#### **ANGUS COUNCIL**

#### POLICY & RESOURCES COMMITTEE - 31 JANUARY 2017

# LOCAL GOVERNMENT PENSION SCHEME 2015 EMPLOYING AUTHORITY DISCRETIONS

### REPORT BY SHARON FAULKNER, HEAD OF HR, IT & OD

#### **ABSTRACT**

This report outlines the discretions available to Angus Council, as a local government employing authority, following changes in Pension Scheme Regulations and how these will be applied.

## 1. RECOMMENDATION(S)

It is recommended that the Committee:

(i) Retrospectively approves the recommendations in Appendix A in respect of discretions to be applied for Angus Council as employing authority.

## 2. ALIGNMENT TO THE ANGUS COMMUNITY PLAN/SINGLE OUTCOME AGREEMENT/COPORATE PLAN

This report contributes to the following local outcome(s) contained within the Angus Community Plan and Single Outcome Agreement 2013-2016:

### 3. BACKGROUND

The Local Government Pension Scheme in Scotland is amended from 1<sup>st</sup> April 2015. As part of these amendments, employing authorities have been given certain discretions. Appendix A shows the discretions available and how they are proposed to be exercised by Angus Council.

This report has not been presented previously as there were no immediate implications arising from them however we are now seeking to put in place an opportunity for employees to participate in a Shared Cost Additional Pension Contribution (SPAPC) scheme and therefore require approval of the discretion which relates to this in the pension scheme (No2 in Appendix A) to allow this to be progressed.

## 4. FINANCIAL IMPLICATIONS

There are no financial or other implications arising from this report.

## 5. CONSULTATION

The Strategic Directors of Children & Learning, Communities and Resources, Head of Legal and Democratic Services and the Head of Corporate Improvement and Finance have been consulted in the preparation of this report.

**NOTE:** No background papers, as detailed by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) were relied on to a material extent in preparing the above report.

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List of Appendices: Appendix A – Table of discretions