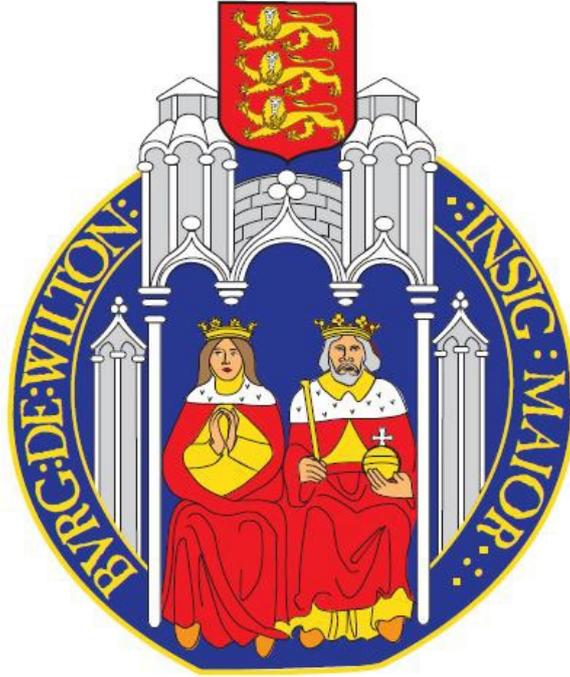


Wilton Town Council



Local Government Pension Scheme Employer Discretions Policy

Document history

Status	Date	Adopted Date	Minute Ref	Summary of Changes
Original		09/02/2026	FC274	
Revision 1				
Revision 2				
Revision 3				

Next review date 08 February 2029

Wilton Town Council Employer Discretions Policy

1. Introduction

- 1.1. The Local Government Pension Scheme Regulations define the details of the scheme for members, employing authorities and the administering authority (Wiltshire Pension Fund, as part of Wiltshire Council).
- 1.2. The Local Government Pension Scheme (LGPS) is a statutory pension scheme so its rules are laid down under Act of Parliament. However, the scheme's regulations do allow an employer some flexibility to enhance members' benefits. These discretions typically involve early access to benefits or improving the benefits received by members.
- 1.3. The Local Government Pension Scheme (LGPS) in England and Wales was amended from 1 April 2014. The provisions of the new LGPS, together with protections for member's benefits accrued before 1 April 2014, are now contained in the Local Government Pension Scheme Regulations.
- 1.4. This policy relates to the application of discretions under:
 - The LGPS Regulations 2013 and
 - The LGPS Regulations 2014 (Transitional Provisions and Savings)
 - The LGPS Regulations 2008 (Benefits, Membership and Contributions) (as at 14th May 2018)
- 1.5. These policies may be subject to review from time to time. Affected employees will be notified of any subsequent change to this Policy Statement

Title:	The Local Government Pension Scheme – Employer Discretions Policy
Author(s):	Town Clerk
Scheme employer name:	Wilton Town Council
Approved by:	Wilton Town Council
Implementation date:	09 February 2026
Date of next review:	08 February 2029
This document replaces:	N/A

Discretion	Regulation	Decision
Whether, how much and in what circumstances to contribute to a shared cost Additional Pension Contributions (APC) scheme	R16(2)(e) & R16(4)(d)	Wilton Town Council will only exercise this discretion in exceptional circumstances and with the express permission of the Council after consideration of the financial implications of that decision
Whether to extend 30 day deadline for member to elect for a shared cost APC	16(6)	Wilton Town Council will only exercise this discretion in exceptional circumstances and with the express permission of the Council after consideration of the financial implications of that decision
Whether all or some benefits can be paid if an employee reduces their hours or grade (flexible retirement)	R30(6) & TP11(2)	Wilton Town Council will only exercise this discretion in exceptional circumstances and with the express permission of the Council after consideration of the financial implications of that decision
Whether to waive, in whole or in part, actuarial reduction on benefits paid on flexible retirement	R30(8)	Wilton Town Council will only exercise this discretion in exceptional circumstances and with the express permission of the Council after consideration of the financial implications of that decision
Whether to waive, in whole or in part, actuarial reduction on benefits which a member voluntarily draws before normal pension age other than on the grounds of flexible retirement (where the member only has post 31 March 2014 membership)	R30(8)	Wilton Town Council will only exercise this discretion in exceptional circumstances and with the express permission of the Council after consideration of the financial implications of that decision
Whether to “switch on” the 85 year rule for a member voluntarily drawing benefits on or after age 55 and before age 60 (other than on the grounds of flexible retirement)	TPSch 2 para 1 (2) & 1(1)(c)	Wilton Town Council will only exercise this discretion in exceptional circumstances and with the express permission of the Council after

		consideration of the financial implications of that decision
<p>Whether to waive an actuarial reduction for a member voluntarily drawing benefits before normal pension age other than on the grounds of flexible retirement (where the member has both pre 1 April 2014 and post 31 March 2014 membership):</p> <p>a) On compassionate grounds (pre 1 April 2014 membership) and in whole or part on any grounds (post 31 March 2014 membership) if the member was not in the Scheme before 1 October 2006</p> <p>b) On compassionate grounds (pre 1 April 2014 membership) and in whole or in part on any grounds (post 31 March 2014 membership) if the member was in the scheme before 1 October 2006 will not be 60 by 31 March 2016 and will not attain 60 between 1 April 2016 and 31 March 2020 inclusive</p> <p>c) On compassionate grounds (pre 1 April 2016 membership) and /or, in whole or in part on any grounds (post 31 March 2016 membership) If the member was in the scheme before 1 October 2006 and will be 60 between 1 April 2016</p> <p>d) On compassionate grounds (pre 1 April 2020 membership) and / or, in whole or in part on any grounds (post 31 March 2020 membership) if the member was in the Scheme before 1 October 2006, will not be 60 by 31 March 2016 and will attain 60 between 1 April 2016 and 31 March 2020 inclusive.</p>	TP3(1),TPSch 2 para 2(1),B30(5) & B30A(5)	Wilton Town Council will only exercise this discretion in exceptional circumstances and with the express permission of the Council after consideration of the financial implications of that decision
Whether to grant additional pension to an active member or within 6 months of ceasing to be an active member by reason of redundancy or business efficiency (by up to £8,903 p.a – this figure is inflation proofed annually)	R31	Wilton Town Council will only exercise this discretion in exceptional circumstances and with the express permission of the Council after consideration of the financial implications of that decision
Discretions for members who ceased active membership on or after 1 April 2008 and before 2014		
Whether to waive, on compassionate grounds, the actuarial reduction applied to deferred benefits paid early under B30 (member).	B30(5), TPSch 2, para 2(1)	Wilton Town Council will only exercise this discretion in exceptional circumstances and with the express permission of the Council after consideration of the financial implications of that decision
Whether to “switch on” the 85 year rule for a pensioner member with deferred benefits voluntarily drawing benefits on or after age 55 and before age 60.	TPSch 2, para 1(2) & 1(1)(c)	Wilton Town Council will only exercise this discretion in exceptional circumstances and with the express permission of the Council after consideration of the financial implications of that decision

Whether to waive, on compassionate grounds, the actuarial reduction applied to benefits paid early under B30A (pensioner member with deferred benefits)	B30A(5), TPSch 2, para 2(1)	Wilton Town Council will only exercise this discretion in exceptional circumstances and with the express permission of the Council after consideration of the financial implications of that decision
Discretions for members who ceased active membership on or after 1 April 1998 and before 1 April 2008 AND Councillor members who ceased active membership on or after 1 April 1998		
Grant application for early payment of deferred benefits on or after age 50 and before age 55.	31(2)	Wilton Town Council will only exercise this discretion in exceptional circumstances and with the express permission of the Council after consideration of the financial implications of that decision
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.	TPSch 2, para 1(2) & 1(1)(f) & R60	Wilton Town Council will only exercise this discretion in exceptional circumstances and with the express permission of the Council after consideration of the financial implications of that decision
Waive, on compassionate grounds, the actuarial reduction applied to deferred benefits paid early.	31(5) & TPSch 2, para 2(1)	Wilton Town Council will only exercise this discretion in exceptional circumstances and with the express permission of the Council after consideration of the financial implications of that decision
Discretions for member who ceased membership before 1 April 1998		
Grant application for early payment of deferred benefits on or after age 50 on compassionate grounds.	TP3(5A)(vi), TL4, L106 (1)	Wilton Town Council will only exercise this discretion in exceptional circumstances and with the express permission of the Council after consideration of the financial implications of that decision