



NORTH HORSHAM PARISH COUNCIL

EMPLOYER PENSIONS DISCRETIONS POLICY

Adopted by the Council at its Meeting held on 13th January 2022

Reviewed and Agreed by the Council 8th January 2026

NORTH HORSHAM PARISH COUNCIL

EMPLOYER TABLE OF DISCRETIONS

North Horsham Parish Council elects not to publish any non-mandatory Pensions Discretions Policies but will give consideration to these at the appropriate time(s) having regard to a fully costed business case, the specific circumstances in each case and any previous decisions.

Regulation	Description of Discretion	Discretion Employed
<p><u>A</u> Regulations 16(2e) and 16(4d) of the LGPS Regulations 2013</p>	How much and in what circumstances North Horsham Parish Council will contribute to a shared costs APC (Active Member Additional Pension) to purchase extra pension up to £6,822 per annum (Figures as at 1 st April 2018) (applicable to members who were actively paying into the Scheme as at 1 st April 2014 onwards).	<p>With regard to making contributions to a shared cost APC, North Horsham Parish Council will not normally make such contributions.</p> <p><i>Mandatory</i></p>
<p><u>B</u> Regulation 30(6) of the LGPS Regulations 2013 and Regulation 11(2) of the (Transitional Provisions and Savings) Regulations 2014</p> <p>Regulation 30(8) of the LGPS Regulations 2013</p>	<p>Whether all or some benefits can be paid if an employee reduces their hours or grade. (applicable to members who were actively paying into the Scheme as at 1st April 2014 onwards).</p> <p>Flexible retirement and waiving of any actuarial reduction. (applicable to members who were actively paying into the Scheme as at 1st April 2014 onwards).</p>	<p>With regard to flexible retirement, North Horsham Parish Council will consider each request on a case-by-case basis. The Parish Council's policy aims to help employees phase into their retirement. Partial/flexible retirement lets employees continue working on reduced hours or reduced grade basis and depending on when their membership of the LGPS commenced and draw all, part or none of their accrued pension benefits subject to certain qualifying criteria. To be eligible to make a request for Flexible Retirement under the LGPS Regulations, the employee must:</p> <ul style="list-style-type: none"> ➤ Be actively making contributions to the LGPS ➤ Be aged 55 or over ➤ Have two years or more membership in the LGPS ➤ Be taking at least a 20% reduction in your hours and/or your salary <p><i>Mandatory</i></p>

Regulation	Description of Discretion	Discretion Employed
C Regulation 30(8)	Whether to waive, in whole or in part, the actuarial reduction to benefits which a member voluntarily draws before Normal Pension Age other than on flexible or ill-health retirement (applicable to members who were actively paying into the Scheme as at 1 st April 2014 onwards).	With regard to early payment of deferred benefits, North Horsham Parish Council will not normally pay these, or switch on the 85-year rule, except in exceptional and compelling compassionate grounds following consideration of a fully costed business case. Where benefits are taken early, they will normally be reduced to take into account early payment
Transitional Regulation Sch2 para 1(1)(c)	Whether to switch on the 85-year rule for a member aged between 55 and 60 where retirement benefits are voluntarily drawn other than on the grounds of flexible or ill-health (applicable to members who were actively paying into the Scheme as at 1 st April 2014 onwards).	<i>Mandatory.</i>
Transitional Provisions, Savings and Amendment Regulations 2014 Sch2 para 1(1)(c) & 1(2)	Whether to switch on the 85-year rule for a member aged between 55 and 60 where retirement benefits are voluntarily drawn other than on the grounds of flexible or ill-health (applicable to members who left the Scheme between 1 st April 2008 and 31 st March 2014).	
Transitional Provisions, Savings and Amendment Regulations 2014 Sch2 para 1(1)(f) & 1(2)	Whether to switch on the 85-year rule for a member aged between 55 and 60 where retirement benefits are voluntarily drawn other than on the grounds of flexible or ill-health (applicable to members who left the Scheme between 1 st April 1998 and 31 st March 2008).	
Transitional Provisions, Savings and Amendment Regulations 2014 3(1), Sch2 para 2(1) and LGPS (Benefit, Membership and Contributions) Regulations 2007 30(5) and 30A(5)	Whether to waive any actuarial reduction on pre and/or post April 2014 benefits where retirements benefits are voluntarily drawn other than on the grounds of flexible or ill health retirement, dependent on date of birth/date joined Scheme (applicable to members who were actively paying into the Scheme as at 1 st April 2014 onwards) :-	

Regulation	Description of Discretion	Discretion Employed
<p>Transitional Provisions, Savings and Amendment Regulations 2014 3(1), Sch2 para 2(1) and LGPS (Benefit, Membership and Contributions) Regulations 2007 30(5) and 30A(5) cont...</p> <p>Transitional Provisions, Savings and Amendment Regulations 2014 Sch2 para 2(1) and LGPS (Benefit, Membership and Contributions) Regulations 2007 30(5)</p> <p>LGPS Regulations 1997 31(2)</p> <p>LGPS Regulations 1997 31(5) and Transitional Provisions, Savings and Amendment Regulations 2014 Sch2 2(1)</p> <p>LGPS Regulations 1995 D11(2)(C)</p>	<p>Group 1 – Member joined before 01/10/06 and born before 01/04/56.</p> <p>Group 2 – Member joined before 01/10/06 born between 01/04/56 and 31/03/60 and meets the 85-year rule before 01/04/20.</p> <p>Group 3 – Member joined before 01/10/06 and is not a Group 1 or 2 member.</p> <p>Group 4 – Member joined after 01/10/06</p> <p>Whether to waive on compassionate grounds any actuarial reduction on deferred benefits where member left the scheme between 1st April 2008 and 31st March 2014 where retirement benefits are voluntarily drawn other than on the grounds of flexible or ill health retirement.</p> <p>Grant an application from a post 31st March 1998/pre-1st April 2008 leaver for early payment of benefits on or after age 50 and before 55, not on the grounds of ill-health.</p> <p>Whether to waive on compassionate grounds the actuarial reduction applied to benefits paid before 65 for a post 31 March 1988/pre-1st April 2014 leaver.</p> <p>Whether to grant pre-1st April 1998 leavers early payment of their deferred benefits on or after age 50 and before NRD on compassionate grounds.</p>	<p>(see above)</p>

Regulation	Description of Discretion	Discretion Employed
<u>D</u> Regulation 31 of the LGPS Regulations 2013	Whether to grant additional pension of up to £7,026 per annum (as at 1 st April 2019) to an active member or within six months of ceasing to be an active member by reason of redundancy or business efficiency (applicable to members who were actively paying into the Scheme as at 1 st April 2014 onwards).	<p>In respect of redundancy and business efficiency, additional membership will only be used in exceptional and compelling circumstances and where there will be significant benefits to North Horsham Parish Council.</p> <p><i>Mandatory</i></p>