

|  |  |
| --- | --- |
| **Employer** | **Seaford Town Council** |

|  |  |
| --- | --- |
| **Date of Policy Statement** | **13th October 2022** |
| **Date for Review** | **October 2025** |

**Discretions under the Local Government Pension Scheme 2014**

These discretions are Employer discretions under The Local Government Pension Scheme Regulations 2013 (prefix **R**) and The Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014 (prefix **TP**) on which Employers are recommended to formulate and publish a policy.

|  |  |  |
| --- | --- | --- |
| **Regulation** | **Discretion** | **Employer’s Policy on the exercise of this discretion** |
| **R17 & TP15(2A)** | Whether, how much, and in what circumstances to contribute to a Shared Cost Additional Voluntary Contribution (SCAVC) arrangement | Seaford Town Council does not intend to exercise this discretion. |
| **R16(16)** | Whether to extend the 30 day deadline for member to elect for a Shared Cost Additional Pension Contribution (SCAPC) 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) | Seaford Town Council does not intend to exercise this discretion. |
| **R100(6)** | Whether, **with the agreement of the Pension Fund administering authority**, to permit a member to elect to transfer pension rights from another registered pension scheme into the LGPS, if they had not made such an election to do so within 12 months of first joining the LGPS in that employment | Seaford Town Council does not intend to exercise this discretion. |
| **R22(7) and (8)** | Whether to extend the 12 month time limit within which a member who has a deferred LGPS benefit in England or Wales following the cessation of employment (or cessation of a concurrent employment) after 31 March 2014 may elect not to have their deferred benefits aggregated with their new LGPS employment (or ongoing concurrent LGPS employment) if the member has not made an election to retain separate benefits within 12 months of commencing membership of the LGPS in that new employment (or within 12 months of ceasing the concurrent membership) | Seaford Town Council does not intend to exercise this discretion. |
| **TP10(6)** | Whether to extend the 12 month time limit within which a member (who has not elected to be treated as a member who, in the same employment, was contributing to the Scheme on both 31 March 2014 and 1 April 2014) who has a deferred LGPS benefit in England or Wales following the cessation of employment **before** 1 April 2014, to elect to aggregate their deferred benefits with their new LGPS employment that commenced on or after 14 May 2018 | Seaford Town Council does not intend to exercise this discretion. |
| **R9&R10** | How the pension contribution band to which an employee is to be allocated on joining the Scheme, and at each subsequent April, will be determined and the circumstances in which the Scheme employer will, in addition to the review each April, review the pension contribution band to which an employee has been allocated following a material change which affects the member’s pensionable pay in the course of a Scheme year (1 April to 31 March) | Seaford Town Council will assess pay bands each April, in line with annual pay awards or increments or when there are significant material changes such as promotions or pay awards. |
| **R21(4)(a)(iv), R21(4)(b)(iv) and R21(5)** | Whether, when calculating assumed pensionable pay when a member is:   * on reduced contractual pay or no pay on due to sickness or injury, or * absent during ordinary maternity, paternity or adoption leave, or paid shared parental leave, or during paid additional maternity or adoption leave, or * absent on reserve forces service leave, or * retires with a Tier 1 or Tier 2 ill health pension, or * dies in service   to include in the calculation the amount of any ‘regular lump sum payment’ received by the member in the 12 months preceding the date the absence began or the ill health retirement or death occurred. A ‘regular lump sum payment’ is a payment for which the member’s Scheme employer determines there is a reasonable expectation that such a payment would be paid on a regular basis | Seaford Town Council does not intend to exercise this discretion. |
| **R21(5A) and R21(5B)** | When a member is:   * on reduced contractual pay or no pay due to sickness or injury, or * absent during ordinary maternity, paternity or adoption leave, or paid shared parental leave, or during paid additional maternity or adoption leave, or * absent on reserve forces service leave, or * retires with a Tier 1 or Tier 2 ill health pension, or * dies in service   if, in the Scheme 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 when calculating APP, having had regard to the level of pensionable pay received by the member in the previous 12 months | Seaford Town Council does not intend to exercise this discretion. |