



DISCRETIONS POLICY

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Kickstart Academy discretionary policies under the Local Government Pension Scheme Regulations and other related Regulations

Annex 1

<p>Table A: Discretions to be exercised on and after 1 April 2014 under the LGPS Regulations 2013 in relation to active scheme members (other than local authority councillor members) and members who cease active membership after 31 March 2014 (other than local authority councillor members).</p>	<p>Kickstart Academy policy</p>
<p>1. Whether, at full cost to Kickstart Academy, to grant extra annual pension of up to £6,675 (figure at 1 April 2015¹) to an active scheme member or, within 6 months of leaving, to a member who is dismissed by reason of redundancy or business efficiency or whose employment is terminated by mutual consent on the grounds of business efficiency.</p>	<p>Kickstart Academy will not make use of the discretion to grant extra annual pension of up to £6,675 (figure at 1 April 2015) to an active scheme member or, within 6 months of leaving, to a member who is dismissed by reason of redundancy or business efficiency or whose employment is terminated by mutual consent on the grounds of business efficiency except in exceptional circumstances where Kickstart Academy considers it is in its financial or operational interests to do so. Each case will be considered on the merits of the financial and / or operational business case put forward.</p>
<p>2. Whether, where an active scheme member wishes to purchase extra annual pension of up to £6,675 (figure at 1 April 2015²) by making Additional Pension Contributions (APCs), Kickstart Academy will voluntarily contribute towards the cost of purchasing that extra pension via a Shared Cost Additional Pension Contribution (SCAPC).</p>	<p>Kickstart Academy will not make use of the discretion to voluntarily contribute towards the cost of purchasing extra pension via a Shared Cost Additional Pension Contribution (SCAPC).</p>
<p>3. Whether to permit flexible retirement for staff aged 55³ or over who, with the agreement of Kickstart Academy, reduce their working hours or grade and, if so, as part of the agreement:</p> <ul style="list-style-type: none"> - whether, in addition to the benefits the member has accrued prior to 1 April 2008 (which the member must draw if flexible retirement is agreed), to permit the member to choose to draw <ul style="list-style-type: none"> • all, part or none of the pension benefits they accrued after 31 March 2008 and before 1 April 2014, and / or 	<p>Kickstart Academy will only grant flexible retirement where it meets the needs of the business. Agreement will be on a discretionary basis giving due regard to individual circumstances and the needs of the business. The college will not agree to any circumstance where there will be a cost to the college such as a strain on the fund payment.</p>

<ul style="list-style-type: none"> • all, part or none of the pension benefits they accrued after 31 March 2014, and - whether to waive, in whole or in part , any actuarial reduction which would otherwise be applied to the benefits taken on flexible retirement before Normal Pension Age (NPA)⁴. 	
<p>4. Whether, as the 85 year rule does not (other than on flexible retirement – see 3 above) <u>automatically</u> apply to members who would otherwise be subject to it and who choose to voluntarily draw their benefits on or after age 55 and before age 60, to apply the 85 year rule⁵ to such voluntary retirements.</p>	<p>Kickstart Academy will not agree to apply the 85 year rule where members choose to voluntarily draw their benefits on or after age 55 and before age 60 except in circumstances where Kickstart Academy considers it is in its financial or operational interests to do so. Each case</p> <ul style="list-style-type: none"> - will be considered on the merits of the financial and / or operational business case put forward, and - will require the approval of the Principal.
<p>5. For:</p> <ol style="list-style-type: none"> i) active members voluntarily retiring on or after age 55⁶ and before Normal Pension Age who elect under regulation 30(5) of the LGPS Regulations 2013 to immediately draw benefits, and ii) deferred members and suspended Tier 3 ill health pensioners who elect under regulation 30(5) of the LGPS Regulations 2013 to draw benefits (other than on ill health grounds) on or after age 55⁷ and before Normal Pension Age <p>who:</p> <ul style="list-style-type: none"> - were <u>not</u> members of the LGPS before 1 October 2006 [Group 4 members], whether to: <ul style="list-style-type: none"> o waive on compassionate grounds, any actuarial reduction that would otherwise be applied to benefits, if any, accrued before 1 April <u>2014</u>, and / or o waive, in whole or in part (on any grounds), any actuarial reduction that would otherwise be applied to benefits accrued after 31 March <u>2014</u> - <u>were</u> members of the LGPS before 1 October 2006 and <u>will</u> be 60 or more on 31 March 2016 [Group 1 members], whether to: 	<p>Where members choose to voluntarily draw their benefits on or after age 55 and before Normal Pension Age Kickstart Academy will not agree to waive in whole or in part any actuarial reduction that would otherwise be applied to their benefits except in circumstances where Kickstart Academy considers it is in its financial or operational interests to do so or there are compelling compassionate⁸ reasons for doing so.</p>

<ul style="list-style-type: none"> ○ waive on compassionate grounds, any actuarial reduction that would otherwise be applied to benefits accrued before 1 April <u>2016</u>, and / or ○ waive, in whole or in part (on any grounds), any actuarial reduction that would otherwise be applied to benefits accrued after 31 March <u>2016</u> <p>- <u>were</u> members of the LGPS before 1 October 2006 and will <u>not</u> be 60 or more on 31 March 2016 and will <u>not</u> attain age 60 between 1 April 2016 and 31 March 2020 [Group 3 members], whether to:</p> <ul style="list-style-type: none"> ○ waive on compassionate grounds, any actuarial reduction that would otherwise be applied to benefits accrued before 1 April <u>2014</u>, and / or ○ waive, in whole or in part (on any grounds), any actuarial reduction that would otherwise be applied to benefits accrued after 31 March <u>2014</u> <p>- <u>were</u> members of the LGPS before 1 October 2006 and will <u>not</u> be 60 or more on 31 March 2016 but <u>will</u> attain age 60 between 1 April 2016 and 31 March 2020 [Group 2 members], whether to:</p> <ul style="list-style-type: none"> ○ waive on compassionate grounds, any actuarial reduction that would otherwise be applied to benefits accrued before 1 April <u>2020</u>, and / or ○ waive, in whole or in part (on any grounds), any actuarial reduction that would otherwise be applied to benefits accrued after 31 March <u>2020</u> 	
<p>6. Whether, how much, and in what circumstances to contribute to a shared-cost Additional Voluntary Contribution (SCAVC) arrangement entered into on or after 1 April 2014 and whether, how much, and in what circumstances to continue to contribute to any shared cost Additional Voluntary Contribution (SCAVC) arrangement entered into before 1 April 2014.</p>	<p>Kickstart Academy will not enter into a shared cost AVC arrangement.</p>
<p>7. Whether to extend the 12 month time limit within which a scheme member who has a deferred LGPS benefit in England or Wales following the cessation of an employment (or cessation of a concurrent employment) after 31 March 2014 may elect not to have the deferred benefits aggregated with their new LGPS employment (or ongoing concurrent LGPS employment) if the member has not made an election to retain separate benefits within 12 months of commencing membership of the LGPS in the</p>	<p>Kickstart Academy will not extend the 12 month time limit within which a scheme member who has a deferred LGPS benefit in England or Wales following the cessation of an employment (or cessation of a concurrent employment) after 31 March 2014 may elect not to have the deferred benefits aggregated with their new LGPS</p>

<p>new employment (or within 12 months of ceasing the concurrent membership).</p>	<p>employment (or ongoing concurrent LGPS employment).</p>
<p>8. Whether, with the agreement of the Pension Fund administering authority, to permit a Scheme member to elect to transfer other pension rights into the LGPS if he / she has not made such an election within 12 months of joining the LGPS.</p>	<p>Kickstart Academy will not extend the 12 month time limit within which a scheme member must make an election to transfer other pension rights into the LGPS after joining the LGPS.</p>
<p>9. How the pension contribution band/rate to which an employee is to be allocated will be determined on joining the Scheme and at each subsequent April, and the circumstances in which the employer will, in addition to the review each April, review the pension contribution band/rate to which an employee has been allocated consequent upon a material change which affects the member's pensionable pay in the course of a Scheme year (1 April to 31 March).</p>	<p>Kickstart Academy will allocate members into the appropriate contribution band and will review this every April.</p>
<p>10. Whether or not, when calculating assumed pensionable pay when a member (other than a returning officer⁹) is:</p> <ul style="list-style-type: none"> - on reduced contractual pay or no pay on due to sickness or injury, or - absent during ordinary maternity, paternity or adoption leave or paid shared parental leave, or during paid additional maternity or adoption leave (other than any part of that leave where the pensionable pay received is greater than the assumed pensionable pay for that part of the leave period), or - absent on reserve forces service leave, or - retires with a Tier 1 or Tier 2 ill health pension, or - dies in service <p>to include in the calculation the amount of any 'regular lump sum payment' received by the member in the 12 months preceding the date the absence began or the ill health retirement or death occurred.</p>	<p>In assessing Assumed Pensionable Pay (APP) Kickstart Academy will not, other than in exceptional circumstances, include in the calculation any 'regular lump sum payments' in which case the decision to include the 'regular lump sum payment' will be subject to the approval of the Principal.</p>

Annex 2

Table B: Discretions to be exercised on and after 1 April 2014 under the LGPS Regulations in relation to scheme members who ceased active membership between 1 April 2008 and 31 March 2014 (other than local authority councillor members)	Kickstart Academy policy
1. Whether ¹⁰ to grant applications for the early payment of deferred pension benefits on or after age 55 ¹¹ and before age 60 (on grounds other than permanent ill health).	Each request will be judged on its own merits and this discretion will only be exercised in cases where it can be demonstrated that it is in the interest of TCAT. This discretion will be exercised by those senior staff nominated to approve such arrangements.
2. Whether, on compassionate grounds ¹² , to waive any actuarial reduction that would normally be applied to deferred benefits which are paid before age 65 ¹³ .	Kickstart Academy will not waive, on compassionate grounds, any actuarial reduction that would normally be applied to deferred benefits which are paid before age 65.
3. Whether ¹⁴ to grant applications for the early payment of a suspended Tier 3 ill health pension on or after age 55 ¹⁵ and before age 60 (on grounds other than permanent ill health).	Each request will be judged on its own merits and this discretion will be exercised by those senior staff nominated to approve such arrangements and periodic reports will be made to the appropriate committee on the cases considered.
4. Whether, on compassionate grounds ¹⁶ , 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 ¹⁷ .	Each request will be judged on its own merits and this discretion will be exercised by those senior staff nominated to approve such arrangements and periodic reports will be made to the appropriate committee on the cases considered.

Table C: Discretions to be exercised on and after 1 April 2014 under the LGPS Regulations in relation to scheme members who ceased active membership between 1 April 1998 and 31 March 2008 (and in	Kickstart Academy policy
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relation to local authority councillor members who ceased or will cease active membership on or after 1 April 1998)	
<p>1. Whether¹⁸ to grant applications for the early payment of pension benefits on or after age 50¹⁹ and before age 60 (on grounds other than permanent ill health).</p>	<p>Each request will be judged on its own merits and this discretion will be exercised by those senior staff nominated to approve such arrangements and periodic reports will be made to the appropriate committee on the cases considered.</p>
<p>2. Whether, on compassionate grounds²⁰, to waive any actuarial reduction that would normally be applied to deferred benefits which are paid before age 65²¹.</p>	<p>Each request will be judged on its own merits and this discretion will be exercised by those senior staff nominated to approve such arrangements and periodic reports will be made to the appropriate committee on the cases considered.</p>

Table D: Discretions to be exercised on and after 1 April 2014 under the LGPS Regulations in relation to scheme members who ceased active membership before 1 April 1998 [Kickstart Academy policy
<p>1. Whether to grant applications for the early payment of deferred pension benefits on or after age 50²² and before age 65 on compassionate grounds²³.</p>	<p>Each request will be judged on its own merits and this discretion will be exercised by those senior staff nominated to approve such arrangements and periodic reports will be made to the appropriate committee on the cases considered.</p>

Annex 3

Table E: Discretions to be exercised under the Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2006	Kickstart Academy policy
1. Whether to base a redundancy payment on an employee's actual weeks' pay where this exceeds the statutory week's pay limit of, currently, £475 per week (as at 6 April 2015).	Any redundancy payment will be calculated on an employee's weekly pay, but limited to the statutory weeks' pay limit where pay exceeds that limit.
2. Whether to make a termination payment (inclusive of any redundancy payment) of up to a maximum of 104 weeks' pay to employees whose employment is terminated on the grounds of redundancy or efficiency of the service.	Kickstart Academy will not make a termination payment (inclusive of any redundancy payment) of up to a maximum of 104 weeks' pay to employees whose employment is terminated on the grounds of redundancy or efficiency of the service.

Table G: Discretions to be exercised under the Local Government (Discretionary Payments) (Injury Allowances) Regulations 2011	Kickstart Academy policy
<p>1. Whether to award an injury allowance in respect of an employee who sustains an injury or contracts a disease as a result of anything he / she was required to do in performing the duties of their job and in consequence of which he / she:</p>	<p>Kickstart Academy will not make an award of an injury allowance in respect of an employee who sustains an injury or contracts a disease as a result of anything he / she was required to do in performing the duties of their job and in consequence of which he / she:</p> <ul style="list-style-type: none"> - suffers a reduction remuneration, or - ceases to be employed as a result of an incapacity which is likely to be permanent and which was caused by the injury or disease, or - dies leaving a surviving spouse, civil partner or dependant.