Regulation 60

A Scheme employer must prepare a written statement of its policy in relation to the exercise of its functions under regulations—

(a) 16(2)(e) and 16(4)(d) (funding of additional pension);

(b) 30(6) (flexible retirement);

(c) 30(8) (waiving of actuarial reduction); and

(d) 31 (award of additional pension),

and an administering authority must prepare such a statement in relation to the exercise of its functions under regulation 30(8) in cases where a former employer has ceased to be a Scheme employer.

Also included are the statement of the Company's policy in relation to the approval of retirement between age 55 and age 60 for leavers between April 2008 and 31 March 2014 (LGPS (Benefits Membership and Contributions) Regulations 2007 30 and 30A) and the "switching on" of the 85 year rule (LGPS (Transitional Provisions and Savings) Regulations 2014, Sch 2, para 2).

Power of employing authority to increase total membership of active members

16(2)e and 16 (4)d An employing authority may fund the additional pension contribution (APC) of an active member by either regular or lump sum contributions. The employer can now award annual pension (not membership).

The Company will consider each case equally and fairly on its own merits and this discretion will only be exercised in cases where it can be demonstrated that the relevant business unit can fund the cost within the payment period required by the Scheme and that it is in the interests of the Company. The discretion may be exercised by those nominated to do so – those of a grade equal to or higher than Senior Contract Manager.

Flexible retirement

30 (6) An active member who has attained the age of 55 or over who reduces working hours or grade of an employment may, with the Scheme employer's consent, elect to receive immediate payment of all or part of the retirement pension to which that member would be entitled in respect of that employment if that member were not an employee in local government service on the date of the reduction in hours or grade, adjusted by the amount shown as appropriate in actuarial guidance issued by the Secretary of State.

The Company will consider each case equally and fairly on its own merits and this discretion will only be exercised in cases where it can be demonstrated that the relevant business unit can fund the cost within the payment period required by the Scheme and that it is in the interests of the Company. The discretion may be exercised by those nominated to do so – those of a grade equal to or higher than Senior Contract Manager.

Award of additional pension

31(1) A Scheme employer may resolve to award—

(a) an active member, or

(b) a member who was an active member who was dismissed by reason of redundancy, or business efficiency, or whose employment was terminated by mutual consent on grounds of business efficiency, additional annual pension of, in total (including any additional pension purchased by the Scheme employer under regulation 16), not more than the additional pension limit payable from the same date as any pension payable under other provisions of these Regulations from the pension account to which the additional pension is attached, provided that, in the case of a member falling within sub-paragraph (b), the resolution to award additional pension is made within 6 months of the date the member's employment ended.

The Company will consider each case equally and fairly on its own merits and this discretion will only be exercised in cases where it can be demonstrated that the relevant business unit can fund the cost within the payment period required by the Scheme and that it is in the interests of the Company. The discretion may be exercised by those nominated to do so – those of a grade equal to or higher than Senior Contract Manager.

Choice to waive actuarial reduction on a regulation 30(5) or (6) pension

30 (8) A Scheme employer, former employer which is a Scheme employer, or, where a member's employer or former employer has ceased to be a Scheme employer, the appropriate administering authority, may agree to waive in whole or in part any reduction that would, apart from this paragraph, be required

The Company will consider each case equally and fairly on its own merits and this discretion will only be exercised in cases where it can be demonstrated that the relevant business unit can fund the cost within the payment period required by the Scheme and that it is in the interests of the Company. The discretion may be exercised by those nominated to do so – those of a grade equal to or higher than Senior Contract Manager.

Leavers between April 2008 and 31 March 2014

Regulations 2007, 30 and 30A Employees who left between 1 April 2008 and 31 March 2014 need the employer's permission if they want to retire between 55 and 60. There could be a cost to the employer for this. This includes those with deferred pensions, and those with suspended tier 3 ill health pensions.

The Company will consider each case equally and fairly on its own merits and this discretion will only be exercised in cases where there is no cost or where it can be demonstrated that the relevant business unit can fund the cost within the payment period required by the Scheme and that it is in the interests of the Company. The discretion may be exercised by those nominated to do so – those of a grade equal to or higher than Senior Contract Manager.

Choice to "switch on" the 85 year rule for a member voluntarily drawing benefits on or after age 55 and before age 60

LGPS (TP&S) 2014 Sch 2, paras 1(2) and 2(2) Employees with 85 year rule protection carried over from the previous scheme will not benefit from it if they choose to retire before age 60 – they'd suffer reductions to their benefits despite the protections. The employer can choose to switch on the 85 year rule for these people so that they'd benefit from the protection. This would be at the employer's cost and in addition to waiving any other reductions that may apply to the benefits.

The Company will consider each case equally and fairly on its own merits and this discretion will only be exercised in cases where it can be demonstrated that the relevant business unit can fund the cost within the payment period required by the Scheme and that it is in the interests of the Company. The discretion may be exercised by those nominated to do so – those of a grade equal to or higher than Senior Contract Manager.

June 2014