

Norse (00339, 00136 & 00099)

**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)	Barnsley Norse Limited 00339, Barnsley Norse Nexus 00136 & Barnsley Norse Bader Academy 00099 will not normally exercise this discretion but may consider it under exceptional circumstances, considering the business case and foreseeable costs to the employer.
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)	Barnsley Norse Limited 00339, Barnsley Norse Nexus 00136 & Barnsley Norse Bader Academy 00099 will consider and review the extent to which all pension benefits are to be paid for cases agreed on reduction of hours or grade. See the Norse Group Flexible Retirement Guidance and Process documentation for further details.
Waiving of actuarial reduction - This regulation allows the employer to consent to the early	Regulation 30 (8)	Barnsley Norse Limited 00339, Barnsley Norse Nexus 00136 & Barnsley Norse Bader Academy 00099 will not normally exercise this

COMPULSORY DISCRETIONS		
Main Purpose of Regulation	Regulation	Discretion Exercised
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.		discretion but may consider it under exceptional circumstances, considering the business case and foreseeable costs to the employer.
Switching on the 85-year rule for members voluntarily drawing benefits on or after age 55 and before age 60 - 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. If the employer switches on the 85-year rule they will pick up any strain on Fund cost.	Schedule 2 of the Transitional Regulations.	Barnsley Norse Limited 00339, Barnsley Norse Nexus 00136 & Barnsley Norse Bader Academy 00099 will not normally exercise this discretion but may consider it under exceptional circumstances, considering the business case and foreseeable costs to the employer.
The power of employing authority to award additional pension - this regulation allows an employer to resolve to	Regulation 31	Barnsley Norse Limited 00339, Barnsley Norse Nexus 00136 & Barnsley Norse Bader Academy 00099 will not normally grant any additional pension to an active member or within 6 months of

COMPULSORY DISCRETIONS		
Main Purpose of Regulation	Regulation	Discretion Exercised
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.		ceasing to be an active member by reason of redundancy or business efficiency but may consider it under exceptional circumstances, considering the business case and foreseeable costs to the employer.

OPTIONAL DISCRETIONS		
Main Purpose of Regulation	Regulation	Discretion Exercised
Whether to waive any actuarial reduction for a member voluntarily drawing benefits before normal pension age other than on the grounds of flexible retirement (where the member has both pre 1/4/14 and post 31/3/14 membership) a) on compassionate grounds (pre 1/4/14 membership) and / or, in whole or in part on any grounds (post 31/3/14 membership) if the member was not in the Scheme before 1/10/06,	TP3(1), TPSch 2, para 2(1) & B30(5) & B30A(5)	Barnsley Norse Limited 00339, Barnsley Norse Nexus 00136 & Barnsley Norse Bader Academy 00099 will not normally exercise this discretion but may consider it under exceptional circumstances, considering the business case and foreseeable costs to the employer.

<p>b) on compassionate grounds (pre 1/4/14 membership) and / or, in whole or in part on any grounds (post 31/3/14 membership) if the member was in the Scheme before 1/10/06, will not be 60 by 31/3/16 and will not attain 60 between 1/4/16 and 31/3/20 inclusive</p> <p>c) on compassionate grounds (pre 1/4/16 membership) and / or, in whole or in part on any grounds (post 31/3/16 membership) if the member was in the Scheme before 1/10/06 and will be 60 by 31/3/16</p> <p>d) on compassionate grounds (pre 1/4/20 membership) and / or, in whole or in part on any grounds (post 31/3/20 membership) if the member was in the Scheme before 1/10/06, will not be 60 by 31/3/16 and will attain 60 between 1/4/16 and 31/3/20 inclusive</p>		
<p>Whether to waive, on compassionate grounds, the actuarial reduction applied to deferred benefits paid early under B30 (member)</p>	<p>B30(5), TPSch 2, para 2(1)</p>	<p>Barnsley Norse Limited 00339, Barnsley Norse Nexus 00136 & Barnsley Norse Bader Academy 00099 will not normally exercise this discretion but may consider it under exceptional circumstances, considering the business case and foreseeable costs to the employer.</p>

Whether to waive, on compassionate grounds, the actuarial reduction applied to benefits paid early under B30A (pensioner member with deferred benefits, i.e. a suspended tier 3 ill health pensioner)	B30A(5), TPSch 2, para 2(1)	Barnsley Norse Limited 00339, Barnsley Norse Nexus 00136 & Barnsley Norse Bader Academy 00099 will not normally exercise this discretion but may consider it under exceptional circumstances, considering the business case and foreseeable costs to the employer.
Grant application for early payment of deferred benefits on or after age 50 and before age 55	L31(2)	Barnsley Norse Limited 00339, Barnsley Norse Nexus 00136 & Barnsley Norse Bader Academy 00099 will consider early release on a case by case basis, considering the business case, HMRC unauthorised payment charges and foreseeable costs to the employer.
Waive, on compassionate grounds, the actuarial reduction applied to deferred benefits paid early	L31(5) & TPSch 2, para 2(1)	Barnsley Norse Limited 00339, Barnsley Norse Nexus 00136 & Barnsley Norse Bader Academy 00099 will not normally exercise this discretion but may consider it under exceptional circumstances, considering the business case and foreseeable costs to the employer.
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	Barnsley Norse Limited 00339, Barnsley Norse Nexus 00136 & Barnsley Norse Bader Academy 00099 will not normally exercise this discretion but may consider it under exceptional circumstances, considering the business case and foreseeable costs to the employer.
Grant application for early payment of deferred benefits on or after age 50 on compassionate grounds	TP3(5A)(vi) TL4 & L106(1) & D11(2)(c)	Barnsley Norse Limited 00339, Barnsley Norse Nexus 00136 & Barnsley Norse Bader Academy 00099 will consider early release on a case by case basis, considering the business case, HMRC

		unauthorised payment charges and foreseeable costs to the employer.
Determination of pensionable pay and appropriate contribution rate.	R9(1) & R(9)3	Following a change to the Norse Group's payroll system, Barnsley Norse Limited 00339, Barnsley Norse Nexus 00136 & Barnsley Norse Bader Academy 00099 will operate LGPS re-banding in each pay period (in situations where the active member's pensionable pay is variable and fluctuates between two LGPS contribution rates from one pay period to the next). Barnsley Norse Limited 00339, Barnsley Norse Nexus 00136 & Barnsley Norse Bader Academy 00099 will notify the active member of the contribution rate that has been applied for the relevant period on the applicable pay slip.
Whether, how much, and in what circumstances to contribute to a shared cost APC (Additional Pension Contribution) scheme	R16(2)(e) & R16(4)(d)	Barnsley Norse Limited 00339, Barnsley Norse Nexus 00136 & Barnsley Norse Bader Academy 00099 will not normally exercise this discretion but may consider it under exceptional circumstances, considering the business case and foreseeable costs to the employer.

Date Revised	Date Approved	Summary of Changes	Author