



# **LOCAL GOVERNMENT PENSION SCHEME REGULATIONS**

## **EMPLOYER STATEMENT OF DISCRETIONARY POLICIES**

### **Plan Administration**

<b>Version</b>	1
<b>Date</b>	September 2025
<b>Responsibility for the Plan</b>	HR Specialists
<b>Approved by</b>	
<b>Date of review</b>	Annually

### **RECORD OF AMENDMENTS**

## Introduction

Cascade Multi Academy Trust is required by the 2014 Local Government Pension Scheme Regulations to publish its policies in relation to how it will exercise its discretionary powers under those Regulations in the following areas:

- The funding of additional pension for a member either through regular contributions or by lump sum, Regulations 16 (2)(e) & 16 (4)(d)
- Flexible retirement, Regulation 30 (6)
- The waiving of the actuarial reduction in those cases where a member voluntarily retires early, Regulation 30 (8)
- Switching on the 85 year rule for members voluntarily drawing benefits on or after age 55 and before age 60, (Schedule 2 of the Transitional Regulations makes provision for Regulation 60 of the 2013 Regulations apply as if it were already contained within that Regulation)
- The awarding of additional pension to a member, Regulation 31

Whilst the Trust recognises the need to use its discretionary powers under the Pension Regulations in a properly considered manner and in such a way as to not fetter any of the discretions available, it also recognises that the following general principles need to apply:

- The application of a discretion needs to fit with the business aims and plans of the Trust and must help or further those plans where appropriate
- The application of a discretion should not give rise to a cost to the Trust unless that cost can be met from any long-term savings arising from the use of the discretion in question and meets or supports the business aims and plans of the Trust
- The Trust will recognise that the application of a discretion must be equitable and fair in every case
- The application of a discretion must not be seen to be a reward for a particular class or group of staff
- Notwithstanding any of the above, each and every case or application will be considered on its individual merits

Additionally, this statement sets out pertinent employer discretions under previous legislation, including

- The Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014
- The Local Government Pension Scheme Regulations 2013
- The Local Government Pension Scheme (Transitional Provisions) Regulations 2008

- The Local Government Pension Scheme (Administration) Regulations 2008 (as amended)
- The Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations 2007 (as amended)
- The Local Government Pension Scheme Regulations 1997 (as amended)
- Other discretions on which a policy decision has been taken but there is no legal requirement to publish

Decisions relating to the Trust pension discretions, including a number of minor discretions not dealt with under this statement will be made on a case by case basis by the Chief Executive Officer and Chief Operations Officer, with advice from Human Resources. Where indicated\*\* decisions will be taken by the Trust Board advised by the Chief Operations Officer with advice from Human Resources A route of appeal in matters indicated by \* will be to the Trust Board

## **Scope**

This Policy Statement applies to all members of the Local Government Pension Scheme (LGPS) who are directly employed or formerly employed by the Cascade Multi Academy Trust.

## **Publication**

This Policy Statement will be published on Cascade Teams and available to all relevant employees to ensure they are aware of the discretionary provisions.

This statement will be copied to our pension administering authority, South Yorkshire Pensions Authority.

## **Review**

1. This Policy Statement and the discretionary provisions will be reviewed by the Chief Operations Officer and Human Resources every 12 months. They may also review any particular term of the Statement or discretionary practices at any other time.
2. Any changes to this Policy Statement or the discretionary provisions will be agreed by the Chief Officer Operations and Human Resources in consultation with the Chief Executive Officer and the Trust Board and notified to South Yorkshire Pensions Authority within 30 days of the change.

**See Appendix A for detailed discretions against each Regulation**

