

Local Government Pension Scheme Employer's Discretions Policy

North Halifax Partnership as an employing body with admitted status to the West Yorkshire Pension Fund has considered the discretions available under the Local Government Pension Scheme Regulations and resolved as follows :-

Discretion	Policy Statement
Discretion 1 The discretion to decide to pay towards the cost of Additional Pension Contributions (APCs) – A scheme member may enter into an arrangement to pay APCs and this may be funded in whole or in part by the employer.	This discretion will only be exercised in exceptional circumstances and with particular regard to the financial implications. Any proposal will be considered by the Personnel Sub Committee of the Board.
Discretion 2 Awarding Additional Pension – Employers may grant additional pension up to the maximum allowed by the scheme providing that the member is active or is within 6 months of leaving for reasons of redundancy or business efficiency or whose employment was terminated by mutual consent on grounds of efficiency.	This discretion will only be exercised in exceptional circumstances and with particular regard to the financial implications. Any proposal will be considered by the Personnel Sub Committee of the Board.
Discretion 3 Flexible retirement – Employers may allow a scheme member aged 55 onwards to draw all or part of the pension benefits they have already built up and continue working providing the employee reduces their working hours or moves to a post on a lower grade.	Requests for flexible retirement will be considered on a case by case basis taking into consideration the operational needs of the service and the financial implications. Any proposals will be considered by the Personnel Sub Committee of the Board.
Discretion 4 Waiving Actuarial Reductions – Employers may waive the actuarial reductions applied to a member's benefits, unless 85* year rule protection exist, employers can waive : All of the reductions in pre 1st April 2014 benefits but only on compassionate grounds. All or some of the actuarial reduction in respect of post 1st April 2014 on any grounds	This discretion will only be exercised in exceptional circumstances and with particular regard to the financial implications. Any proposal will be considered by the Personnel Sub Committee of the Board.
Discretion 5 Switching on the 85* rule – Employers may decide to 'switch on' the 85 year rule to allow members aged 55 to 60 to retire and receive benefits either unreduced or with a smaller reduction to their 85* year rule date. However the employer will have to pay any strain costs relating to benefits paid before the age of 60.If the employer does not 'switch on' the 85* year rule the	This discretion will only be exercised in exceptional circumstances and with particular regard to the financial implications. Any proposal will be considered by the Personnel Sub Committee of the Board.

member's benefits will be reduced to age 60 or until the date they meet the 85* year rule if this is later than their 60th birthday.	
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This policy was first adopted by North Halifax Partnership and sent to the West Yorkshire Pension Fund and to all employees in the Local Government Pension Scheme in November 2014. This has been updated and resent to WY pension 2022

This policy is reviewed periodically. Any changes will be notified to the West Yorkshire Pension Fund and to all employees in the Local Government Pension Scheme

*85 year rule applies if your age at the date of when you draw pension plus your scheme membership period (each in whole years) adds up to 85 years or more