

Title:	The Local Government Pension Scheme – Employer Discretions Policy
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Approved by:	Alderbury Parish Council
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Discretion	Regulation	Decision
Whether, how much and in what circumstances to contribute to a shared cost Additional Pension Contributions (APC) scheme	R16(2)(e) & R16(4)(d)	Alderbury Parish Council will only exercise this discretion in exceptional circumstances and with the express permission of the full council after consideration of the financial implications of that decision
Whether to extend 30 day deadline for member to elect for a shared cost APC	16(6)	Alderbury Parish Council will only exercise this discretion in exceptional circumstances and with the express permission of the full council after consideration of the financial implications of that decision
Whether all or some benefits can be paid if an employee reduces their hours or grade (flexible retirement)	R30(6) & TP11(2)	Alderbury Parish Council will only exercise this discretion in exceptional circumstances and with the express permission of the full council after consideration of the financial implications of that decision
Whether to waive, in whole or in part, actuarial reduction on benefits paid on flexible retirement	R30(8)	Alderbury Parish Council will only exercise this discretion in exceptional circumstances and with the express permission of the full council after consideration of the financial implications of that decision
Whether to waive, in whole or in part, actuarial reduction on benefits which a member voluntarily draws before normal pension age other than on the grounds of flexible retirement (where the member only has post 31 March 2014 membership)	R30(8)	Alderbury Parish Council will only exercise this discretion in exceptional circumstances and with the express permission of the full council after consideration of the financial implications of that decision
Whether to “switch on” the 85 year rule for a member voluntarily drawing benefits on or after age 55 and before age 60 (other than on the grounds of flexible retirement)	TPSch 2 para 1 (2) & 1(1)(c)	Alderbury Parish Council will only exercise this discretion in exceptional circumstances and with the express permission of the full council after consideration of the financial implications of that decision
Whether to waive an actuarial reduction for a member voluntarily drawing benefits before normal pension age	TP3(1),TPSch 2 para	Alderbury Parish Council will only exercise this discretion in exceptional

other than on the grounds of flexible retirement (where the member has both pre 1 April 2014 and post 31 March 2014 membership): (a) On compassionate grounds (pre 1 April 2014 membership) and in whole or part on any grounds (post 31 March 2014 membership) if the member was not in the Scheme before 1 October 2006 (b) On compassionate grounds (pre 1 April 2014 membership) and in whole or in part on any grounds (post 31 March 2014 membership) if the member was in the scheme before 1 October 2006 will not be 60 by 31 March 2016 and will not attain 60 between 1 April 2016 and 31 March 2020 inclusive (c) On compassionate grounds (pre 1 April 2016 membership) and /or, in whole or in part on any grounds (post 31 March 2016 membership) If the member was in the scheme before 1 October 2006 and will be 60 between 1 April 2016 and 31 March 2020 inclusive (d) On compassionate grounds (pre 1 April 2020 membership) and / or, in whole or in part on any grounds (post 31 March 2020 membership) if the member was in the Scheme before 1 October 2006, will not be 60 by 31 March 2016 and will attain 60 between 1 April 2016 and 31 March 2020 inclusive.	2(1),B30(5) & B30A(5)	circumstances and with the express permission of the full council after consideration of the financial implications of that decision
Whether to grant additional pension to an active member or within 6 months of ceasing to be an active member by reason of redundancy or business efficiency (by up to £8,903 p.a – this figure is inflation proofed annually)	R31	Alderbury Parish Council will only exercise this discretion in exceptional circumstances and with the express permission of the full council after consideration of the financial implications of that decision
Discretions for members who ceased active membership on or after 1 April 2008 and before 2014		
Whether to waive, on compassionate grounds, the actuarial reduction applied to deferred benefits paid early under B30 (member).	B30(5), TPSch 2, para 2(1)	Alderbury Parish Council will only exercise this discretion in exceptional circumstances and with the express permission of the full council after consideration of the financial implications of that decision
Whether to “switch on” the 85 year rule for a pensioner member with deferred benefits voluntarily drawing benefits on or after age 55 and before age 60.	TPSch 2, para 1(2) & 1(1)(c)	Alderbury Parish Council will only exercise this discretion in exceptional circumstances and with the express permission of the full council after consideration of the financial implications of that decision
Whether to waive, on compassionate grounds, the actuarial reduction applied to benefits paid early under B30A (pensioner member with deferred benefits)	B30A(5), TPSch 2, para 2(1)	Alderbury Parish Council will only exercise this discretion in exceptional circumstances and with the express

		permission of the full council after consideration of the financial implications of that decision
Discretions for members who ceased active membership on or after 1 April 1998 and before 1 April 2008 AND Councillor members who ceased active membership on or after 1 April 1998		
Grant application for early payment of deferred benefits on or after age 50 and before age 55.	31(2)	Alderbury Parish Council will only exercise this discretion in exceptional circumstances and with the express permission of the full council after consideration of the financial implications of that decision
Whether to “switch on” the 85 year rule for a member with deferred benefits voluntarily drawing benefits on or after age 55 and before age 60.	TPSch 2, para 1(2) & 1(1)(f) & R60	Alderbury Parish Council will only exercise this discretion in exceptional circumstances and with the express permission of the full council after consideration of the financial implications of that decision
Waive, on compassionate grounds, the actuarial reduction applied to deferred benefits paid early.	31(5) & TPSch 2, para 2(1)	Alderbury Parish Council will only exercise this discretion in exceptional circumstances and with the express permission of (the full council after consideration of the financial implications of that decision
Discretions for member who ceased membership before 1 April 1998		
Grant application for early payment of deferred benefits on or after age 50 on compassionate grounds.	TP3(5A)(vi), TL4, L106 (1)	Alderbury Parish Council will only exercise this discretion in exceptional circumstances and with the express permission of the full council after consideration of the financial implications of that decision