

<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 1998**

Applicable to members who ceased active membership between 1 April 1998 and 31 March 2008

These discretions are Employer discretions under The Local Government Pension Scheme 1997 Regulations (prefix **L**) 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)(f) &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>L31(2)</b>	Whether to grant applications for the early payment of pension benefits on or after age 50 and before age 55 <sup>1</sup>	<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>L31(5) &amp; TP 2(1) of Schedule 2</b>	Whether, on compassionate grounds, to waive any actuarial reduction that would normally be applied to 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. This discretion will only be applied in exceptional circumstances.</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>

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<sup>1</sup> It should be noted that benefits paid on or after age 50 and before age 55 will 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.