



**LOCAL GOVERNMENT PENSION
SCHEME REGULATIONS 2014**

**EMPLOYER DISCRETIONS
POLICY STATEMENT**

Discretions of the Employing Authority

COMPULSORY DISCRETIONS		
Main Purpose of Regulation	Regulation	Discretion Exercised
Funding of Additional Pension through a Shared Cost Additional Pension Contribution - Where an active Scheme member wishes to purchase extra annual pension up to the maximum by making Additional Pension Contributions (APCs), the employer may choose to (voluntarily) contribute towards the cost of purchasing that extra pension via a Shared Cost Additional Pension Contribution (SCAPC).	Regulation 16 (2)(e) and/or 16 (4)(d)	The Parish Council will only consider a request for additional/shared cost funding by an active member of the pension scheme in exceptional circumstances, such circumstances to be considered on an individual basis by the Finance Committee and ratified by full Parish Council.
Flexible Retirement - This regulation allows the employer to consent to the early release of all, or part, of a member's LGPS benefits provided they have also consented to the reduction of hours worked or grade in which the member is employed. The member must be aged 55 or over.	Flexible retirement, Regulation 30 (6)	The Parish Council will only consider a request for flexible retirement from employees who have reached the age of 55. Such a request would be considered on an individual basis and would only be granted if it would not have a detrimental effect on the finances and running of the business.
Waiving of actuarial reduction - This regulation allows the employer to consent to the early release of all, or part, of a member's LGPS benefits provided they have also	Regulation 30 (8)	The Parish Council will only agree to waive actuarial reductions on compassionate grounds, such compassionate grounds to be considered on an individual basis by the Finance Committee

COMPULSORY DISCRETIONS

Main Purpose of Regulation	Regulation	Discretion Exercised
<p>consented to the reduction of hours worked or grade in which the member is employed. The member must be aged 55 or over.</p>		<p>and ratified by full Parish Council.</p>
<p>Switching on the 85-year rule for members voluntarily drawing benefits on or after age 55 and before age 60 -</p> <p>Whilst the 85-year rule does not automatically apply in full if the employee decides to voluntarily draw benefits on or after age 55 and before age 60, this regulation allows the employer to switch the rule back on.</p> <p>If the employer switches on the 85-year rule they will pick up any strain on Fund cost.</p>	<p>Schedule 2 of the Transitional Regulations.</p>	<p>Applications to apply the 85-year rule to pre-1 April 2014 benefits (subject to a minimum actuarial reduction to age 60) will only be considered in exceptional circumstances such circumstances to be considered on an individual basis by the Finance Committee and ratified by full Parish Council.</p>
<p>The power of employing authority to award additional pension - this regulation allows an employer to resolve to award a member an amount of additional pension, up to the LGPS maximum, to an active scheme member or within 6 months of leaving to a member whose employment was terminated on the</p>	<p>Regulation 31</p>	<p>The Parish Council will only consider awarding additional pension to an active member of the pension scheme for reasons other than loss of pension contributions due to unpaid absences in exceptional circumstances, such circumstances to be considered on an individual basis by the Finance Committee and ratified by full Parish Council.</p>

COMPULSORY DISCRETIONS		
Main Purpose of Regulation	Regulation	Discretion Exercised
grounds of redundancy or business efficiency.		

Dated: April 2026
Approved: 2nd June 2026
Review: June 2028