

Heb Group Cleaning and Hygiene Ltd

**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>We will not normally contribute towards the cost of purchasing extra annual pension through a Shared Cost Additional Pension Contribution (SCAPC).</p> <p>In exceptional circumstances where there is a clear financial or operational justification, or where an administrative error outside the member's control has caused them to miss the regulatory deadline.</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>We will not normally agree to requests for flexible retirement.</p> <p>Requests will only be considered where there is a clear financial or operational benefit to the organisation. Each case will be assessed individually, and approval will be subject to a permanent and material reduction in hours or grade.</p>

COMPULSORY DISCRETIONS		
Main Purpose of Regulation	Regulation	Discretion Exercised
<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 consented to the reduction of hours worked or grade in which the member is employed. The member must be aged 55 or over.</p>	Regulation 30 (8)	<p>We will not normally waive any actuarial reductions for early retirement taken before Normal Pension age.</p> <p>In exceptional cases, we may consider a waiver where there is a clear financial or operational justification or compelling compassionate grounds.</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</p>	Schedule 2 of the Transitional Regulations.	<p>We will not normally apply the 85-Year Rule to voluntary retirements between age 55 and 60.</p> <p>In exceptional cases where there is a clear financial or operational justification (eg Redundancy or business efficiency).We may consider doing so.</p>

COMPULSORY DISCRETIONS		
Main Purpose of Regulation	Regulation	Discretion Exercised
will pick up any strain on Fund cost.		
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.	Regulation 31	<p>We will not normally exercise our discretion to grant additional pension to active members or leavers.</p> <p>In exceptional cases, where there is a clear financial or operational justification (for example, in a redundancy or business efficiency situation), we may consider doing so.</p>

Date Revised	Date Approved	Summary of Changes	Author
16/09/25			K Staniforth