



### Local Government Pension Scheme Employer's Pensions Discretions Policy

#### LGPS 2014 Scheme

##### Employing Authority Discretions Under

- The Local Government Pension Scheme (Administration) Regulations 2008 (as amended) (Prefix A below)
- The Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations 2009 (as amended) (Prefix B below)
- The Local Government Pension Scheme (Transitional Provisions) Regulations 2008 (as amended) (Prefix T below)
- The Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2006 (as amended) (Prefix D below)

(\* In the following table beside a regulation denotes the discretions where the employer is required to have a policy statement under the regulations

Pursuant to Regulation 66(5) of the Local Government Pension Scheme (Administration) Regulations in preparing or reviewing and revising this statement the Employer has had and will have regard to the extent to which the exercise of any of the functions in accordance with its policy could lead to a serious loss of confidence in the public service.

<b>Regulation</b>	<b>Discretion</b>	<b>Employer's Policy on the exercise of this discretion</b>
B12 *	Whether to augment membership of an active member (by up to 10 years)	Goring-on-Thames Parish Council (GoTPC) will not have a general policy to augment membership of an active member by up to 10 years but may decide to do so where a sound business case can be made for exercising this discretion. Each case will be considered on its individual merits.
B13 *	Whether to grant additional pension to a member (by up to £5,000 p.a.)	GoTPC will not have a general policy to grant additional pension to a member (by up to £5,000 p.a.) but may consider doing so where a sound business case can be made for exercising this discretion. Each case will be considered on its individual merits.
A36	Allow late application to convert scheme AVCs into membership credit i.e., allow application more than 30 days after cessation of active membership	GoTPC will not have a general policy to allow late application to convert scheme AVCs into membership credit but may do so if exceptional circumstances can be proved such as the member being unaware of this right. Each case will be considered on its individual merits.
A47(2)	No right to a return of contributions due to an offence of a fraudulent character or grave misconduct unless the employer directs a total or partial refund is to be made	GoTPC will exercise this discretion to direct a return of contributions in the event of an offence of a fraudulent character or grave misconduct.



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A72 (3) & (6)	Whether to apply for a forfeiture certificate (where a member is convicted of a relevant offence) and subsequently whether to direct that benefits are to be forfeited.	GoTPC will apply for a forfeiture certificate where a member is convicted of a relevant offence and, following the issue of the certificate, direct that benefits are to be forfeited.
A74(2)	Whether to recover from the 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 because of a criminal, negligent or fraudulent act or omission in connection with the employment and as a result of which the person has left the employment.	GoTPC will recover from Oxfordshire Local Government Pension Scheme the amount of loss in cases of criminal, negligence or fraudulent acts by a member.
A76(2) & (3)	Whether to recover from the fund any financial loss caused by fraudulent offence or grave misconduct of an employee (who has left because of that) or amount of refund if less	GoTPC will recover from the Oxfordshire Local Government Pension Scheme the amount of loss caused by fraudulent offence or grave misconduct of employee (who has left because of that), or the amount of refund if less.
A83 (8)	Extend normal time limit for acceptance of a transfer value beyond the 12-month time limit from joining the LGPS	GoTPC will not generally extend the normal time limit for acceptance of a transfer value beyond 12 months from joining the scheme but may do so where exceptional circumstances can be proved. In any event the maximum extension will be a period of two years from the member's date of joining the scheme. Each case will be considered on its individual merits.
B18(1) *	Whether all or some benefits can be paid if an employee reduces their hours or grade after reaching age 55 (flexible retirement)	GoTPC will not have a general policy of exercising this discretion but may exercise this discretion where a sound business case can be made for granting flexible retirement with immediate access to all or part of the member's benefits. GoTPC will consider requests on a case by case basis.
B18(3) *	Whether to waive, in whole or in part, any actuarial reduction on benefits paid on flexible retirement.	GoTPC will not waive, in whole or in part, the actuarial reduction on the benefits paid on flexible retirement.



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B30(2) *	Whether to grant application for early payment of benefits on or after age 50/55 and before age 60	GoTPC will not have a general policy of granting early payment of benefits on or after age 50/55 and before age 60 but will consider requests on a case-by-case basis. GoTPC may exercise this discretion where a sound business case can be made for doing so or where other exceptional circumstances arise that make payment of those benefits justifiable.
B30(5) *	Whether to waive, on compassionate grounds, the actuarial reduction on benefits paid early.	GoTPC will not generally waive the actuarial reduction applied to benefits paid early under regulation B30(2) above. GoTPC may consider waiving the actuarial reduction where exercising that discretion can be justified in terms of the sound businesses case made for initially paying those benefits or where other exceptional circumstances arise that make payment of those benefits justifiable. Each case will be considered on its individual merits.
<b>Early</b>	<b>Termination Of Employment</b>	<b>Discretionary Compensation Benefits (where applicable)</b>
D 5 (1)	Power to increase statutory redundancy payments above statutory weekly pay limit	GoTPC will not generally increase statutory redundancy payments above statutory weekly pay limit.
D 6	Decision to award up to 104 weeks compensation instead of compensatory added years	GoTPC will not generally award up to 104 weeks compensation instead of compensatory added years.

Statement prepared for adoption by GoTPC at its meeting on 12<sup>th</sup> February 2024  
Date for Review – every two years or less

Signed by

Chair of the Council

Clerk/RFO

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12<sup>th</sup> February 2024