NEXUS MULTI ACADEMY TRUST

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)	We will voluntarily contribute to the costs of purchasing extra pension via a Shared Cost Additional Pension Contribution in exceptional circumstances where we consider it is in our financial or operational interests to do so. Each case to contribute to a SCAPC will be considered on the merits of the financial and/or operational business case put forward.
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)	We will not agree flexible retirement except in circumstances where we consider it is in our financial or operational interests to do so. Each case will be considered on the merits of the financial and/or operational business case put forward. Actuarial reductions on flexible retirement will not be waived, in whole or in part.

COMPULSORY DISCRETIONS		
Main Purpose of Regulation	**Regulation**	**Discretion Exercised**
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.	Regulation 30 (8)	Where members choose to voluntarily draw their benefits on or after age 55 and before Normal Pension Age, we will not agree to waive in whole or in part any actuarial reduction that would otherwise be applied to their benefits except in circumstances where we consider it is in our financial or operational interests to do so OR there are compelling compassionate reasons for doing so. Each case: • will be considered on the merits of the financial and/or operational business case put forward, or • will be considered on the merits of the compassionate case put forward, and • will require the approval including, where the reduction is only to be waived in part, approval for the amount of reduction to be waived.
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	Schedule 2 of the Transitional Regulations.	We will not agree to apply the 85 year rule where members choose to voluntarily draw their benefits on or after age 55 and before age 60 except in circumstances where we consider it is in our financial or operational interests to do so. Each case will be considered on the merits of the financial and/or operational business case put forward.

COMPULSORY DISCRETIONS		
Main Purpose of Regulation	**Regulation**	**Discretion Exercised**
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.		
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	We will not make sure of the discretion to grant extra annual pension to an active scheme member or, within 6 months of leaving, to a member who is dismissed by reason of redundancy or business efficiency or whose employment is terminated by mutual consent on the grounds of business efficiency except in exceptional circumstances where we consider it is in our financial or operational interests to do so. Each case will be considered on the merits of the financial and/or operational business case put forward.

Date Revised	Date Approved	Summary of Changes	Author
8 August 2025		Exceptions due to financial/operational reasons in all sections	Michelle Smith