

<b>Employer</b>	Eastbourne Borough Council
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<b>Date of Policy Statement</b>	<b>1 September 2023</b>
<b>Date for Review</b>	<b>1 September 2025</b>

### **Discretions under the Local Government Pension Scheme 2008**

Applicable to members who ceased active membership between 1 April 2008 and 31 March 2014

These discretions are Employer discretions under The Local Government Pension Scheme (Administration) Regulations 2008 (prefix **A**), LGPS (Benefits, Membership and Contributions) Regulations 2007 (prefix **B**), 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.

Regulation	Discretion	Employer's Policy on the exercise of this discretion
<b>TP1(1)(c) &amp; TP1(2) of Schedule 2</b>	Whether, as the 85 year rule does not automatically fully apply to members who would otherwise be subject to it and who choose to voluntarily draw their deferred benefits (on or after 14 May 2018) on or after age 55 and before age 60, to switch the 85 year rule back on in full for such members	<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 &amp; Governance Committee.</p>
<b>TP1(1)(c) &amp; TP1(2) of Schedule 2</b>	Whether, as the 85 year rule does not automatically fully apply to members who would otherwise be subject to it and who choose to voluntarily draw their suspended tier 3 ill health pension (on or after 14 May	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

	2018) on or after age 55 and before age 60, to switch the 85 year rule back on in full for such members	<p>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 &amp; Governance Committee.</p>
<b>B30(5) &amp; TP2(1) of Schedule 2</b>	Whether, on compassionate grounds, to waive any actuarial reduction that would normally be applied to deferred benefits which are paid before age 65.	<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 &amp; Governance Committee.</p>
<b>B30A(5) &amp; T2(1) of Schedule 2</b>	Whether, on compassionate grounds, to waive any actuarial reduction that would normally be applied to any suspended tier 3 ill health pension benefits which are brought back into payment before age 65	<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 &amp; Governance Committee.</p>