

Bracknell Forest Council
PAY STATEMENT FOR THE
FINANCIAL YEAR 2026/27

INTRODUCTION

Source and scope of pay statement

This Pay Statement has been produced in accordance with Sections 38 to 43 of the Localism Act 2011 (the Act), which, from 2012 onwards, require local authorities to publish an annual statement of their approach to pay for the relevant financial year in relation to:

- The remuneration of their most senior employees (which the Act defines as the head of paid service (Chief Executive), the Monitoring Officer, Executive Directors, the Assistant Directors (or Directors), managers who report directly to an Executive Director.
- The remuneration of their lowest-paid employees; and
- The relationship between the remuneration of the most senior employees and that of other employees.

The statement is for the financial year 2026/27. Data on existing salaries, job roles and statistics contained within the statement are based on 1 November 2025.

The Secretary of State has produced guidance on the Act's provisions relating to openness and accountability in local pay, which local authorities must have regard to in preparing and approving their annual pay policy statements. The Council's statement takes full account of this guidance to date as well as the provisions of the Act.

It also takes account of:

- Local Government Transparency Code 2014
- Guidance issued by the Joint National Council (JNC) for Local Authority Chief Executives on pay policy statements, published in November 2011
- Guidance under section 40 of Localism Act 2011, published by DCLG
- Employment and equalities legislation affecting local authority employers, where relevant.

To aid transparency, this statement also contains or refers to information which the Council is already required to publish under other legislation, i.e.

- Information on the actual level of remuneration paid to senior managers, as required by The Accounts and Audit (Amendment No. 2) (England) Regulations 2009
- Policies on the exercise of its discretions over payments upon termination of employment under the Local Government Pension Scheme, as required by Local Government Pension Scheme Regulations
- Policies on the exercise of its discretions over payments upon termination of employment under the Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2006, as required by Regulation 7 of those regulations.

The Government's guidance on the Localism Act's pay provisions states that it is open to Councils to include in this Statement their policies on the remuneration of employees who

are neither the most senior officers nor the lowest paid. Accordingly, this Policy Statement also gives details of:

- The policies applied to employees earning in excess of £50,000, as required by Local Government Transparency Code 2014
- Elements of remuneration which apply to all employees, regardless of their pay level, status or grading within the Council.

As such, this Statement draws together all the relevant existing policies and can therefore be seen as a comprehensive document covering all relevant aspects of pay and remuneration within the Council.

Status of pay statement

In line with the requirements of the Localism Act, the Pay Statement will be reviewed on an annual basis, with a new version approved at the start of each subsequent financial year, which will need to be complied with during that year. The statement requires approval from Full Council.

The Pay Statement can also be amended during any financial year, but only by a resolution of the full Council. If it is amended during the year to which it relates, the revised version of the statement will be published as soon as reasonably possible after the amendment is approved by the Council.

Transparency and autonomy

It is important to recognise that, whilst producing national legislation relating to their pay policies, the Government also explicitly recognises that each local authority remains an individual employer, and, as such, has the autonomy to make decisions on pay that are appropriate to local circumstances and deliver value for money for local taxpayers.

SECTION 1: REMUNERATION OF STATUTORY AND NON-STATUTORY EXECUTIVE DIRECTORS, ASSISTANT DIRECTORS, MONITORING OFFICER AND OTHER SENIOR POSTS

1.1 REMUNERATION COVERED IN THIS SECTION OF THE POLICY

This section covers the Council's policies in relation to the remuneration of its senior employees, including:

- Its Chief Executive.
- Its Executive Directors who report to and are directly accountable to the Chief Executive – this includes both statutory and non-statutory Executive Directors.
- Its Assistant Directors, who report to and are directly accountable to Executive Directors.
- Its Section 151 Officer (the Executive Director of Resources), who is also an Executive Director and remunerated as such.
- Its Monitoring Officer (the Borough Solicitor, who is the officer responsible for ensuring the Council's compliance with the law in all its activities) is also an Assistant Director and is remunerated as such.

1.2 CONTEXT

These senior employees are responsible for working with elected politicians to determine the overall strategic direction of the Council, to develop the scale, nature, efficiency and effectiveness of all the services provided by the Council, and to provide day-to-day leadership and management of those services.

In relation to other organisations in all sectors across the UK, the Council is a large, complex organisation providing a very diverse range of services. Many of those services are vital to the wellbeing of individuals and groups of residents in the local community and are delivered in very challenging circumstances, taking account of levels of need and the availability of resources to meet them.

The Council's senior employees are responsible for:

- 2376 employees (equivalent to 1924.2 full-time equivalent (FTE) employees). These numbers are as of 1 November 2025 and include LA schools
- Services to an estimated 124,600 residents within the local community (source: ONS Population and Household Estimates: Census 2021)
- The following services to the local community:
 - Adult social services
 - Children social services
 - Countryside and open space management and maintenance
 - Education and schools
 - Elections and local democracy
 - Environmental including pest control (via partnership with West Berks)
 - Environmental Services, including refuse collection, recycling, street cleaning and waste disposal (via partnership with West Berks)
 - Housing and welfare
 - Housing and Council tax benefits
 - Leisure and Arts provision
 - Libraries
 - Planning
 - Roads, transport, street lighting and car parking
 - Youth Services
 - Public Health
 - Regeneration and economic development
 - Community Safety
- The following facilities:
 - 17 LA schools and 21 Others including Academies
 - Two respite services (overnight and daytime)
 - 4 Family Hubs
 - 9 libraries
 - Over 100 park sites totalling over 1,000 acres of land
 - 31 play areas, plus wheeled sports areas, tennis courts, soccer pitches, a baseball diamond and a sports pavilion
 - 14 community centres
 - One town centre office plus offices at Waterside Park and New Hope.

- The Council:
 - Is responsible for the education of around 18,897 children
 - Deals with around 1,500 planning applications per year
 - Manages and maintains around 456 kilometres of roads, 700+ kilometres of paths and cycleways, 200+ bridges, underpasses and other structures
 - Manages and maintains cutting almost 2.5 million square metres of grass and manages and maintains approximately 625,000 square metres of woodland
 - Is responsible for around 155 looked-after children
 - Licences Approx 255 premises and clubs and 296 taxis
 - Currently has over 1,960 client open cases on adults and provided long term services to over 1,044 people.

The Council must compete with other employers in the area (and, in many cases, in the region and country) to recruit and retain managers and staff who are capable of meeting the challenges of delivering this diverse range of services to the required standards. This has an important bearing on the levels of remuneration it offers which can be considered by the Employment Committee. At the same time, the Council is under an obligation to secure the best value for money for its residents and taxpayers in taking decisions on pay levels.

1.3 RESPONSIBILITIES OF SENIOR ROLES

To give further contextual information for remuneration levels, the main accountabilities of the Chief Executive and Executive Directors are set out below.

- **Chief Executive**

The Chief Executive is the Council's most senior employee who leads and takes responsibility for the work of the Council. It is a full-time appointment, and the post holder is selected on merit, against objective criteria, following public advertisement.

The role of Chief Executive is complex with ultimate responsibility for managing expenditure of over £400 million of public funds, serving around 124,600 people in the Council's area.

As head of the paid service of the Council's employed staff, the Chief Executive is a non-political post. Whilst the elected councillors agree the policies, Council paid employees put them into practice. The Chief Executive is responsible to and accountable to, the Leader of the Council, the Cabinet and the whole Council in delivering their political and policy objectives.

The Chief Executive works closely with elected councillors to deliver:

Leadership: to ensure strong and visible leadership and direction, encouraging and enabling managers to motivate and inspire their teams.

Strategic direction: ensuring all staff understand and adhere to the strategic aims of the organisation and follow the direction set by elected councillors.

Policy advice: acting as the principal policy adviser to the elected councillors to lead the development of workable strategies which will deliver the political objectives set.

Partnerships: leading and developing strong partnerships across the local community to achieve improved outcomes and better public services for local people.

Operational Management: overseeing financial and performance management, risk management, people management and change management within the Council.

- **Executive Director – People**

This post has a statutory role in relation to both adult and children's social care. It is responsible and accountable for assessing local needs and ensuring the availability and delivery of a full range of services, and ensuring that children and young people achieve the best possible outcomes for their lives through education

The directorate provides advice and information about the range of services that may be available to support individuals or families. Practitioners will work with individuals and their carers to identify needs for care and support and/or housing and how those needs can be met. If people are not eligible, the department can give them information about other ways of accessing support and organisations where they could go to get help. There is joint work with Children's Services to ensure support is in place when the young person reaches 18 years of age.

The focus of support is to enable people to maximise their ability and retain their independence, which will mean people can stay in their own homes for as long as possible. Support may be needed for a crisis or a longer period, and the directorate will generally commission this. Depending on assessed needs, a range of services could be provided in partnership with other organisations to meet the social care needs of adults and older people. Services include home support, day opportunities, the provision of equipment for daily living and residential and nursing care. The Directorate also has a responsibility to ensure that the needs of "informal" carers (usually family or friends) are identified, and appropriate support is offered to enable them to continue in their caring role, should this be what they wish.

The post is also responsible for ensuring the provision of housing advice and homelessness prevention as well as the provision of housing and council tax benefits.

The Welfare and Housing Service aims to maximise customers' income and independence. The Welfare Service provides national and local welfare payments to households in the Borough and provides advice to households so that they can maximise their income including budgeting advice and employment opportunities. The Housing service provides advice to households so that they can resolve their housing need, provides advice and if necessary, accommodation for homeless households and overall helps customers secure a home that meets their needs. The Forest care service provides an emergency and re-assurance service to its customers so that they can maintain their independence in their home and feel safe and secure in the knowledge that if an emergency occurs there is help to call upon.

Its duties include specific support for the following:

Children's Social Care

- Child Protection / Family Safeguarding
- Looked After Children
- Specialist Support

Adult Social Care

- Adult Community Team (ACT)
- Learning Disabilities
- Safeguarding
- Mental Health

- Emergency Duty Service
- Forestcare
- Drug and Alcohol Services (DAAT)

Early Help and Communities

- Housing
- Community Safety
- Early Help
- Youth Offending Service

Education and Learning

- School Advisory team
- School Sufficiency and Commissioning
- Community Learning
- Governor Services
- Open Learning Centre Special Educational Needs Service including Education Psychology
- Education Property, Places and Admissions
- Early Years

Commissioning

- Client Affairs
- Strategic Commissioning
- Safeguarding
- Quality Assurance
- Data Insights & Performance

Budget responsibility: £75.9 million per annum

Staff under direct or indirect line management responsibility: 803 (excluding schools)

- ***Executive Director – Communities***

The directorate is responsible for the strategic planning and operational delivery of services covering a wide range of functions and activities. It targets its services to meet the high standards residents, local businesses and visitors expect. Some of these services are delivered directly, others in partnership with the voluntary and charitable sectors and some through contracts with private companies. The directorate operates with 5 service divisions as follows:

- Digital, Customer Focus and ICT
 - Digital Change & Service Improvement
 - Customer Services
 - ICT
 - Libraries, Arts & Heritage
- Legal Services
- Democratic Services
 - Registration & Councillor Services
 - Scrutiny & Democratic Services
 - Corporate Complaints

- Contract Services
 - Environmental services
 - Climate change
 - Parking Management & Leisure
 - Cemetery and crematorium
- Communities & Policy
 - Communications & Marketing
 - Community Engagement & Equalities
 - Policy & Performance

The Director also acts as Statutory Overview & Scrutiny Officer

Budget responsibility: £24.5 million per annum

Staff under direct or indirect line management responsibility: 196

- ***Executive Director – Place***

This post is responsible and accountable for the effective planning and delivery of the regeneration, development and future infrastructure of the Borough, within the statutory policy guidelines and planning framework agreed by the Council. The directorate targets its services to meet the high standards residents, local businesses and visitors expect.

The directorate operates with 7 service divisions covering:

- Town and country planning
- Building Control and land charges
- Transport Development
- The Look Out Discovery Centre
- Highway Asset Management
- Parks and countryside management
- Regeneration and economy
- Public Health
- Property Services

Budget responsibility: £5.3 million per annum

Staff under direct or indirect line management responsibility: 225

The Directorate includes the Bracknell Forest Public Health Team. Public Health work aims to improve the health and wellbeing of the population, tackle health inequalities and reduce premature mortality. The team commissions a range of services including health visiting and school nurses, stop smoking support, weight management, health checks, sexual health, falls prevention, mental health and substance misuse treatment. The team also provides support and advice on health matters direct to the community via campaigns, events and social media, as well as providing support to other professional agencies on issues such as infectious disease control or patterns of health and healthcare outcomes within the local population. Collaboration is central to work of the Public Health team, particularly with colleagues in social care, the NHS and the voluntary sector.

- ***Executive Director – Resources***

This role fulfils the statutory obligations of the Chief Financial Officer, as set out in Section 151 of the Local Government Act 1972, Sections 112, 113 and 114 of the Local Government Finance Act 1988 and the Accounts and Audit Regulations 2015, in order to ensure that the financial affairs of the Authority are properly administered. This role is the prime adviser to the Council on financial matters including the development and monitoring of financial strategies, policies, programmes and procedures. This role is also responsible for the strategic implementation of Organisational Development and Human Resources to support the Council Plan, Service Plans and associated budgets.

Areas of responsibility include:

- Accountancy
- Audit
- Finance & Business Services
- Procurement
- Revenue Services
- Human Resources
- Organisational Development
- Payroll
- Corporate Improvement & Innovation
- Housing welfare and benefits

Budget responsibility: £7.9 million per annum

Staff under direct or indirect line management responsibility: 110

1.4 OVERALL POLICY ON REMUNERATION FOR SENIOR ROLES

The Council's overall approach to remuneration for its senior employees is based on:

Compliance with equal pay, discrimination and other relevant employment legislation, plus recognition of the demanding nature of the challenges which the Council faces, and the requirement to offer competitive remuneration in relation to the rest of the local government and public sectors, in order to secure the most talented managers. This means that, on the advice of the Employment Committee, the Council has always taken account of:

- pay levels in the local area, including neighbouring public sector employers
- the relative cost of living in the local area, particularly housing costs
- the responsibilities and accountabilities of posts which may be exceptionally demanding.

The Council seeks to maintain this overall approach by monitoring pay data provided by the Joint National Councils (JNCs) for Chief Officers and Chief Executives, the Local Government Association/Employers, and other relevant pay surveys.

In terms of pay differentials, the Council recognises that the role of Chief Executive leads the organisation's workforce and has the greatest level of accountability, and so warrants the highest pay level in the organisation.

At Executive Director level:

- The Council recognises that all its Executive Directors have a collective and corporate responsibility for contributing to and delivering the overall strategy of the organisation, however the size and scope of their responsibilities differ and therefore an appropriate grade from the senior salaries structure is determined through a job evaluation conducted by Korn Ferry.

At Assistant Director level:

- The Council recognises that certain roles are more demanding than others and has identified those with a greater level of accountability through job evaluation, (which provides a careful analysis of job demands) and offers them higher remuneration than other assistant director posts. Evaluation is based upon the Hay system and evaluations are carried out independently by the Korn Ferry Group including the Director of Public Health.

Below assistant director level, the Council recognises that the demands on and accountabilities of different management roles vary considerably and seeks to align pay levels with the relative importance and responsibilities of jobs, using a process of job evaluation, and including market premia, where applicable, to match certain posts with the market rate for similar jobs. There are, additionally, some posts which are on different national pay-scales such as the teaching pay-scales or Soulbury conditions.

1.5 SPECIFIC REMUNERATION OFFERED TO SENIOR EMPLOYEES

At Chief Executive, Executive Director and Assistant Director level, the Council offers an annual salary and access to the Local Government Pension Scheme. Additional responsibility payments may be considered where this hasn't already been considered under job evaluation. No other cash benefits or benefits in kind are offered - except any benefits purchased by the employee under the Council's flexible benefits scheme under which all

employees may purchase benefits from a range offered to all staff. The only one of these benefits which gives an opportunity to increase income is the selling of annual leave, which is available to most employees but not to those at assistant director level and above (see section 4).

Geographical/location allowance (local weighting) is not payable to the Chief Executive, Executive Directors or Assistant Directors.

The Chief Executive, Executive Directors and Assistant Directors are not eligible to participate in the Council's flexible leave scheme whereby employees are able to "buy and sell" annual leave within certain parameters (See section 4, below).

Annual salaries

Annual salary levels for senior employees are fixed in accordance with the overall principles set out in section 1.4. At Chief Executive, Executive Director and Assistant Director level and for other senior managers, they consist of a grade range which is determined locally by the Council. This grade range consists of several incremental salary points with annual progression through to the top of the grade

Remuneration of senior employees on recruitment

The Council's policy is that any newly appointed senior employee will normally commence employment at the lowest pay point in the pay range for their job, other than when taking account of the successful applicant's current salary and the market requirements. Any decision to appoint a senior employee on a higher pay point within the relevant pay range would be made by the Appointments Committee.

Pay progression

Pay progression within a specific grade is normally by annual increment, payable from 1 April, until the employee reaches the top pay point of their grade.

- Pay progression is based on the period the employee has served in that grade
- Senior employees who are considered to have demonstrated exceptional performance may receive accelerated incremental progression within the grade at the discretion of the Chief Executive or relevant Executive Director or, in the case of the Chief Executive, at the discretion of the Leader of the Council.

Pay awards

The salaries of senior employees are reviewed annually in line with any pay award agreed in the Joint National Councils (JNCs) for Chief Executives/Chief Officers, the National Joint Council (NJC) for Local Government Services or Soulbury conditions, as appropriate for the contracts of the senior managers. Periodic reassessments will benchmark the grades against market rates for similar roles in the region.

Bonuses

The Council does not pay bonuses to any of its employees.

Local Government Pension Scheme (LGPS)

The Council offers all its senior employees' access to the Local Government Pension Scheme, in accordance with the statutory provisions of the scheme, on the same basis as all its employees. Any pension payments made to its senior employees on termination of employment either on grounds of redundancy, in the interests of the efficiency of the service or on grounds of ill health are made within the statutory terms of the LGPS.

- The employer's contribution rate for senior employees who join the scheme is the same as for all other employees, as set out in Section 4 "**POLICIES COMMON TO ALL EMPLOYEES**"
- The discretions which the Council can apply under the scheme upon termination of employment are the same for senior employees as for all other employees who are LGPS members and are set out in Section 4 "**POLICIES COMMON TO ALL EMPLOYEES**".

Payments on Termination of Employment

Other than payments made under the LGPS, the Council's payments to managers whose employment is terminated on grounds of redundancy or in the interests of the efficiency of the service will be in accordance with the policy the Council has adopted for all its employees in relation to the Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2006, as set out in Section 4 "**POLICIES COMMON TO ALL EMPLOYEES**".

Other than payments pursuant to the LGPS (including the exercise of the Council's discretions) or payments in accordance with the Council's policies under the Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2006, the Council's policy is not to make any other termination payments to its senior employees. The only exception to this, which is very rarely used, is where it has received specific legal advice to the effect that a payment is appropriate to settle proceedings in an Employment Tribunal or court of law or may be required to eliminate risk of claims against the Council.

Election fees

Election fees are paid separately. Returning Officer fees for national elections are set by central government. Local election fees are paid in accordance with a scale of fees which is based on national election rates and agreed locally.

1.6 RE-ENGAGEMENT OF SENIOR MANAGERS

Re-engagement of Chief Executives, Executive Directors and Assistant Directors who have left Bracknell Forest Council with a severance or termination payment

Re-engagement as employees

(1) Subject to any relevant provisions in employment and equalities legislation, the Council's policy is not to re-employ *in any capacity* any former Chief Executive, Executive Director or Assistant Director who was in receipt of a severance or termination payment for any reason other than compulsory redundancy, for a period of three years from the date of termination of employment.

(2) Where a Chief Executive, Executive Director or Assistant Director's employment has been terminated compulsorily on grounds of redundancy, they will not be re-employed in the same or a similar post for a period of three years following the date of termination of employment. If they are re-employed in another post within four weeks after the effective date of redundancy, they will lose their right to a redundancy payment, including any

enhancements under the provisions of the LGPS or the Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2006. Any re-employment will be subject to the Council following the strict application of the normal process of competitive selection for employment.

(3) Any former Chief Executive, Executive Director or Assistant Director who is employed by the Council who has previously received a severance, termination or redundancy payment from this, or any other Council or related body will not have previous service counted when determining any further entitlements to notice periods, sickness payments, annual leave or other benefits/entitlements based on continuous service.

Re-engagement under a contract for services

The Council's policy is not to re-engage under a contract for services any former Chief Executive, Executive Director or Assistant Director who left the Council for any reason and was in receipt of a redundancy, severance or termination payment, for a period of three years from the cessation of employment.

Policy variation

This re-engagement policy may be varied only in exceptional circumstances and then subject to the agreement of the Employment Committee.

Employment of those in receipt of an LGPS pension

General:

Policy is set out in Section 4 **POLICIES COMMON TO ALL EMPLOYEES.**

Flexible retirement:

The LGPS regulations permit the Council to offer flexible retirement to employees (including Chief Executive, Executive Directors, Directors and Assistant Directors) aged 55 or over, so that they can reduce their hours of work, and receive a pension in respect of the proportion of full-time hours they are no longer required to work. This policy is set out in Section 4 **POLICIES COMMON TO ALL EMPLOYEES.**

1.7 PUBLICATION OF DETAILS OF EMPLOYEE REMUNERATION

In accordance with 39 (5) of the Localism Act, this policy will be published on the Council's website.

The Council is also required to publish information about the remuneration of senior officers under The Accounts and Audit (Amendment No. 2) (England) Regulations 2009, and the Local Government Transparency Code 2015.

For ease of reference, remuneration data for posts identified under these Regulations is set out below, individual annual salaries for staff in post can be found on the Council's website.

The table below indicates the grades as of 1 November 2025.

Job Title	Salary Range
Chief Executive	£190,780 - £207,812
Executive Director - People	£159,334 - £184,956
Executive Director - Communities	£133,712 - £154,676

Job Title	Salary Range
Executive Director - Resources	£133,712 - £154,676*
Executive Director: Place	£133,712 - £154,676
Director of Public Health	£113,913 - £129,053
Asst Director: Adult Social Care (Operations)	£104,595 - £122,065**
Asst Director: Children's Social Care	£104,595 - £122,065***
Asst Director: Early Help & Communities	£104,595 - £122,065
Asst Director: Education and Learning	£104,595 - £122,065
Asst Director: Commissioning	£104,595 - £122,065
Borough Solicitor	£104,595 - £122,065
Asst Director: Contract Services	£104,595 - £122,065
Asst Director: Digital, Customer Focus & ICT	£98,114 - £103,945
Asst Director: Property	£104,595 - £122,065
Consultant in Public Health	£98,114 - £103,945
Assistant Director: HR, OD and Payroll	£90,840 - £98,114
Assistant Director: Communities & Policy	£90,840 - £98,114
Assistant Director: Corporate Innovation & Improvement	£90,840 - £98,114
Assistant Director: Highways and Transport	£98,114 - £103,945
Assistant Director: Planning	£98,114 - £103,945
Assistant Director: Chief Accountant	£90,840 - £98,114
Assistant Director: Finance and Business Services	£90,840 - £98,114
Assistant Director: Democratic & Registration	£90,840 - £98,114

Figures as of 1 November 2025. Teaching staff not included.

*additional payment at 2.5% in recognition of deputy chief executive role

**additional payment of £9,000 in recognition of duties relating to Deputy DASS

*** additional payment of £14,000 in recognition of duties relating to Deputy DCS unaccounted through job evaluation.

SECTION 2: REMUNERATION OF LOWEST PAID EMPLOYEES

This section sets out the Council's policies in relation to the remuneration of its lowest-paid employees, as defined in this Pay Policy Statement.

2.1 ORGANISATIONAL CONTEXT

The Council considers it is important that its policy with regard to the remuneration of its lowest paid employees is seen within the broader organisational context, in particular the range and diversity of services for which it is responsible, either directly or indirectly, the number of residents within the local community, the level of its financial responsibilities and the numbers of staff directly employed.

2.2 OVERALL REMUNERATION POLICY: LOWEST PAID EMPLOYEES

Aims, Objectives and Key Principles

The Council aims to develop, implement and maintain fair and equitable remuneration arrangements which enable it to recruit, retain, motivate and develop staff with the skills and

capabilities necessary to ensure the continued provision of high-quality services and which are cost effective and provide value for money.

The Council's remuneration policy complies with all equal pay, discrimination and other relevant employment legislation.

When setting pay levels for specific posts the Council takes account of both internal differentials, as measured by job evaluation, and external relativities, as measured against the relevant employment market. The Council aims to ensure its pay rates for specific posts are set at a level which enables it to recruit and retain staff with the appropriate knowledge, skills and capabilities necessary for the role.

2.3 DEFINITION OF LOWEST PAID EMPLOYEES

The definition of the "lowest-paid employees" adopted by the Council for the purposes of this statement is as follows:

The lowest paid employees within the Council paid on the Council's lowest hourly pay rate.

The current annual full-time equivalent value of this pay level, based on a 37-hour standard working week and including local weighting, is £25,142.

2.4 REMUNERATION OF LOWEST PAID EMPLOYEES

Pay structure

The Council's lowest paid employees are on a grade range derived from the national pay spine, as set out in the National Joint Council for Local Government Services National Agreement on Pay and Conditions of Service. This grade range consists of a number of incremental salary points through which employees may progress until the top of the grade is reached.

Pay Progression

Pay progression is normally by annual increment, payable from 1 April.

Pay progression is based on the period the employee has served in that grade, subject to satisfactory performance. Directors may accelerate incremental progression within the grade for employees who are considered to have demonstrated exceptional performance.

Annual Pay Review

The basic pay of the Council's lowest paid employees is reviewed annually at a national level, with any cost-of-living, or other, increase normally applied on 1 April in each year.

Any increase will normally be applied in accordance with that agreed by the National Joint Council for Local Government Services.

Pension Provision

The Council's lowest paid employees may participate in the Local Government Pension Scheme in accordance with the statutory terms of that scheme.

Contributions are made to this scheme in respect of each participating employee as set out in Section 4, **Policies Common to all Employees**.

Any increases in or enhancements to the pension entitlement of the Council's lowest paid employees would be made in accordance with the discretions available to it under the

statutory provisions of the Local Government Pension Scheme, as exercised by the Council and set out in the relevant policy statement (see Section 4 of this Pay Policy Statement, **Policies Common to all Employees**).

Termination or Severance Payments

Any termination or severance payments made by the Council to its lowest paid employees, either on grounds of redundancy, in the interests of the efficiency of the service or on grounds of permanent ill-health, will be made in accordance with the statutory terms of the Local Government Pension Scheme, as applicable, and/or in accordance with the discretions available to it under that Scheme or under the Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2006, as set out in the relevant policy statement (see Section 4 of this Pay Policy Statement, **Policies Common to all Employees**).

Other than payments pursuant to the LGPS (including the exercise of the Council's discretions) or payments in accordance with the Council's policies under the Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2006, the Council's policy is not to make any other termination or severance payments to its lowest paid employees, other than where it has received specific legal advice to the effect that a payment may be necessary to eliminate risk of claims against the Council.

Other elements of remuneration

The other elements of remuneration which it is the Council's policy to offer to its lowest paid employees (where applicable) are listed below and are as set out in section 4, "Policies common to all employees":

Recruitment/retention payments

Reimbursement of removal/relocation costs/mortgage subsidy on appointment

Geographical/location allowance (local weighting)

Car allowances/mileage rates

Payment of professional subscriptions or membership fees

Subsistence or other expenses allowance

Provision of mobile telephones/personal devices

Honorarium/acting up/additional responsibility payments

Payment for reduced leave entitlement

In addition, the Council's lowest paid employees may have access to the following payments where patterns of work make them appropriate:

Working arrangements

Employees on national conditions, who are required to work beyond the Council's normal full-time equivalent working week of 37 hours and/or work other non-standard working patterns, as listed below, will receive payment in accordance with the provisions of the National Joint Council for Local Government Services National Agreement on Pay and Conditions of Service for:

- Additional hours
- Saturday and Sunday working
- Night work
- Public and Extra Statutory holidays
- Sleeping-in duty

Standby and/or call-out payments

Employees who are required to be on standby at times which are outside their normal working week and/or who may be called-out to attend to an issue at the Council's premises or other location may receive an additional payment in accordance with the provisions of the relevant Council policy.

2.5 OTHER TERMS AND CONDITIONS

The other terms and conditions which apply to the Council's lowest paid employees are as set out in the National Joint Council for Local Government Services National Agreement on Pay and Conditions of Service, as amended and/or supplemented by any local agreements which may apply.

2.6 REMUNERATION OF EMPLOYEES WHO ARE PAID MORE THAN THE LOWEST PAID EMPLOYEES BUT WHO ARE NOT ASSISTANT DIRECTORS

The Council's policy and practice with regard to the remuneration of employees who are paid more than its lowest paid employees but who are not Assistant Directors is the same as that which applies to its lowest paid employees, other than where any differences are indicated in this policy statement. Some specific groups of employees are paid on nationally determined Soulbury Conditions or Teachers Pay Agreement.

2.7 EMPLOYEES WHO ARE PAID LESS THAN THE COUNCIL'S LOWEST PAID EMPLOYEES, AS DEFINED IN THIS PAY POLICY STATEMENT

The following categories of employees *may* be paid less than the Council's lowest paid employees, as defined in this Pay Policy Statement:

- Apprentices
- Some casual workers, who are not included in this statement

The Council may apply a lower pay rate and/or different remuneration arrangements to these categories of employees, which reflects the nature and/or duration/frequency of their employment.

SECTION 3: PAY RELATIONSHIPS

This section sets out the Council's overall approach to ensuring pay levels are fairly and appropriately dispersed across the organisation, including the current pay multiples which apply, and its policy toward maintaining acceptable pay multiples in the future.

The Council believes that the principle of fair pay is important to the provision of high quality and well-managed services and is committed to ensuring fairness and equity in its remuneration practices. The Council's pay policies, processes and procedures are designed to ensure that pay levels are appropriately aligned with and properly reflect the relative demands and responsibilities of each post and the knowledge, skills and capabilities necessary to ensure they are undertaken to the required standard, as well as taking account of relevant market considerations. This includes ensuring that there is an appropriate relationship between the pay levels of its senior officers, as defined in this Pay Policy Statement, and of all other employees.

The Council has adopted several policies and practices to ensure fairness in the overall pay relativities within the Authority. These include:

- Using an analytical job evaluation scheme to determine the grading of all posts below Assistant Director level
- Jobs at Assistant Director level and above are also subject to measurement using a separate job evaluation scheme – evaluated externally
- Applying a clear and objective methodology for evaluating all new and changed jobs to ensure they are properly graded and that pay levels properly reflect their level of responsibility
- Establishing a defined procedure for employees who wish to request a review of their job grade or who wish to appeal against their grading outcome
- Providing for additional payments and allowances, with clearly defined eligibility criteria, to recognise and reward any working arrangements or requirements not reflected in basic pay levels
- Undertaking corporate monitoring of the application of pay progression arrangements to ensure these are applied and operated on a fair and consistent basis across the organisation
- Reviewing the roles and responsibilities of individual posts on a regular basis, for example, as part of the annual appraisal process, when a vacancy arises, as part of any organisational restructuring

Under the provisions of the Code of Recommended Practice for Local Authorities on Data Transparency, issued by the Department for Communities and Local Government under Section 2 of the Local Government Planning and Land Act 1980, the Council is required to publish its "pay multiple", i.e. the ratio between the highest paid salary and median full time equivalent salary of the whole of the local authority's workforce. The current pay multiple, based on full time equivalent earnings in the financial year ending 31 March 2025 including base salary, overtime pay, and any lump sum car allowances is 4.8 (Last year's multiple was 5.3).

The figures are not a direct comparison because of the number of hours actually worked; for example, senior officers do not have a specific number of required work hours/week in their contract of employment and will often work more than the standard 37 hours used in non-senior contracts.

The median salary is the salary value at which 50% of the full-time equivalent salaries which apply to the whole of the Council's workforce are below that salary value and 50% are above it. The lowest pay point in the overall salary range which has been used by the Council in

calculating the median salary is that which applies to its lowest paid employees, as defined in section 2 of this Pay Policy Statement.

If the mean salary is used in the above calculations instead of the median, the pay multiple is 4.4. (Last year's multiple based on mean was 4.7).

The Council considers that the current pay multiple, as identified above, represents an appropriate, fair and equitable internal pay relationship between the highest salary and that which applies to the rest of the workforce and has adopted the following actions to ensure an acceptable level is maintained:

Periodic benchmarking against the market rate for the Chief Executive will continue to take place and changes such as job evaluation outcomes or outsourcing of functions may impact on the median payment levels; both may affect the pay multiple. However, the multiple will be reviewed annually by means of this document to ensure it remains acceptable.

SECTION 4: POLICIES COMMON TO ALL EMPLOYEES

The following elements of remuneration are determined by corporate policies or arrangements which apply to all permanent employees of the Council (including its Chief Executive, Executive Directors and Assistant Directors), regardless of their pay level, status or grading within the Council:

Contracts of Employment

It is the Council's policy to engage all of its permanent employees on standard contracts of employment and to apply Pay As You Earn taxation arrangements to all remuneration under those contracts in accordance with HMRC rules.

Access to Local Government Pension Scheme

The Council offers all its employees' access to the Local Government Pension Scheme in accordance with the statutory provisions of the scheme (except where the Teachers' Pension Scheme applies). The employers' contribution rate for employees who join the scheme is currently 17.2% of salary for all employees. The employee contribution rate ranges from 5.5% to 12.5% dependent on salary. All employees, including casuals and those on very short-term contracts, have a right to be in the scheme. Casuals and those on very short contracts are not enrolled automatically but they can opt in if they choose

Local Government Pension Scheme (LGPS) - discretions on termination of employment

Any termination or severance payments made by the Council to all its employees, either on grounds of redundancy, in the interests of the efficiency of the service or on grounds of permanent ill-health, will be made in accordance with the statutory terms of the Local Government Pension Scheme, as applicable, and/or in accordance with the discretions available to it under that Scheme.

The Council's policies on the exercise of these discretions under the LGPS are set out in the policies it has published under the requirements of the Local Government Pension Scheme Regulations. These are shown in Appendix A1.

Payments on Termination of Employment

Other than payments made under the LGPS, the Council's payments to any employee whose employment is terminated on grounds of redundancy or in the interests of the efficiency of the service will be in accordance with the policy the Council has adopted for all its employees in relation to the Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2006. This policy has been

published in accordance with the requirements of Regulation 7 of these regulations and, in summary, is:

- Actual weekly pay is used in all redundancy calculations
- Those with immediate access to pension are paid in accordance with the statutory number of weeks' pay
- Those with no immediate access to pension are paid 1.75 times the statutory number of weeks' pay

Employment of those in receipt of an LGPS pension

Subject to the administering authority's policy, pension benefits built up under regulations in force prior to 1 April 2014 (i.e., final salary benefits) may be subject to abatement where an individual in receipt of such a pension is re-employed. However, the policy of the administering authority to the Berkshire Pension Fund is not to abate pensions in these circumstances.

The only occasion where a re-employed pensioner may suffer some abatement to their pension is where they have previously been awarded compensatory added years in accordance with regulations 16 or 19 of the Local Government (Early Termination of Employment) (Discretionary Compensation) (England & Wales) Regulations 2000.

Flexible retirement

The LGPS regulations permit the Council to offer flexible retirement to employees aged 55 or over, so that they can reduce their hours of work, and draw a pension in respect of the proportion of full-time hours they are no longer required to work. The Council uses this discretion in the same way for all employees. The Council will consider requests for flexible retirement on a case-by-case basis. Approval will be sought through the Corporate Management team where all costs and benefits will be explicit; requests with carry no costs to the Employing Authority will be dealt with by officers.

Market Premia

The job evaluation scheme does not recognise market pay rates when determining the grade for a job. If Executive Directors identify market scarcity through difficulty with recruitment and/or a lack of success with advertising, they may discuss the need for a market premium with the Assistant Director: HR and Organisational Development who will seek approval through CMT or Employment Committee as appropriate.

Recruitment/retention payments

Recruitment payments are a recruitment incentive which can be used for positions where there is a nation/regional/local shortage of qualified persons. They are used to induce an individual to take up employment within the Council and are in the form of a one-off lump sum. These are currently used for adult and children's social workers plus some other positions and are repayable on a sliding scale if the individual leaves within 3 years of appointment.

Key staff retention payments may be given where it is important to retain the services of an employee to the end of a specific project. The period of tie in will not normally exceed three years and any lump sum payment will not be made if the employee leaves before the relevant date. Employees in some children's social work teams are currently in receipt of retention payments as part of strategies to retain these key staff in a recruitment shortage area.

Geographical/location allowance (local weighting)

The Council applies London and Fringe Area Allowances in accordance with the provisions of and rates agreed by the National Joint Council for Local Government Services National Agreement on Pay and Conditions of Service, or Soulbury Conditions as appropriate. There are certain employees whose pay is determined locally who do not receive this type of allowance, and it is not payable to the Chief Executive, Executive Directors or Assistant Directors.

Reimbursement of removal/relocation costs on appointment

The Relocation Scheme provides assistance to people moving house in order to take up an appointment with the Council. The scheme will not necessarily cover the full expenses of moving and is not intended to do so. The maximum amount payable under the relocation scheme is £8,000, plus mortgage subsidy where appropriate. The scheme does not apply to all advertised roles, only to those where there is less likelihood of recruiting suitable staff locally.

Honorarium or ex gratia payments/acting up/additional responsibility allowances

The Council pays honoraria or *ex gratia* payments to employees only in accordance with its corporate scheme for such payments, and all such payments are made only with the express approval of the relevant Executive Director. Where employees are required to “act-up” into a higher-graded post or take on additional responsibilities beyond those of their substantive post for a temporary/time-limited period, they may receive an additional payment. Merit payments are like honoraria payments but are generally paid as a “one off” sum. They can be for a variety of reasons including examination success or for a particularly demanding or meritorious piece of work.

Car provision – employees using their own cars on Council business

The Council compensates:

- Employees who are required to use their own car on Council business paying an Essential Car User payment of £963pa plus mileage at below the HMRC rate; and
- Employees who are otherwise authorised to use their own car on Council business by paying a casual user mileage rate based on the HMRC rate.

Payment of professional subscriptions or membership fees

The Council will pay one professional subscription or membership fee on behalf of any employee where the subscription or membership is appropriate to the duties of the post.

Subsistence or other expenses allowance

The Council reimburses expenditure on meals and overnight accommodation and any other expenses necessarily incurred by employees on Council business, in line with the Council's Expenses policy.

Flexible benefits

The Council offers a range of flexible benefits which enable employees to elect to buy certain benefits from their salary. The only part of the range which enables employees to increase their pay is a flexible leave scheme whereby employees can “buy and sell” annual leave within certain parameters. Under this scheme, employees may be able to receive a day's additional pay for each day of leave they “sell” to the Council and agree to work. Assistant Directors and above may not participate in this scheme, although they may elect to buy other flexible benefits in the range. The maximum number of days that can be sold is 5 (pro rata for those working less than 5 days per week.)

Provision of mobile telephones and personal devices

Chief Executive, Executive Directors and Assistant Directors are issued with mobile phones and are required to be on an emergency duty list, other staff are issued phones in accordance with their workstyle in order to be more effective. The council funds the phone.

All employees working flexibly are issued with a softphone and a business case needs to be made if a mobile phone/device is required in addition to this.

SECTION 5: CONTRACTORS AND OTHER ORGANISATIONS WORKING FOR THE COUNCIL

There may be occasions where the Council procures, commissions or contracts out one or more of the services for which it is responsible. This section sets out the Council's approach to and policies on the pay policies of contractors, partners and other organisations who may undertake work for, or on behalf of, the Council.

The terms and conditions of employment by contractors of their workers are non-commercial matters, so we are required to procure without reference to them (S17 (1) and (5) LGA 1988).

Where any of the Council's services are contracted-out or re-tendered or where a previously outsourced service returns to the Council, any matters relating to the remuneration of the transferred employees will be managed, as appropriate, in accordance with the relevant provisions of the Transfer of Undertakings (Protection of Employment) Regulations 2006 as amended by the Collective Redundancies and Transfer of Undertakings (Protection of Employment) (Amendment) Regulations 2014.

Any payments to agency workers who may undertake work for the Council will be made in accordance with the terms and conditions of the contract between the Council and the relevant agency provider, having due regard to the relevant provisions of the Agency Workers Regulations 2010 and any other relevant employment legislation.

SECTION 6: DECISION MAKING ON PAY

The Council recognises the importance of ensuring openness, transparency and high standards of corporate governance, with clear lines of accountability, in its pay decision-making processes and procedures. Any pay-related decisions must be capable of public scrutiny, be able to demonstrate proper and appropriate use of public funds and ensure value for money. The arrangements adopted by the Council are designed to reflect these requirements, as well as ensuring compliance with all relevant legislation and other statutory regulation.

The Council has agreed that the following roles and responsibilities about decision-making in remuneration matters will apply within the Authority as follows:

Full Council: consideration and approval of the annual Pay Policy Statement, as required under the Localism Act 2011. Approval of both the senior salary pay structure, within which senior appointments are made, and the severance policy, within which severance payments are made. Approval of any salary or severance payment over £100,000 which is not consistent with these policies.

Employment Committee: responsible for decisions relating to changes to terms and conditions of employment other than those dictated by employment law/statute, including scrutiny of this statement.

The provisions of this Pay Policy Statement will apply to any determination made by the Council in the relevant financial year in relation to the remuneration or other terms and conditions of senior officers of the Authority and of its lowest paid employees, as defined in this statement, and other employees who are paid more than the lowest paid employees but who are not senior officers.

The Council will ensure that the provisions of this Pay Policy Statement are properly applied and fully complied with in making any such determination.

This Pay Policy Statement has been approved by full Council.

The full Council will approve the appointment or dismissal of the Chief Executive (Head of Paid Service) following the recommendation of such an appointment by a Committee or Sub-Committee of the Council, which will include at least one Member of the Executive. Council will resolve that the post is remunerated in accordance with the Senior Salary Pay Structure.

For Executive Director posts, unless otherwise directed by the Council, a committee or Sub-Committee of the Council, the Council will appoint. The Committee or Sub-Committee will include at least one Member of the Executive. Council will resolve that the post is remunerated in accordance with the Senior Salary Pay Structure.

For Assistant Director posts, the Chief Executive or his nominated representative, with the relevant Executive Member or members and the Leader of the Council, may determine whether any appointment to an Assistant Director post is to be made exclusively from the Council's existing officers. Where the Chief Executive or his or her nominated representative, determines that it is to be made from existing Officers, the appointment may be made by the Chief Executive or his/her representative. Where a recruitment process is undertaken involving external candidates, a committee or Sub-Committee will be appointed to interview the shortlisted candidates and make the final appointment. That Committee or Sub Committee will include at least one member of the Executive.

The above arrangements ensure that the Council meets the requirement of the Localism Act that any proposal to offer a new appointment on terms and conditions which include a total remuneration package of £100,000 or more, including salary, bonuses, fees or allowances which would routinely be payable to the appointee and any benefits in kind to which the officer would be entitled as a result of their employment (but excluding employer's pension contributions), will be referred to the full Council for approval before any confirmed offer is made to a particular candidate, if they fall outside the scope of the agreed senior salary pay scales.

SECTION 7: AMENDMENTS TO THIS PAY POLICY STATEMENT

This Pay Policy Statement relates to policy for the financial year 2026/27.

The Council may agree any amendments to this Pay Policy Statement during the financial year to which it relates in accordance with the decision-making arrangements set out in the introduction to this document.

SECTION 8: PUBLICATION OF AND ACCESS TO INFORMATION

The Council will publish this Pay Policy Statement on its website as soon as is reasonably practicable after it has been approved by the Council. Any subsequent amendments to this Pay Policy Statement made during the financial year to which it relates will also be similarly published.

The information advised to be published by the Council in accordance with the requirements of the Local Government Transparency Code 2014 and in accordance with the requirements of the Accounts and Audit (Amendment No. 2) (England) Regulations 2009, as referred to in this Pay Policy Statement, is also available on its website.

The Council's policies in relation to the exercise of discretions under the Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2006 and under the Local Government Pension Scheme Regulations 2013, are set out in this policy statement.

For further information about this Pay Policy Statement, please contact the Council as follows:

Paul Young
Assistant Director: HR, OD and Payroll
paul.young@Bracknell-forest.gov.uk

EMPLOYER DISCRETIONS

PART A – Formulation of COMPULSORY policy in accordance with Regulation 60 of the Local Government Pension Scheme Regulations 2013

Regulation 16 – Additional Pension Contributions

The Scheme employer may resolve to fund in whole or in part any arrangement entered into by an active scheme member to pay additional pension contributions by way of regular contributions in accordance with **Regulation 16(2)(e)**, or by way of a lump sum in accordance with **Regulation 16(4)(d)**.

The Scheme employer may enter into an APC contract with a Scheme member who is contributing to the MAIN section of the Scheme in order to purchase additional pension of not more than the additional pension limit (£6,500 from 1st April 2014 subject to annual increase in line with the Pensions (Increase) Act 1971).

The amount of additional contribution to be paid is determined by reference to actuarial guidance issued by the Secretary of State.

Consideration needs to be given to the circumstances under which the Scheme employer may wish to use their discretion to fund in whole or in part an employee's Additional Pension Contributions.

Scheme Employer's policy concerning the whole or part funding of an active member's additional pension contributions

The Employing Authority has resolved not to adopt this discretion

Regulation 30(6) – Flexible Retirement

An active member who has attained the age of 55 or over and who with the agreement of their employer reduces their working hours or grade of employment may, with the further consent of their employer, elect to receive immediate payment of all or part of the retirement pension to which they would be entitled in respect of that employment as if that member were no longer an employee in local government service on the date of the reduction in hours or grade (*adjusted by the amount shown as appropriate in actuarial guidance issued by the Secretary of State – separate policy required under Regulation 30(8)*).

As part of the policy making decision the Scheme employer must consider whether, in addition to the benefits the member may have accrued prior to 1 April 2008 (which the member must draw), to permit 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 all, part or none of the pension benefits they built up after 1 April 2014.

Due consideration must be given to the financial implications of allowing an employee to draw all or part of their pension benefits earlier than their normal retirement age.

Scheme Employer's policy concerning flexible retirement

The Employing Authority will consider requests for flexible retirement on a case-by-case basis. Approval will be sought through the Corporate Management team where all costs and benefits will be explicit; requests which carry no costs to the Employing Authority will be dealt with by officers

Regulation 30(8) – Waiving of Actuarial Reduction

Where a Scheme employer's policy under regulation 30(6) (flexible retirement) is to consent to the immediate release of benefits in respect of an active member who is aged 55 or over, those benefits must be adjusted by an amount shown as appropriate in actuarial guidance issued by the Secretary of State (commonly referred to as actuarial reduction or early payment reduction).

A Scheme employer (or former employer as the case may be) may agree to waive in whole or in part and at their own cost, any actuarial reduction that may be required by the Scheme Regulations.

Due consideration must be given to the financial implications of agreeing to waive in whole or in part any actuarial reduction.

Scheme Employer's policy concerning the waiving of actuarial reduction

The Employing Authority has resolved to examine such issues on a case-by-case basis.

Regulation 31 – Award of Additional Pension

A Scheme employer may resolve to award

- (a) an active member, or
- (b) a member who was an active member but dismissed by reason of redundancy, or business efficiency, or whose employment was terminated by mutual consent on grounds of business efficiency,

additional annual pension of, in total (including any additional pension purchased by the Scheme employer under Regulation 16), not more than the additional pension limit (£6,500 from 1st April 2014 subject to annual increase in line with the Pensions (Increase) Act 1971).

Any additional pension awarded is payable from the same date as any pension payable under other provisions of the Scheme Regulations from the account to which the additional pension is attached.

In the case of a member falling within sub-paragraph (b) above, the resolution to award additional pension must be made within 6 months of the date that the member's employment ended.

Scheme Employer's policy concerning the award of additional pension

The Employing Authority resolves to use the scheme for awarding additional pension in cases of redundancy, efficiency of the service and severance, only in exceptional circumstances.

Local Government Pension Scheme (Transitional Provisions and Savings) Regulations 2014

Schedule 2 – paragraphs 2 and 3

Where a scheme member retires or leaves employment and elects to draw their benefits at or after the age of 55 and before the age of 60 those benefits will be actuarially reduced unless their Scheme employer agrees to meet the full or part cost of those reductions as a result of the member otherwise being protected under the 85-year rule as set out in previous Regulations.

So as to avoid the member suffering the full reduction to their benefits the Scheme employer can 'switch on' the 85-year rule protections thereby allowing the member to receive fully or partly unreduced benefits but subject to the Scheme employer paying a strain (capital) cost to the Pension Fund

Scheme Employer's policy concerning the 'switching on of the 85-year rule

The Employing Authority resolves not to adopt this discretion.

PART B – Formulation of RECOMMENDED policy in accordance with the

Local Government Pension Scheme Regulations 2013

Regulation 9(1) & (3) – Contributions

Where an active member changes employment or there is a material change which affects the member's pensionable pay during the course of a financial year, the Scheme employer may determine that a contribution rate from a different band (as set out in Regulation 9(2)) should be applied.

Where the Scheme employer makes such a determination it shall inform the member of the revised contribution rate and the date from which it is to be applied.

Scheme Employer's policy concerning the re-determination of active members' contribution bandings at any date other than 1st April

The Employing Authority has resolved to make changes to employee contribution rates throughout the year from the effective date of any change in employment or material change to the rate of pensionable pay received.

Regulation 17(1) – Additional Voluntary Contributions

An active member may enter into arrangements to pay additional voluntary contributions (AVCs) or to contribute to a shared cost additional voluntary contribution arrangement (SCAVCs) in respect of an employment. The arrangement must be a scheme established between the appropriate administering authority and a body approved for the purposes of the Finance Act 2004, registered in accordance with that Act and administered in accordance with the Pensions Act 2004.

The Scheme employer needs to determine whether or not it will make contributions to such an arrangement on behalf of its active members.

Scheme Employer’s policy concerning payment of Shared Cost Additional Voluntary Contributions

The Council will pay SCAVC contributions where an employee has elected to pay AVCs by salary sacrifice. The amount of these employer SCAVC contributions will not exceed the amount of salary sacrificed by the employee. This is a Council discretion which is subject to the employee meeting the Council’s conditions for acceptance into the salary sacrifice shared cost AVC scheme and may be withdrawn or changed at any time.

Regulation 22 – Merging of Deferred Member Pension Accounts with Active Member Pension Accounts

A deferred member’s pension account is automatically aggregated with their active member’s pension account unless the member elects within the first 12 months of the new active member’s pension account being opened to retain their deferred member’s pension account.

A Scheme employer can, at their discretion, extend the 12-month election period.

Scheme Employer’s policy concerning merging of Deferred Member Pension Accounts with Active Member Pension Accounts

The Employing Authority has resolved not to extend the 12-month election period

Regulation 100(6) – Inward Transfers of Pension Rights

A request from an active member to transfer former pension rights from a previous arrangement into the Local Government Pension Scheme as a result of their employment with a Scheme employer must be made in writing to the administering authority and the Scheme employer before the expiry of the period of 12 months beginning with the date on which the employee first became an active member in an employment (or such longer period as the Scheme employer and administering authority may allow).

Scheme Employer’s policy concerning the extension of the 12-month transfer application period

The Employing Authority has resolved to examine such issues on a case-by-case basis

Regulation 21(5) – Assumed Pensionable Pay

A Scheme employer needs to determine whether or not to include in the calculation of assumed pensionable pay, any 'regular lump sum payment' received by a Scheme member in the 12 months preceding the date that gave rise to the need for an assumed pensionable pay figure to be calculated.

Scheme Employer's policy concerning inclusion of 'regular lump sum payments' in assumed pensionable pay calculations

The Employing Authority has resolved that "Regular lump sum payments" will always be included in the calculation of assumed pensionable pay

Regulation 74 – Applications for Adjudication of Disagreements *(see guidance note 9 in employer's guide)*

Each Scheme employer must appoint a person ("the adjudicator") to consider applications from any person whose rights or liabilities under the Scheme are affected by:

- (a) a decision under regulation 72 (first instance decisions); or
- (b) any other act or omission by a Scheme employer or administering authority,

and to make a decision on such applications.

Responsibility for determinations under this first stage of the Internal Disputes Resolution Procedure (IDRP) rests with "the adjudicator" as named below by the Scheme employer:

Name: Paul Young
Job Title: Assistant Director: Human Resources and OD
Full Address: Time Square, Market Street, Bracknell
Post Code: RG12 1JD

Adjudicator's Signature: _____

Date: _____

Or alternatively:

Name: Stuart McKellar
Job Title: Executive Director of Resources
Full Address: Time Square, Market Street, Bracknell
Post Code: RG12 1JD

Adjudicator's Signature: _____

Date: _____

APPENDIX B1 – EMPLOYER DISCRETIONS: INJURY ALLOWANCE

Formulation of COMPULSORY policy in accordance with Regulation 14 of the

Local Government (Discretionary Payments) (Injury Allowances) Regulations 2011

Regulation 3 - Reduction in remuneration

Whilst an employee is receiving reduced pay as a direct result of an injury or disease contracted in the course of carrying out their employment, a relevant employer may consider paying the employee an allowance while the reduction in pay continues.

The relevant employer shall from time to time determine whether the employee should be entitled to continue to receive the allowance.

Any allowance payable must be paid directly by the relevant employer and, when added to the value of the reduced pay being received by the employee, must not be of a value that means the employee receives total pay in excess of the pay that they would normally expect to have received but for their injury or disease.

Employer's policy concerning the award of an allowance due to reduction in remuneration

The Employing Authority has resolved to examine such issues on a case-by-case basis in line with its existing Standing Orders.

Regulation 4 – Loss of employment through permanent incapacity

Where an employee ceases employment due to permanent incapacity as a direct result of injury or disease contracted in the course of carrying out their employment, a relevant employer may consider paying the employee an allowance not exceeding 85 per cent of the employee's annual rate of remuneration at the point the employment ceased.

The relevant employer shall from time to time determine whether the employee should be entitled to continue to receive the allowance.

Any allowance payable must be paid directly by the relevant employer and, where the employee was receiving no pay or reduced pay at the time the employment ended because of absence, the employer must assess the remuneration on the basis of the pay the employee would have received but for being absent.

The relevant employer may suspend or discontinue the allowance if the (former) employee secures gainful employment (paid employment for not less than 30 hours in each week for a period of not less than 12 months).

Employer's policy concerning the award of an allowance due to loss of employment

The Employing Authority resolves not to adopt this discretion.
