TYNE AND WEAR FIRE AND RESCUE AUTHORITY

PAY POLICY STATEMENT 2022/2023

1 AIM OF POLICY

1.1 The aim of this document is to set out the pay policy for employees of Tyne and Wear Fire and Rescue Authority.

2 BACKGROUND

2.1 Section 38 (1) of the Localism Act 2011 requires English and Welsh local authorities to produce a pay policy statement for each financial year.

2.2 A Pay Policy Statement is expected to comply with the following:

- A Pay Policy Statement for a financial year must set out the Authority's policies for the financial year relating to the remuneration of its Chief Officers;

- The statement must include the Authority's policies relating to:

    - the level and elements of remuneration for each Chief Officer;
    - remuneration of each Chief Officer on recruitment;
    - increases and additions to remuneration for each Chief Officer;
    - the use of performance related pay for Chief Officers;
    - the use of bonuses for Chief Officers;
    - the approach to the payment of Chief Officers on their ceasing to hold office under or to be employed by the authority; and
    - the publication of and access to information relating to the remuneration of Chief Officers.

2.3 A pay policy statement for a financial year may also set out the Authority's policies for the financial year relating to the other terms and conditions applying to the Authority's Chief Officers.

3 DEFINITIONS OF CHIEF OFFICERS

3.1 The strict definition of "Chief Officers" within the legislation is limited to:

- Head of paid service designated under section 4(1) of the Local Government and Housing Act 1989;
- The monitoring officer designated under section 5(1) of that Act;
- The statutory chief officer mentioned in section 2(6) of that Act;
- The non-statutory chief officer mentioned in section 2(7) of that Act;

- Deputy Chief Officer mentioned in section 2(8) of that Act.

3.2 The following posts have been identified as matching the definitions of "Chief Officer" in the Local Government and Housing Act 1989;

- Head of Paid service designated under section 4(1) is interpreted as the Chief Fire Officer and Chief Executive / (Clerk to the Authority)

- Monitoring Officer designated under section 5(1) is interpreted as the Assistant Director of Law and Governance at Sunderland City Council, who also acts as Deputy Clerk to the Authority.

- Statutory Chief Officer mentioned in section 2(6) is interpreted as the Chief Fire Officer and additionally the Finance Director.

- There are no roles that meet the criteria of non-statutory chief officer as mentioned in section 2(7).

- Deputy Chief Officer mentioned in section 2(8) of that Act is interpreted as the Deputy Chief Fire Officer and Assistant Chief Officer roles, of which there are one of each.

3.3 The Authority employs two tiers of senior management, the most senior being Brigade Managers, consisting of one Chief Fire Officer, one Deputy Chief Fire Officer and one Assistant Chief Fire Officer. As well as performing organisational management functions these officers provide the most senior operational command for the Service. All three officers are employed on the terms defined by the National Joint Council (NJC) for Brigade Managers of Local Authority Fire and Rescue Services (known as the 'Gold Book').

3.4 The Authority also employs its own Section 151 Officer (Finance Director) who is employed on the terms defined by the NJC for Local Government Services – National Agreement on Pay and Conditions of Service ('Green Book').

4 BASIC PAY

4.1 The following officers are covered within this pay policy statement:

- Chief Fire Officer and Chief Executive (Clerk to the Authority)
- Deputy Chief Fire Officer
- Assistant Chief Fire Officer
- Finance Director

4.2 The Authority has, over a number of years, operated within a Lead Authority arrangement and the Monitoring Officer and Deputy Clerk role is provided through a Service Level Agreement. As the individual, who fulfils these roles for the Fire and Rescue Authority, is not employed by

the Authority, their pay is not covered within this Policy document but may be found in the Policy of their employer (Sunderland City Council).

4.3 The basic pay details of all Brigade Managers and the Finance Director are available on the Tyne and Wear Fire and Rescue Service website.

4.4 The Chief Fire Officer's pay is reviewed taking into consideration market factors, the NJC relevant minimum salary levels for the population band covered, and relevant benchmark data. This figure is uplifted for any annual pay increases published by the NJC.

4.5 The Chief Fire Officer, Deputy Chief Fire Officer and Assistant Chief Fire Officer were awarded a 1.5% pay award with effect from 1 January 2020. This was the last pay award agreed and implemented in respect of the salary related to these roles.

4.6 The Finance Director received a pay award of 1.5% effective from 1 April 2021. This was the last pay award agreed and implemented in respect of the salary related to this role.

4.7 The levels of pay are determined by both national and local review following, in relation to Deputy Chief Fire Officer and Assistant Chief Fire Officer, the guidance set out in the National Joint Council (NJC) for Brigade Managers of Local Authority Fire and Rescue Services ('Gold Book') Terms of Conditions and, in relation to Finance Director, the NJC for Local Government Services – National Agreement on Pay and Conditions of Service ('Green Book')

4.8 All other payments are determined by the Authority and contained within the Authority's statement of accounts which is also published on the Tyne and Wear Fire and Rescue Service website.

4.9 Other Brigade Managers' pay is set in relation to the percentages of the Chief Fire Officer's salary, i.e. Deputy Chief Fire Officer and Assistant Chief Fire Officer, where the officers provide Strategic and Tactical Command, is 85% and 80% of Chief Fire Officer's salary respectively.

4.10 There is no defined relationship between the Finance Director and the other Chief Officers as identified in the Local Government and Housing Act 1989

4.11 There is no defined relationship between Brigade Managers' pay and other Authority employees.

4.12 Brigade Managers are provided with a car.

5 REMUNERATION OF BRIGADE MANAGERS ON RECRUITMENT

5.1 On recruitment the Fire and Rescue Authority will consider and agree the conditions of employment and salary of the Chief Fire Officer, Deputy Chief Fire Officer and the Assistant Chief Fire Officer. Consideration will be given to market forces, national Government policy, local indicators and NJC guidance.

6 REMUNERATION OF ALL OTHER EMPLOYEES OF THE TYNE AND WEAR FIRE AND RESCUE SERVICE

6.1 National Joint Council for Local Government Services – National Agreement on Pay and Conditions of Service ('Green Book')

6.1.1 Salaries of 'Green Book' employees in the Service are set using nationally agreed pay scales and the nationally agreed Job Evaluation Scheme.

6.2 National Joint Council for Local Authority Fire and Rescue Services – Scheme of Conditions of Service (Current Edition) ('Grey Book')

6.2.1 Salaries of 'Grey Book' employees in the Service are set using nationally agreed pay levels.

7 PAY AWARDS

7.1 Where National Pay Awards are agreed, changes are made to pay scales on an annual basis and these updated pay scales are applied to all employees. This annual award is normally applicable in April for Green Book Employees, July for Grey Book Employees and January for Gold Book employees.

8 THE USE OF PERFORMANCE RELATED PAY FOR BRIGADE MANAGERS

8.1 Tyne and Wear Fire and Rescue Authority does not use performance related pay for Brigade Managers.

9 THE USE OF BONUSES AND TERMINATION PAYMENTS FOR BRIGADE MANAGERS

9.1 Tyne and Wear Fire and Rescue Authority do not award bonuses to Brigade Managers. Termination payments are also not payable.

10 THE APPROACH TO THE PAYMENT OF BRIGADE MANAGERS ON THEIR CEASING TO HOLD OFFICE OR TO BE EMPLOYED BY THE AUTHORITY

10.1 The payment to Brigade Managers on the ceasing of their employment is in line with the benefits accrued through meeting the qualifying requirements of the relevant Pension Scheme, assuming they are a Member of a relevant Scheme.

10.2 In the case of any redundancy payments to be made to Brigade Managers these payments will be set using the existing regulations for 'Gold Book' employees. Redundancy payments will be calculated based on the statutory maximum weekly pay.

10.3 Any other payments will be subject to the approval of the Authority on a case by case basis.

11 THE APPROACH TO THE PAYMENT OF ALL OTHER EMPLOYEES ON THEIR CEASING TO HOLD OFFICE OR TO BE EMPLOYED BY THE AUTHORITY

11.1 'Green Book' Employees - The payment to Green Book Employees on the ceasing of their employment will be in line with the benefits accrued through meeting the qualifying requirements of the relevant Pension Scheme, assuming they are a Member of a relevant pension scheme.

11.2 In the case of any redundancy payments to be made to Green Book Employees these payments will be set using the existing regulations for Green Book employees. Redundancy payments will be calculated based on the actual weekly pay.

11.3 If the affected employee is a member of the Local Government Pension Scheme, in the case of redundancy the guidance contained within the pension policy statement will apply under the existing conditions of the Local Government Pension Scheme. (The Pension Policy Statement can be found at Appendix A of the Pay Policy Statement).

11.4 'Grey Book' Employees - The payment to Grey Book Employees on the ceasing of their employment will be in line with the benefits accrued through meeting the qualifying requirements of the relevant pension scheme, assuming they are a Member of a relevant pension scheme.

11.5 In the case of any redundancy payments to be made to Grey Book Employees these payments will be set using the existing Redundancy Policy regulations for Grey Book employees. Redundancy payments will be calculated based on the actual weekly pay.

12 MAXIMUM PAY MULTIPLE DEFINITION

12.1 One of the requirements of the Localism Act 2011 is that the Authority has a policy on pay multiples for senior staff.

12.2 The definition of lowest paid employees is those staff who are employed in jobs which are paid at Scale 1 level (spinal column point 1)

(£17,842 per annum for a full time 37 hour week with effect from 1 April 2021), this being the lowest salary paid to employees other than apprentices. The salaries attributable to apprentices depend on age and are those set out within the National Minimum Wage legislation. Given the specific nature of these appointments, the Authority does not include apprentices within the definition of lowest paid employees for the purposes of this policy statement.

12.3 While pay is important as a whole, it is fairness which is of most importance. The current pay multiples for the Chief Fire Officer and lowest paid employee is 8.60:1. This is well within the Government expectation that the pay multiple relationship should be below 20:1 in local government. In addition, this is also well below the national average of 15:1 in the wider public sector.

12.4 In addition, the 'Hutton Review of Fair Pay' which provided the genesis of the legislation, identified that most top to bottom pay multiples in the public sector are in the region of 8:1 to 12:1. Therefore when reviewing salary the following multiples are also worthy of note:

- Between the Chief Fire Officer and the lowest paid operational Fire-fighter the multiple is 6.26:1;
- Between the Chief Fire Officer and the median earnings the multiple is 4.88:1

12.5 The ratio in the Authority, between the Chief Fire Officer and Fire-fighters at 6.26:1 is at the bottom end of the scale contained within the 'Hutton Review of Fair Pay' report. The report also advocated using median earnings as a ratio since this would be less sensitive to changes in the structure. Here again, the ratio is small at under five times the median.

12.6 Pay is reviewed annually by different pay review bodies and, therefore, the decisions are different for each group of staff (Gold, Grey and Green Book terms and conditions) and different awards may be made each year therefore the maximum may be variable.

12.7 After a period of sustained public sector pay freezes, the last few years have seen modest pay awards for local authority staff ranging from 1% to 2.75%. The government indicated in the Comprehensive Spending Review in November 2021 that public sector pay would no longer be constrained from 1st April 2022. It will be interesting to see what impact this will have on pay demands in the public sector and how affordable they are especially in a potential period of forecasted higher inflation.

12.8 Corporate staff (Green Book) received a 2.75% pay award on 1 April 2020, and a 1.75% pay award on 1 April 2021 in line with other public sector bodies.

12.9 Operational staff (Grey Book), received a 2% pay award on 1 July 2020, and a 1.5% pay award on 1 July 2021.

12.10 To date there has been no pay award agreed for gold, grey, or green book conditioned employees for 2022. These will be applied as appropriate once they have been agreed.

13 THE PUBLICATION OF AND ACCESS TO INFORMATION RELATING TO THE REMUNERATION OF BRIGADE MANAGERS AND THE STRATEGIC FINANCE MANAGER

13.1 Details of Brigade Managers and the Finance Director's salaries and remuneration including any expenses are available on the Tyne and Wear Fire and Rescue Service website. This information is also contained within the Statement of Accounts. This approach ensures that fully audited figures are available to the public at all times.

14 RESPONSIBILITY FOR POLICY

14.1 The Fire and Rescue Authority holds responsibility for setting and agreeing this policy. This policy will be monitored and reviewed annually by the Fire and Rescue Authority.

15 ADDITIONAL INFORMATION

15.1 Policies on such items as Early Retirement, Augmentation, Shared Cost AVC, Internal Dispute resolution Procedures and Flexible Retirement are available on request from the Chief Fire Officer.

15.2 This policy links to Strategic Goal 4 - To deliver a modern, effective service, ensuring value for money, with staff who reflect the communities we serve.

15.3 An equality impact assessment has been carried out on this policy and is available on request from the Chief Fire Officer.

16 TRADE UNION FACILITIES TIME

16.1 The Local Government Transparency Code 2015 provides for the following data to be produced annually:

- Total number (absolute number and full time equivalent) of staff who are union representatives (including general, learning and health and safety representatives).
- Employee's percentage of time spent on facility time
- Names of all trade unions represented in the local authority.
- A basic estimate of spending on unions (calculated as the number of full time equivalent days spent on union duties multiplied by the average salary).

- A basic estimate of spending on unions as a percentage of the total pay bill (calculated as the number of full time equivalent days spent on union duties multiplied by the average salary divided by the total pay bill).

16.2 The data for the above is as follows:

Number and FTE of staff who are Union Representatives.	FBU • 2 FTE's • 28 Representatives UNISON • 2 Representatives
Percentage of time spent on facility time. 0% 1 – 50% 51% to 99% 100%	 0 30 0 1
Trade Union Represented.	Fire Brigades' Union (FBU) Fire Officers' Association (FOA) UNISON General Municipal Boilermakers (GMB)
Basic Estimate of Spending on Unions.	£81,302
Basic Estimate of Spending on Unions as Percentage of Total Pay Bill.	0.30%

APPENDIX A

TYNE AND WEAR FIRE AND RESCUE AUTHORITY

Statement of Policy on Discretions relating to:

The Local Government Pension Scheme Regulations 1997 (as amended) and

The Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2006 and

The Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations 2007 and

The Local Government Pension Scheme (Administration) Regulations 2008 and

The Local Government Pension Scheme Regulations 2013 and

The Local Government (Transitional Provisions, Savings and Amendment) Regulations 2014

1 Introduction

1.1 This document sets out the Authority's policy in relation to its powers to exercise discretions under the following regulations:

- The Local Government Pension Scheme Regulations 1997 (as amended) (herein referred to as the LGPS Regulations 1997)
- The Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2006 (herein referred to as the Discretionary Compensation Regulations 2006)
- The Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations 2007
- The Local Government Pension Scheme (Administration) Regulations 2008
- The Local Government Pension Scheme Regulations 2013
- The Local Government (Transitional Provisions, Savings and Amendment) Regulations 2014

2 Policy Statement

2.1 Relevant Regulations appertaining to the Local Government Pension Scheme, as amended and updated from time to time, require the Authority to formulate publish and keep under review the policy which it maintains in the exercise of its discretionary powers.

2.2 This document sets out how the Authority will exercise its discretions under these regulations with effect from 1st April 2007 as amended from time to time.

2.3 The Authority will continue to review and monitor the way in which it exercises its discretions with regard to:

- The extent to which the exercise of its discretionary powers (in accordance with the policy), unless properly limited, could lead to a serious loss of confidence in the public service; and
- The policy being workable, affordable and having reasonable regard to the foreseeable costs

2.4 Should the Authority decide to change this policy a statement of the amended policy will be published and any changes will take effect one month after the date of publication.

3 Eligibility

3.1 The Authority may exercise the discretions outlined in the policy in respect of all Tyne and Wear Fire and Rescue Authority employees who are eligible to be a member of the LGPS (whether or not he or she is such a member) or would be so eligible but for the giving of notification under regulation 8 of the Pension Regulations, and

3.2 Whose employment is terminated by reason of redundancy, in the interests of the efficient exercise of the Authority's functions, or in the case of a joint appointment, because the other holder of the appointment has left.

4 Discretions

4.1 **Power to pay compensatory payment on employees actual weekly pay** (Regulation 5 - Local Government (Early Termination of Employment) (Discretionary Compensation) (England & Wales) Regulations 2007)

Entitlement to a redundancy payment under the Employment Rights Act 1996 is subject to a ceiling on the weekly pay element of the calculation. Under this policy the Authority will exercise its discretion to calculate any redundancy payment based on an employee's actual weekly pay.

4.2 **Power to pay compensatory payment of up to 104 weeks pay where employment terminated on grounds of redundancy or business efficiency**. (Regulation 6 - Local Government (Early Termination of Employment) (Discretionary Compensation) (England & Wales) Regulations 2007) Discretionary Compensation Regulations 2006)

The regulations allow the Authority to award compensation of up to 104 weeks pay to employees who have their employment terminated due to redundancy, or efficiency, or where a joint appointment ends because one of the holders leaves.

The Authority will exercise its discretions as follows:

4.2.1 **Redundancy**

An employee, who volunteers for redundancy in accordance with the Authority's scheme, shall be awarded a redundancy payment calculated by reference to the redundancy payment matrix under the Employment Rights Act 1996. This provides for a payment based on a maximum of up to 30 weeks' pay. The voluntary redundancy payment will include the statutory redundancy payment.

In circumstances where sufficient volunteers for redundancy cannot be obtained following an offer of voluntary redundancy, or where there are reasonable grounds for concluding that such an offer is not likely to be effective or cannot be made, discretionary compensation for redundancy may be awarded as a compensation payment of up to 60 weeks pay, which shall include any statutory redundancy payment. This payment will be calculated by reference to the redundancy payment matrix enhanced by a multiplier of 2.

In all circumstances payments will be made to all employees who have 2 years completed service.

4.2.2 Efficiency of the Service and Ending of Joint Appointments

An employee who leaves on efficiency grounds may be awarded a compensation payment of up to 60 weeks payment, based upon actual weeks pay. Each case will be considered individually and a decision made upon the merits of its case. Normally they will only be approved where it can be demonstrated to be in the employer's interest to do so unless there are special factors which justify a departure from such a policy.

These arrangements will also apply to situations where a joint appointment ends because one of the holders leaves.

In all circumstances payments will be made to all employees who have 2 years completed service.

5 Reduction of Annual Compensation and Effect of Cessation of New Employment (Regulations 17 and 19 - The Local Government (Early Termination of Employment) (Discretionary Compensation)(England and Wales) Regulations 2006)

5.1.1 Regulation 17 - On re-employment, the employing authority must ensure that the annual rate of new pay plus the financial benefits under the pension regulations are no greater than the annual rate of pay had the person remained in the terminated post.

5.1.2 Regulation 19 - Where a person who has been awarded a credited period has ceased to hold a new employment in which they were a Scheme member or an assumed member, and the total membership for the purpose of calculating under the Pension Regulations exceeds the total membership which would have been used for the purpose of that calculation if the person had held the terminated employment until their 65th birthday, the employing authority must reduce their annual compensation by such amount as they consider appropriate.

5.1.3 A reduction in pension or full abatement as appropriate will occur, the operation of which is delegated to the Chief Fire Officer.

6 Early Payment of Pension Benefits and Waive Any Reduction to Early Retirement Benefits (Regulation 31 of the LGPS 1997 as amended by Regulation 30(2) and 30(5) of the LGPS Benefits, Membership and Contributions Regulations 2007).

6.1 Under this regulation a member of the LGPS can apply for voluntary early retirement if they are 55 years of age or over.

6.2 All applications in accordance with these Regulations for the Authority's consent to an election for immediate payment of retirement benefits and/or for the Authority's agreement, including the agreement to waive any benefit reductions, will be considered individually and a decision made on the merits of each case. Normally, applications will be refused unless approval can be demonstrated to be in the employer's interests (financial or otherwise) and there are exceptional circumstances by reason of which approval can be objectively justified. Where applications for release are made on compassionate grounds, retirement benefits will not be reduced.

7 Regulation 52 of the LGPS 1997

7.2 This regulation allows the Authority to award up to a maximum of 6 2/3rds added years to members of the LGPS, known as augmentation.

7.3 This discretion will not be exercised.

8 Contributions Payable by Active Members (Regulation 3 - The LGPS (Benefits, Membership and Contributions) Regulations 2007)

8.1 Each active member shall make contributions to the Scheme at the contribution rate from their pensionable pay in each employment in which they are an active member. The appropriate administering authority may decide the intervals at which the contributions are made. Contributions are currently payable in accordance with the timing and frequency of salary or ad-hoc payments.

9 Power of Employing Authority to Increase Total Membership of Active Members (Augmentation) (Regulation 12 - The LGPS (Benefits, Membership and Contributions) Regulations 2007)

9.1 This Discretion will not be exercised.

10 Power of Employing Authority to Award Additional Pension (Regulation 13 - The LGPS (Benefits, Membership and Contributions) Regulations 2007)

10.1 This Discretion will not be exercised.

11 Discretion to Extend the Time Limit to Combine Previous Local Government Pension Scheme (LGPS) Service (LGPS Administration Regulations 2008 Regulation 16)

11.1 This discretion with evidence allows the Authority to extend the 12 month time limit for members to aggregate two periods of LGPS membership, beginning with the date he/she became an active member, in circumstances beyond the member's control, or where it is in the employer's interest to do so.

12 Discretion to Extend the Time Limit to Combine Previous Pension Scheme Service (Non LGPS Service) (LGPS Administration Regulations 2008 Regulation 83)

12.1 The discretion to extend the 12 month time limit for members to aggregate periods of service which are in respect of transfers of service from non LGPS Pension Funds, be delegated to the Chief Fire Officer in consultation with the Finance Officer.

13 Establishment of Shared Additional Voluntary Contributions (AVCs) Scheme (Regulation 15 - The LGPS (Administration) Regulations 2008)

13.1 This Discretion will not be exercised.

14 Deduction and Recovery of Members Contributions (Regulation 45 - The LGPS (Administration) Regulations 2008)

14.1 An employing authority may deduct from a person's pay any contributions payable by them under these Regulations or the Benefits Regulations.

15 Election to Pay Optional Contributions (Regulation 22 - The LGPS (Administration) Regulations 2008)

15.1 A scheme member may elect to pay optional contributions to cover a period of authorised absence from duty providing the option is made within 30 days of return to work/cessation of employment or such longer period as the employer allows. This Discretion is delegated to the Chief Fire Officer.

16 Refund of Pensions Contributions (Regulation 45 The LGPS (Administration) Regulations 2008)

16.1 Where a scheme member is paid a refund of pension contributions, the employer must pay a Contributions Equivalent Premium (CEP). An element of this is recovered from the refund paid to the scheme member. The balance may be recovered from the fund. This Discretion is delegated to the Chief Fire Officer.

17 Exclusion of Rights to Return of Contributions (Regulation 47 The LGPS (Administration) Regulations 2008)

17.1 A person is not entitled to a repayment of contributions under Regulation 46 (Rights to return of contributions) if they left employment because of an offence of a fraudulent character, or because of grave misconduct, in connection with the employment. Where this applies, the employing authority may direct the payment out of the appropriate fund to the person, or in the case of a fraudulent character, to the person or their spouse, civil partner, nominated co-habiting partner or any dependant of them, of a sum equal to all or part of their contributions. This Discretion is delegated to the Chief Fire Officer.

18 Forfeiture of pension rights after conviction of employment-related offences (Regulation 72 The LGPS (Administration) Regulations 2008)

18.1 If a scheme member is convicted of, and ceases employment as a result of an offence in connection with their employment which was gravely injurious to the State or is liable to lead to a serious loss of confidence in the public service, the employer can apply to the Secretary of State for the issue of a forfeiture certificate. If the Secretary of State issues a certificate the employer may direct that any of the person's rights be forfeited. This Discretion is delegated to the Chief Fire Officer.

19 Interim Payment Directions (Regulation 73 The LGPS (Administration) Regulations 2008)

19.1 Where the Secretary of State has issued a forfeiture certificate but the employer has not applied the certificate nor notified the scheme member of an award of benefits under the LGPS the employer may direct that interim payments are made out of the Pension Fund until such time as it decides to apply the forfeiture certificate or to make an award of benefits. This Discretion is delegated to the Chief Fire Officer.

20 Recovery or retention where former member has misconduct obligation (Regulation 74 The LGPS (Administration) Regulations 2008)

20.1 Where a member ceases employment in consequence of a criminal, negligent or fraudulent act or omission in connection with that employment and has incurred a monetary obligation arising out of that omission to the employing authority and is entitled to pension benefits under the LGPS, the employer may recover the amount of monetary obligation or the value of the members pension rights, if less (other than transferred in pension rights) from the Pension Fund and reduce

the members benefits accordingly. This Discretion is delegated to the Chief Fire Officer.

21 Transfer of sums from the pension fund to compensate for former member's misconduct (Regulation 76 The LGPS (Administration) Regulations 2008)

21.1 Where a member ceases employment in consequence of an offence involving fraud or due to grave misconduct in connection with that employment, and the employer has suffered a direct financial loss arising from the offence or misconduct, and the member is entitled to benefits under the LGPS and a forfeiture certificate has been applied, or the pension member is entitled to a refund of contributions, the employer may direct that the direct financial loss (or the refund of contributions, if less) be recovered from the pension fund. This Discretion is delegated to the Chief Fire Officer.

22 Power of employing Authority to grant additional pension of up to £6,500 annual pension (Regulation 31The Local Government Pension Scheme Regulations 2013)

22.1 An employer may resolve to grant extra pension of up to £6,500 (figure at 1 April 2014) to an active Scheme member or within 6 months of leaving to a member whose employment was terminated on the grounds of redundancy or business efficiency. This discretion will not be exercised.

23 Discretion of employing Authority to decide to pay towards the cost of Additional Pension Contributions (APCs) (Regulation 16(2)(e) and 16(4)(d) The Local Government Pension Scheme Regulations 2013)

23.1 Where an active scheme member wishes to purchase extra annual pension of up to £6,500 per annum (figure at 1 April 2014) by making Additional Pension Contributions (APCs), the employer can resolve to voluntarily contribute towards the cost of this via a Shared Cost Additional Pension Contribution (SCAPC). This discretion will not be exercised.

24 Flexible Retirement (Regulation 30(6) The Local Government Pension Scheme Regulations 2013)

24.1 Whether to permit Flexible Retirement for staff aged 55 or over who, with the agreement of the employer, reduce their working hours or grade and, if so, as part of the agreement to permit Flexible Retirement. The permitting of Flexible Retirement will only be approved where it can be demonstrated to be in the employer's interest to do so, unless there are special factors which justify a departure from such a policy.

25 Power of the employing Authority to apply the 85 year rule protections to members who choose to voluntarily draw their benefits on or after age 55 and before age 60 (Regulation 1(1) Schedule 2 The LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014).

25.1 The employer has the discretion to 'switch' back on the 85 year rule for employees leaving between 55 and 60. If the employer does agree to 'switch' back on the rule of 85, the cost of any strain on the fund resulting from the payment of benefits before age 60 would have to be met by the employer. This discretion will not be exercised.

26 Power of employer to waive actuarial reductions (Regulation 30(8) & Paragraph 2(1) of Schedule 2 The LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014).

26.1 The waiving of a reduction will only be approved where it can be demonstrated to be in the employers interests to do so, unless there are special factors which justify a departure from such a policy. An employer has the discretion, under a number of retirement scenarios, to waive actuarial reductions on compassionate grounds. The cost of which would fall upon the employer.

27 Reporting and Approval Arrangements

27.1 In order to demonstrate 'prudence and propriety' it is important to have in place a robust reporting mechanism to ensure that fully informed decisions are taken. The following sets out the procedures to be followed.

27.2 To ensure a fair and consistent application of discretionary award across the Authority, in all cases where redundancies are proposed or exit or retirements on the grounds of efficiency, proposals will be referred to the Chief Fire Officer who will consult with the Finance Officer and Personnel Advisor in the first instance. The following arrangements will then apply:

27.3 In cases of early retirement on the grounds of efficiency and the exercising of the Discretionary Elements for all 'Green book' employees, the Human Resources Committee will be requested to consider the full circumstances of each case. All such requests should be submitted to the Chief Fire Officer in the first instance.

27.4 In cases of early retirement on the grounds of redundancy, the Human Resources Committee will be requested to consider the full circumstances of each case. All such requests should be submitted to the Chief Fire Officer in the first instance.