
**MINUTES OF THE MEETING OF THE HUMAN RESOURCES AND COUNCIL TAX
COMMITTEE,
HELD ON THURSDAY, 24TH FEBRUARY, 2022 AT 7.30 PM
IN THE COMMITTEE ROOM, IN THE TOWN HALL, STATION ROAD, CLACTON-ON-
SEA, CO15 1SE**

Present:	Councillors Chapman BEM (Chairman), Griffiths (Vice-Chairman), Amos, Baker, Calver, Chittock, S Honeywood, Morrison and M Stephenson
Also Present:	Councillor P Honeywood
In Attendance:	Anastasia Simpson (Assistant Director (Partnerships)), Carol Magnus (Organisational Development Manager), Ian Ford (Committee Services Manager), Richard Bull (Corporate Finance Manager & Deputy Section 151 Officer), Katie Wilkins (Human Resources and Business Manager), Cathy Calder (Payroll, Payments & Business Manager) and Matt Cattermole (Communications Assistant)

84. APOLOGIES FOR ABSENCE AND SUBSTITUTIONS

There were no apologies for absence or notices of substitution submitted on behalf of Councillors on this occasion.

85. MINUTES OF THE LAST MEETING

RESOLVED that the minutes of the last meeting of the Committee, held on Wednesday 5 January 2022, be approved as a correct record and be signed by the Chairman.

86. DECLARATIONS OF INTEREST

Councillor Griffiths stated for the public record that he was a member of the GMB union and a Shop Steward but that he had no involvement with Tendring District Council in that capacity.

87. QUESTIONS ON NOTICE PURSUANT TO COUNCIL PROCEDURE RULE 38

No Questions on Notice had been submitted for this meeting of the Committee.

88. REPORT OF ASSISTANT DIRECTOR (FINANCE & IT) - A.1 - FORMAL CONFIRMATION OF COUNCIL TAX AMOUNTS FOR 2022/23 FOLLOWING THE NOTIFICATION OF THE PRECEPTS FROM THE MAJOR PRECEPTING AUTHORITIES

The Committee had before it a report of the Assistant Director (Finance & IT) (report A.1) which set out and sought its confirmation of the final Council Tax amounts for 2022/23 including the precepts issued for 2022/23 by Essex County Council, Essex Police and Essex Fire.

Members were aware that, at its meeting held on 15 February 2022, Full Council had considered the Executive's Budget and Council Tax proposals for 2022/23 and as part of this process the Council Tax for District and Parish / Town Council Services had been approved at that meeting.

Members were also aware that, once the precepts were received from the major precepting authorities, the Human Resources and Council Tax Committee had the delegated responsibility to agree the total Council Tax for 2022/23. The total Council Tax for the year was made up of the District and Parish / Town Council amounts and the corresponding amounts agreed by the major precepting authorities. Legislation required this formal confirmation even though the process was dictated by legislative formulae and there was no actual judgement or choice to be made. The precepts from the major precepting authorities for 2022/23 had resulted in the final Council Tax amounts, as set out in Appendix C to the aforementioned report, for formal confirmation by the Committee.

It was moved by Councillor Amos, seconded by Councillor Baker and:-

RESOLVED that -

- (a) the precepts issued by Essex County Council, Essex Police and Essex Fire, as set out in Appendix A to item A.1 of the Report of the Assistant Director (Finance & IT), be noted.
- (b) the amounts of Council Tax for 2022/23 for each of the categories of dwellings, as shown at Appendix C to the aforesaid report, be confirmed.

89. REPORT OF ASSISTANT DIRECTOR (FINANCE & IT) - A.2 - EMPLOYER DISCRETIONS UPDATE

The Committee had before it a report of the Assistant Director (Finance & IT) (report A.2) which updated it on an amendment required to one of the Council's Employer Discretions, which related to the Local Government Pension Scheme (LGPS) following the Officer Decision to introduce a new employee benefit, which was a Shared Cost, Salary Sacrifice, Additional Voluntary Contribution Scheme.

It was reported that, historically, employers had had no discretions about how the scheme rules were applied, as this had been dictated by the LGPS, and implemented by the administering bodies which, in this Council's case, was the Essex Pension Authority. When the scheme itself had changed, in 2008 & 2014, some decisions had been passed to the employing authorities themselves.

The Committee was informed that, under the LGPS (Administration) Regulations 2008, effective from 1st April 2008, all employers participating in the LGPS scheme were required to prepare and publish a written statement on how it would exercise the various discretions provided by the scheme.

Members were advised that the Council's current discretion relating to Additional Pension Contributions stated that no shared cost arrangement was permitted, in order to protect the Council from any additional costs. However, if the Shared Cost AVC was achieved by introducing a Salary Sacrifice arrangement, then the amount of pay

sacrificed was deemed to be the employer's contribution, and the direct contribution (of £1) was deemed to be the employee's contribution, hence it would not cost the Council more.

Indeed, by allowing employees to enter into a Shared Cost AVC, the Council would enable qualifying employees to save National Insurance contributions on the salary sacrificed amount, as well as reducing the National Insurance bill for the Council itself, as the Salary Sacrifice element would not be subject to deduction of neither employee, nor employer contributions.

It was therefore proposed by Officers that the wording in the discretion should be amended to:-

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

It was moved by Councillor Baker, seconded by Councillor S A Honeywood and:-

RESOLVED that the Human Resources & Council Tax Committee approves the proposed amendment to one of the Council's Employer Discretions, as set out below:-

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

90. REPORT OF ASSISTANT DIRECTOR (PARTNERSHIPS) - A.3 - ORGANISATIONAL CHANGE AND REDUNDANCY POLICY REVIEW

The Committee had before it a report of the Assistant Director (Partnerships) (report A.3) which updated it on the review of the Council's Organisational Change and Redundancy Policy in line with employment legislation, identified best practice and changes relating to the Local Government Pension Scheme (Augmentation - Regulation 52).

It was reported that the purpose of the review of the Council's Organisational Change and Redundancy Policy was, principally, to incorporate changes made as a result of the amendments made to the Local Government Pension Scheme in relation to compensation payments for early release (Augmentation – Regulation 52). This regulation had been replaced by Regulation 31 – which was covered by this Authority's Pension Discretions.

The Committee was informed that there had been no substantial changes to the Policy apart from the deletion of wording in section 4.1 which detailed the discretion afforded to Councils to buy additional years' service for employees (Augmentation).

Members were advised that the document ensured that the Council adhered to current legislation and followed best practice, as outlined in the ACAS guidance on handling redundancy situations specifically:-

- Definition of Redundancy;
- Consultation; and
- Statutory Notification.

It was felt that the policy offered a fair and consistent approach to all employees of the Council. It gave clear guidance on what the expectations were of the employee and their manager in relation to dealing with an organisational change and redundancy situation.

Members were made aware that references to the Employee Assistance Programme (EAP) had been added in section 2, section 3.5 and in Appendix A.

The Committee was further informed that the Policy had been updated to include the responsibilities of Assistant Directors which, for the purposes of this policy, mirrored the responsibilities of the Heads of Departments.

It was reported that Unison had been consulted on the revised Organisational Change and Redundancy Policy and had offered its agreement and support for the implementation of those proposals.

It was moved by Councillor M E Stephenson, seconded by Councillor Chittock and:-

RESOLVED that the Committee notes and endorses the content of the revised Organisational Change and Redundancy Policy.

The meeting was declared closed at 7.43 pm

Chairman