

The Rose Learning 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)	<p>The trust does not consider contribution towards additional pension contributions to be an essential part of its employment strategy. However, the trust will consider applications made under these specific provisions.</p> <p>It is likely that decisions will be made on the merits of all applications having taken appropriate account of factors such as the trust's ability to meet the cost of granting such a request and/or the member's personal circumstances.</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>The Trust allows employees aged 55+ to request flexible retirement.</p> <p>This requires a minimum 40% reduction in hours or a move to a lower graded post.</p> <p>The Trust will not agree to flexible retirement except in circumstances where we consider it is in its 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.</p>

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)	The trust 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 its financial or operational interests to do so or there are compelling compassionate reasons for doing so.
<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>	Schedule 2 of the Transitional Regulations.	The trust 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 its 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
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>The trust will not make use of the discretion to grant extra annual pension except in exceptional circumstances where we consider it is in its financial or operational interests to do so.</p> <p>Each case will be considered on the merits of the financial and / or operational business case put forward.</p>

Date Revised	Date Approved	Summary of Changes	Author
Sept-25	Sept-25	New Policy	AES