

Doncaster Community Transport

**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)	<p>Doncaster Community Transport will not grant additional pension to a member.</p> <p>Note: I cannot see any reason why DCT should pay to increase the annual pension for any employee.</p>
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)	<p>Doncaster Community Transport agrees 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.</p>
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)	<p>However, Doncaster Community Transport does not agree to waive, in whole or part, any benefits may be subject to actuarial reduction.</p>

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>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>a) Doncaster Community Transport agrees to consent to the early payment of 'non ill health' LGPS benefits in respect of members aged inclusively between 55 and 59.</p> <p>b) Doncaster Community Transport does not agree to consent to the early payment of 'non ill health' LGPS benefits in respect of members aged inclusively between 55 and 59.</p> <p>Note: There are many reasons why the early payment of benefits may be appropriate but again I don't think DCT should cover the cost of any actuarial reduction.</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 grounds of redundancy or business efficiency.</p>	<p>Regulation 31</p>	<p>Doncaster Community Transport does not agree agrees to resolve to increase the total membership of an active member (augmentation).</p> <p>Note: There are arguments to augment a pension as maybe a form of benefit to a member for years of service or benefit to the organisation, forced early retirement due to ill health or for personal reasons. I believe the DMBC have in the past done this for ill health retirements. I'm not sure I believe in it personally.</p>

8/8/2025

DCT