LINKINHORNE PENSION DISCRETIONS POLICY

Discretions from 1 April 2023

REGULATION	DISCRETION	LINKINHORNE PARISH COUNCILS' POLICY
R16(2)(e) & R16(4)(d)	Regulation 16 refers to Additional Pension Contributions (APCs) which an active member of the Scheme can elect to pay under certain circumstances. An employer can choose to pay for or contribute towards a member's Additional Pension Contract via a Shared Cost Additional Pension Contract (SCAPC).	Linkinhorne Parish Council will not fund any employee's Additional Pension Contributions either in whole or in part.
R17(1)	Regulation 17(1) refers to Shared Cost Additional Voluntary Contributions (SCAVCs), whereby the employer can choose to share the cost of an employee's AVC.	Linkinhorne Parish Council will not contribute to any Shared Cost Additional Voluntary Contribution scheme.
TP15(1)(d) & A25(3)	TP15(1)(d) & A25(3) requires the employer to state whether, how much, and in what circumstances to continue to contribute to a shared cost AVC arrangement entered into before 1/4/14	Not applicable.
R30(6) & TP11(2)	An active member who has attained the age of 55 or over, and with the agreement of their employer reduces either their hours of work or grade of their employment may, with the further consent of their employer, elect to receive immediate payment of all or part of their retirement pension built up to the date that their hours or grade is reduced. This is known as 'flexible retirement'.	Linkinhorne Parish Council does not give blanket consent for staff in the Local Government Pension Scheme aged 55 or over to flexibly retire and draw immediate payment of pension benefits. Requests will be assessed on their merits, taking into account such factors as cost and service delivery.
R30(8)	Employers have the power to waive, on compassionate grounds, the actuarial reduction (in whole or part) applied to members benefits paid on the grounds of flexible retirement.	A decision to waive any actuarial reduction on compassionate grounds will be considered by Linkinhorne Parish Council on a case by case basis.
R30(8)	Employers also have the power to waive, in whole or in part, the actuarial reduction applied to active members benefits when a member chooses to voluntarily draw benefits on or after age 55 and before age 60.	A decision to waive any actuarial reduction will be considered by Linkinhorne Parish Council in exceptional circumstances, on compassionate grounds or in circumstances where there will be a financial or other benefit to Linkinhorne Parish Council.
TPSch2, para 2(2)	Employers have discretion to 'switch on' the 85 year rule for a member voluntarily drawing benefits after age 55 and before age 60.	The decision whether to 'switch on' the 85 year rule will be considered by Linkinhorne Parish Council on a case by case basis, taking into account factors including the financial cost.
TPSch 2, para 2(3)	Employers have discretion to waive, on compassionate grounds, the actuarial reduction applied to benefits from pre 1/4/14 membership where the employer has 'switched on' the 85 Year Rule for a member voluntarily drawing benefits on or after age 55 and before age 60.	Requests will be referred to Linkinhorne Parish Council. A decision to waive any actuarial reduction will be considered in exceptional circumstances on compassionate grounds.

REGULATION	DISCRETION	LINKINHORNE PARISH COUNCILS' POLICY
R31	Regulation 31 gives a Scheme employer the power to award an active member of the Scheme, or a member who was active but dismissed by reason of redundancy or business efficiency, additional pension up to a value of the additional pension limit as set out in Regulation 16 i.e. £6,500 from 1st April 2014 subject to re-valuation each subsequent 1st April in line with the Pensions (Increase) Act 1971.	Any request to award additional pension to an active member dismissed by reason of redundancy or business efficiency will be considered by Linkinhorne Parish Council on a case by case basis.
R9(1) and R9(3)	Employers have discretion to determine how frequently employees' contributions are reviewed and on what basis.	Linkinhorne Parish Council will reassess employees' pension contributions each April, based on contractual payments only.
R22(8)(b)	Whether to extend the 12 month option period for a member to elect that deferred benefits should not be aggregated with a new employment.	Linkinhorne Parish Council does not give blanket consent for this. Requests will be referred to the Council and assessed on their merits, taking into account factors such as potential cost.
R22(7)(b)	Whether to extend the 12 month option period for a member to elect that deferred benefits should not be aggregated with an ongoing concurrent employment.	Linkinhorne Parish Council does not give blanket consent for this. Requests will be referred to Linkinhorne Parish Council and assessed on their merits, taking into account factors such as potential cost.
R100(68)	Extend normal time limit for acceptance of a transfer value beyond 12 months from joining the Local Government Pension Scheme.	Linkinhorne Parish Council will not give consent to extend the normal time limit for acceptance of a transfer value beyond 12 months from joining the Local Government Pension Scheme.

Discretions in relation to scheme members who ceased active membership on or after 1 April 2008 and before 1 April 2014

REGULATION	DISCRETION	LINKINHORNE PARISH COUNCILS' POLICY
B12	The employer has discretion to augment membership (by up to 10 years) for a member leaving on the grounds of redundancy or business efficiency on or before 31st March 2014. The resolution to do so would have to be made within 6 months of the date of leaving. Hence this discretion is spent entirely after 30th September 2014.	Not applicable. There have been no dismissals by reason of redundancy or business efficiency within the relevant period.
B30(2)	The employer has discretion to grant application for early payment of deferred benefits on or after age 55 and before age 60.	Requests will be referred to the Linkinhorne Parish Council. These will be considered on a case by case basis, taking into account factors including cost.
B30(5)	The employer has discretion to waive, on compassionate grounds, the actuarial reduction applied to deferred benefits paid early under B30.	This may be exercised by Linkinhorne Parish Council in individual cases on compassionate grounds.
B30A(3)	The employer has discretion to grant an application for early payment of a suspended tier 3 ill health pension on or after age 55 and before age 60.	Linkinhorne Parish Council does not give blanket consent for suspended tier 3 pensions to be reinstated at or after age 55. Requests will be referred to the Linkinhorne Parish Council and assessed on their merits, taking into account such factors as cost .
B30A(5)	The employer has discretion to waive, on compassionate grounds, the actuarial reduction applied to benefits paid early under B30A.	This may be exercised by the Linkinhorne Parish COuncil in individual cases on compassionate grounds.

Discretions under the Local Government Pension Scheme Regulations 1997 (as amended) in relation to scheme members who ceased active membership on or after 1 April 1998 and before 1 April 2008

REGULATION	DISCRETION	LINKINHORNE PARISH COUNCILS' POLICY
B31(2)	The employer has discretion to grant application from a post 31.3.98 / pre 1.4.08 leaver or from a councillor for early payment of benefits on or after age 50/55 and before age 60.	Linkinhorne Parish Council does not give blanket consent for this. Requests will be referred to the Linkinhorne Parish Council and assessed on their merits taking into account such factors as cost.
B31(5)	Waive, on compassionate grounds, the actuarial reduction applied to benefits paid early for a post 31.3.98 / pre 1.4.08 leaver or a councillor leaver.	This may be exercised by the Linkinhorne Parish Council in individual cases on compassionate grounds
B31(7A)	Councillor optants out and pre 1.4.08 employee optants out only to get benefits paid from NRD if employer agrees.	Linkinhorne Parish Council does not give blanket consent for this. Requests will be referred to the Linkinhorne Parish Council and assessed on their merits, taking into account factors such as potential cost.

Discretions under the Local Government Pension Scheme Regulations 1995 (as amended) in relation to scheme members who ceased active membership before 1 April 1998.

REGULATION	DISCRETION	LINKINHORNE PARISH COUNCILS' POLICY
D11(2)(c)	Grant application from a pre-1.4.98 leaver for early payment of deferred benefits on or after age 50 on compassionate grounds.	Linkinhorne Parish Council does not give blanket consent for this. Requests on compassionate grounds will be referred to the Linkinhorne Parish Council and assessed on their merits, taking into account factors such as cost.

Review date	Reviewed by	Amendments	Minute Number

Adopted 14/11/2023

9th November 2026	Full Council	n/a	2026/60