Warwickshire POLICE		POLICY
Security Classification	**OFFICIAL**	
Disclosable under Freedom of Information Act 2000	YES	

POLICY TITLE	**Local Government Pension Scheme (LGPS) Employer Pensions Discretions**
REFERENCE NUMBER	**WP133**
Version	**1.2**

POLICY OWNERSHIP	
DIRECTORATE	FINANCE
BUSINESS AREA	PENSIONS

INITIAL IMPLEMENTATION DATE	**OCTOBER 2022**
NEXT REVIEW DATE:	**JUNE 2025**
RISK RATING	**LOW**
EQUALITY ANALYSIS	**LOW**

Warwickshire Police welcome comments and suggestions from the public and staff about the contents and implementation of this policy. Please e-mail policiesandprocedures@warwickshire.police.uk

1.0 POLICY OUTLINE

1.1 This document outlines Warwickshire Police's policy on the application of all mandatory and some non-mandatory discretions which the Force (employer) has the power to exercise in relation to members of the Local Government Pension Scheme (Scheme).

1.2 The discretions are applicable to all eligible members of the Scheme. Certain discretions will be relevent to specific groups or individual members of the Scheme based on their date of entry into the Scheme. This is outlined in the relevant section of the policy.

1.3 Discretions are powers that enable employers to choose how to apply the rules of the Scheme in respect of certain provisions.

1.4 There are many employer discretions in the current Scheme regulations and several more still existing from previous Schemes; however only a relatively small number of employer discretions have to be published.

1.5 Discretions fall into two categories:

i. Those which must be formulated and published (mandatory discretions).

ii. Those which don't need to be formulated and published (non-mandatory discretions).

1.6 A summary of the mandatory discretions applied by Warwickshire Police ("the Force") are set out under the Contents. Some of these discretions are also referred to in relevant policies or guidance, for example the Flexible Retirement policy and Management of Change and Redundancy policy.

1.7 The Chief Constable has delegated responsibility for maintaining LGPS discretions to the Director of Finance.

2.0 PURPOSE OF POLICY

2.1 It is a legal requirement under the Local Government Pension Scheme (LGPS) Regulations that employers prepare, publish and keep under review their Employers Pension Discretion.

2.2 The LGPS Discretionary policy satisfies the statutory requirement, as set out above and clearly communicate these to members of the LGPS.

3.0 IMPLICATIONS of the POLICY

3.1 In applying this policy, the Force will ensure that:

- It applies the discretions reasonably, after taking account of all relevant factors, for example the cost to the Force balanced against the benefit to scheme member; and
- Its discretions are not fettered, i.e. being used in such a way that individual circumstances cannot be considered.

3.1 Legal

Failure to prepare, publish and keep under review LGPS discretionary policies is a breach of the regulations and may be reported to The Pension Regulator.

3.2 Financial

Exercising discretions can have significant financial implications. Therefore, the discretion needs to achieve value for money to the tax payer, whilst being a reasonable approach balancing the position of members. In arriving at these discretions the Chief Constable has recognised compassionate grounds for making exceptions to the standard discretionary policy stance.

4.0 PROCEDURE

4.1 All requests by current employees for the exercise of a discretion under this policy should, in the first instance, be made in writing to their line manager who will then liaise with HR over the approval process. The request should contain all of the supporting information that the member considers relevant, and each request will be considered on its specific merits and circumstances.

4.2 Where an employee has left the Force they should address their application to the Head of HR who will make the necessary arrangements for their request to be considered.

4.3 Some discretions may be exercised on 'compassionate grounds', which can cover a variety of situations. Where a member believes that compassionate grounds exist, these should be detailed in their written request. The Force reserves the right to seek additional information or evidence (including medical evidence) should it feel necessary.

4.3 Any change to the discretions exercised under the LGPS Regulations can take immediate effect from the date the Force agrees the change. Any change to the discretions exercised under the Discretionary Compensation Regulations 2000, the Discretionary Compensation Regulations 2006 or the Injury Allowances Regulations 2011 cannot take effect until one month after the date the Council publishes a statement of its amended policy

4.3 The Force has approved an **Internal Disputes Resolution Procedure** (IDRP), which sets out the procedure to deal with any appeals concerning decisions relating to the administration of the LGPS including those covered by the Discretionary Policies.

4.5 Members of the LGPS may be directed to these discretionary policies as a consequence of making an enquiry or application under an associated policy, for example the Flexible Retirement Policy, or being subject to a process under a separate policy, for example the Flexible Retirement policy and Management of Change and Redundancy policy. Where decisions are made by a different officer to the Director of Finance, under these associated policies, the decisions under the LGPS Discretionary Policy will be incorporated into those decisions.

4.6 Decisions in relation to voluntary redundancies or early retirements which may incur a pension strain cost to the Force are delegated to the Chief Constable (after consultation with the PCC).

4.7 All decisions made under the LGPS Discretionary Policy are recorded.

4.8 The following officers have been consulted in developing this policy:

Head of Dep't/ Chief Officer Consulted	**Date Communication Sent**
Head of Human Resources	

5.0 DOCUMENT HISTORY

Date	Author / Reviewer	Amendment(s) & Rationale	Date of Approval / Adoption
August 2022	Jeff Carruthers Director of Finance	Harmonisation	
June 2023	Jeff Carruthers Director of Finance	Amendments regarding Shared Cost AVC	June 2023

6.0 CONSULTATION

6.1 The policy is written by the business lead and has been shared with Risk Management, Health & Safety and Equality & Diversity, HR, Unison and Critical Friends Group

7.0 ASSESSMENT AND ANALYSIS

7.1 The Equality Analysis (EA), Health and Safety Assessment (HAS) and Risk Assessment (RA) are available on request.

8.0 CONTENTS

1. Application of Mandatory Discretions

1.1 The policy in respect of each employer discretion is set out below, however, the Force may give further consideration where there are exceptional circumstances and clear merit, or where the cost is not considered to be significant or material.

1.2 The following discretions apply to members who were actively paying into the scheme as at 1 April 2014 onwards.

1.	
Discretion	Whether, at the full cost to the Scheme employer, to grant extra annual pension within the applicable statutory limit in force from time to time, to an active member or within 6 months of leaving to a member whose employment was terminated on the grounds of redundancy or business efficiency
Regulation	31 LGPS Regulations 2013
Force Policy	The award of additional pension would only be in extremely exceptional circumstances, where this is necessary to address a situation where there would otherwise be a significant risk to policing and the objectives of the PCC and Chief Constable.
2.	
Discretion	Whether, how much, and in what circumstances to contribute to a Shared Cost APC scheme ("Shared Cost Additional Pension Contribution"). Where an active scheme member has decided to make Additional Pension Contributions to purchase extra pension benefits within the applicable statutory limit in force from time to time, the employer can resolve to voluntarily contribute towards the cost of this too. Note: This does not include instances where the employee is paying for lost pension via an APC where the election was made in the first 30 days (or longer if the employer allows) – in this circumstance the employer must pay two-thirds of the cost of such purchase.
Regulation	16(2e) and (4d) LGPS Regulations 2013
Force Policy	No additional pension will be awarded to active members and the Force will not fund the APC in whole or in part.
3.	
Discretion	Whether to allow flexible retirement for staff aged 55 or over who, with the agreement of the Scheme employer, reduce their working hours or grade and, if so, as part of the agreement to allow flexible retirement: • whether, in addition to the benefits the member has built up prior to 1 April 2008 (which the member must draw), to allow the member to choose to draw

	• all, part or none of the pension benefits they built up after 31 March 2008 and before 1 April 2014, and / or • all, part or none of the pension benefits they built up after 31 March 2014 and • whether to waive, in whole or in part, any actuarial reduction which would otherwise be applied to the benefits taken on flexible retirement before Normal Pension Age (NPA) Employers may allow a member from age 55 onwards to draw all or part of the pension benefits they have already built up whilst still continuing in employment. This is provided the employer agrees to the member either reducing their hours or moving to a position on a lower grade. In such cases, pension benefits will be reduced in accordance with actuarial tables unless the employer waives the reduction either fully or in part or a member has protected rights. If members are allowed to retire under flexible retirement, and they meet the 85 year rule between the ages of 55 and 60, there may be a pension strain cost to the employer as there is no option to switch the 85 year rule off in this instance.
Regulation	30 (6) of the LGPS Regulations 2013); [regulations 11(2) and 11(3) of the LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014], [regulation 3(5) of the LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014, regulation 18(3) of the LGPS (Benefits, Membership and Contributions) Regulations 2007 and Regulations 30(6) and 30(8) of the LGPS Regulations 2013).
Force Policy	In accordance with the Force's Flexible Retirement Policy; the Head of HR in conjunction with the Director of Finance, based on a recommendation from the individuals Head of Business Area, is granted discretionary power to grant flexible retirement and thus immediate release of pension benefits. The Head of HR will only consent to a flexible retirement application where the employee elects to draw all of the benefits that relate to their LGPS membership. The Force allows for consideration to waive the actuarial reduction to the benefits in exceptional circumstances, for example, where the member has requested flexible retirement to care for a chronically ill spouse or partner.
4.	
Discretion	Whether to "switch on" the 85 year rule for a member voluntarily drawing benefits on or after age 55 and before age 60. Active members are now able to voluntarily retire between ages 55 and 60. If they were a member of the LGPS on 30 September 2006 then some of their benefits could be protected from reductions applied to

	early payment under the 85 year rule. This rule only applies automatically to members voluntarily retiring from age 60 but the employer has the discretion to "switch it on" for voluntary retirements between age 55 and 60. This discretion does not apply to flexible retirement (see Regulation 30(6)) whereby the 85 year rule is always switched on. Where the employer does not choose to "switch on" the rule, then benefits built up would be subject to reduction in accordance with actuarial guidance issued by the Secretary of State regardless of whether a member meets the rule. If the employer does agree to "switch on" the 85 year rule, the employer will have to meet the cost of any strain on fund resulting from the payment of benefits before age 60 i.e. where the member has already met the 85 year rule or will meet it before age 60.
Regulation	Paragraph 1(1)(c) of Schedule 2 to the LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014.
Force Policy	The Force policy is to switch off the rule of 85 protections for affected members on a case by case basis. This would allow those staff who wish to retire under the 85 year rule and take the actuarial reduction themselves (at no cost to the Force), to do so. Where there are compassionate grounds the 85 year rule may be switched on.
5.	
Discretion	Whether to waive, in whole or in part, any actuarial reductions on benefits which a member voluntarily draws before normal pension age (other than on the grounds of flexible retirement). Employers can agree to waive any actuarial reductions due in the case of employees retiring any time after age 55. Employers should also note that the strain cost of any such retirements would need to be met by the employer and paid into the Pension Fund at the appropriate time. There are four member groups to which the policy may apply and various circumstances in which reductions can be waived based on joining date and age at a specific date.
Regulation	30(8) LGPS Regulations 2013, 3(1), Sch 2, para 2(1), B30(5) and B30A(5) LGPS Transitional Provisions, Savings and Amendment) Regulations 2014
Force Policy	Consideration will be given to the waiving of the actuarial reduction to the benefits in exceptional circumstances for example where the member had to give up work to provide for a chronically ill spouse or partner or child.

1.3 The following discretions applying to members who left the scheme after

1 April 2008 and before 1 April 2014.

6.	
Discretion	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 or upon the voluntary early payment of a suspended tier 3 ill health pension. A member with a deferred benefit who left the scheme voluntarily between 1 April 2008 – 31 March 2014 and who has subsequently become a deferred pensioner may now claim their benefits from age 55 without their employer’s consent. However, these benefits will be reduced for early payment. Where a member has reached the 85 year rule at the point of retirement, an employer can consent to switching on the 85 year rule. Any ‘strain’ to the Fund will be payable by the Scheme employer.
Regulation	Paragraph 1(1)(c) & 1(2) of Schedule 2 to the LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014
Force Policy	The Force policy is to switch off the rule of 85 protections for affected members on a case by case basis. This would allow those staff who wish to retire under the 85 year rule and take the actuarial reduction themselves (at no cost to the Force), to do so.
7.	
Discretion	Whether to waive reductions which may occur on deferred benefits claimed between ages 55-60 or suspended tier 3 ill health for leavers between 1 April 2008 and 31 March 2014. A member with a deferred benefit who left the scheme voluntarily between 1 April 2008 – 31 March 2014 or was awarded a Tier 3 ill health pension under the 2007 Regulations and who has subsequently become a deferred pensioner may now claim their benefits from age 55 without their employer’s consent. However, these benefits will be reduced for early payment. An employer can consent to waiving any reductions, on compassionate grounds, which may be applied to deferred benefits or suspended tier 3 ill health pension paid early.
Regulation	30(5) of the LGPS (Benefits, Membership and Contributions) Regulations 2007 and paragraph 2(1) of Schedule 2 to the LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014
Force Policy	Consideration will be given to the waiving of the actuarial reduction to the benefits in exceptional circumstances, for example where the member had to give up work to provide for a chronically ill spouse, partner or child.

1.4 The following discretions apply to members who left the scheme after

1 April 1998 and before 1 April 2008

8.	
Discretion	Whether, as the 85 year rule does not automatically fully apply to members who would otherwise be subject to it and who choose to voluntarily draw their deferred benefits (on or after 14 May 2018) on or after age 55 and before age 60, to switch the 85 year rule back on in full for such members. Deferred members who left the scheme after 1 April 1998 are now able to voluntarily retire between ages 55 and 60. If they were a member of the LGPS on 30 September 2006 then some of their benefits could be protected from reductions applied to early payment under the 85 year rule. This rule only applies automatically to members voluntarily retiring from age 60 but the ceding employer has the discretion to "switch it on" for voluntary retirements between age 55 and 60. Where the employer does not choose to "switch on" the rule, then benefits built up would be subject to reduction in accordance with actuarial guidance issued by the Secretary of State regardless of whether a member meets the rule or not. If the employer does agree to "switch on" the 85 year rule, the employer will have to meet the cost of any strain on fund resulting from the payment of benefits before age 60 i.e. where the member has already met the 85 year rule or will meet it before age 60.
Regulation	Whether to 'switch on' the 85 year rule upon the voluntary early payment of deferred benefits [paragraph 1 (1) (f) & 1 (2) of Schedule 2 to the LGPS (Transitional Provisions, Savings and Amendment) regulations 2014]
Force Policy	The Force policy is to switch off the rule of 85 protections for affected members on a case by case basis. This would allow those staff who wish to retire under the 85 year rule and take the actuarial reduction themselves (at no cost to the Force), to do so.
9.	
Discretion	Whether to grant application for early payment of deferred benefits on or after age 50 and before age 55. A member with a deferred benefit who left the scheme between 1 April 1998 – 31 March 2008 can claim their benefits from age 50 with their employer's consent. However, these benefits may be reduced for early payment and/or be subject to an unauthorised payment charge under the Finance Act 2004 Regulation.
Regulation	Whether to grant applications for the early payment of pension benefits on or after age 50 and before age 55 [regulation 31(2) of the LGPS Regulations 1997].

Force Policy	Any requests for preserved benefits to be released early will be considered on an individual basis where the case is one of compassion, taking into account the representations of the member and any associated costs to the Force.
10.	
Discretion	Whether to waive any actuarial reduction on compassionate grounds which would normally be applied to benefits which are paid before age 65. Employers can agree to waive any actuarial reductions on compassionate grounds due in the case of employees who ceased active membership between 1 April 1998 and 31 March 2008. Employers should note that the strain cost of any such retirements would need to be met by the employer and paid into the Pension Fund at the appropriate time.
Regulation	Whether, on compassionate grounds, to waive any actuarial reduction that would normally be applied to benefits which are paid before age 65 [regulation 31(5) of the LGPS Regulations 1997 and paragraph 2(1) of Schedule 2 to the LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014].
Force Policy	Consideration will be given to the waiving of the actuarial reduction to the benefits in exceptional circumstances, for example, where the member had to give up work to provide for a chronically ill spouse, partner or child.

1.5 The following discretions apply to members who ceased active membership before 1 April 1998.

11.	
Discretion	Whether to grant early payment of a deferred benefit on compassionate grounds, on or after age 50 and before Normal Retirement Date. An employer can grant application for early payment of deferred benefits on or after age 50 on compassionate grounds. However, these benefits may be reduced for early payment and/or be subject to an unauthorised payment charge under the Finance Act 2004
Regulation	Whether to grant applications for the early payment of deferred pension benefits on or after age 50 and before Normal Retirement Date on compassionate grounds [regulation D11(2)(c) of the LGPS Regulations 1995].
Force Policy	Any requests for preserved benefits to be released early will be considered on an individual basis where the case is one of compassion, taking into account the representations of the member and any associated costs to the Force.

2. Application of Non-Mandatory Discretions

12.	
Discretion	Whether, how much, and in what circumstances to contribute to shared cost AVC arrangements.
Regulation	17 of the LGPS Regulations 2013 and 15(2A) of the LGPS Transitional Provisions, Savings and Amendment Regulations 2014.
Force Policy	The Force will exercise discretion to allow members of the LGPS to contribute to a Shared Cost AVC (SCAVC) scheme on condition the employee meets conditions for acceptance in to the SCAVC and conditions generally for participation in salary sacrifice schemes. The Force retains authority to withdraw the discretion at any time. The amount of contributions will not exceed the amount sacrificed by the employee, therefore the Force (employer) will not top up contributions. The member will elect to have their salary reduced by an amount, which is paid by the Force as a contribution into the members AVC fund. The benefit to the member is reduced NI contributions and a tax saving. The Force potentially saves on the employer NI contribution. This discretion extends the range of offers to employees and may improve their financial wellbeing.
13.	
Discretion	Whether to extend the time limit for a member to elect to purchase additional pension by way of a Shared Cost Additional Pension Contribution upon return from a period of absence?
Regulation	16(16) of the LGPS Regulations 2013.
Force Policy	Under the mandatory discretions (Regulation 16(10)) the Force will not fund the Shared Cost Additional Pension Contribution in whole or in part. Therefore there can be no extension to the time limit in this case.
14.	
Discretion	Whether to extend the 12 month time limit for a member to elect to transfer pension rights from another registered pension scheme into the Scheme with the agreement of the Administering Authority.
Regulation	Transfers of Pension Rights Regulation 100(6).
Force Policy	To allow in exceptional circumstances where it is clear there has been an administrative delay or error by the employer or the scheme administrator.
15.	
Discretion	Whether to extend the 12 month time limit for a member to elect not to aggregate Post 31 March 2014 (or combinations of Pre April 2014 & Post March 2014) deferred benefits in relation to a concurrent or new employment.
Regulation	22 (7b and 8b) LGPS Regulations 2013
Force Policy	To allow in exceptional circumstances where it is clear there has been an administrative delay or error by the employer or the scheme administrator.
16.	

Discretion	Whether to extend the 12 month time limit for a member to elect to aggregate Pre 1 April 2014 deferred benefits.
Regulation	10(6) of the LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014 as amended by regulation 27 of the LGPS (Amendment) Regulations 2018.
Force Policy	To allow in exceptional circumstances where it is clear there has been an administrative delay or error by the employer or the scheme administrator.
17.	
Discretion	How an employee's contribution band will be initially determined and thereafter reviewed.
Regulation	9 and 10 of the LGPS Regulations 2013
Force Policy	For existing members the contribution band is determined on pay each month. For new employees / scheme members the band is assessed on the salary and additional payments on the date of commencement.
18.	
Discretion	Whether to include a regular lump sum payment when calculating assumed pensionable pay (APP).
Regulation	21(4)(a)(iv), 21(4)(b)(iv) and 21(5) of the LGPS Regulations 2013 21(5) In determining Assumed Pensionable Pay (APP), whether a lump sum payment made in the previous 12 months is a "regular lump sum"
Force Policy	The Force does not include any "regular lump sum" to determine Assumed Pensionable Pay for periods of absence, except when determining calculations for ill health retirement or death in service when the Force will consider each case on its merits. In such cases, the primary criteria will be whether it could reasonably be expected that the member would have been likely to receive that regular payment for the foreseeable future.
19.	
Discretion	Whether, subject to qualification, to substitute a higher level of pensionable pay when calculating assumed pensionable pay (APP)?
Regulation	21(5A) and 21(5B) of the LGPS Regulations 2013]. Although, this discretion is NEW, its effective date is backdated to 1 April 2014 by way of regulation 7 of the LGPS (Amendment) Regulations 2018. *In determining Assumed Pensionable Pay (APP), whether a lump sum payment made in the previous 12 months is a "regular lump sum". R21(5) Employer 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.
Force Policy	Where pensionable pay in the 3 month period prior to commencement of APP is materially lower than the level of pay that would normally have been received, the Force will not normally substitute this with a higher level of pensionable pay, except when determining calculations for ill health retirement or death in service when the Force will consider each case on its merits.
20.	
Discretion	Specify in an employee's contract what other payment or benefits other than specified in Reg 20(1)(a) and not otherwise precluded by Reg 20(2) are to be pensionable.
Regulation	20(1)(b) pf the LGPS Regulations 2013.
Force Policy	All pay specified in the employee's contract of employment is pensionable.

3. Injury Allowances

21.	
Discretion	Discretions in relation to the Local Government (Discretionary Payments) (Injury Allowances) Regulations 2011 Injury Allowance payments.
Regulation	(Regulations 3 to 7 of the Local Government (Discretionary Compensation) (Injury Allowances) Regulations 2011). The regulations clarify that Injury Allowance Schemes can apply to any employer eligible to participate within the Local Government Pension Scheme (LGPS) and who is listed in the schedule contained within the LGPS (Administration) Regulations 2008. Any eligible employer is required to publish, and keep under review, a written policy statement detailing the provisions of any discretionary Injury Allowance Scheme in place.
Force Policy	Injury allowances will only be granted in exceptional circumstances.

4. Redundancy Payments & Compensatory Added Years

4.1 Where a pension becomes payable as a result of redundancy (compulsory or voluntary) detailed information regarding the qualification & calculation of redundancy pay can be found in the Force's Management of Change Policy (see link below). Any employee who is being made redundant will receive information regarding the payment of pension benefits once the redundancy has been approved.

22.

Discretion	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.
Regulation	Local Government (Early Termination of Employment) (Discretionary Compensation) Regulations 2000 1. Abatement during re-employment Reg 17.1.
Force Policy	The Force will not apply the abatement rule save in exceptional circumstances where it determines that to not abate the pension in payment could lead to a serious lack of confidence in the public service.
23.	
Discretion	How to reduce the member's annual compensatory added years payment following the cessation of a period of reemployment in local government.
Regulation	Local Government (Early Termination of Employment) (Discretionary Compensation) Regulations 2000 2. Reduction following cessation of reemployment Reg 19.1.
Force Policy	The appropriate reduction referred to in Regulation 19 (1) shall be determined in the same manner as would previously have been the case under Regulation 16 of the Local Government (Discretionary Payments) Regulations 1996.
24.	
Discretion	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.
Regulation	Local Government (Early Termination of Employment) (Discretionary Compensation) Regulations 2000 1 3. Apportionment of survivor benefit Reg 21.4.
Force Policy	The Force will apportion any surviving spouse’s or civil partner’s annual compensatory added years payment equally between spouses/civil partners.
25.	
Discretion	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 dis-applied i.e. whether the spouse's or civil partner’s annual compensatory added years payments should continue to be paid 21(7). In a case where a person ceased employment before 1st April 1998 with an award of annual compensation, died, and their surviving spouse or civil Page | 17 partner had not, as at 1 April 1998, entered into a subsequent marriage, civil partnership or period of cohabitation the Council will determine that paragraph (5), (6), (6A) or (6B) of Regulation 21 of The Local Government (Early Termination of Employment) (Discretionary Compensation)(England and Wales) Regulations 2000, as appropriate, shall not apply. i.e. their surviving spouse’s or civil partner’s compensation will continue during any subsequent

	remarriage or if they cohabit or enter into a new civil partnership. 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
Regulation	Local Government (Early Termination of Employment) (Discretionary Compensation) Regulations 2000 1 4. Effects of remarriage, new civil partnership or co-habitation on survivor's compensation payments. Reg 21(7) and 21(5).
Force Policy	In a case where a person ceased employment before 1st April 1998 with an award of annual compensation, died, and their surviving spouse or civil partner had not, as at 1 April 1998, entered into a subsequent marriage, civil partnership or period of cohabitation the Force will determine that paragraph (5), (6), (6A) or (6B) of Regulation 21 of The Local Government (Early Termination of Employment) (Discretionary Compensation)(England and Wales) Regulations 2000, as appropriate, shall not apply. i.e. their surviving spouse's or civil partner's compensation will continue during any subsequent remarriage or if they cohabit or enter into a new civil partnership. Reg 21(5) is therefore not applicable.

5. Employee Misconduct

26.	
Discretion	The Scheme rules allow an employer to recover financial loss from member's pension benefit when: • employment has been terminated because of an offence involving fraud or grave misconduct; and • the former employer has suffered direct financial loss as a consequence.
Regulation	74 of the Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations 2007.
Force Policy	The Force will seek maximum financial recompense wherever possible where an employee's contract has been terminated because of an offence involving fraud or gross misconduct.