

Section 1		Discretionary policies from 1 April 2014 in relation to post 31 March 2014 active members (excluding councillor members) and post 31 March 2014 leavers (excluding councillor members)	
<ul style="list-style-type: none"> LGPS Regulations 2013 [SI 2013/2356] [R] LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014 [SI 2014/525] [TP] LGPS (Administration) Regulations 2008 [SI 2008/239] [A] LGPS (Benefits, Membership and Contributions) Regulations 2007 (as amended) [SI 2007/1166] [B] LGPS (Transitional Provisions) Regulations 2008 [SI 2008/238] [T] LGPS Regulations 1997 (as amended) [SI 1997/1612] [L] 			
Regulation	Discretion	Exercised By	Employer Policy
R16(2)(e) & R16(4)(d)	Whether, how much, and in what circumstances to contribute to a shared cost APC scheme.	Employer	Bury Council reserves the right to apply this discretion in exceptional circumstances where it can be evidenced that by exercising this discretion the Council is able to recruit and/or retain employees who are considered 'business critical'. Where it is proposed to apply this discretion a business case will be developed which clearly demonstrates that it is in the Council's financial interest and/or operational efficiency to contribute to a shared cost additional pension contribution (SPAPC) scheme. The powers to approve proposals made in accordance with this regulation will lie with the Council's Human Resources and Appeals Panel The discretion may be applied having due regard to the implications on the member's personal tax liability (Lifetime Allowance and Annual Allowance) and Bury Council's Pay Policy Statement.
R30(6) & TP11(2)	Whether all or some benefits can be paid if an employee reduces their hours or grade (flexible retirement).	Employer	Under the terms of the Council's Flexible Retirement Policy employees are required to reduce their working hours or grade so that the flexible retirement does not result in an increase in their gross annual earnings. The combined total of their reduced annual salary plus annual pension cannot be greater than their salary at the effective date of retirement <u>based on all their pension benefits accrued until the date of the revised working pattern</u> Expressions of interest must be agreed in principle by their employing department and a business case will be prepared which demonstrates that it is in the Council's financial interest and/or in the interests of efficiency of the Council's business to agree to the request. The powers to approve Flexible Retirement Applications will lie with the Council's Human Resources and Appeals Panel. Employees who retire early under the terms of the flexible retirement scheme will not receive a redundancy payment.
R30(8)	Whether to waive, in whole or in part, actuarial reduction on benefits paid on flexible retirement.	Employer	Bury Council's voluntary early retirement and flexible retirement schemes use a business case to evidence that this strain on the pension fund (capital cost) will be recovered within five years of the date of retirement Where applications meet the set criteria (see above) the Council will waive, in whole any actuarial reductions that might otherwise apply.
R30(8)	Whether to waive, in whole or in part, actuarial reduction on benefits which a member voluntarily draws before normal pension age other than on the grounds of flexible retirement (where the member only has post 31 March 2014 membership).	Employer	Bury Council's voluntary early retirement and flexible retirement schemes use a business case to evidence that this strain on the pension fund (capital cost) will be recovered within five years of the date of retirement Where applications meet the set criteria (see above) the Council will waive, in whole any actuarial reductions that might otherwise apply.
TPSch 2, para 1(2) & 1(1)(c)	Whether to "switch on" the 85 year rule for a member voluntarily drawing benefits on or after age 55 and before age 60 (other than on the grounds of flexible retirement).	Employer	Bury Council reserves the right to apply this discretion in exceptional circumstances. Where it is proposed to apply this discretion a business case will be developed which clearly demonstrates that it is in the Council's financial interest and/or operational efficiency to do so.
TP3(1), TPSch 2, para 2(1), B30(5) & B30A(5)	Whether to waive any actuarial reduction for a member voluntarily drawing benefits before normal pension age other than on the grounds of flexible retirement (where the member has both pre 1 April 2014 and post 31 March 2014 membership):	Employer	Bury Council reserves the right to apply this discretion in exceptional circumstances. Where it is proposed to apply this discretion a business case will be developed which clearly demonstrates that it is in the Council's financial interest and/or operational efficiency to do so.
R31	Whether to grant additional pension to an active member or within 6 months of ceasing to be an active member by reason of redundancy or business efficiency (by up to £6,500 p.a. on 1 April 2014 - this figure is inflation proofed annually).	Employer	Bury Council reserves the right to apply this discretion in exceptional circumstances where it can be evidenced that by exercising this discretion the Council is able to recruit and/or retain employees who are considered 'business critical'. Where it is proposed to apply this discretion a business case will be developed which clearly demonstrates that it is in the Council's financial interest and/or operational efficiency to award additional pension payment to an active Scheme member or within 6 months of leaving to a member whose employment was terminated on the grounds of redundancy or business efficiency. The powers to approve proposals made in accordance with this regulation will lie with the Council's Human Resources and Appeals Panel The discretion may be applied having due regard to the implications on the member's personal tax liability (Lifetime Allowance and Annual Allowance) and Bury Council's Pay Policy Statement.
Section 2		Discretionary policies in relation to scheme members (excluding councillor members) who ceased active membership on or after 1 April 2008 and before 1 April 2014	
<ul style="list-style-type: none"> LGPS (Administration) Regulations 2008 [SI 2008/239] [A] LGPS (Benefits, Membership and Contributions) Regulations 2007 (as amended) [SI 2007/1166] [B] LGPS (Transitional Provisions) Regulations 2008 [SI 2008/238] [T] LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014 [SI 2014/525] [TP] LGPS Regulations 2013 [SI 2013/2356] [R] LGPS 1997 (as amended) [1997/1612] [L] 			
Regulation	Discretion	Exercised By	Employer Policy
TPSch 2, para 1(2) & 1(1)(c)	Whether to "switch on" the 85 year rule for a member voluntarily drawing benefits on or after age 55 and before age 60.	Employer	Bury Council reserves the right to apply this discretion in exceptional circumstances. Where it is proposed to apply this discretion a business case will be developed which clearly demonstrates that it is in the Council's financial interest and/or operational efficiency to do so
B30(5), TPSch 2, para 2(1)	Whether to waive, on compassionate grounds, the actuarial reduction applied to deferred benefits paid early under B30 (member).	Employer	The Council's policy is that applications for early payment of deferred pension benefits will be approved and that deferred benefits will be paid with an actuarial reduction unless the applicant can demonstrate that they are facing serious financial hardship and that release of pension benefits without actuarial reduction would perpetuate this hardship The Council may waive, on compassionate grounds, the actuarial reduction applied to deferred benefits, but in doing so will consider the strain on the pension fund and financial impact of this decision.

TPSch 2, para 1(2) & 1(1)(c)	Whether to “switch on” the 85 year rule for a pensioner member with deferred benefits voluntarily drawing benefits on or after age 55 and before age 60.	Employer	Bury Council reserves the right to apply this discretion in exceptional circumstances. Where it is proposed to apply this discretion a business case will be developed which clearly demonstrates that it is in the Council’s financial interest and/or operational efficiency to do so.
B30A(5), TPSch 2, para 2(1)	Whether to waive, on compassionate grounds, the actuarial reduction applied to benefits paid early under B30A (pensioner member with deferred benefits).	Employer	The Council’s policy is that applications for early payment of deferred pension benefits will be approved and that deferred benefits will be paid with an actuarial reduction unless the applicant can demonstrate that they are facing serious financial hardship and that release of pension benefits without actuarial reduction would perpetuate this hardship The Council may waive, on compassionate grounds, the actuarial reduction applied to deferred benefits, but in doing so will consider the strain on the pension fund and financial impact of this decision.
Section 3 • LGPS Regulations 1997 [SI 1997/1612] • The Local Government Pension Scheme (Transitional Provisions) Regulations 2008 [SI 2008/238] [prefix T] • The Local Government Pension Scheme (Administration) Regulations 2008 [SI 2008/239] [prefix A] • LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014 [SI 2014/525] [TP] • The Local Government Pension Scheme Regulations 2013 [SI 2013/2356] [prefix R]		Discretionary policies in relation to: • active welsh councillor members, and • councillor members who ceased active membership on or after 1 April 1998, and • any other scheme members who ceased active membership on or after 1 April 1998 and before 1 April 2008	
Regulation	Discretion	Exercised By	Employer Policy
31(2)	Grant application for early payment of deferred benefits on or after age 50 and before age 55.	Employer	Under no circumstances will Bury Council apply this discretion.
TPSch 2, para 1(2) & 1(1)(f) & R60	Whether to “switch on” the 85 year rule for a member with deferred benefits voluntarily drawing benefits on or after age 55 and before age 60.	Employer	Bury Council reserves the right to apply this discretion in exceptional circumstances. Where it is proposed to apply this discretion a business case will be developed which clearly demonstrates that it is in the Council’s financial interest and/or operational efficiency to do so.
31(5) & TPSch 2, para 2(1)	Waive, on compassionate grounds, the actuarial reduction applied to deferred benefits paid early.	Employer	The Council’s policy is that applications for early payment of deferred pension benefits will be approved and that deferred benefits will be paid with an actuarial reduction unless the applicant can demonstrate that they are facing serious financial hardship and that release of pension benefits without actuarial reduction would perpetuate this hardship The Council may waive, on compassionate grounds, the actuarial reduction applied to deferred benefits, but in doing so will consider the strain on the pension fund and financial impact of this decision.
Section 4 • LGPS Regulation 1995 [SI 1995/1019] • The Local Government Pension Scheme (Transitional Provisions) Regulations 1997 [SI 1997/1613] [prefix TL] • The Local Government Pension Scheme Regulations 1997 [SI 1997/1612] (as amended) [prefix L] • The Local Government Pension Scheme (Administration) Regulations 2008 [SI 2008/239] [prefix A] • LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014 [SI 2014/525] [TP] • The Local Government Pension Scheme Regulations 2013 [SI 2013/2356] [prefix R]		Discretionary policies in relation to: • active welsh councillor members, and • councillor members who ceased active membership on or after 1 April 1998, and • any other scheme members who ceased active membership on or after 1 April 1998 and before 1 April 2008	
Regulation	Discretion	Exercised By	Employer Policy
TP3(5A)(vi), TL4, L106(1) & D11(2)(c)	Grant application for early payment of deferred benefits on or after age 50 on compassionate grounds. Although the common provisions of the 1997 Transitional provisions regulations do not specify regulation D11(2)(c), there intention was that it should apply to this regulation.	Employer	Under no circumstances will Bury Council apply this discretion.
Section 5 • The Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2006 (as amended) [SI 2006/2914]		Discretionary policies in relation to employees of an employing authority that is defined under regulation 2 of The Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2006 (as amended)	
Regulation	Discretion	Exercised By	Employer Policy
5	To base redundancy payments on an actual week’s pay where this exceeds the statutory week’s pay limit.	Employer	The Council has exercised this discretion in accordance with The Local Government (Compensation for Redundancy and Premature Retirement) Regulations 1984 (as amended) for many years. The Council will continue to exercise this discretion in accordance with existing regulations.
6	To award lump sum compensation of up to 104 week’s pay in cases of redundancy, termination of employment on efficiency grounds, or cessation of a joint appointment.	Employer	Bury Council reserves the right to apply this discretion in exceptional circumstances where it can be evidenced that by exercising this discretion there are valid risk management and / or reputational considerations
Section 6 • The Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2000 (as amended) [SI 2000/1410]		Discretionary policies in relation to employees of an employing authority that is defined under regulation 2 of The Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2006 (as amended)	
Regulation	Discretion	Exercised By	Employer Policy
21(4)	How to apportion any surviving spouses or civil partner’s annual compensatory added years’ payment where the deceased person is survived by more than one spouse or civil partner.	Employer	Bury council will defer to the administering authority policy.
25(2)	How it will decide to whom any children’s annual compensatory added years payments are to be paid where children’s pensions are not payable under the LGPS (because the employee had not joined the LGPS) and, in such a case, how the annual added years will be apportioned amongst the eligible children.	Employer	Bury council will defer to the administering authority policy.
	Whether, in respect of the spouse of a person who ceased		Bury council will defer to the administering authority policy.

21(7)	employment before 1 April 1998 and where the spouse or civil partner remarries, enters into a new civil partnership or cohabits after 1 April 1998, the normal pension suspension rules should be disapplied i.e. whether the spouse's or civil partner's annual compensatory added years payments should continue to be paid.	Employer	
21(5)	If, under the preceding decision, the authority's policy is to apply the normal suspension rules, whether the spouse's or civil partner's annual compensatory added years payment should be reinstated after the end of the remarriage, new civil partnership or cohabitation.	Employer	Bury council will defer to the administering authority policy.
21(7)	Whether, in respect of the spouse or civil partner of a person who ceased employment before 1 April 1998 and where the spouse or civil partner remarries or cohabits or enters into a civil partnership on or after 1 April 1998 with another person who is also entitled to a spouse's or civil partners annual CAY payment, the normal rule requiring one of them to forego payment whilst the period of marriage, civil partnership or cohabitation lasts, should be disapplied i.e. whether the spouses' or civil partners' annual CAY payments should continue to be paid to both of them.	Employer	Bury council will defer to the administering authority policy.
17	To what extent to reduce or suspend the member's annual compensatory added year's payment during any period of re-employment in local government.	Employer	Bury council will defer to the administering authority policy.
19	How to reduce the member's annual compensatory added year's payment following the cessation of a period of re-employment in local government.	Employer	Bury council will defer to the administering authority policy.