

**HALEWOOD TOWN COUNCIL**

**LOCAL GOVERNMENT PENSION SCHEME --- EMPLOYER DISCRETIONS**

**UNDER THE LOCAL GOVERNMENT PENSION SCHEME 2014**

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| **REG** | **DISCRETION** | **COUNCIL RESOLUTION** |
| **2008** |  |  |
| **30 a(3)** | **Early Payment of Pension (Tier 3 ill health)** | The Town Council **will reach a** **decision** regarding the early payment of pension benefits and the tier payable after it has received the certificate and information provided by the Occupational Health Physician.  Tier 3 benefits occur when an employee is likely to be capable of undertaking gainful employment within 3 years of leaving the Town Council. Tier 3 payments are payable for a maximum of 3 years and are not enhanced.  In the event that the benefits payable to a member are reduced for early payment, the Town Council **will not** waive, for any reason, in whole or in part, this benefit reduction. |
| **30** | **Early Payment of Pension** | The Town Council **may** give consent for members aged between 55 and 59 and who leave its employment to receive LGPS benefits immediately.  Consent will only be given if there are compelling business reasons for doing  so.  The Town Council **will not** waive any reduction, for any reason, in whole or in part, the reduction applied to early payments of benefits, where applicable (in respect of both current and former employees).  The Town Council **will not** consider an application from a former employee holding deferred benefits, where this incurs an additional cost to the Town Council. |
| **2014** |  |  |
| **9(3)** | **Members’ Contribution Rates** | The Town Council must allocate members into the appropriate contribution band for 2014/15 and every subsequent financial year commencing 1 April.  The Town Council **will** reassess contribution bands during the financial year should members’ contracts change. |
| **16(2)e & 16(4)(d)** | **Funding of Additional Pension** | The Town Council **will not** contribute, for any reason, in whole or in part, towards the costs of a member’s Additional Pension Contract. |
| **17(1)** | **Shared Cost Additional Voluntary Contributions** | The Town Council **will not** contribute, for any reason, in whole or in part, towards the costs of a member’s Shared Costs Additional Voluntary Contribution. |
| **22(8)(b)** | **Membership Aggregation** | The Town Council **will adopt** the 12 month deadline when a deferred member of the LGPS becomes an active member of the LGPS and wishes to aggregate their benefits. |
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| **30(6)** | **Flexible Retirement** | The Town Council **may** give consent for a member, aged 55 years or more, who reduces their grade or hours (or both) to receive all or part of their LGPS benefits immediately, even though they have not left the Town Council’s employment.  As a general principle, the Town Council requires a reduction in working hours and/or gross salary of 40% for an efficiency to be considered material in flexible retirement.  Flexible retirement will not be permitted where it results in additional costs for the Town Council.  In the event that the benefits payable to a member on flexible retirement are reduced for early payment, the Town Council **will not** waive or contribute, for any reason, in whole or in part, to this benefit reduction. |
| **30(8)** | **Waiving of Actuarial Reduction** | The Town Council **will not** waive, for any reason, in whole or in part, the actuarial adjustment on early releases in pensions and flexible retirements. |
| **31** | **Awarding Additional Pension** | The Town Council **will not** increase a member’s benefits by awarding an additional annual pension within the prescribed limits. |
| **74(1)** | **Appointment of a Nominated Person for Member Disagreements** | Where a LGPS member disagrees with any decision made by the Town Council, they have access to a dispute procedure.  The Town Council will appoint a person (the “adjudicator”). The adjudicator will consider and determine the resolution of the disagreement. The adjudicator will be somebody who has no part in making LGPS decisions on behalf of the Town Council. |
| **91, 92 & 93** | **Forfeiture of Pension Rights** | If a member is convicted of a relevant offence, the Town Council **may** apply to the Secretary of State to issue a forfeiture certificate.  The Town Council **will consider** each case on its merits, both in relation to applying for a forfeiture certificate and in relation to the direction given where a forfeiture certificate has been issued that pension benefits be forfeited.  The Town Council **will pursue** all cases involving the monetary loss upon the Authority as a result of fraudulent acts. |
| **100(6)** | **Transfer of Pension Rights** | The Town Council **will not** extend the time limit for acceptance of a transfer value beyond 12 months from joining the LGPS. |
| **Sch 2 Para 2** | **To apply the 85 Year Rule before age 60.** | The Town Council **will only** **agree** eligible (in respect of the 85 Rule) requests from members for the early payments of pension benefits if there are compelling business reasons.  The Town Council **will not** waive or contribute, for any reason, in whole or in part, to any actuarial adjustment applied to the pension benefit. |