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| **Employer** | **Seaford Town Council** |

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| **Date of Policy Statement** | **13th October 2022** |
| **Date for Review** | **October 2025** |

**Discretions under the Local Government Pension Scheme 1995**

Applicable to members who ceased active membership before 1 April 1995

These discretions are Employer discretions under The Local Government Pension Scheme 1995 on which Employers are **required** to formulate and publish a policy.

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| **Regulation** | **Discretion** | **Employer’s Policy on the exercise of this discretion** |
| **D11(2)(C)** | Whether to grant applications for the early payment of deferred pension benefits on or after age 50 and before NRD on compassionate grounds[[1]](#footnote-1). | The council would not normally consider this but, in exceptional cases may consider on a case by case basis, taken on its circumstances and merits and subject to Council approval. |

1. It should be noted that benefits paid on or after age 50 and before age 55 will be subject to an unauthorised payments charge under the Finance Act 2004 and, where applicable, an unauthorised payments surcharge under that Act, but there would be no Scheme sanction charge. [↑](#footnote-ref-1)