



## **Employer Local Government Pension Scheme Discretions Policy**

**Employer name:** Ashurst Wood Village Council  
**Employer number:** 256  
**Policy effective from:** 3<sup>rd</sup> December 2024

## Introduction

Ashurst Wood Village Council (the Council) is a scheme employer under the Local Government Pension Scheme (LGPS).

This policy is made under the LGPS Regulations 2013 and the LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014.

It sets out the policy of The Council on the operation of each of the mandatory discretions available under the LGPS Regulations. It states whether or not discretions will be operated and the circumstances and criteria for applying them.

The policy applies to all employees of the Council who are in, or are eligible to join, or have been a member of the LGPS.

## The Compulsory Discretions

The Council must have a policy statement on the following discretions:

1. **Awarding additional pension**

(Regulation 31, 2013 Regs)

Whether, at the full cost to the Scheme employer, to grant extra annual pension of up to £8,344 (figure as at 1 April 2024) to an active member or within 6 months of leaving to a member whose employment was terminated on the grounds of redundancy or business efficiency

2. **Contributing to a Shared Cost APC scheme**

(Regulation 16(2e) (4d), 2013 Regs)

Whether, where an active member wishes to purchase extra annual pension of up to £8,344 (figure as at 1 April 2024), by making additional pension contributions (APCs), to voluntarily contribute towards the cost of purchasing that extra pension via a shared cost additional pension contribution (SCAPC)

3. **Flexible retirement**

(Regulations 30(6) and 30(8), 2013 Regs & Regulation 11(2), 2014 Regs)

Whether to allow flexible retirement for staff aged 55 or over who, with the agreement of the Scheme employer, reduce their working hours or grade and, if so, as part of the agreement to allow flexible retirement whether to waive any actuarial reductions.

4. **Switching on the 85-year rule**

(paragraph 1(1)(c) of Schedule 2, 2014 Regs)

Whether to “switch on” the 85-year rule for a member voluntarily drawing benefits on or after age 55 and before age 60.

**5. Waiving of actuarial reductions**

(Schedule 2, 2014 Regs)

Whether to waive, in whole or in part, any actuarial reductions on benefits which a member voluntarily draws before normal pension age (other than on the grounds of flexible retirement).

6. In relation to members who left the scheme Between 1 April 2008 and 31 March 2014 (if any):
- a. Whether to switch on the 85-year rule
  - b. Whether to switch on the 85-year rule upon the voluntary early payment of a suspended tier 3 ill health pension
  - c. Whether to waive actuarial reductions of deferred benefits on compassionate grounds
  - d. Whether to waive upon the voluntary early payment of a suspended tier 3 ill health pension, any actuarial reduction on compassionate grounds
7. In relation to members who left the scheme between 1 April 1998 and 1 April 2008 (if any):
- a. Whether to switch on the 85-year rule upon the voluntary early payment of deferred benefits.
  - b. Whether to grant applications for the early payment of pension benefits on or after age 50 and before age 55.
  - c. Whether on compassionate grounds to waive any actuarial reduction that would normally be applied to benefits.

[The Council's Policy Decisions](#)

**The Council will not apply any of the above discretions.**

- These policy decisions may be subject to review from time to time. Any subsequent change in this policy will be notified to affected employees.
- If the employer decides to amend the policy, no change can come into effect until one month has passed since the date the amended policy was published.
- Any changes to this policy will be notified to the Hampshire Pension Services within 1 month of the change.

Signed on behalf of Ashurst Wood Village Council  
By Rebecca Roberts, Clerk

Signature: \_\_\_\_\_

Date \_\_\_\_\_