

Employer	Eastbourne Borough Council
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Date of Policy Statement	1 September 2023
Date for Review	1 September 2025

Discretions under the Local Government Pension Scheme 2014

These discretions are Employer discretions under The Local Government Pension Scheme Regulations 2013 (prefix **R**) and The Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014 (prefix **TP**) on which Employers are required to formulate and publish a policy on.

Regulation	Discretion	Employer's Policy on the exercise of this discretion
The Local Government Pension Scheme Regulations 2013		
R16(2)(e)	Where Additional Pension Contributions are to be paid by regular contributions in order to purchase additional pension, whether to fund in whole or in part a member's additional pension contribution. The maximum additional pension which can be purchased is £7,194 with effect from 1 April 2020.	Eastbourne BC will not have a general policy of exercising this employer discretion; however will consider requests on a case by case basis. This discretion will only be applied in exceptional circumstances where there is a sound business case and financial or efficiency gain to the Council. This discretion will only be exercised on the agreement of the Chief Finance Officer, in consultation with the Corporate Management Team (CMT), the Chair of the Audit & Governance Committee.
R16(4)(d)	Where an Additional Pension Contribution is to be paid by a lump sum contribution in order to purchase additional pension, whether to fund in whole or in part a member's additional pension contribution. The maximum additional pension which can be purchased is £7,194 with effect from 1 April 2020.	Eastbourne BC will not have a general policy of exercising this employer discretion; however will consider requests on a case by case basis. This discretion will only be applied in exceptional circumstances where there is a sound business case and financial or efficiency gain to the Council.

		This discretion will only be exercised on the agreement of the Chief Finance Officer, in consultation with the Corporate Management Team (CMT), the Chair of the Audit & Governance Committee.
R30(6) & TP11(2)	Whether to allow an active member who has attained the age of 55 or over, reduce their working hours or grade to receive immediate payment of all or part of their retirement pension to which the member is entitled in respect of that employment subject to an actuarial reduction.	<p>Eastbourne BC will not have a general policy of exercising this employer discretion; however will consider requests on a case by case basis. This discretion will only be applied in exceptional circumstances where there is either a sound business case and financial or efficiency gain to the Council, or on compassionate grounds.</p> <p>This discretion will only be exercised on the agreement of the Chief Finance Officer, in consultation with the Corporate Management Team (CMT), the Chair of the Audit & Governance Committee.</p>
R30(8)	<p>Whether to waive in whole or in part any reduction in a member's pension benefits as a result of a member who has not attained normal pension age but who has attained the age of 55 or over and has elected, under R30(5), to receive immediate payment of a retirement pension.</p> <p>Whether to waive in whole or in part any reduction in a member's pension benefits where a member flexibly retires under R30(6).</p>	<p>Eastbourne BC will not have a general policy of exercising this employer discretion; however will consider requests on a case by case basis. This discretion will only be applied in exceptional circumstances where there is either a sound business case and financial or efficiency gain to the Council, or on compassionate grounds.</p> <p>This discretion will only be exercised on the agreement of the Chief Finance Officer, in consultation with the Corporate Management Team (CMT), the Chair of the Audit & Governance Committee.</p>
R31	Whether to award additional pension up to the maximum (£7,194 with effect from 1 April 2020) to an active member or a member who was an active member who was dismissed by reason of redundancy, or business efficiency, or whose employment was terminated by mutual consent on grounds of business efficiency within 6	Eastbourne BC will not have a general policy of exercising this employer discretion; however will consider requests on a case by case basis. This discretion will only be applied in exceptional circumstances where there is either a sound business case and

	<p>months of the date the member's employment ended.</p>	<p>financial or efficiency gain to the Council, or on compassionate grounds.</p> <p>This discretion will only be exercised on the agreement of the Chief Finance Officer, in consultation with the Corporate Management Team (CMT), the Chair of the Audit & Governance Committee.</p>
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The Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014		
<p>TP Schedule 2, para 1(1)(c) and 1(3)</p>	<p>Whether to "switch on" the 85 Year Rule for a member voluntarily drawing benefits on or after age 55 and before age 60.</p>	<p>Eastbourne BC will not have a general policy of exercising this employer discretion; however will consider requests on a case by case basis. This discretion will only be applied in exceptional circumstances where there is either a sound business case and financial or efficiency gain to the Council, or on compassionate grounds.</p> <p>This discretion will only be exercised on the agreement of the Chief Finance Officer, in consultation with the Corporate Management Team (CMT), the Chair of the Audit & Governance Committee.</p>
<p>TP3(1), TP Schedule 2, para 2(1), R30(8).</p>	<p>Whether to waive upon the voluntary early payment of benefits, any actuarial reduction on compassionate grounds or, for periods of service to which the compassionate service discretion does not apply, to waive any actuarial reduction on any grounds.</p>	<p>Eastbourne BC will not have a general policy of exercising this employer discretion; however will consider requests on a case by case basis.</p> <p>This discretion will only be exercised in exceptional circumstances with the agreement of the Chief Finance Officer, in consultation with the Corporate Management Team (CMT), the Chair of the Audit & Governance Committee.</p>