

REPORT TO: Executive Board

DATE: 17th March 2022

REPORTING OFFICER: Strategic Director, Enterprise, Community and Resources

PORTFOLIO: Corporate Services

SUBJECT: Pensions Discretions Statement 2022/23.

WARD(S) Borough-wide

1.0 PURPOSE OF THE REPORT

- 1.1 The Council is required to publish a Pensions Discretion Statement annually, to advise the discretions it intends to exercise under the Local Government Pension Scheme (LPGS).
- 1.2 This report accompanies the proposed statement for 2022/23.

2.0 RECOMMENDATION: That:

- i. the Board approve the Pensions Discretions Statement for 2022/23.**

3.0 SUPPORTING INFORMATION

- 3.1 The Pensions Discretion Statement for 2022/23 is based upon the statement for 2021/22, which was approved by Executive Board in February 2021.
- 3.2 No new discretions have been added
- 3.3 One discretion has been removed for 2022/23, that being the discretion under Regulation 16 (2) (e) & 16 (4) (d) - Ability to contribute to a shared cost additional pension contribution (APC) scheme. This was in place to enable an employee to enter into a shared cost APC with the Council to cover the cost of pension contribution not paid due to the 4 days unpaid leave that the Council has operated for many years. That scheme ends on 31st March 2022 and as such the discretion is no longer required from 1st April 2022.

- 3.4 There have been no material changes to the Local Government Pension Scheme Regulations 2013 that would result in a change to the statement. Regulation 60 of those regulations sets out what the statement should contain, and the statement is compliant.

4.0 POLICY IMPLICATIONS

- 4.1 The Council is required to publish a written policy statement on how it will exercise its discretions provided by the scheme. The policies adopted seek to achieve the correct balance between cost to the council tax payer, good employee relations and staff recruitment and retention

5.0 FINANCIAL IMPLICATIONS

- 5.1 There are financial implications for the Council in considering the application of these discretions. Each case will be different, and a business case will be required when such a discretion is exercised, balancing the interests of the Council with the interests of the individual.

6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

- 6.1 There are no direct implications to be noted for any of the Council's priorities.

7.0 RISK ANALYSIS

- 7.1 The statement complies with the Local Government Pension Scheme Regulations 2013, and enables the Council to make balanced decisions taking into account all risks.

8.0 EQUALITY AND DIVERSITY ISSUES

- 8.1 The recommendations will apply equally to all staff who are members of the LGPS. Employees have a right of appeal if they feel they have been treated incorrectly/unfairly.
- 8.2 In the first instance, appeals are made to the Operational Director Policy, People, Performance & Efficiency, who acts in the capacity of the Independent Person for the Independent Disputes and Resolution Procedure.

9.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1972

Document	Place of Inspection	Contact Officer
The Local Government Pension Scheme Regulations 2013 (Statutory Instrument 2013 No. 2356)	Municipal Building, Kingsway, Widnes	Richard Rout