



**LGPS EMPLOYER'S
DISCRETIONS POLICY FOR
Great Missenden Parish Council
LGPS 2014 Scheme**

DISCRETION & REGULATION	POLICY ON INDIVIDUAL DISCRETIONS
<p>1) Reg 31: Whether to grant additional pension to a member (up to £6500pa)</p>	<p>Great Missenden Parish Council will only exercise this discretion in exceptional circumstances. This discretion will only be exercised with the expressed permission of the Parish Council after consideration of the costs that would apply.</p>
<p>2) Reg 16(2)e & Reg 16(4)d: Whether to it make either a regular or lump sum Additional Pension Contribution (APC) to a member's account (part or whole funding this) [Note: this discretion only relates to cases when the member is working as normal rather than absent from work with permission but no pensionable pay – in the latter scenario, employers must fund it if necessary.]</p>	<p>Great Missenden Parish Council will only exercise this discretion in exceptional circumstances. This discretion will only be exercised with the expressed permission of the Parish Council after consideration of the costs that would apply.</p>
<p>3) Reg 30(6) Whether all or some pension benefits can be paid if an member aged 55 or over reduces their hours/grade and continues to work ("flexible retirement")</p>	<p>Great Missenden Parish Council will consider employee requests to take flexible retirement on a case by case basis after taking into account factors such as service delivery. The Parish Council will be responsible for agreeing (or otherwise) to all requests to take flexible retirement, and only after consideration of the costs that would apply.</p>
<p>4) Reg 30(8) Waiving actuarial reduction on flexible retirement.</p>	<p>Great Missenden Parish Council will only waive the actuarial reduction on flexible retirement in exceptional circumstances following approval from the Parish Council.</p>
<p>5) Reg 30(8) Waiving actuarial reduction on early retirement (age 55+) – for both active and deferred members</p>	<p>Great Missenden Parish Council will only waive the actuarial reduction on early retirement in exceptional circumstances and as the result of the expressed permission of the Parish Council after considering the costs that would apply.</p>
<p>6) Regs 22(8 & 9) Whether to extend 12-month period to separate previous LG service.</p>	<p>Great Missenden Parish Council will not allow an extension to the 12-month period to separate previous LG service unless the member can prove that extenuating circumstances apply.</p>
<p>7) Reg 9(3) Determine rate of employees' contributions.</p>	<p>Great Missenden Parish Council will review all employees' contribution bands when there has been contractual change to a member's salary or hours at some point during the year. A member's contribution rate will not be reviewed as the result of one-off additional payments (such as honorariums)</p>



**LGPS EMPLOYER'S
DISCRETIONS POLICY FOR
Great Missenden Parish Council
LGPS 2014 Scheme**

<p>8) Reg 100(6) Whether to extend 12-month period to allow a transfer-in of non-LG pension rights.</p>	<p>Great Missenden Parish Council will not allow an extension to the 12-month period to allow a transfer-in of any pension rights unless the member can prove that extenuating circumstances apply.</p>
<p>9) Paragraph 1(1)(c) of Schedule 2 to the LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014: Whether, as the 85 year rule does not (other than on flexible retirement) automatically apply to members who would otherwise be subject to it and who choose to voluntarily draw their benefits on or after age 55 and before age 60, to switch the 85-year rule back on for such members.</p>	<p>Great Missenden Parish Council will only apply the 85- year rule for members who would otherwise be subject to it and who choose to voluntarily draw their benefits on or after age 55 and before age 60 in exceptional circumstances and as the result of the expressed permission of the Parish Council after considering the costs that would apply.</p>

Abbreviations

“Reg 16(2)e” means Regulation 16(2)e of the Local Government Pension Scheme Regulations 2013 [which apply from 1 April 2014]2

Adopted: January 2020
Reviewed: April 2026