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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 2014**

These discretions are Employer discretions under The Local Government Pension Scheme Regulations 2013 (prefix **R**) and The Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014 (prefix **TP**) on which Employers are required to formulate and publish a policy on.

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| **Regulation** | **Discretion** | **Employer’s Policy on the exercise of this discretion** |
| **The Local Government Pension Scheme Regulations 2013** | | |
| **R16(2)(e)** | Where Additional Pension Contributions are to be paid by regular contributions in order to purchase additional pension, whether to fund in whole or in part a member’s additional pension contribution. The maximum additional pension which can be purchased is £7,026 with effect from 1 April 2019. | Seaford Town Council does not intend to exercise this discretion. |
| **R16(4)(d)** | Where an Additional Pension Contribution is to be paid by a lump sum contribution in order to purchase additional pension, whether to fund in whole or in part a member’s additional pension contribution. The maximum additional pension which can be purchased is £7,026 with effect from 1 April 2019 | Seaford Town Council does not intend to exercise this discretion. |
| **R30(6) & TP11(2)** | Whether to allow an active member who has attained the age of 55 or over, reduces their working hours or grade to receive immediate payment of all or part of their retirement pension to which the member is entitled in respect of that employment subject to an actuarial reduction. | Seaford Town Council does not intend to exercise this discretion. |
| **R30(8)** | Whether to waive in whole or in part any reduction in a member’s pension benefits as a result of a member who has not attained normal pension age but who has attained the age of 55 or over and has elected, under R30(5), to receive immediate payment of a retirement pension.  Whether to waive in whole or in part any reduction in a member’s pension benefits where a member flexibly retires under R30(6). | Seaford Town Council Agrees to adopt this discretion based on compassionate grounds i.e. compelling domestic reasons which will affect the ability of the individual to continue with his/her present working arrangements, and/or ill heath which does not meet the criteria for ill health requirement. |
| **R31** | Whether to award additional pension up to the maximum (£7,026 with effect from 1 April 2019) to an active member or 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 within 6 months of the date the member’s employment ended. | Seaford Town Council does not intend to exercise this discretion. |

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| **The Local Government Pension Scheme (Transitional Provisions, Savings and Amendment)** **Regulations 2014** | | |
| **TP Schedule 2, para 1(1)(c) and 1(3)** | Whether to “switch on” the 85 Year Rule for a member voluntarily drawing benefits on or after age 55 and before age 60. | Seaford Town Council agree to adopt this discretion.  Agreement to be determined through the Council’s usual business case approval process. |
| **TP3(1), TP Schedule 2, para 2(1), R30(8).** | Whether to waive upon the voluntary early payment of benefits, any actuarial reduction on compassionate grounds or, for periods of service to which the compassionate service discretion does not apply, to waive any actuarial reduction on any grounds. | Seaford Town Council Agrees to adopt this discretion based on compassionate grounds i.e. compelling domestic reasons which will affect the ability of the individual to continue with his/her present working arrangements, and/or ill heath which does not meet the criteria for ill health requirement. |