

# LGPS Employer Pensions Discretions

# Policy

Warwickshire County Council

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#### 1. Purpose

1.1 This document outlines Warwickshire County Council's policy on the application of all mandatory and some non-mandatory discretions which we have the power to exercise in relation to members of the Local Government Pension Scheme (Scheme).

#### 2. Scope

2.1 The various discretions noted apply to specific groups of members of the Scheme based on their date of entry into the Scheme. This is outlined in the relevant section of the policy.

#### 3. What are Discretions?

- 3.1 Discretions are powers that enable employers to choose how to apply the rules of the Scheme in respect of certain provisions.
- 3.2 There are many employer discretions in the current Scheme regulations and several more still existing from previous Schemes; however only a relatively small number of employer discretions have to be published.
- 3.3 Discretions fall into two categories:
  - i. Those which must be formulated and published (mandatory discretions).
  - ii. Those which don't need to be formulated and published (non-mandatory discretions)
- 3.4 A summary of the mandatory discretions applied by Warwickshire County Council ("the Council") are outlined in Section 5 and those which are non-mandatory in Section 6. Some of these discretions are also referred to in relevant HR policies or guidance, for example the Flexible Retirement policy, Redundancy and the Council's Pay Policy Statement.

#### 4. Responsibilities

4.1 Employers who participate in the Scheme are required to draw up and publish an Employer Discretions policy and to keep the policy under review (e.g. in relation to any legal or policy developments).













- 4.2 In applying this policy, the Council will ensure that:
  - It applies the discretions reasonably, after taking account of all relevant factors, for example the cost to the Council balanced against the benefit to scheme member;
  - Its discretions are not fettered, i.e. being used in such a way that individual circumstances cannot be considered; and
  - That all discretionary decisions are recorded.
- 4.3 In February 2021 the Staff & Pensions Committee approved the Council's Internal Disputes Resolution Procedure and determined that Employer Pensions Discretions unless otherwise stated will be considered by the relevant Tier 3 Service Manager. All requests by current employees for the exercise of a discretion under this policy should, in the first instance, be made in writing to their manager who will then liaise with HR over the approval process. The request should contain all of the supporting information that the member considers relevant, and each request will be considered on its specific merits and circumstances.
- 4.4 Where an employee has left the Council service they should address their application to the Assistant Director (Governance & Policy) who will make the necessary arrangements for their request to be considered.
- 4.5 Some discretions may be exercised on 'compassionate grounds', which can cover a variety of situations. Where a member believes that compassionate grounds exist, these should be detailed in their written request. The Council reserves the right to seek additional information or evidence (including medical evidence) should it feel necessary.
- 4.6 Decisions on all Flexible Retirements are delegated to the Strategic Director for Resources and the application process can be found in the **Flexible Retirement Policy**.
- 4.7 Decisions in relation to voluntary redundancies or early retirements which may incur a pension strain cost to the Council are delegated to the Chief Executive, (after consultation with the Chair of the Staff and Pensions Committee and Chair of the Cabinet), under the Council's Constitution (Part 2(10.2) para 24).











## **5.Application of Mandatory Discretions**

The policy in respect of each employer discretion is set out below, however, the Council may give further consideration where there are exceptional circumstances and clear merit, or where the cost is not considered to be significant or material.

5.1 The following discretions apply to members who were actively paying into the scheme as at 1 April 2014 onwards

1	
Discretion	Whether, at the full cost to the Scheme employer, to grant extra annual pension within the applicable statutory limit in force from time to time, to an active member or within 6 months of leaving to a member whose employment was terminated on the grounds of redundancy or business efficiency
Regulation	31 LGPS Regulations 2013
WCC Policy	The Council's Pay Policy states that the award of additional pension should only be applied in exceptional circumstances where this is necessary to address a situation where there would otherwise be a significant risk of harm to the County Council's services or objectives.
2	
Discretion	Whether, how much, and in what circumstances to contribute to a Shared Cost APC scheme ("Shared Cost Additional Pension Contribution").
	Where an active scheme member has decided to make Additional Pension Contributions to purchase extra pension benefits within the applicable statutory limit in force from time to time, the employer can resolve to voluntarily contribute towards the cost of this too.
	Note: This does not include instances where the employee is paying for <i>lost</i> pension via an APC where the election was made in the first 30 days (or longer if the employer allows) – in this circumstance the employer <i>must</i> pay two-thirds of the cost of such purchase
Regulation	16(2e) and (4d) LGPS Regulations 2013
WCC Policy	No additional pension will be awarded to active members and WCC will not fund the APC in whole or in part.













3	
Discretion	<ul> <li>Whether to allow flexible retirement for staff aged 55 or over who, with the agreement of the Scheme employer, reduces their working hours or grade and, if so, as part of the agreement to allow flexible retirement:</li> <li>whether, in addition to the benefits the member has built up prior to 1 April 2008 (which the member must draw), to allow the member to choose to draw</li> <li>all, part or none of the pension benefits they built up after 31 March 2008 and before 1 April 2014, and / or</li> <li>all, part or none of the pension benefits they built up after 31 March 2014 and</li> <li>whether to waive, in whole or in part, any actuarial reduction which would otherwise be applied to the benefits taken on flexible retirement before Normal Pension Age (NPA)</li> </ul>
	Employers may allow a member from age 55 onwards to draw all or part of the pension benefits they have already built up whilst still continuing in employment. This is provided the employer agrees to the member either reducing their hours or moving to a position on a lower grade.  In such cases, pension benefits will be reduced in accordance with actuarial tables unless the employer waives the reduction either fully or in part or a member has protected rights.
	If members are allowed to retire under flexible retirement, and they meet the 85 year rule between the ages of 55 and 60, there may be a pension strain cost to the employer as there is no option to switch the 85 year rule off in this instance.
Regulation	30 (6) of the LGPS Regulations 2013); [regulations 11(2) and 11(3) of the LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014], [regulation 3(5) of the LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014, regulation 18(3) of the LGPS (Benefits, Membership and Contributions) Regulations 2007 and Regulations 30(6) and 30(8) of the LGPS Regulations 2013)













WCC Policy	In accordance with the Council's <u>Flexible Retirement Policy</u> ; the Strategic Director for Resources, based on a recommendation from the relevant Assistant Director, is granted discretionary power to grant flexible retirement and thus immediate release of pension benefits.  The Strategic Director for Resources will only consent to a flexible retirement application where the employee elects to draw all of the benefits that relate to their LGPS membership.  The Council currently allows for consideration to waive the actuarial
	reduction to the benefits where the member has requested flexible retirement to care for a chronically ill spouse or partner.
4	
Discretion	Whether to "switch on" the 85 year rule for a member voluntarily drawing benefits on or after age 55 and before age 60.
	Active members are now able to voluntarily retire between ages 55 and 60. If they were a member of the LGPS on 30 September 2006 then some of their benefits could be protected from reductions applied to early payment under the 85 year rule. This rule only applies automatically to members voluntarily retiring from age 60 but the employer has the discretion to "switch it on" for voluntary retirements between age 55 and 60.
	This discretion does not apply to flexible retirement (see Regulation 30(6)) whereby the 85 year rule is always switched on.
	Where the employer does not choose to "switch on" the rule, then benefits built up would be subject to reduction in accordance with actuarial guidance issued by the Secretary of State regardless of whether a member meets the rule.
	If the employer does agree to "switch on" the 85 year rule, the employer will have to meet the cost of any strain on fund resulting from the payment of benefits before age 60 i.e. where the member has already met the 85 year rule or will meet it before age 60.
Regulation	Paragraph 1(1)(c) of Schedule 2 to the LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014
WCC Policy	The Council has a policy of "switching off" the rule of 85 protections for affected members on a case by case basis. This would allow those staff who wish to retire under the 85 year rule and take the actuarial reduction themselves (at no cost to the council), to do so.















5	
Discretion	Whether to waive, in whole or in part, any actuarial reductions on benefits which a member voluntarily draws before normal pension age (other than on the grounds of flexible retirement).
	Employers can agree to waive any actuarial reductions due in the case of employees retiring any time after age 55.
	Employers should also note that the strain cost of any such retirements would need to be met by the employer and paid into the Pension Fund at the appropriate time.
	There are four member groups to which the policy may apply and various circumstances in which reductions can be waived based on joining date and age at a specific date.
Regulation	30(8) LGPS Regulations 2013, 3(1), Sch 2, para 2(1), B30(5) and B30A(5) LGPS Transitional Provisions, Savings and Amendment) Regulations 2014
WCC Policy	Consideration will be given to the waiving of the actuarial reduction to the benefits where the member had to give up work to provide for a chronically ill spouse or partner.

#### 5.2 Discretions applying to members who left the scheme between 1 April 2008 and before 1 April 2014

6	
Discretion	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 or upon the voluntary early payment of a suspended tier 3 ill health pension?
	A member with a deferred benefit who left the scheme voluntarily between 1 April 2008 – 31 March 2014 and who has subsequently become a deferred pensioner may now claim their benefits from age 55 without their employer's consent. However, these benefits will be reduced for early payment.
	Where a member has reached the 85 year rule at the point of retirement, an employer can consent to switching on the 85 year rule. Any 'strain' to the Fund will be payable by the Scheme employer.















Regulation	Paragraph 1(1)(c) & 1(2) of Schedule 2 to the LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014
WCC Policy	The Council has a policy of "switching off" the rule of 85 protections for affected members on a case by case basis. This would allow those staff who wish to retire under the 85 year rule and take the actuarial reduction themselves (at no cost to the Council), to do so.
7	
Discretion	Whether to waive reductions which may occur on deferred benefits claimed between ages 55-60 or suspended tier 3 ill health for leavers between 1 April 2008 and 31 March 2014.
	A member with a deferred benefit who left the scheme voluntarily between 1 April 2008 – 31 March 2014 or was awarded a Tier 3 ill health pension under the 2007 Regulations and who has subsequently become a deferred pensioner may now claim their benefits from age 55 without their employer's consent. However, these benefits will be reduced for early payment.
	An employer can consent to waiving any reductions, on compassionate grounds, which may be applied to deferred benefits or suspended tier 3 ill health pension paid early.
Regulation	30(5) of the LGPS (Benefits, Membership and Contributions) Regulations 2007 and paragraph 2(1) of Schedule 2 to the LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014
WCC Policy	Consideration will be given to the waiving of the actuarial reduction to the benefits where the member had to give up work to provide for a chronically ill spouse or partner.













#### 5.3 The following discretions apply to members who left the scheme between 1 April 1998 and before 1 April 2008

8	
Discretion	Whether, as the 85 year rule does not automatically fully apply to members who would otherwise be subject to it and who choose to voluntarily draw their deferred benefits (on or after 14 May 2018) on or after age 55 and before age 60, to switch the 85 year rule back on in full for such members.
	Deferred members who left the scheme after 1 April 1998 are now able to voluntarily retire between ages 55 and 60. If they were a member of the LGPS on 30 September 2006 then some of their benefits could be protected from reductions applied to early payment under the 85 year rule. This rule only applies automatically to members voluntarily retiring from age 60 but the ceding employer has the discretion to "switch it on" for voluntary retirements between age 55 and 60.
	Where the employer does not choose to "switch on" the rule, then benefits built up would be subject to reduction in accordance with actuarial guidance issued by the Secretary of State regardless of whether a member meets the rule or not
	If the employer does agree to "switch on" the 85 year rule, the employer will have to meet the
	cost of any strain on fund resulting from the payment of benefits before age 60 i.e. where the member has already met the 85 year rule or will meet it before age 60.
Regulation	Whether to 'switch on' the 85 year rule upon the voluntary early payment of deferred benefits [paragraph 1 (1) (f) & 1 (2) of Schedule 2 to the LGPS (Transitional Provisions, Savings and Amendment) regulations 2014]
WCC Policy	The Council has a policy of "switching off" the rule of 85 protections for affected members on a case by case basis. This would allow those staff who wish to retire under the 85 year rule and take the actuarial reduction themselves (at no cost to the council), to do so.













9	
Discretion	Whether to grant application for early payment of deferred benefits on or after age 50 and before age 55.
	A member with a deferred benefit who left the scheme between 1 April 1998 – 31 March 2008 can claim their benefits from age 50 with their employer's consent.
	However, these benefits may be reduced for early payment and/or be subject to an unauthorised payment charge under the Finance Act 2004
Regulation	Whether to grant applications for the early payment of pension benefits on or after age 50 and before age 55 [regulation 31(2) of the LGPS Regulations 1997].
WCC Policy	Any requests for preserved benefits to be released early will be considered on an individual basis where the case is one of compassion, taking into account the representations of the member and any associated costs to the Council.
10	
Discretion	
	Whether to waive any actuarial reduction on compassionate grounds which would normally be applied to benefits which are paid before age 65.  Employers can agree to waive any actuarial reductions on compassionate grounds due in the case of employees who ceased active membership between 1 April 1998 and 31 March 2008.
	would normally be applied to benefits which are paid before age 65. Employers can agree to waive any actuarial reductions on compassionate grounds due in the case of employees who ceased active membership
Regulation	would normally be applied to benefits which are paid before age 65.  Employers can agree to waive any actuarial reductions on compassionate grounds due in the case of employees who ceased active membership between 1 April 1998 and 31 March 2008.  Employers should note that the strain cost of any such retirements would need to be met by the employer and paid into the Pension Fund at the
Regulation  WCC Policy	would normally be applied to benefits which are paid before age 65. Employers can agree to waive any actuarial reductions on compassionate grounds due in the case of employees who ceased active membership between 1 April 1998 and 31 March 2008.  Employers should note that the strain cost of any such retirements would need to be met by the employer and paid into the Pension Fund at the appropriate time.  Whether, on compassionate grounds, to waive any actuarial reduction that would normally be applied to benefits which are paid before age 65 [regulation 31(5) of the LGPS Regulations 1997 and paragraph 2(1) of Schedule 2 to the LGPS (Transitional Provisions, Savings and Amendment)













#### 5.4 The following discretions apply to members who ceased active membership before 1 April 1998

11	
Discretion	Whether to grant early payment of a deferred benefit on compassionate grounds, on or after age 50 and before Normal Retirement Date.
	An employer can grant application for early payment of deferred benefits on or after age 50 on compassionate grounds.
	However, these benefits may be reduced for early payment and/or be subject to an unauthorised payment charge under the Finance Act 2004
Regulation	Whether to grant applications for the early payment of deferred pension benefits on or after age 50 and before Normal Retirement Date on compassionate grounds [regulation D11(2)(c) of the LGPS Regulations 1995].
WCC Policy	Any requests for preserved benefits to be released early will be considered on an individual basis <b>where the case is one of compassion</b> , taking into account the representations of the member and any associated costs to the Council.

## **6. Application of Non-Mandatory Discretions**

12	
Discretion	Whether, how much, and in what circumstances to contribute to shared cost AVC arrangements.
Regulation	17 of the LGPS Regulations 2013 and 15(2A) of the LGPS Transitional Provisions, Savings and Amendment Regulations 2014
WCC Policy	No shared cost AVC to be established
13	











Discretion	Whether to extend the time limit for a member to elect to purchase additional pension by way of a Shared Cost Additional Pension Contribution upon return from a period of absence?
Regulation	16(16) of the LGPS Regulations 2013
WCC Policy	Under the mandatory discretions (Regulation 16(10)) the County Council will not fund the Shared Cost Additional Pension Contribution in whole or in part. Therefore there can be no extension to the time limit in this case.
14	
Discretion	Whether to extend the 12 month time limit for a member to elect to transfer pension rights from another registered pension scheme into the Scheme with the agreement of the Administering Authority.
Regulation	Transfers of Pension Rights Regulation 100(6)
WCC Policy	To allow in exceptional circumstances where it is clear there has been an administrative delay or error by the employer or the scheme administrator.
15	
Discretion	Whether to extend the 12 month time limit for a member to elect not to aggregate Post 31 March 2014 (or combinations of Pre April 2014 & Post March 2014) deferred benefits in relation to a concurrent or new employment
Regulation	22 (7b and 8b) LGPS Regulations 2013
WCC Policy	To allow in exceptional circumstances where it is clear there has been an administrative delay or error by the employer or the scheme administrator.
16	
Discretion	Whether to extend the 12 month time limit for a member to elect to aggregate Pre 1 April 2014 deferred benefits
Regulation	10(6) of the LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014 as amended by regulation 27 of the LGPS (Amendment) Regulations 2018
WCC Policy	To allow in exceptional circumstances where it is clear there has been an administrative delay or error by the employer or the scheme administrator.











17	
Discretion	How an employee's contribution band will be initially determined and thereafter reviewed
Regulation	9 and 10 of the LGPS Regulations 2013
WCC Policy	For existing members the contribution band is determined on pay in April each year. The banding will not normally be reassessed unless in exceptional circumstances the members pay is substantially reduced.
	For new employees / scheme members the band is assessed on the salary and additional payments on the date of commencement. This includes existing employees / scheme members who move to new employment during the year
18	
Discretion	Whether to include a regular lump sum payment when calculating assumed pensionable pay (APP)
Regulation	21(4)(a)(iv), 21(4)(b)(iv) and 21(5) of the LGPS Regulations 2013
	21(5) In determining Assumed Pensionable Pay (APP), whether a lump sum payment made in the previous 12 months is a "regular lump sum"
WCC Policy	The Council does not include any "regular lump sum" to determine Assumed Pensionable Pay for periods of absence, except when determining calculations for ill health retirement or death in service when the Council will consider each case on its merits. In such cases, the primary criteria will be whether it could reasonably be expected that the member would have been likely to receive that regular payment for the foreseeable future
19	
Discretion	Whether, subject to qualification, to substitute a higher level of pensionable pay when calculating assumed pensionable pay (APP)?
Regulation	21(5A) and 21(5B) of the LGPS Regulations 2013]. Although, this discretion is NEW, its effective date is backdated to 1 April 2014 by way of regulation 7 of the LGPS (Amendment) Regulations 2018













WCC Policy	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.  Where pensionable pay in the 3 month period prior to commencement of APP is materially lower than the level of pay that would normally have been received, the Council will not normally substitute this with a higher level of pensionable pay, except when determining calculations for ill health retirement or death in service when the Council will consider each case on its merits.
20	
Discretion	Specify in an employee's contract what other payment or benefits other than specified in Reg 20(1)(a) and not otherwise precluded by Reg 20(2) are to be pensionable
Regulation	20(1)(b) pf the LGPS Regulations 2013
WCC Policy	All pay specified in the employee's contract of employment is pensionable.

## 7. Injury Allowances

21	
Discretion	Discretions in relation to the Local Government (Discretionary Payments) (Injury Allowances) Regulations 2011 Injury Allowance payments













Regulation	(Regulations 3 to 7 of the Local Government (Discretionary Compensation) (Injury Allowances) Regulations 2011)
	The regulations clarify that Injury Allowance Schemes can apply to any employer eligible to participate within the Local Government Pension Scheme (LGPS) and who is listed in the schedule contained within the LGPS (Administration) Regulations 2008. Any eligible employer is required to publish, and keep under review, a written policy statement detailing the provisions of any discretionary Injury Allowance Scheme in place.
WCC Policy	The Council does not grant any injury allowance.

#### 8. Redundancy Payments and Compensatory Added Years

8.1 Where a pension becomes payable as a result of redundancy (compulsory or voluntary) detailed information regarding the qualification & calculation of redundancy pay can be found in Warwickshire County Council's policy on Redundancy (see link below). Any employee who is being made redundant will receive information regarding bringing the payment of pension benefits once it has been approved.

22	
Discretion	Whether and to what extent to reduce or suspend the member's annual compensatory added years payment during any period of re-employment in local government
Regulation	Local Government (Early Termination of Employment) (Discretionary Compensation) Regulations 2000 1. Abatement during re-employment Reg 17.1
WCC Policy	The County Council will no longer apply the abatement rule save in exceptional circumstances where it determines that to not abate the pension in payment could lead to a serious lack of confidence in the public service. (See Pay Policy Statement)













23	
Discretion	How to reduce the member's annual compensatory added years payment following the cessation of a period of reemployment in local government
Regulation	Local Government (Early Termination of Employment) (Discretionary Compensation) Regulations 2000 2. Reduction following cessation of reemployment Reg 19.1
WCC Policy	The appropriate reduction referred to in Regulation 19 (1) shall be determined in the same manner as would previously have been the case under Regulation 16 of the Local Government (Discretionary Payments) Regulations 1996.
24	
Discretion	How to apportion any surviving spouse's or civil partner's annual compensatory added years payment where the deceased person is survived by more than one spouse or civil partner
Regulation	Local Government (Early Termination of Employment) (Discretionary Compensation) Regulations 2000 1 3. Apportionment of survivor benefit Reg 21.4
WCC Policy	The Council will apportion any surviving spouse's or civil partner's annual compensatory added years payment equally between spouses/civil partners.
25	
Discretion	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 dis-applied i.e. whether the spouse's or civil partner's annual compensatory added years payments should continue to be paid 21(7)  In a case where a person ceased employment before 1st April 1998 with an award of annual compensation, died, and their surviving spouse or civil















	partner had not, as at 1 April 1998, entered into a subsequent marriage, civil partnership or period of cohabitation the Council will determine that paragraph (5), (6), (6A) or (6B) of Regulation 21 of The Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2000, as appropriate, shall not apply.
	i.e. their surviving spouse's or civil partner's compensation will continue during any subsequent remarriage or if they cohabit or enter into a new civil partnership. 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
Regulation	Local Government (Early Termination of Employment) (Discretionary Compensation) Regulations 2000 1 4. Effects of remarriage, new civil partnership or co-habitation on survivor's compensation payments. Reg 21(7) and 21(5)
WCC Policy	In a case where a person ceased employment before 1st April 1998 with an award of annual compensation, died, and their surviving spouse or civil partner had not, as at 1 April 1998, entered into a subsequent marriage, civil partnership or period of cohabitation the Council will determine that paragraph (5), (6), (6A) or (6B) of Regulation 21 of The Local Government (Early Termination of Employment) (Discretionary Compensation)(England and Wales) Regulations 2000, as appropriate, shall not apply. i.e. their surviving spouse's or civil partner's compensation will continue during any subsequent remarriage or if they cohabit or enter into a new civil partnership. Reg 21(5) is therefore not applicable.

# 9. Employee Misconduct

26	
Discretion	The Scheme rules allow an employer to recover financial loss from member's pension benefit when:
	<ul> <li>employment has been terminated because of an offence involving fraud or grave misconduct; and</li> </ul>











	the former employer has suffered direct financial loss as a consequence.
Regulation	74 of the Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations 2007
WCC Policy	The Council will seek maximum financial recompense wherever possible where an employee's contract has been terminated because of an offence involving fraud or grave misconduct.

#### 10. Internal Disputes Resolution Procedure

Any complaints relating to a decision made by Warwickshire County Council as an Employer within the LGPS should be initially raised under the pension scheme's Internal Disputes **Resolution Procedure** 

#### 12. Declaration

It is understood that the above discretions are applicable to all eligible members of the Scheme. Any change to the discretions exercised under the LGPS Regulations can take immediate effect from the date the Council agrees the change. Any change to the discretions exercised under the Discretionary Compensation Regulations 2000, the Discretionary Compensation Regulations 2006 or the Injury Allowances Regulations 2011 cannot take effect until one month after the date the Council publishes a statement of its amended policy.











