

CHURCHILL CONTRACT SERVICES LIMITED

POLICY ON EMPLOYER DISCRETIONS

LOCAL GOVERNMENT PENSION SCHEME (BENEFIT, MEMBER AND CONTRIBUTIONS) REGULATIONS 2007

Preamble

In accordance with the above regulations each employer is required to formulate and keep under review the Statement of Policy to explain how it will apply certain discretions allowed under the Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations 2007.

This policy reflects Churchill Contract Services Limited's current practices and arrangements in relation to those discretions allowed under the Pension Regulations.

Before exercising any discretion, Churchill Contract Services Limited will take into consideration the financial implications, employment law considerations and legality of each case and will treat each individual case on its merits.

Policy Statement

Regulation 12

Power of employing authority to increase total membership of active members.

Explanation	Churchill Contract Services Limited Policy
(1) An employing authority may resolve to increase the total membership of an active member.	Churchill Contract Services Limited has not adopted this discretion on the grounds of cost.
(2) A member's total additional membership under this regulation (including additional membership in respect of different employments) must not exceed 10 years.	

Regulation 13

Power of employing authority to award additional pension

Explanation	Churchill Contract Services Limited Policy
<p>(1) An employing authority may resolve to award a member additional pension of not more than £5000 a year payable from the same date as his pension payable under any other provisions of these Regulations.</p> <p>(2) Additional pension may be paid in addition to any increase of total membership resolved to be made under regulation 12.</p>	Churchill Contract Services Limited has not adopted this discretion on the grounds of cost.

Regulation 18

Flexible Retirement

Explanation	Churchill Contract Services Limited Policy
<p>(1) A member who has attained the age of 55 and who, with his employer's consent, reduces the hours he works, or the grade in which he is employed, may make a request in writing to the appropriate administering authority to receive all or part of his benefits under these Regulations, and the authority may pay those benefits to him notwithstanding that he has not retired from that employment.</p> <p>(2) If the payment of benefits referred to in paragraph (1) takes effect before the member's 65th birthday, the benefits payable are reduced in accordance with guidance issued by the</p>	Churchill Contract Services Limited has adopted this regulation to be used in exceptional circumstances only and where there is no cost to the organisation. It is not our policy to waive in whole or in part any actuarial reduction to the scheme member's benefits.

<p>Government Actuary.</p> <p>(3) But the employer may agree to waive, in whole or in part, any such reduction as is referred to in paragraph (2).</p> <p>(4) In the case of a person who is a member on 31st March 2008, and who makes a request before 31st March 2010, paragraph (1) applies as if “the age of 50” were substituted for “the age of 55”.</p> <p>(5) Where a member is receiving benefits under this regulation, the period of membership used to calculate those benefits is not taken into account in any subsequent calculation of such benefits to which he is entitled under these Regulations.</p>	
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Regulation 30

Choice of early payment pension.

Explanation	Churchill Contract Services Limited Policy
<p>(1) If a member leaves a local government employment before he is entitled to the immediate payment of retirement benefits (apart from this regulation), once he has attained the age of 55 he may choose to receive payment of them immediately.</p> <p>(2) A choice made by a member aged less than 60 is ineffective without the consent of his employing authority or former employing authority.</p> <p>(3) If the member so chooses, he is</p>	<p>Churchill Contract Services Limited has adopted this regulation to be used in exceptional circumstances only and where there is no cost to the organisation. It is not our policy to fund any increases to a Scheme member’s retirement pension and grant over and above their accrued entitlement.</p>

<p>entitled to a pension payable immediately.</p> <p>(4) His pension must be reduced by the amounts shown as appropriate in guidance issued by the Government Actuary.</p> <p>(5) A member's employing authority may determine on compassionate grounds that his retirement pension and grant should not be reduced under paragraph (4).</p> <p>(6) In the case of a person who is a member on 31st March 2008, and who makes an election before 31st March 2010, paragraph (1) applies as if "the age of 50" were substituted for "the age of 55".</p>	
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Monitoring and Review

This policy will be regularly reviewed and updated where necessary.

23 June 2008