

TAMESIDE MBC

**EMPLOYER DISCRETIONS (LGPS) STATEMENT OF POLICY
NON-MANDATORY DISCRETIONS**

This policy statement will comply with the regulations relating to the Local Government Pension Scheme (LGPS) that came into effect from 1 April 2014 and the options for Early Retirement.

It defines the employer's discretions in the regulations and clarifies the Council's approach to different retirement options.

This policy statement applies to all members of staff who are eligible to be members of the Local Government Pension Scheme, as defined in the regulations.

The policy reflects changes following the introduction of the new Career Average Revalued Earnings Pension Scheme (CARE). This policy does not confer contractual rights and the Council retains the right to review and amend it at any time. The terms of this Policy Statement reflect the Regulations at the time of writing. The statement will be updated in the event of future changes.

Discretions from 01.04.2014 in relation to post 31.03.2014 active members (excluding councillor members) and post 31.03.2014 leavers (excluding councillor members), being discretions under:

- **the Local Government Pension Scheme Regulations 2013 [prefix R]**
- **the Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014 [prefix TP]**
- **the Local Government Pension Scheme (Administration) Regulations 2008 [prefix A]**
- **the Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations 2007 (as amended) [prefix B]**
- **the Local Government Pension Scheme (Transitional Provisions) Regulations 2008 [prefix T]**
- **the Local Government Pension Scheme Regulations 1997 (as amended) [prefix L]**

APPENDIX 2

Discretions from 01.04.2014 in relation to post 31.03.2014 active members (excluding councillor members) and post 31.03.2014 leavers (excluding councillor members)			
Discretion	Regulation	Exercised by	Employer Policy Decision
To whom to offer membership of the LGPS (designation bodies)	R2(1B) (a) & RSch 2, Part 2	Employer	The Council will automatically enrol an employee in the LGPS from their first day of service (subject to eligibility) this is in line with the auto enrolment legislation.
Determine rate of employees' contributions.	R9(1) & R9(3)	Employer	The Council will make pension contributions in line with the employee's level of earnings. Contribution rates can go up or down during the course of the year according to the employees level of pay each month.
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	The Council will not exercise this discretion.
Whether, how much, and in what circumstances to contribute to shared cost AVC arrangements.	R17(1) & definition of SCAVC in RSch 1	Employer	The Council will not exercise this discretion.
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 13.11.2001)	TP15(2A)(b) & L66(8) & former L66(9)(b)	Employer	The Council will not exercise this discretion.
No right to return of contributions if 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.	R19(2)	Employer	The Council will not exercise this discretion except where there is a clear financial or operational advantage to the Council in doing so and at the approval of the Executive Director with pension decision responsibility for the Council.

APPENDIX 2

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	The Council will not exercise this discretion.
In determining Assumed Pensionable Pay, whether a lump sum payment made in the previous 12 months is a "regular lump sum".	R21(5)	Employer	The Council will not exercise this discretion.
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	The Council will not exercise this discretion.
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	The Council will not extend the time limit for acceptance of a request not to aggregate previous deferred benefits with an employee's new or concurrent LGPS employment, except where there is a clear financial or operational advantage to the Council in doing so and at the approval of the Executive Director with pension decision responsibility for the Council.
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	

APPENDIX 2

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	The Council will not extend the time limit for acceptance of a request not to aggregate previous deferred benefits with an employee's new or concurrent LGPS employment, except where there is a clear financial or operational advantage to the Council in doing so and at the approval of the Executive Director with pension decision responsibility for the Council.
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 under TPSch 2, para 2(1) or releases benefits before age 60 under B30(1) or B30A.	TPSch 2, para 2(3)	Admin. Authority	The Council will not exercise this discretion, except where there is a clear financial or operational advantage to the Council in doing so and at the approval of the Executive Director with pension decision responsibility for the Council.
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)	Employer (or Admin. Authority where Employer has become defunct)	The Council will not exercise this discretion.
Determine whether person in receipt of Tier 3 ill health pension has started gainful employment.	R37(3) & (4)	Employer	The Council will write to the affected person at the 18 month review point requesting information on their employment situation.
Whether to recover any overpaid Tier 3 pension following commencement of gainful employment.	R37(3)	Employer	The Council will seek to recover any overpayment where a Tier 3 pension has been paid after gainful employment has commenced, and the person has failed to disclose this information to the Council.
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	R38(3)	Employer (or Admin. Authority where Employer has become defunct)	The Council will determine in line with the medical assessment undertaken subject to completion of an ill health certificate by an approved Independent Registered Medical Practitioner (IRMP)

APPENDIX 2

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)	The Council will determine in line with the medical assessment undertaken subject to completion of an ill health certificate by an approved Independent Registered Medical Practitioner (IRMP)
Whether to extend six month period to lodge a stage one IDRPs appeal.	R74(4)	Adjudicator making stage one IDRPs decision	The Council will not exercise this discretion, except in exceptional circumstances on a case by case basis.
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	The Council will exercise this discretion.
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	The Council will not exercise this discretion, except where there is a clear financial or operational advantage to the Council in doing so and at the approval of the Executive Director with pension decision responsibility for the Council.
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	The Council will not exercise this discretion, except where there is a clear financial or operational advantage to the Council in doing so and at the approval of the Executive Director with pension decision responsibility for the Council.
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	The Council will not exercise this discretion, except where there is a clear financial or operational advantage to the Council in doing so and at the approval of the Executive Director with pension decision responsibility for the Council.

APPENDIX 2

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 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.	R93(2)	Employer	The Council will not exercise this discretion except where there is a clear financial or operational advantage to the Council in doing so and at the approval of the Executive Director with pension decision responsibility for the Council.
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	The Council will not exercise this discretion except where there is a clear financial or operational advantage to the Council in doing so and at the approval of the Executive Director with pension decision responsibility for the Council.
Agree to bulk transfer payment.	R98(1)(b)	Employer / Admin. Authority / trustees of new scheme	The Council will not exercise this discretion except where there is a clear financial or operational advantage to the Council in doing so and at the approval of the Executive Director with pension decision responsibility for the Council.
Extend normal time limit for acceptance of a transfer value beyond 12 months from joining the LGPS.	R100(6)	Employer and Admin. Authority	The Council will not extend the time limit for acceptance of a transfer value beyond 12 months from joining the LGPS, except where there is a clear financial or operational advantage to the Council in doing so and at the approval of the Executive Director with pension decision responsibility for the Council.
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)I, TP8(4), TP10(2)(a), TP17(2)(b) & B11(2)	Employer	The Council will exercise this discretion to ensure that member benefits are calculated at their most preferential pay period of the last 10 years prior to leaving.

APPENDIX 2

Issue a certificate of protection of pension benefits where member fails to apply for one (pay cuts / restrictions occurring pre 01 April 2008)	TP3(1)(a), TSch 1, L23(4)	Employer	The Council will not exercise this discretion except where there is a clear financial or operational advantage to the Council in doing so and at the approval of the Executive Director with pension decision responsibility for the Council.
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APPENDIX 2

Discretions in relation to scheme members (excluding councillor members) who ceased active membership on or after 01.04.2008 and before 01.04.2014, being discretions under:

- the Local Government Pension Scheme (Administration) Regulations 2008 [prefix A]
- the Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations 2007 (as amended) [prefix B]
- the Local Government Pension Scheme (Transitional Provisions) regulations 2008 [prefix T]
- the Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014 [prefix TP]
- the Local Government Pension Scheme Regulations 2013 [prefix R]
- the Local Government Pension Scheme Regulations 1997 (as amended) [prefix L]

Discretions in relation to scheme members (excluding councillor members) who ceased active membership on or after 01.04.08. and before 01.04.2014			
Discretion	Regulation	Exercised by	Employer Policy Decision
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	The Council will not exercise this discretion.
No right to return of contributions where the member left 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	The Council will not exercise this discretion except where there is a clear financial or operational advantage to the Council in doing so and at the approval of the Executive Director with pension decision responsibility for the Council.
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.	A49(1) & (2)	Employer	The Council will not exercise this discretion.

APPENDIX 2

Whether to extend six month period to lodge a stage one IDRPs appeal.	TP23 & R74(4)	Adjudicator making stage one IDRPs decision	The Council will exercise this discretion.
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	The Council will exercise this discretion.
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	The Council will not exercise this discretion, except where there is a clear financial or operational advantage to the Council in doing so and at the approval of the Executive Director with pension decision responsibility for the Council.
Where forfeiture certificate is issued, whether to direct that benefits are to be forfeited.	A72(3)	Employer	The Council will not exercise this discretion, except where there is a clear financial or operational advantage to the Council in doing so and at the approval of the Executive Director with pension decision responsibility for the Council.
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	The Council will not exercise this discretion, except where there is a clear financial or operational advantage to the Council in doing so and at the approval of the Executive Director with pension decision responsibility for the Council.
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	The Council will not exercise this discretion except where there is a clear financial or operational advantage to the Council in doing so and at the approval of the Executive Director with pension decision responsibility for the Council.

APPENDIX 2

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	The Council will not exercise this discretion except where there is a clear financial or operational advantage to the Council in doing so and at the approval of the Executive Director with pension decision responsibility for the Council.
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)	The Council will determine in line with the medical assessment undertaken subject to completion of an ill health certificate by an approved Independent Registered Medical Practitioner (IRMP)
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)	The Council will determine in line with the medical assessment undertaken subject to completion of an ill health certificate by an approved Independent Registered Medical Practitioner (IRMP)

Discretions under the Local Government Pension Scheme Regulations 1997 (as amended) in relation to:

- a) active councillor members, and
- b) councillor members who ceased active membership on or after 01.04.1998, and
- c) any other scheme members who ceased active membership on or after 01.04.1998 and before 01.04.2008.

Discretions under the Local Government Pension Scheme Regulations 1997 (as amended)			
Discretion	Regulation	Exercised by	Employer Policy Decision
Allow a councillor who has opted out more than once to re-join.	7(9)(a)	Employer	The Council will not exercise this discretion. There is no discretion in respect of this matter after 01 April 2014.
Allow a late application by a councillor member to pay optional contributions for a period of absence.	18(6) & (7)	Employer	The Council will not exercise this discretion.

APPENDIX 2

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)	32(8A)	Employer	The Council will not exercise this discretion except where there is a clear financial or operational advantage to the Council in doing so and at the approval of the Executive Director with pension decision responsibility for the Council.
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.	34(1)(b)	Employer	The Council will not exercise this discretion, except where there is a clear financial or operational advantage to the Council in doing so and at the approval of the Executive Director with pension decision responsibility for the Council.
Consent to a member's former employer assigning to the new employer rights under any SCAVC life assurance policy.	71(7)(a)	Employer	The Council will not exercise this discretion.
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	The Council will not exercise this discretion except where there is a clear financial or operational advantage to the Council in doing so and at the approval of the Executive Director with pension decision responsibility for the Council.
Employer may deduct contributions from a councillor's pay or reserve forces pay.	89(1) & (2)	Employer	The Council will not exercise this discretion. There is no discretion in respect of this matter after 01 April 2014.

APPENDIX 2

<p>Contribution Equivalent Premium (CEP) in excess of the Certified Amount (CA) recovered from a refund of contributions can be recovered from the Pension Fund.</p> <p>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.</p>	92	Employer	The Council will not exercise this discretion.
<p>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).</p>	111(2) & (5)	Employer	The Council will not exercise this discretion, except where there is a clear financial or operational advantage to the Council in doing so and at the approval of the Executive Director with pension decision responsibility for the Council.
<p>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.</p>	112(1)	Employer	The Council will not exercise this discretion, except where there is a clear financial or operational advantage to the Council in doing so and at the approval of the Executive Director with pension decision responsibility for the Council.
<p>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)</p>	113(2)	Employer	The Council will not exercise this discretion, except where there is a clear financial or operational advantage to the Council in doing so and at the approval of the Executive Director with pension decision responsibility for the Council.
<p>Recovery from Fund of financial loss caused by employee, or amount of refund if less.</p>	115(2) & (3)	Employer	The Council will not exercise this discretion, except where there is a clear financial or operational advantage to the Council in doing so and at the approval of the Executive Director with pension decision responsibility for the Council.

APPENDIX 2

Whether to grant an application from a deferred Councillor member for release of their deferred benefits from age 60 or over.	n/a	Local TMBC Employer Discretion	Such applications will only be considered where the member has met the criteria of age 60 years or over and a minimum of 10 years' service with the Council.
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Discretions under the Local Government Pension Scheme Regulations 1995 (as amended) in relation to scheme members who ceased active membership before 01.04.1998.

Discretions under the Local Government Pension Scheme Regulations 1995 (as amended)			
Discretion	Regulation	Exercised by	Employer Policy Decision
Grant application from a pre 01.04.1998. leaver for early payment of deferred benefits on or after age 50 on compassionate grounds (see Note below)	D11(2)(c)	Employer	The Council will not exercise this discretion, except where there is a clear financial or operational advantage to the Council in doing so and at the approval of the Executive Director with pension decision responsibility for the Council.
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.	D10	Employer	The Council will not exercise this discretion, except where there is a clear financial or operational advantage to the Council in doing so and at the approval of the Executive Director with pension decision responsibility for the Council.
Whether to extend six month period to lodge a stage one IDRPs appeal.	TP23 R74(4)	& Adjudicator making stage one IDRPs decision	The Council will exercise this discretion.
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	The Council will exercise this discretion.

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.

Discretions under the Local Government (Early Termination of Employment (Discretionary Compensation) (England and Wales) Regulations 2006 (as amended)

Under Regulation 7 of the Discretionary Compensation Regulations, each 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:

Discretion	Regulation	Exercised by	Employer Policy Decision
To base redundancy payments on an actual weeks pay where this exceeds the statutory week's pay limit.	5	Employer	The Council will exercise this discretion.
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.	6	Employer	The Council will not exercise this discretion.

Note: For the purposes of the above table, '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 (except where the employer is an Admitted Body). Technically, an employee of an Admitted Body (i.e. a body that has applied to the administering authority to allow its employees to join the LGPS and has entered into a formal admission agreement) is only employed in 'local government' if he / she is a member of the LGPS.

Discretions under the Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2000 (as amended)

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).

Under Regulation 26 of the Discretionary Compensation Regulations, each 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:

Discretion	Regulation	Exercised by	Employer Policy Decision
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.	21(4)	Employer	The Council's Policy Decision is not to set up a Discretionary Compensation Scheme at this time.
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.	25(2)	Employer	The Council's Policy Decision is not to set up a Discretionary Compensation Scheme at this time.

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 spouse's or civil partner's annual compensatory added years payments should continue to be paid.	21(7)	Employer	The Council's Policy Decision is not to set up a Discretionary Compensation Scheme at this time.
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.	21(5)	Employer	The Council's Policy Decision is not to set up a Discretionary Compensation Scheme at this time.
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.	21(7)	Employer	The Council's Policy Decision is not to set up a Discretionary Compensation Scheme at this time.
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.	17	Employer	The Council's Policy Decision is not to set up a Discretionary Compensation Scheme at this time.
How to reduce the member's annual compensatory added years payment following the cessation of a period of re-employment in local government.	19	Employer	The Council's Policy Decision is not to set up a Discretionary Compensation Scheme at this time.

Note: For the purposes of the above table, '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 (except where the employer is an Admitted Body). Technically, an employee of an Admitted Body (i.e. a body that has applied to the administering authority to allow its employees to join the LGPS and has entered into a formal admission agreement) is only employed in 'local government' if he / she is a member of the LGPS.

Discretions under the Local Government (Discretionary Payments) (Injury Allowances) Regulations 2011

Under Regulation 14 of the Injury Allowances Regulations, each LGPS employer (other than an Admitted Body) is required to formulate, publish and keep under review the policy that it will apply in the exercise of its discretionary powers to make any award under the Injury Allowances Regulations in respect of leavers, deaths and reductions in pay that occurred post 15 January 2012.

Discretion	Regulation	Exercised by	Employer Policy Decision
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	The Council's Policy Decision is not to set up an Injury Allowance Scheme at this time.
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) and 8	Employer	The Council's Policy Decision is not to set up an Injury Allowance Scheme at this time.
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).	3(2)	Employer	The Council's Policy Decision is not to set up an Injury Allowance Scheme at this time.
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	The Council's Policy Decision is not to set up an Injury Allowance Scheme at this time.
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) and 8	Employer	The Council's Policy Decision is not to set up an Injury Allowance Scheme at this time.
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	The Council's Policy Decision is not to set up an Injury Allowance Scheme at this time.
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	The Council's Policy Decision is not to set up an Injury Allowance Scheme at this time.

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 being made at date of cessation of employment but regulation 4 (loss of employment through permanent incapacity) does not apply.	6(1)	Employer	The Council's Policy Decision is not to set up an Injury Allowance Scheme at this time.
Determine amount of any injury allowance to be paid under regulation 6(1) (payment of injury allowance following the cessation of employment).	6(1)	Employer	The Council's Policy Decision is not to set up an Injury Allowance Scheme at this time.
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).	6(2)	Employer	The Council's Policy Decision is not to set up an Injury Allowance Scheme at this time.
Whether to grant an injury allowance to the spouse, civil partner, co-habiting partner 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.	7(1)	Employer	The Council's Policy Decision is not to set up an Injury Allowance Scheme at this time.
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).	7(2) and 8	Employer	The Council's Policy Decision is not to set up an Injury Allowance Scheme at this time.
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	The Council's Policy Decision is not to set up an Injury Allowance Scheme at this time.

Discretions under the Local Government (Discretionary Payments) Regulations 1996 (as amended)

The following discretions under the Discretionary Payments Regulations:

- a) which relate to injury allowances, apply only in respect of leavers, deaths and reductions in pay that occurred before 16 January 2012; and
- b) which relate to gratuities, apply only in respect of leavers and deaths that occurred before 16 January 2012.

Discretion	Regulation	Exercised by	Employer Policy Decision
Suspend or discontinue injury allowance if person becomes capable of working again.	34(4)	Employer	The Council's Policy Decision is not to set up an Injury Allowance Scheme at this time.
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) and 38	Employer	The Council's Policy Decision is not to set up an Injury Allowance Scheme at this time.
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	The Council's Policy Decision is not to set up an Injury Allowance Scheme at this time.
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) and 38	Employer	The Council's Policy Decision is not to set up an Injury Allowance Scheme at this time.
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	The Council's Policy Decision is not to set up an Injury Allowance Scheme at this time.
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	The Council will not exercise this discretion.
Amount of gratuity payable to surviving dependant, spouse or civil partner where amount of redundancy annuity payments fall short of their capital value at date of award.	42(4)	Employer	The Council will not exercise this discretion.

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	The Council will not exercise this discretion.
Formulate and keep under review the injury allowance and gratuity policies to be operated by the authority.	46A	Employer	n/a