.

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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.
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.
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.

Discretion	Relevant Regulations	Buckinghamshire Pension Fund decision
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.