Staffordshire Pension Fund
Local Government Pension Scheme

Local Government Pension Scheme 2014
(Administered by the Staffordshire Pension Fund)

Employer Pension Discretions Policy Statements for Employees

I confirm that should any of the decisions change in the future the Pensions Fund will be notified immediately.

I have read the attached statements and certify that they are correct on behalf of:

Employer name: Barlaston Parish Council

Effective date of discretions: 8 July 2025

Completed by: Vivien O'Dunne – Parish Clerk

*Signed: Vivien O'Dunne

Date: 8 July 2025

***We cannot accept your discretions if you have not signed this document. If you are completing an electronic copy please type your name in full.**

Local Government Pension Scheme, (LGPS), Regulations Policy statement on all eligible employees

Under Regulation 60 of the LGPS Regulations 2013, (as amended), each scheme employer must publish and keep under review a Statement of Policy to explain how it will apply certain discretions allowed under the Pensions Regulations.

This statement is applicable to all employees of **Barlaston Parish Council** who are eligible to be members of the LGPS.

There is a requirement to publish the following five policies:

LGPS Regulations - Regulation 31: Power of employer to award additional pension to an active member or ceasing within 6 months to be an active member by reason of redundancy or business efficiency

Explanation	Employers Policy
EXPLANATION An employer may decide to award a member additional pension up to a limit of £8,903 per year* (2025/26 rate) payable from the same date as their pension is payable. You must resolve to award additional pension while the member is active. If the member has been made redundant or retired on efficiency grounds you must make this resolution within 6 months of them leaving. ***IMPORTANT NOTE: The amount of additional pension that can be awarded will increase each April.** In your policy you must decide: • if you will consider awarding additional pension to a member, and • the circumstances in which you will consider awarding additional pension NB Some employers use this regulation if at a members request the Employer will as an alternative to a compensation (redundancy) payment allow the member to receive an additional pension under this regulation.	At this time, Barlaston Parish Council will not normally use this power in any other circumstances

LGPS Regulations 2013 - Regulation 16(2)(e) and 16(4)(d) : Funding of additional pension contributions (APC) shared cost

Explanation	Employer's Policy
EXPLANATION Where a member has elected to pay Additional Pension Contributions (APCs) an employer can elect to fund part or the entire employee's share of the contributions. In your policy you must decide: • if you would consider contributing to a shared cost APC, • in what circumstances you would enforce this discretion, and, • how much you would contribute. This does **not** relate to cases where a member has a period of authorised unpaid leave of absence and elects within 30 days of return to work to pay a shared cost APC to cover the amount of pension "lost" during that period of absence. In these cases the employer MUST contribute 2/3rds of the cost (Regulation 15(5) of the LGPS Regulations 2013.	**Barlaston Parish Council** has not adopted this discretion

LGPS Regulations 2013 - Regulation 30 (6): Flexible Retirement

Explanation	Employer's Policy
A member who is aged 55 or over and with their employer's consent reduces their hours and/or grade, can then, but only with the agreement of the employer, make an election to the administering authority to receive all or part payment of their accrued benefits without having retired from that employment. In your policy you must decide: • if you will consider granting flexible retirement, • the circumstances in which flexible retirement will be awarded, and • whether to waive any reduction that will be applied to the members benefits. There will be a direct cost to the employer	**Barlaston Parish Council** will not award flexible retirement & waive actuarial reduction to a member who is aged 55 or over and with their employer's consent reduces their hours and/or grade.

LGPS Regulations 2013 - Regulation (paragraph 1(1)(c) of Schedule 2 to the LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014): Switching on rule of 85

Explanation	Employer's Policy
A member who meets the 85 year rule and elects to draw their pension benefits from age 55 will no longer require their employer's consent if they retire after 31st March 2014. However certain members will lose some 85 year rule protections if they wish to draw their pension between age 55 and 59. An employer may decide to 'switch on' protection to the 85 year rule for a member who voluntarily retires from age 55 but before age 60, and meet any additional cost of the retirement. • If the employer does agree to switch back on the rule of 85, the cost of any strain on the fund resulting from the payment of benefits before age 60 would have to be met by the employer.	**Barlaston Parish Council** will not apply either discretion, unless there is a business case to support this as an alternative to a redundancy situation

LGPS Regulations 2013 – Regulation 30 (8): Waiving of actuarial reduction.

Explanation	Employer's Policy
An employer has the discretion, under a number of retirement scenarios, to waive actuarial reductions on compassionate grounds. The cost of which would fall upon the employer. n.b. "Compassionate grounds" is not defined in the regulations	Barlaston Parish Council will not waive any actuarial reductions on early retirement pensions under any circumstances, including compassionate grounds.

There are a number of other discretions which Scheme employers may exercise under the LGPS Regulations 2013.

Whilst there is no requirement to have a written policy in respect of following it would perhaps be appropriate for Scheme employers to have a written policy in order that members can be clear on these matters

LGPS Regulations 2013 – Regulation 17 - Shared Cost Additional Voluntary Contribution Facility

Explanation	Employer's Policy
This discretion allows the Employer to maintain and contribute to an employee's Additional Voluntary Contribution Scheme.	Barlaston Parish Council has not adopted this discretion. This will not have any effect on the existing AVC facility available where the employee only is able to make such contributions.

LGPS Regulations 2013 - Regulation 100 (6) – election to transfer within 12 months

Explanation	Employer's Policy
This discretion allows the Employer to extend the 12 month limit a member has in which to elect to transfer other pension rights into the LGPS. This has to be with the agreement of the Administering Authority	Barlaston Parish Council will not normally allow an extension of the 12 month limit, but will consult the Administering Authority in making a decision. Extenuating circumstances may apply and this would include • Where evidence exists that an election was made within 12 months but his was not received by the administering authority • Where evidence exists that the member was not aware of the 12 month limit due to maladministration

LGPS Regulations 2013 - Regulation 22 (7) and (8) – election to aggregate within 12 months of commencement

Explanation	Employer's Policy
This discretion allows the Employer to extend the 12 month time limit a member has within which they must elect not to have deferred benefits aggregated with their new LGPS employment	Barlaston Parish Council will not normally extend this 12 month time limit Extenuating circumstances may apply and this would include • Where evidence exists that an election was made within 12 months but his was not received by the administering authority • Where evidence exists that the member was not aware of the 12 month limit due to maladministration

LGPS Regulations 2013 - Regulation 9 – allocation of contribution band

Explanation	Employer's Policy
This discretion allows the Employer to determine which contribution band is allocated on joining the scheme and at each April. It also determines the circumstances when an employee's band may be reviewed. **Please check with your payroll provider to see what process they currently follow. Most employers now monitor contributions on a monthly basis.**	Barlaston Parish Council will set LGPS contribution bands based on employee pay as at April 1st each year (including regular overtime). Bands will be reviewed annually after pay awards or if there are permanent contractual changes

LGPS Regulations 2013 - Regulation 21 – assumed pensionable pay

Explanation	Employer's Policy
This discretion allows the Employer to determine whether to include in the calculation of assumed pensionable pay the amount of any "regular lump sum payment". This is in cases where an employee's pay needs to be calculated where their pay has been reduced due to certain absences in order that they are not unduly advantaged or disadvantaged.	To determine in individual cases where necessary to establish in a fair, equitable and justifiable way what the members likely pay would have been but for the absence, and in cases where this pay is to be used for future enhancements whether that level of pay would have been received every year to normal retirement age.