

**LGPS EMPLOYER'S  
DISCRETIONS POLICY FOR TROWBRIDGE TOWN COUNCIL  
LGPS 2014 Scheme**

**WILTSHIRE PENSION FUND**

<b>DISCRETION &amp; REGULATION</b>	<b>POLICY ON INDIVIDUAL DISCRETIONS</b>
<b>1). Reg 31: Whether to grant additional pension to a member (up to £6500pa)</b>	<i>Trowbridge Town Council will only exercise this discretion in exceptional circumstances. This discretion will only be exercised with the expressed position of the Policy and Resources Committee after consideration of the costs that would apply.</i>
<b>2). Reg 16(2)e &amp; Reg 16(4)d: Whether to make either a regular or lump sum Additional Pension Contribution (APC) to a member's account (part or whole funding this)</b> [Note: this discretion only relates to cases when the member is working as normal rather than absent from work with permission but no pensionable pay – in the latter scenario, employers must fund it if necessary.]	<i>Trowbridge Town Council will only exercise this discretion in exceptional circumstances. This discretion will only be exercised with the expressed position of the Policy and Resources Committee after consideration of the costs that would apply.</i>
<b>3). Reg 30(6) Whether all or some pension benefits can be paid if an member aged 55 or over reduces their hours/grade and continues to work ("flexible retirement")</b>	<i>Trowbridge Town Council will consider employee requests to take flexible retirement on a case by case basis after taking into factors such as service delivery and any costs that may apply. The Policy and Resources Committee will be responsible for agreeing (or otherwise) to all requests to take flexible retirement.</i>
<b>4). Reg 30(8) Waiving actuarial reduction on flexible retirement.</b>	<i>Trowbridge Town Council will not exercise this discretion.</i>
<b>5). Reg 30(8) Waiving actuarial reduction on early retirement (age 55+) – for both active, deferred members &amp; suspended tier 3 ill health pensions</b>	<i>Trowbridge Town Council will only waive the actuarial reduction on early retirement in exceptional circumstances and as the result of the expressed permission of the Policy and Resources Committee after considering the costs that would apply.</i>
<b>6). TP Regs 1(1)(c) of Schedule 2: Whether to allow the rule of 85 to be "switched on" for members who would normally meet the rule but who will not if they draw the benefits age 55-59</b>	<i>Trowbridge Town Council will only agree to "switch on" the rule of 85 in exceptional circumstances following approval from the Policy and Resources Committee after considering the costs that will apply.</i>
<b>7). Regs 22(8 &amp; 9) Whether to extend 12-month period to separate previous LG service.</b>	<i>Trowbridge Town Council will not exercise this discretion.</i>

<p><b>8). Reg 9(3) Determine rate of employees' contributions.</b></p>	<p><i>Trowbridge Town Council will review all employees' contribution bands at the start of each financial year based on their previous year's pensionable pay, per our internal auditor's instruction. A member's contribution rate will not be reviewed during the year.</i></p>
<p><b>9). Reg 100(6) Whether to extend 12-month period to allow a transfer-in of non-LG pension rights.</b></p>	<p><i>Trowbridge Town Council will not exercise this discretion.</i></p>

**Abbreviations**

“Reg 16(2)e” means Regulation 16(2)e of the Local Government Pension Scheme Regulations 2013 [which apply from 1 April 2014]  
“TP Regs” means LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014].

**Lance Allan – Town Clerk & Proper Officer**

**Signed .....**

**Dated .....**

*This document was approved at a meeting of the Policy & Resources Committee on 11<sup>th</sup> January 2022.  
Reviews will take place every four years unless the size and nature of the Council change.*