

# Employer Discretions

## Statement of Policy

September 2016

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**ROSSENDALE BOROUGH COUNCIL** has prepared this written statement of policy in relation to its exercise of certain discretionary functions available under the LGPS Regulations below:

**1.0 PART A - Mandatory policy statements - Formulation of policy in accordance with:**

- Regulation 60 of the Local Government Pension Scheme (LGPS) Regulations 2013
- Paragraph 2 (2) of Schedule 2 to the LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014
- Regulation 66 of the Local Government Pension Scheme (Administration) Regulations 2008
- Regulation 106 of the Local Government Pension Scheme Regulations 1997

**2.0 PART A1 - Discretions from 1 April 2014 in relation to post 31 March 2014 active members and post 31 March 2014 leavers (excluding councillor members)**

**2.1 Power of Scheme employer to award additional pension (Regulation 31 of the LGPS Regulations 2013)**

- 2.11 An employer can grant extra annual pension of up to a maximum £6,500 (figure at 1 April 2014) 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. This maximum figure that can be initially awarded will be index linked and the level increased on the 1st April each year.

**Employer's policy:**

Rosendale Borough Council does not intend to utilise the powers available under Regulation 31 (LGPS Regulations 2013) at this time. This policy decision will remain in place until or unless amended by a future review.

**2.2 Power of Scheme employer to contribute towards the cost of a member purchasing additional pension (Regulation 16 (2) (e) and 16 (4) (e) of the LGPS Regulations 2013)**

- 2.21 Where an active Scheme member wishes to purchase extra annual pension of up to £6,500 (figure at 1 April 2014) by making Additional Pension Contributions (APCs), the employer may voluntarily contribute towards the cost of purchasing that extra pension via a Shared Cost Additional Pension Contribution. This maximum figure that can be initially purchased will be index linked and the level increased on the 1st April each year.

**Employer's policy:**

Rosendale Borough Council does not intend to utilise the powers available under Regulations 16 (2)(e) and 16 (4) (e) (LGPS Regulations 2013 ) at this time. This policy decision will remain in place until or unless amended by a future review.

## **2.3 Flexible Retirement**

**(Regulation 30 (6) and (8) of the LGPS Regulations 2013, Regulations 3 (5), 11(2) and 11(3) of the LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014 and regulation 18(3) of the LGPS (Benefits, Membership and Contributions) Regulations 2007)**

2.31 The Local Government Pension Scheme allows scheme members who have attained the age of 55 to draw all or part of their retirement benefits under flexible retirement arrangements even though they have not retired providing that:

- The employer consents, and
- There has been a reduction in hours
- A reduction in grade.

2.32 Specifically where the employer consents to flexible retirement then, in addition to the benefits the member has accrued prior to 1 April 2008 (which the member must draw), the employer can also allow the member to choose to draw all, part or none of the pension benefits they accrued after 31 March 2008.

2.33 However, benefits taken on flexible retirement will be subject to a potential actuarial reduction if they are being drawn earlier than the member's normal retiring age (flexible retirement provisions may be operated for members potentially up to a member's 75th birthday). The reductions applied will be in accordance with guidance issued by the government actuary. Employers can if they choose waive, in whole or in part, any reductions that might apply.

### **Employer's policy:**

It is appreciated that flexible retirements can involve a cost to the Council if an employee has not yet reached their normal retirement age under the above regulations. Where the Normal Retirement Date (NRD) has yet to be met and a cost to the Council may result, all such Flexible Retirement requests must be made via the Retirement Policy where the full potential costs to the council can be duly considered.

However where the Council agrees to such a request, it will be on the basis that all the member benefits (both pre and post 2008) will be released and any reductions involved waived.

## **2.4 Early retirement and waiving actuarial reductions**

**(Schedule 2 paragraphs 1(2), 2(1), 2(2) and Regulation 3(1) of the LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014, Regulation 30(8) of the LGPS Regulations 2013 and regulation 30(5) and 30A(5) of the LGPS (Benefits, Membership and Contributions) Regulations 2007).**

2.41 If a member leaves a local government employment before the member is entitled to the immediate payment of retirement benefits, then if the member is age 55 or more (or having attained age 55 and have previously been awarded deferred benefits after 01 April 2014) the member may choose to receive payment of them immediately.

2.42 Any benefits payable may be reduced as appropriate in accordance with guidance issued by the Government Actuary. Employers can if they choose waive, in whole or in part, any reductions that might apply and the employer must pay to the Pension Fund a sum representing the capital cost of waiving those reductions.

2.43 Due to the complexity in the level of protected benefits that now apply to different members, establishing what level of benefits can be waived can be difficult. Appendix 1 lists the options available to employers in terms of the level of reductions that can be waived and the grounds under which they may be waived.

**Employer's policy:**

Request by ex-employees for the early release of deferred benefits involving the waiving of reductions at a cost to the Council will normally be refused. Where ill-health reasons are cited they will be referred to Occupational Health for a review and decision.

Requests viewed as “wholly exceptional” will be referred to the Councils S151 Finance Officer for a decision under the Council’s Scheme of Delegation on a case by case basis and all options outlined in appendix 1 (attached) will be duly considered.

**3.0 PART A2 - Discretions in relation to scheme members who ceased active membership on or after 1 April 2008 and before 1 April 2014 (excluding councillor members)**

**3.1 Power of Scheme employer to award additional membership (Regulation 3 (10) of the LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014 and regulation 12 of the LGPS (Benefits, Membership and Contributions) Regulations 2007)**

3.11 An employer can within 6 months of the date of termination grant extra membership in the pension scheme to a Scheme member whose employment was terminated before 1 April 2014 on the grounds of redundancy or business efficiency. Note that this is a time limited discretion which expires on 30 September 2014 for those whose employment is terminated on 31 March 2014.

**Employer's policy:**

The Council does not intend to utilise the powers to grant extra membership available under these regulations.

This policy will remain in place until or unless amended by a future review.

**3.2 Early release of deferred benefits with employer consent (Regulations 30(2), (5), 30A(3) and (5) of the LGPS (Benefits, Membership and Contributions) Regulations 2007)**

- 3.21 A policy decision concerning early release of benefits needs to be made in relation to members who have left the scheme between 1 April 2008 and 31 March 2014 with deferred benefits (or suspended tier 3 benefits) who make an application to release benefits on or after age 55 and before age 60.
- 3.22 In addition a further policy decision is required to determine whether, on compassionate grounds, to waive any actuarial reduction that would normally be applied to deferred benefits which are paid before age 65.

**Employer's policy:**

In-line with the earlier decision on Deferred Benefits (above) – Requests by ex-employees for the early release of deferred benefits involving the waiving of reductions at a cost to the Council will be normally refused. Where ill-health reasons are cited they will be referred to Occupational Health for a review and decision.

Requests viewed as “wholly exceptional” will be referred to the Councils S151 Finance Officer for a decision under the Council’s Scheme of Delegation on a case by case basis and all options outlined in appendix 1 (attached) will be duly considered.

**4.0 PART A3 - Discretions in relation to scheme members who ceased active membership on or after 1 April 1998 and before 1 April 2008 and active councillor members and councillor members who ceased active membership on or after 1 April 1998.**

**4.1 Early release of deferred benefits with employer consent (Regulations 31(2) and (5) of the LGPS Regulations 1997)**

- 4.11 A policy decision concerning early release of benefits needs to be made in relation to active members who have left the scheme between 1 April 1998 and 31 March 2008 with deferred benefits and councillor members who left after 1 April 1998 who make an application to release benefits on or after age 50\* and before age 60.
- 4.12 In addition a further policy decision is required to determine whether, on compassionate grounds, to waive any actuarial reduction that would normally be applied to deferred benefits which are paid before age 65.

\*It should be noted that benefits paid on or after age 50 and before age 55 would be subject to an unauthorised payments charge under the Finance Act 2004 and, where applicable, an unauthorised payments surcharge under that Act, and a Scheme sanction charge on any benefits built up after 5 April 2006.

**Employer's policy:**

As above and for regulations 30 (2) & (5) and 30A (3) & (5) requests by ex-employees for the early release of deferred benefits involving the waiving of reductions at a cost to the Council will normally be refused. Where ill-health reasons are cited they will be referred to Occupational Health for a review and decision.

Requests viewed as “wholly exceptional” will be referred to the Councils S151 Finance Officer for a decision under the Council’s Scheme of Delegation on a case by case basis and all options outlined in appendix 1 (attached) will be duly considered.

**5.0 PART A4 - Discretions in relation to scheme members who ceased active membership before 1 April 1998 (Regulation D11(2) (c) of the LGPS Regulations 1995)**

5.01 A policy decision concerning early release of benefits needs to be made in relation to active members who have left the scheme before 1 April 1998 who make an application on compassionate grounds to release benefits on or after age 50\* and before age 60. Under these rules the sole discretion for an employing authority is that they may determine on compassionate grounds that benefits are to become payable on an unreduced basis.

\*It should be noted that benefits paid on or after age 50 and before age 55 would be subject to an unauthorised payments charge under the Finance Act 2004 and, where applicable, an unauthorised payments surcharge under that Act, a Scheme sanction charge will not be payable.

**Employer's policy:**

As above – normal Council policy is to refuse all such requests unless an ill-health reason is cited. Applications on compassionate grounds but viewed as “wholly exceptional” will be referred to the Councils S151 Finance Officer for a decision on a case by case basis under the Council’s Scheme of Delegation.

**6.0 PART B - Formulation of policy in accordance with further discretions under the Local Government Pension Scheme Regulations 2013**

6.01 As highlighted in the employer bulletin, there are a number of other discretions which Scheme employers may exercise under the LGPS Regulations 2013. There is, however, no requirement to have a written policy in respect of these. However the following areas of discretion would be useful for scheme members, in order for them to establish the clear policy intention that the employers hold in these particular areas.

**6.1 Shared Cost Additional Voluntary Contributions (SCAVCs) (Regulation 17 of the LGPS Regulations 2013, Regulations 15(1)(d) of the LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014, Regulation 25(3) of the LGPS (Administration) Regulations 2008 and Regulation 15(3) of the LGPS (Benefits, Membership and Contributions) Regulations 2007).**

- 6.11 An active member may elect to pay AVCs into a scheme established under contract between his appropriate administering authority and a body approved for the purposes of the Finance Act 2004.
- 6.12 An employer can, at its discretion, contribute to the AVG scheme and where they do the AVG scheme is known as a shared cost additional voluntary contributions arrangement (SCAVC). An employer should establish whether, how much and in what circumstances to either continue with an existing SCAVC or enter into a new SCAVC.

**Employer's policy:**

Rossendale Borough Council does not intend to utilise the powers available under the various Regulations to contribute to a shared cost additional voluntary contribution arrangement (SCAVC) at this time. This policy decision will remain in place until or unless amended by a future review.

**6.2 Late transfer requests (Regulation 100(6) and 22(7) and (8) of the LGPS Regulations 2013)**

- 6.21 The Local Government Pension Scheme Regulations allow for the acceptance of transfer value payments into the fund (subject to the Pension Fund administering authorities approval) to enable members to transfer pension rights accrued prior to joining the scheme into the LGPS, and thereby count additional pension. This election should be made within 12 months of first joining the LGPS in the employment.
- 6.22 The discretion allowed under regulation 100(6) relates to the acceptance of transfers relating to non LGPS membership, where the member makes a request after the expiry of the first 12 months of joining the LGPS.
- 6.23 Previous LGPS rights are automatically aggregated unless an election to keep those accrued benefits separate is received. Regulations 22 (7) and (8) allow an employer to extend the 12 month time limit within which a Scheme member who has a deferred LGPS benefit in England or Wales following the cessation of employment (or cessation of a concurrent employment) to elect not to have the deferred benefits aggregated with their new LGPS employment (or on-going concurrent LGPS employment) if the member has not made an election to retain separate benefits within 12 months of Commencing membership of the LGPS in the new employment (or within 12 months of ceasing the concurrent membership).

**Employer's policy:**

The Council generally expects the 12-month limits to be adhered to, however in certain exceptional circumstances and/or where justifiable reasons are clearly evidenced, the Council will use its discretionary powers available under Regulation 100 (6) & 22 (7) and (8) to allow a reasonable extension of the 12-month time limits. Reasons for approving applications outside of the 12-month will include but not be limited to situations such as where administrative errors or delays occur. Powers to allow this are delegated to the S151 Finance Officer.



**6.3 Contributions payable by active members  
(Regulation 9 and 10 of the LGPS Regulations 2013)**

- 6.31 An active member shall make contributions to the Scheme at the relevant contribution rate, from his pensionable pay, in each employment in which he is an active member. The contribution rate to be applied to his pensionable pay in any financial year is the rate determined by the employer with reference to the tiered contribution pay bands stated in the regulations.
- 6.32 Where there is a material change to a member's pensionable pay in the course of a financial year, the employer may re-determine the contribution rate to be applied.

**Employer's policy:**

The Council has now determined that with effect from 1 January 2015 contribution rates will be re-determined in each pay period should there be a material change in salary. Where increases in pensionable pay are due to back-pay or pay arrears relating to early periods - every effort will be made to keep the rate at the appropriate level rather than the rate/band solely based on this pay period.

The Council's S151 Financial Officer has delegated powers to set and amend contribution rates subject to a minimum triangular actuarial pension valuation.

**6.4 Assumed Pensionable Pay (Regulation 21(4) and (5) of the LGPS Regulations 2013)**

Whether or not, when calculating assumed pensionable pay when a member:

- Is on reduced contractual pay or no pay on due to sickness or injury, or
- Is absent during ordinary maternity, paternity or adoption leave or
- During paid additional maternity, paternity or adoption leave, or
- Is absent on reserve forces service leave, or
- Retires with a Tier 1 or Tier 2 ill health pension, or
- Dies in service

To include in the calculation the amount of any 'regular lump sum payment' received by the member in the 12 months preceding the date the absence began or the ill health retirement or death occurred. A 'regular lump sum payment' is a payment for which the member's employer determines there is a reasonable expectation that such a payment would be paid on a regular basis.

**Employer's policy:**

The Council will generally attempt to include all known factors and amounts when calculating assumed pensionable pay amounts to cover the above situations, including any regular lump sum payments received in the preceding 12-month period.

**7.0 PART C - Mandatory policy statement\* - Formulation of policy in accordance with:**

- Regulation 7 of the Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2006
- Regulation 26 of the Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2000
- Regulation 14 of the Local Government (Discretionary Payments) (Injury Allowances) Regulations 2011

\*The mandatory requirements for a written policy under these regulations do not extend to employers whose employees are members of the LGPS by virtue of an admission agreement however as the provisions still apply it would be deemed appropriate for a policy statement to be in place.

**8.0 PART C1 - Discretions in relation to the Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2006 Redundancy and Compensation Payments (Regulation 5 and 6 of the Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2006)**

- 8.1 These regulations provide a discretionary power to award a one-off lump sum payment of up to 2 years pay (104 weeks), inclusive of any redundancy payment made. This applies to any member who terminates their employment on the grounds of redundancy, efficiency or in the case of a joint appointment (not job shares) where termination arises because the other holder of the joint appointment has left it.
- 8.2 The provisions apply to all employees who are eligible for participation in the LG Pension Scheme, whether or not they are current members of the scheme.
- 8.3 There is also a discretionary power to waive the weekly pay ceiling placed on statutory redundancy payments and to calculate, instead, on pay up to the actual week's pay.

**Employer's policy:**

The Council has a well-documented redundancy policy which currently applies the maximum 30 weeks to redundancy payments whilst allowing the employees actual pay to be applied and waiving the weekly pay ceiling that applies to statutory redundancy payments.

**9.0 PART C2 - Discretions in relation to the Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2000**

- 9.1 **Redundancy and Compensatory Added Years payments (Regulation 17,19,21 and 25 of the Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2000)**

9.11 Prior to the 2006 discretionary regulations employers could award employees additional service following a redundancy or efficiency retirement where that employee was over age 50. Although this facility is no longer available to current active employees, there are still discretionary decisions to be made in respect of employees who are already in receipt of additional service. These include:

- How to apportion any surviving spouses or civil partners annual compensatory added years payment where the deceased person is survived by more than one spouse or civil partner.
- How the annual added years will be apportioned amongst any eligible children.
- Whether, in respect of the spouse of a person who ceased employment before 1 April 1998 and where the spouse or civil partner remarries, enters into a new civil partnership or cohabits after 1 April 1998, the normal pension suspension rules should be ignored i.e. whether the spouse's or civil partner's annual compensatory added years payments should continue to be paid or if the authority's policy is to apply the normal suspension rules, whether the spouse's or civil partner's annual compensatory added years payment should be reinstated after the end of the remarriage, new civil partnership or cohabitation.
- Whether and to what extent to reduce or suspend the member's annual compensatory added years payment during any period of re-employment in local government and how to reduce the member's annual compensatory added years payment following the cessation of a period of re-employment in local government.

**Employer's policy:**

The council will consider each case raised under the above regulations on its own merits and a decision will be made by the Council's S151 Finance Officer under the Council's Scheme of Delegation. .

**10.0 PART C3 - Discretions in relation to the Local Government (Discretionary Payments) (Injury Allowances) Regulations 2011**

**10.1 Injury Allowance payments (Regulations 3 to 7 of the Local Government (Discretionary Compensation) (Injury Allowances) Regulations 2011)**

10.11 Under the Local Government (Discretionary Payments) (Injury Allowances) Regulations 2011 Scheme employers must formulate, publish and keep under review a policy on:

a) whether or not to make an injury award to those who sustain an injury or contract a disease as a result of anything they were required to do in performing the duties of their job and in consequence of which they:

- Suffer a reduction remuneration, or
- Cease to be employed as a result of an incapacity which is likely to
- Be permanent and which was caused by the injury or disease, or
- Die leaving a surviving spouse, civil partner or dependant, and

b) If the Scheme employer has a policy to make such payments, how it will determine the amount of injury allowance to be paid.

### **Employer's policy**

The Council recognises that instances occurring within the Borough where powers could be utilised under this Regulation would be very rare. The Council has therefore decided that it does not wish to use the discretionary powers currently available under the Injury Allowance Regulations 2011.

However this policy will be reviewed should a case involving "wholly exceptional circumstances" be presented to the Council. Any cases will be delegated and heard by S151 Finance Officer.

### **11.0 Ad-Hoc Decisions, Regulations & Appeals**

11.1 The council receives requests for temporary contract changes involving either a general reduction in hours or the taking of additional leave or where Managers authorise one-off reductions in pay where employees have taken authorised Leave without pay.

In line with the new LGPS 2013 Pension Regulations, this Council has adopted the following policies:-

- Pension rights will not be protected when a salary is reduced on a short term basis due to ad-hoc changes in working hours or unpaid absence, only the reduced salary amount will be pensionable.
- Additional Leave that is purchased through the Salary Sacrifice Scheme constitutes an amendment to the contract of employment and whilst this may have implications relating to state benefits the pension will be protected and the whole salary amount before the sacrifice will be pensionable.

### **12.0 Appeals**

12.1 Where a decision has been decided by the S151 Finance Officer an appeal against that decision may be made to the Chief Executive.

12.2 If anyone is still unhappy at decisions taken they are advised to contact the fund administrators at PO Box 100, County Hall, Preston PR1 0LD, who may appoint an independent adjudicator to look into the case.

### **13.0 Declaration**

13.1 It is understood that the above discretions are applicable to all eligible members of the Scheme. In respect of the mandatory policy requirements, a written statement should be published indicating the policy which is being applied by that employer in the exercise of its functions. A copy of the scheme employer's policy decisions should be sent to Your Pension Service within one month of the date the policy is revised.

13.2 Any change to the discretions exercised under the LGPS Regulations can take immediate effect from the date the Scheme employer agrees the change.

13.3 Any change to the discretions exercised under the Discretionary Compensation Regulations 2000, the Discretionary Compensation Regulations 2006 or the Injury Allowances

Regulations 2011 cannot take effect until one month after the date the Scheme employer publishes a statement of its amended policy.

**13.4 The policies made above:**

- Must have regard to the extent to which the exercise of the discretions could lead to a serious loss of confidence in the public service;
- Will not be used for any ulterior motive;
- Will be exercised reasonably;
- Will only be used when there is a real and substantial future benefit to the employer for incurring the extra costs that may arise;
- Will be duly recorded when applied.

## APPENDIX 1

### If voluntarily retiring

If there is an actuarial reduction regarding the particular tranche of membership, the employer has the rights to –

	<b>Group 1</b>	<b>Group 2</b>	<b>Group 3</b>	<b>Group 4</b>
<b>Part A</b>	Waive all or none on compassionate grounds.	Waive all or none on compassionate grounds.	Waive all or none on compassionate grounds.	Waive all or none on compassionate grounds.
<b>Part B1</b>	Waive all or none on compassionate grounds	Waive all or none on compassionate grounds	Waive all or none on compassionate grounds	Waive all or none on this on compassionate grounds
<b>Part B2</b>	Waive all or none on compassionate grounds.	Waive all or none on compassionate grounds.	Waive all some or none on any grounds.	Waive all some or none on any grounds.
<b>Part C</b>	Waive all some or none on any grounds.	Waive all or none on compassionate grounds.	Waive all or none on compassionate grounds.	Waive all some or none on any grounds.
<b>Part D1</b>	Waive all some or none on any grounds.	Waive all some or none on any grounds.	Waive all some or none on any grounds.	Waive all some or none on any grounds.

Part A = membership to 31 March 2008

Part B1 = membership 1 April 2008 to 31 March 2014

Part B2 = membership 1 April 2014 to 31 March 2016

Part C2 = membership 1 April 2016 to 31 March 2020

Part D1 = membership 1 April 2020 onwards

Group 1 member = a member who was an active member prior to 1 October 2006 and who was born on 31<sup>st</sup> March 1956 or earlier.

Group 2 member = who was an active member prior to 1 October was born between 1 April 1956 and 31 March 1960 inclusive, and who would reach their CRA by 31 March 2020.

Group 3 member = who was an active member prior to 1 October 2006 and who is not a group 1 or group 2 member.

Group 4 member = a member who was not a member prior to 1 October 2006.

**If a member retires on flexible retirement, the employer may waive all, some or none of any reduction on any grounds.**

	<b>Discretionary Function</b>	
<b>1</b>	An employer can grant extra annual pension of up to a maximum of £6500 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. The maximum figure will be index linked and the level increased on 1 April each year.	<b>Rossendale Borough Council does not intend to utilise this Discretionary Power at this time.</b>
<b>2</b>	Employers can voluntarily contribute towards the cost of a member purchasing additional pension up to £6500 (maximum figure as at April 2014) by making Shared Cost Additional Pension Contributions.	<b>Rossendale Borough Council does not intend to utilise this Discretionary Power at this time.</b>
<b>3</b>	Where the employer consents to flexible retirement then, in addition to the benefits accrued prior 1 April 2008 (which must be drawn) the employer can also allow the member to choose to draw all, part or none of the pension benefits they have accrued after 31 March 2008.	<b>Where Flexible Retirements and associated costs are considered by Rossendale Borough Council it will be on the basis that the member will be able to draw all their accrued benefits.</b>
<b>4</b>	On early retirement from age 55, any benefits payable may be reduced and an employer can choose to waive, in whole or in part, any reductions that might apply by paying to the Pension Fund the cost of waiving those reductions.	<b>Similarly, where Early Retirement requests are considered by the Council it will be on the basis that the Council will waive any reductions and pick up the associated costs/pension strain.</b>
<b>5</b>	Early release of benefits for leavers of the scheme between 1 April 2008 and 31 March 2014 with deferred benefits (or suspended tier 3 benefits) can be agreed to release benefits on or after age 55 and before 60. In addition, on compassionate grounds actuarial reductions can be waived if they apply to deferred benefits which are paid before age 65.	<b>All such requests will normally be refused unless ill-health reasons are cited whereupon the case will be referred to Occupational Health. However cases viewed as “wholly exceptional” will be referred on a case by case basis to the Head of Finance</b>
<b>6</b>	Early release of benefits for active members who left the scheme between 1 April 1998 and 31 March 2008 with deferred benefits and councillor members who left after 1 April 1998 can be agreed to release benefits on or after age 50 and before 60. In addition, on compassionate grounds all benefits can become payable on an unreduced basis.	<b>All such requests will normally be refused unless ill-health reasons are cited whereupon the case will be referred to Occupational Health. However cases viewed as “wholly exceptional” will be referred on a case by case basis to the Head of Finance</b>
<b>7</b>	Discretions in relation to the Local Government (Early Termination of Employment) (Discretionary Compensation) Regulations 2006 and 2000 include power to calculate redundancy pay on the actual weeks’ pay and to award a one off lump sum payment of up to 2 years pay, inclusive of any redundancy payment, regardless of whether the employee participates in the Local Government Scheme or not.	<b>Rossendale Borough Council uses the statutory weeks maximum calculator of up to 30 weeks for Redundancy calculations, however it waives the statutory maximum weekly amount and allows the actual weekly pay in the calculation.</b>
<b>8</b>	Under the Injury Allowances Regulations 2011 whether or not to make an injury award to those who sustain an injury or contract a disease as a result of performing the duties of their job, resulting in a reduction in remuneration, termination due to incapacity or death.	<b>Cases are so rare that the Council will decide all such occurrences on a case by case basis.</b>

## Non mandatory discretions

	Discretionary Function	
1	Whether requests can be agreed for late transfers of non LGPS membership where a member makes the request after the expiry of the first 12 months of joining the LGPS.	<b>Normally such requests will be refused unless exceptional circumstances are outlined.</b>
2	Where there is a material change to a member's pensionable pay in the course of a financial year, the contribution rate applied may be re-determined.	<b>The band to be applied in the following year will be determined in March each year, rates will be re-determined should a material change in salary occur.</b>
3	Include in the calculation of Assumed Pensionable Pay the amount of any regular lump sum payment received by the member preceding the date the ill health absence began or death occurred. There will be a reasonable expectation that the regular lump sum would be paid on a regular basis.	<b>The Council will generally attempt to include all known factors and amounts when calculating assumed pensionable pay amounts to cover the above situations, including any regular lumps sum payments received in the preceding 12 month period.</b>