

Appendix 1

Local Government Pension Scheme 2014 – Employer Discretions Bolsover District Council For post 31 March 2014 active members (excluding councillor members) and post 31 March 2014 leavers (excluding councillor members)	
Discretion	Recommendation
<p>Additional Pension Contributions Regulation 16(2) (e) and 16(4)(d) of the LGPS Regulations 2013</p> <p>Whether, how much, and in what circumstances to contribute to a shared cost Additional Pension Contribution (APC) scheme.</p> <p>An APC is payment of pension contributions to cover a break in pensionable service. If the break in service is an authorised break, for example, the no pay period of maternity leave and the person opts to pay for the break within 30 days from the end of the break, the shared cost APC automatically applies. The shared cost is split two thirds employer, one third scheme member.</p> <p>The Council needs to consider a shared cost APC in exceptional circumstances, where a person opts to pay for the break after 30 days up to a period of 12 months, from the end of the break.</p> <p><u>Additional Pension - Regulation 31 of the LGPS Regulations 2013</u></p>	<p><i><u>Bolsover District Council reserve the right not to join into a shared cost additional pension contribution, unless in exceptional circumstance, considering the business case and foreseeable costs to the employer.</u></i></p> <p>If the person opts to pay an APC to buy extra pension after 30 days and within one year of the break the shared cost option does not apply.</p> <p>The Council has a general policy not to agree to grant additional pension to an active member or within six months of ceasing to be an active member by</p>

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Appendix 1

Local Government Pension Scheme 2014 – Employer Discretions Bolsover District Council For post 31 March 2014 active members (excluding councillor members) and post 31 March 2014 leavers (excluding councillor members)	
Discretion	Recommendation
<p><u>Whether to grant additional pension to an active member or within six months of ceasing to be an active member by reason of redundancy or business efficiency (by up to £6,822 p.a.) (Figures as at 1 April 2018)</u></p>	<p><u>reason of redundancy or business efficiency (by up to £6,822 p.a.)</u></p> <p><u>The initial application will need to be directed to the Chief Financial Officer who is the named person with respect to the pension fund. In a situation where the Chief Financial Officer takes the view that it is appropriate to consider a discretionary award they will take a report to Council recommending that a corresponding budgetary provision is established. In a position where the Chief Financial Officer did not support such an application then no such report will be taken with the individual submitting the application notified to that effect. Where the individual making the application is not satisfied with the decision of the Chief Financial Officer they may appeal for a review of that decision by writing to the Chief Executive Officer. The appeal will be heard by the Appeals Committee. The employee/former employee will be allowed to submit a written statement of case while the Chief Financial Officer will provide a written statement setting out the reasons why the application should be rejected.</u></p>

Commented [OF1]: I think we would be better here to state exactly the same as 1.1. If we don't pay shared APC's why would we consider whole cost APC's?

Local Government Pension Scheme 2014 – Employer Discretions Bolsover District Council For post 31 March 2014 active members (excluding councillor members) and post 31 March 2014 leavers (excluding councillor members)

Discretion	Recommendation
<p>Flexible Retirement – Regulation 30 (6) and Transitional Provision Regulations 2014 Regulation 11(2)</p> <p>Whether all or some benefits can be paid if an employee reduces their hours or grade (flexible retirement)</p> <p>Flexible Retirement (Routine Cases) – Regulation 30 (8) of the LGPS Regulations 2013</p> <p>Whether to waive, in whole or in part actuarial reduction on benefits on flexible retirement.</p>	<p>That in accordance with the Council’s existing policy on flexible retirement, this discretion would normally be awarded only in cases where there is no additional cost to the Council.</p> <p>That the Council has a general policy that any flexible retirement must normally be at no cost to the Council.</p> <p>Where there is no cost to the Council approval of flexible retirement requests are delegated to the Chief Executive Officer, with a right of appeal to the Council’s Appeals Committee, should a flexible retirement request be refused.</p> <p>However, where the Council is seeking volunteers for flexible retirement as a way to avoid compulsory redundancies etc., the Council may consider bearing the cost to ensure there is no reduction in the employee’s pension in order to secure the financial benefits arising from reducing employee numbers. In these exceptional cases, a report will be submitted to Cabinet for its consideration.</p>

Local Government Pension Scheme 2014 – Employer Discretions Bolsover District Council For post 31 March 2014 active members (excluding councillor members) and post 31 March 2014 leavers (excluding councillor members)

Discretion

Recommendation

~~Policy for Flexible Retirement (Routine Cases) – Regulation 30 (8) of the LGPS Regulations 2013~~

~~An employer can consent to a reduction in an employee's hours or grade and consent to the release of pension benefits where the employee is aged 55 and over.~~

~~For the purpose of this policy, requests for flexible retirement can be categorised as follows:~~

- ~~• Category one – Employee is age 60 or over – There is no cost to the council as the employee is at or past their earliest retirement date. If they do not meet the Rule of 85 (*1) their pension benefits will be reduced to reflect early payment.~~
- ~~• Category two – Employee is age 55 or over but less than 60 and does not meet the Rule of 85 until on or after their 60th birthday. In this case the regulations allow for the cost of the early payment of pension benefits to be borne by the employee so as to avoid a pension fund shortfall. The benefits are actuarially reduced to reflect the fact that they are paid early.~~
- ~~• Category three – Employee is age 55 or over but less than 60 and does meet the Rule of 85 either at the date of flexible retirement or at a later date that is before their 60th birthday. In this case we would have to meet the Pension Fund shortfall arising from the early payment of pension benefits from the date when the Rule of 85 is met.~~

~~(*1 The Rule of 85 is where the sum of the scheme member's age plus period of membership in the Pension Scheme (both in whole years) is 85 or greater).~~

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Local Government Pension Scheme 2014 – Employer Discretions Bolsover District Council For post 31 March 2014 active members (excluding councillor members) and post 31 March 2014 leavers (excluding councillor members)

Discretion

Recommendation

~~That the Council has a general policy that any flexible retirement for category one and category two cases must normally be at no cost to the Council.~~

~~Where there is no cost to the Council approval of flexible retirement requests are delegated to the Chief Executive Officer, with a right of appeal to the Council's Elected Member Appeal Panel, should a flexible retirement request be refused.~~

~~However, where the Council is seeking volunteers for flexible retirement as a way to avoid compulsory redundancies etc., the Council may consider bearing the cost to ensure there is no reduction in the employee's pension in order to secure the financial benefits arising from reducing employee numbers. In these exceptional cases, a report will be submitted to Council for its consideration.~~

~~The initial application will need to be directed to the Chief Financial Officer who is the named person with respect to the pension fund. In a situation where the Chief Financial Officer takes the view that it is appropriate to consider a discretionary award they will take a report to Council recommending that a corresponding budgetary provision is established. In a position where the Chief Financial Officer did not support such an application then no such report will be taken with the individual submitting the application notified to that effect. Where the individual making the application is not satisfied with the decision of the Chief Financial Officer they may appeal to Council for a review of that decision. Such an appeal should be made in the first instance to the Chief Executive who will arrange for the appeal to be heard by the Appeals Committee. The employee/former employee concerned will be allowed to submit a written statement of case while the Chief Financial Officer will provide a written statement setting out the reasons why the application should be rejected.~~

NOTE

Increases in hours after taking flexible retirement

Local Government Pension Scheme 2014 – Employer Discretions Bolsover District Council For post 31 March 2014 active members (excluding councillor members) and post 31 March 2014 leavers (excluding councillor members)

Discretion	Recommendation
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~~Where an employee has been allowed to reduce their hours for the purposes of flexible retirement they will not be allowed to increase them on a permanent basis. Where it is in our interests, a temporary increase in hours for a period not exceeding six months can be permitted. The temporary increase in hours must be authorised by the chief officer.~~

~~An employee who has reduced their hours and taken flexible retirement must only be allowed to work additional hours or overtime at the same level that applied prior to the reduction in contractual hours. The aim is to prevent employees compensating for a reduction in contractual hours by working additional hours and overtime. The chief officer must approve requests for temporary increases in additional hours and overtime in advance.~~

Retirement at age 55 - Regulation 30(8) of the LGPS Regulations 2013

Whether to waive, in whole or in part, actuarial reduction on benefits which a member voluntarily draws before normal pension age.

~~That~~ the Council has a general policy not to ~~agree to~~ waive, in whole or in part, actuarial reduction on benefits which a member voluntarily draws before normal pension age.

The initial application will need to be directed to the Chief Financial Officer who is the named person with respect to the pension fund. In a situation where the Chief Financial Officer takes the view that it is appropriate to consider a discretionary award they will take a report to Council recommending that a corresponding budgetary provision is established. In a position where the Chief Financial Officer did not support such an application then no such report will be taken with the individual submitting the

Local Government Pension Scheme 2014 – Employer Discretions Bolsover District Council For post 31 March 2014 active members (excluding councillor members) and post 31 March 2014 leavers (excluding councillor members)

Discretion	Recommendation
	<p>application notified to that effect. Where the individual making the application is not satisfied with the decision of the Chief Financial Officer they may appeal to Council for a review of that decision by writing to the Chief Executive Officer. The Appeal will be heard by the Appeals Committee. The employee/former employee will be allowed to submit a written statement of case while the Chief Financial Officer will provide a written statement setting out the reasons why the application should be rejected.</p>
<p>Additional Pension – Regulation 31 of the LGPS Regulations 2013</p> <p>Whether to grant additional pension to an active member or within six months of ceasing to be an active member by reason of redundancy or business efficiency (by up to £6,500 p.a.)</p> <p><u><i>Why is this highlighted in green?</i></u></p>	<p>That the Council has a general policy not to agree to grant additional pension to an active member or within six months of ceasing to be an active member by reason of redundancy or business efficiency (by up to £6,500 p.a.)</p> <p>The initial application will need to be directed to the Chief Financial Officer who is the named person with respect to the pension fund. In a situation where the Chief Financial Officer takes the view that it is appropriate to consider a discretionary award they will take a report to Council recommending that a corresponding budgetary provision is established. In a position where the Chief Financial Officer did not support such an application then no such report will be taken with the individual submitting the application notified to that effect. Where the individual making the application is not satisfied with the decision of the Chief Financial Officer they may appeal for a review of that decision by writing to the Chief Executive Officer. The appeal will be heard by the Appeals Committee. The employee/former employee will be allowed to submit a written statement of case while the Chief Financial Officer will provide a written statement setting out the reasons why the application should be rejected.</p>

Local Government Pension Scheme 2014 – Employer Discretions Bolsover District Council For post 31 March 2014 active members (excluding councillor members) and post 31 March 2014 leavers (excluding councillor members)

Discretion	Recommendation
<p>Switching on the Rule of 85 - Transitional Provision Schedule 2, paragraph 2(2) of the Transitional Provision Regulations 2014</p> <p>Whether to 'switch on' the 85 year rule for a member voluntarily drawing benefits on or after age 55 and before age 60.</p>	<p>That the Council has a general policy not to agree to switch on the 85 year rule for a member voluntarily drawing benefits on or after age 55 and before age 60.</p> <p>The initial application will need to be directed to the Chief Financial Officer who is the named person with respect to the pension fund. In a situation where the Chief Financial Officer takes the view that it is appropriate to consider a discretionary award they will take a report to Council recommending that a corresponding budgetary provision is established. In a position where the Chief Financial Officer did not support such an application then no such report will be taken with the individual submitting the application notified to that effect. Where the individual making the application is not satisfied with the decision of the Chief Financial Officer they may appeal for a review of that decision by writing to the Chief Executive Officer. The appeal will be heard by the Appeals Committee. The employee/former employee will be allowed to submit a written statement of case while the Chief Financial Officer will provide a written statement setting out the reasons why the application should be rejected.</p>
<p>Compassionate Grounds - Transitional Provision 3(1), Transitional Provision Schedule 2, paragraph 2(1) and 2(2), of the Transitional Provision Regulations 2014 and Regulations B30(5) and B30A(5) of the LGPS (Benefits,</p>	<p>That the Council has a general policy not to waive any actuarial reduction on pre and/or post April 2014 benefits paid early on compassionate grounds.</p> <p>The initial application will need to be directed to the Chief Financial Officer</p>

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Local Government Pension Scheme 2014 – Employer Discretions Bolsover District Council For post 31 March 2014 active members (excluding councillor members) and post 31 March 2014 leavers (excluding councillor members)

Discretion	Recommendation
<p>Membership and Contributions) Regulations 2007</p> <p>Decide whether to waive any actuarial reduction on pre and/or post April 2014 benefits paid early on compassionate grounds.</p>	<p>who is the named person with respect to the pension fund. In a situation where the Chief Financial Officer takes the view that it is appropriate to consider a discretionary award they will take a report to Council recommending that a corresponding budgetary provision is established. In a position where the Chief Financial Officer did not support such an application then no such report will be taken with the individual submitting the application notified to that effect. Where the individual making the application is not satisfied with the decision of the Chief Financial Officer they may appeal for a review of that decision by writing to the chief Executive Officer. The appeal will be heard by the Appeals Committee. The employee/former employee will be allowed to submit a written statement of case while the Chief Financial Officer will provide a written statement setting out the reasons why the application should be rejected.</p>

Appendix 2

Local Government Pension Scheme 2008 – Discretions in relation to scheme members (excluding councillor members) who ceased active membership on or after 1 April 2008 and before 1 April 2014

Discretion	Recommendation
<p>Augmented Pension – Regulation B12 of the LGPS (Benefits, Membership and Contributions) Regulations 2007</p> <p>Whether, for a member leaving on the grounds of redundancy or business efficiency on or before 31st March 2014, to augment membership (by up to 10 Years). The resolution to do so would have to be made within 6 months of the date of leaving. Hence this discretion is spent entirely after 30th September 2014.</p>	<p>That the Council has a general policy not to agree to augment membership (by up to 10 Years) for a member leaving on the grounds of redundancy or business efficiency on or before 31st March 2014.</p> <p>The initial application will need to be directed to the Chief Financial Officer who is the named person with respect to the pension fund. In a situation where the Chief Financial Officer takes the view that it is appropriate to consider a discretionary award they will take a report to Council recommending that a corresponding budgetary provision is established. In a position where the Chief Financial Officer did not support such an application then no such report will be taken with the individual submitting the application notified to that effect. Where the individual making the application is not satisfied with the decision of the Chief Financial Officer they may appeal for a review of that decision by writing to the Chief Executive Officer. The appeal will be heard by the Appeals Committee. The employee/former employee will be allowed to submit a written statement of case while the Chief Financial Officer will provide a written statement setting out the reasons why the application should be rejected.</p> <p>The resolution to do so would have to be made within 6 months of the date of leaving. Hence this discretion is spent entirely after 30th September 2014.</p>

Local Government Pension Scheme 2008 – Discretions in relation to scheme members (excluding councillor members) who ceased active membership on or after 1 April 2008 and before 1 April 2014

Discretion	Recommendation
<p><u>Early Payment of Deferred Benefits – Regulation B30(2) of the LGPS (Benefits, Membership and Contributions) Regulations 2007</u></p> <p>Whether to grant an application for the early payment of deferred benefits on or after age 55 and before age 60.</p> <p><u>Switching on the Rule of 85 - Transitional Provision Schedule 2, paragraph 2(2) of the Transitional Provision Regulations 2014</u></p> <p>Whether to 'switch on' the 85 year rule for a deferred member voluntarily drawing benefits on or after age 55 and before age 60.</p>	<p>That the Council has a general policy not to grant application for the early payment of deferred benefits on or after age 55 and before age 60 where there is a cost to the council.</p> <p>The initial application will need to be directed to the Chief Financial Officer who is the named person with respect to the pension fund. In a situation where the Chief Financial Officer takes the view that it is appropriate to consider a discretionary award they will take a report to Council recommending that a corresponding budgetary provision is established. In a position where the Chief Financial Officer did not support such an application then no such report will be taken with the individual submitting the application notified to that effect. Where the individual making the application is not satisfied with the decision of the Chief Financial Officer they may appeal for a review of that decision by writing to the Chief Executive Officer. The appeal will be heard by the Appeals Committee. The employee/former employee will be allowed to submit a written statement of case while the Chief Financial Officer will provide a written statement setting out the reasons why the application should be rejected. That the Council has a general policy not to switch on the 85 year rule for a deferred member voluntarily drawing benefits on or after age 55 and before age 60.</p> <p>The initial application will need to be directed to the Chief Financial Officer who is the named person with respect to the pension fund. In a situation where the Chief Financial Officer takes the view that it is</p>

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Local Government Pension Scheme 2008 – Discretions in relation to scheme members (excluding councillor members) who ceased active membership on or after 1 April 2008 and before 1 April 2014	
Discretion	Recommendation
	<u>appropriate to consider a discretionary award they will take a report to Council recommending that a corresponding budgetary provision is established. In a position where the Chief Financial Officer did not support such an application then no such report will be taken with the individual submitting the application notified to that effect. Where the individual making the application is not satisfied with the decision of the Chief Financial Officer</u>
<p>Compassionate Grounds - Regulation 30(5) of the LGPS (Benefits, Membership and Contributions) Regulations 2007</p> <p>Whether to waive, on compassionate grounds, the actuarial reduction applied to deferred benefits paid early under B30</p>	<p>That the Council has a general policy not to waive, on compassionate grounds, the actuarial reduction applied to deferred benefits paid early under B30.</p> <p>The initial application will need to be directed to the Chief Financial Officer who is the named person with respect to the pension fund. In a situation where the Chief Financial Officer takes the view that it is appropriate to consider a discretionary award they will take a report to Council recommending that a corresponding budgetary provision is established. In a position where the Chief Financial Officer did not support such an application then no such report will be taken with the individual submitting the application notified to that effect. Where the individual making the application is not satisfied with the decision of the Chief Financial Officer they may appeal to Cabinet for a review of that decision. The employee/former employee will be allowed to submit a written statement of case while the Chief Financial Officer will provide a written statement setting out the reasons why the application should be rejected.</p>
Suspended Tier 3 Ill Health – Regulation 30A (3) of the LGPS	That the Council <u>has a policy not to would</u> grant an application for early payment of a suspended tier three ill health pension on or after

Local Government Pension Scheme 2008 – Discretions in relation to scheme members (excluding councillor members) who ceased active membership on or after 1 April 2008 and before 1 April 2014

Discretion	Recommendation
<p>(Benefits, Membership and Contributions) Regulations 2007</p> <p>Whether to grant an application for reinstatement of a suspended tier 3 ill health pension on or after age 55 and before age 60. (i.e. if an employer has discontinued the ill health retirement benefits where an ex employee is in gainful employment or is capable of being in such employment, the ex employee may, on reaching age 55, choose to receive the retirement pension immediately)</p>	<p>age 55 and before age 60, where there is no cost to the council.</p>
<p>Compassionate Grounds - Regulation 30A(5) of the LGPS (Benefits, Membership and Contributions) Regulations 2007</p> <p>Whether to waive, on compassionate grounds, the actuarial reduction applied to benefits paid early under B30A for a suspended tier 3 member.</p>	<p>That the Council has a general policy not to waive, on compassionate grounds, the actuarial reduction applied to deferred benefits paid early under B30A.</p> <p>The initial application will need to be directed to the Chief Financial Officer who is the named person with respect to the pension fund. In a situation where the Chief Financial Officer takes the view that it is appropriate to consider a discretionary award they will take a report to Council recommending that a corresponding budgetary provision is established. In a position where the Chief Financial Officer did not support such an application then no such report will be taken with the individual submitting the application notified to that effect. Where the individual making the application is not satisfied with the decision of the Chief Financial Officer they may appeal for a review of that decision by writing to the Chief Executive Officer. The appeal will be heard by the Appeals Committee. The employee/former employee will be allowed to submit a written statement of case while the Chief Financial Officer will provide a written statement setting out the reasons why the application should be rejected.</p>

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Local Government Pension Scheme 2008 – Discretions in relation to scheme members (excluding councillor members) who ceased active membership on or after 1 April 2008 and before 1 April 2014	
Discretion	Recommendation

Local Government Pension Scheme 1997 –Discretions in relation to active 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	
Discretion	Recommendation
<p>Early Payment – Regulation 31(2) of the LGPS Regulations 1997</p> <p>Whether to grant application from a post 31 March 1998/pre 1 April 2008 leaver or from a councillor for early payment of benefits on or after age 50/55 and before age 60.</p>	<p>That the Council approve granting an application from a post 31 March 1998/pre 1 April 2008 leaver or from a councillor for early payment of benefits on or after age 50/55 and before age 60, where there is no cost to the council.</p>
<p>Compassionate Grounds - Regulation 31(5) of the LGPS Regulations 1997</p> <p>Whether to waive, on compassionate grounds, the actuarial reduction applied to benefits paid early for a post 31 March 1998/pre 1 April 2008 leaver or councillor leaver.</p>	<p>That the Council has a general policy not to waive, on compassionate grounds, the actuarial reduction applied to benefits paid early for a post 31 March 1998/pre 1 April 2008 leaver or councillor leaver.</p> <p>The initial application will need to be directed to the Chief Financial Officer who is the named person with respect to the pension fund. In a situation where the Chief Financial Officer takes the view that it is appropriate to consider a discretionary award they will take a report to Council recommending that a corresponding budgetary provision is established. In a position where the Chief Financial Officer did not support such an application then no such report will be taken with the individual submitting the application notified to that effect. Where the individual making the application is not satisfied with the decision of the Chief Financial Officer they may appeal for a review of that decision by writing to the Chief Executive Officer. The employee/former employee/councillor will be allowed to submit a written statement of case while the Chief Financial Officer will provide a written statement setting out the reasons why the application should be rejected.</p>

Commented [WP4]: Isn't this regulation relating to Deferred Benefits?

Local Government Pension Scheme 1997 –Discretions in relation to active 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

Discretion	Recommendation
<p>Optant Out Payments - Regulation 31(7) of the LGPS Regulations 1997</p> <p>Decide whether councillor optants out and pre 1 April 2008 employee optant outs only get benefits paid from normal retirement date (NRD) if employer agrees. Optants out only to get benefits paid from NRD if employer agrees.</p>	<p>That councillor optants out and pre 1 April 2008 employee optant outs will only be allowed to get benefits paid from normal retirement date (NRD).</p> <p><u>That the council will allow optants out to only get benefits paid from normal retirement date (NRD)</u></p>
<p><u>Whether to ‘switch on’ the 85 year rule for a deferred member voluntarily drawing benefits on or after age 55 and before 60. Regulation, TP Sch2, Para 1(2) & 1(1)(f) & R60</u></p>	<p><u>The council will not normally exercise this discretion but may consider it under exceptional circumstances, taking into account the business case and foreseeable costs to the employer.</u></p>
<p><u>Grant application for early payment of deferred benefits on or after age 50 and before age 55. Regulation 31 (2)</u></p>	<p><u>The council will consider early release on a case by case basis, taking into account the business case, HMRC unauthorised payment charges and foreseeable costs to the employer.</u></p>

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Local Government Pension Scheme 1997, – Discretions relating members who ceased active membership before 1 April 1998

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<u>Discretion</u>	
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<p><u>Grant application for early payment deferred benefits on or after age 50 on compassionate grounds</u></p>	<p><u>That the Council has a general policy not to waive, on compassionate grounds, the actuarial reduction applied to benefits paid before 1st April 1998.</u></p> <p><u>The initial application will need to be directed to the Chief Financial Officer who is the named person with respect to the pension fund. In a situation where the Chief Financial Officer takes the view that it is appropriate to consider a discretionary award they will take a report to Council recommending that a corresponding budgetary provision is established. In a position where the Chief Financial Officer did not support such an application then no such report will be taken with the</u></p>
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Local Government Pension Scheme 1997 –Discretions in relation to active 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	
Discretion	Recommendation
	individual submitting the application notified to that effect. Where the individual making the application is not satisfied with the decision of the Chief Financial Officer they may appeal for a review of that decision by writing to the Chief Executive Officer. The employee/former employee/councillor will be allowed to submit a written statement of case while the Chief Financial Officer will provide a written statement setting out the reasons why the application should be rejected.

Policy for Flexible Retirement (Routine Cases) -Regulation 30 (8) of the LGPS Regulations 2013

Bolsover District Council consent to a reduction in an employee's hours or grade and consent to the release of pension benefits where the employee is aged 55 and over.

For the purpose of this policy, requests for flexible retirement can be categorised as follows:

- Category one - Employee is age 60 or over - There is no cost to the council as the employee is at or past their earliest retirement date. If they do not meet the Rule of 85 (*1) their pension benefits will be reduced to reflect early payment.
- Category two - Employee is age 55 or over but less than 60 and does not meet the Rule of 85 until on or after their 60th birthday. In this case the regulations allow for the cost of the early payment of pension benefits to be borne by the employee so as to avoid a pension fund shortfall. The benefits are actuarially reduced to reflect the fact that they are paid early.

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- Category three - Employee is age 55 or over but less than 60 and does meet the Rule of 85 either at the date of flexible retirement or at a later date that is before their 60th birthday. In this case we would have to meet the Pension Fund shortfall arising from the early payment of pension benefits from the date when the Rule of 85 is met.

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(*1 The Rule of 85 is where the sum of the scheme member's age plus period of membership in the Pension Scheme (both in whole years) is 85 or greater).

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That the Council has a general policy that any flexible retirement for category one and category two cases must normally be at no cost to the Council.

Where there is no cost to the Council approval of flexible retirement requests are delegated to the Chief Executive Officer, with a right of appeal to the Council's Elected Member Appeal Panel, should a flexible retirement request be refused.

However, where the Council is seeking volunteers for flexible retirement as a way to avoid compulsory redundancies etc., the Council may consider bearing the cost to ensure there is no reduction in the employee's pension in order to secure the financial benefits arising from reducing employee numbers. In these exceptional cases, a report will be submitted to Council for its consideration.

The initial application will need to be directed to the Chief Financial Officer who is the named person with respect to the pension fund. In a situation where the Chief Financial Officer takes the view that it is appropriate to consider a discretionary award they will take a report to Council recommending that a corresponding budgetary provision is established. In a position where the Chief Financial Officer did not support such an application then no such report will be taken with the individual submitting the application notified to that effect. Where the individual making the application is not satisfied with the decision of the Chief Financial Officer they may appeal to Council for a review of that decision. Such an appeal should be made in the first instance to the Chief Executive who will arrange for the appeal to be heard by the Appeals Committee. The employee/former employee concerned will be allowed to submit a written statement of case while the Chief Financial Officer will provide a written statement setting out the reasons why the application should be rejected.

NOTE

Increases in hours after taking flexible retirement

Where an employee has been allowed to reduce their hours for the purposes of flexible retirement they will not be allowed to increase them on a permanent basis. Where it is in our interests, a temporary increase in hours for a period not exceeding six months can be permitted. The temporary increase in hours must be authorised by the chief officer.

An employee who has reduced their hours and taken flexible retirement must only be allowed to work additional hours or overtime at the same level that applied prior to the reduction in contractual hours. The aim is to prevent employees compensating for a reduction in contractual hours by working additional hours and overtime. The chief officer must approve requests for temporary increases in additional hours and overtime in advance.