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**Policy Statement Local Government Pension Scheme (Scotland) Regulations 2018 (LGPS)**

**Version xx dated xx xx xxxx**

**Employer: *(Employer name)***

**Lead officer (for any questions): xxxxxxx**

**Contact details of lead officer: xxxxxxxx**

**Date of original policy statement: xxxxxxxx**

**Date for further review: xxxxxxx**

We are aware of our obligations under:

* the LGPS (Scotland) Regulations 2018
* the LGPS (Transitional Provisions and Savings) (Scotland) Regulations 2014
* the LGPS (Scotland) Regulations 2014
* the LGPS (Administration) (Scotland) Regulations 2008 (in respect of leavers between 1 April 2009 and 31 March 2015)
* the LGPS (Scotland) Regulations 1998 (in respect of leavers between 1 April 1998 and 31 March 2009

In developing our policy statement, we are aware that the LGPC has produced a document called “Discretions Policies” that contains tips for employers, see: <http://www.lgpsregs.org/index.php/scotland/admin-guides>

**Note:** \* in the following tables beside a regulation denotes the discretions where we are required to have a policy statement under the regulations

Table 1 details our discretions under the LGPS (Scotland) regulations 2018

Table 2 details our discretions in relation to scheme members who ceased active membership on or after 01 04 15 and before 31 05 18.

Table 3 details our discretions in relation to scheme members who ceased active membership on or after 01 04 09 and before 01 04 15.P

Table 4 details our discretions under the LGPS (Scotland) Regulations 1998 (as amended) in relation to pre 01 04 09 scheme leavers.

Table 5 details our discretions under the Local Government (Discretionary Payments and Injury Benefits) (Scotland) Regulations 1998 (as amended).

**TABLE 1**

**The following table details our discretions from 01 06 18 in relation to post 01 06 18 active members and post 01 06 18 leavers, being discretions under:**

* the LGPS (Scotland) Regulations 2018 [prefix **R**]
* the LGPS (Scotland) Regulations 2014 [prefix **R2**]
* the LGPS (Transitional Provisions and Savings) (Scotland) Regulations 2014 [prefix **TP**]
* the LGPS (Administration) (Scotland) Regulations 2008 [prefix **A**]
* the LGPS (Benefits, Membership and Contributions) (Scotland) Regulations 2008 (as amended) [prefix **B]**
* the LGPS (Transitional Provisions) (Scotland) Regulations 2008 [prefix **T]**
* the LGPS (Scotland) Regulations 1998 (as amended) [prefix **L**]

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| **Regulation** | **Discretion** | ***(Employer name’s)* policy on the exercise of this discretion** |
| **R3(1)(b)** | Decide which employees to nominate for membership (admission bodies) | All employees who are eligible to join the Scheme will be nominated for membership in accordance with ***(Employer name)***  admission agreement with SPFO. |
| **RSch 2, Part 2, para 12(c)** | Whether, in respect of an admission body providing a service in respect of outsourced work, to set off against payments due to that body any sums due from that body to the Fund | ***(Employer name)***  will consider any application of this discretion on a case by case basis. |
| **R9(1) to R9(4)** | Determine the rate of employee’s contributions | The employee’s rate of contributions will be determined in accordance with these Regulations and from the guidance issued by the Scottish Ministers |
| **R9(8)** | Determine intervals at which employees’ contributions are to be made | Employees’ contributions will be aligned to the ***(Employer name)*** set pay periods |
| **R16(2)(e)\* & R16(4)(d)\*** | Whether, how much, and in what circumstances to contribute to a shared cost APC scheme | ***(Employer name)*** will not have a general policy to contribute to a shared cost APC scheme but may do so if exceptional circumstances can be proved. Each case will be considered on its merits. |
| **R16(16)** | Whether to extend 30 day deadline for member to elect for a shared cost APC upon return from a period of absence from work with permission with no pensionable pay (otherwise than because of illness or injury, relevant child-related leave or reserve force service leave) | ***(Employer name)*** may extend the deadline in exceptional circumstances where it can be shown that members may not have been informed of the requirement for this decision within 30 days of return. |
| **R17(1) & definition of SCAVC in RSch** **1** | Whether, and in what circumstances to contribute to a shared cost AVC scheme. | It is not ***(Employer name)*** policy to establish a shared cost AVC scheme, or  ***(Employer name***) will establish a shared cost AVC scheme, which members will have the option to elect to participate in |
| **TP15(1)(b) &**  **L65(8) & former L65(9)(b)** | Allow late application to convert scheme AVCs into membership credit i.e. allow application more than 30 days after cessation of active membership (where AVC arrangement was entered into before 30/6/05) | ***(Employer name)*** will not have a general policy to allow late application to convert scheme AVCs into membership credit but may do so if exceptional circumstances can be demonstrated, such as the member being unaware of this right. Each case will be considered on its individual merits. |
| **R19(2)** | No right to a return of contributions due to an offence of a fraudulent character or grave misconduct unless the employer directs a total or partial refund is to be made | ***(Employer name)*** will not direct a return of contributions in the event of an offence of a fraudulent character or grave misconduct |
| **R20(1)(b)** | Specify in an employee’s contract what other payments or benefits, other than those specified in **R**20(1)(a) and not otherwise precluded by **R**20(2), are to be pensionable | Elements of pay received by an employee other than those specified in these regulations and not otherwise precluded will only be pensionable if specified as such in the member’s contract of employment. |
| **R21(5)** | In determining Assumed Pensionable Pay (APP), whether a lump sum payment made in the previous 12 months is a “regular lump sum” | The exercise of this discretion will be considered on a case by case basis with due regard given to all circumstances relating to the calculation of a member’s APP |
| **R22(7B)** | Whether to extend the 12 month option period for a member to elect that post 2015 deferred benefits should not be aggregated with an ongoing concurrent employment | ***(Employer name)*** will not normally extend the 12 month time limit but may do so if exceptional circumstances can be demonstrated. Each case will be considered on its merits. |
| **R22(8B)** | Whether to extend the 12 month option period for a member to elect that post 2015 deferred benefits should not be aggregated with a new employment | ***(Employer name)*** will not normally extend the 12 month time limit but may do so if exceptional circumstances can be demonstrated. Each case will be considered on its merits. |
| **TP10(6)** | Whether to extend the 12 month option period for a member to elect that pre 2015 deferred benefits for a member who re-joined post 31 March 2015 can be aggregated to purchase an amount of CARE pension | ***(Employer name)*** will not normally extend the 12 month time limit but may do so if exceptional circumstances can be demonstrated. Each case will be considered on its merits. |
| **R29(7)\* & TP11(2)** | Whether all or some benefits can be paid if an employee reduces their hours or grade prior to age 60 (flexible retirement) | ***(Employer name)*** will not have a general policy of exercising this discretion but may exercise this discretion where a sound business case can be made for granting flexible retirement with immediate access to all or part of the member’s benefits. ***(Employer name***) will consider requests on a case by case basis under its flexible retirement policy. |
| **R29(9)\* and TPSch 2, para 2(1)** | Whether to waive, in whole or in part, any actuarial reduction on benefits paid on flexible retirement.  **Note: any resultant strain cost from the exercise of this discretion will be charged to the employer regardless of the member’s age at date of retirement.** | ***(Employer name)*** will not waive, in whole or in part, the actuarial reduction on the benefits paid due to flexible retirement.  Or  ***(Employer name)*** will consider each case on its individual merits, but will ensure that decisions are made in line with the exigencies of the service |
| **R29(9)\*** | 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 31/3/15 membership)  **Note: any resultant strain costs due to the exercise of this discretion will be charged to the employer regardless of the employee’s age.** | ***(Employer name)*** will not generally waive the actuarial reduction applied to benefits paid before a member has reached Normal Pension Age  Or  ***(Employer name)*** will consider each case on its individual merits, but will ensure that decisions are made in line with the exigencies of the service. |
| **TPSch 2, paras 1(2) and 2(1)\*** | Whether to apply the 85 year rule for a member voluntarily drawing benefits, with employer consent, on or after age  55 and before age 60 (other than on the grounds of flexible retirement). | ***(Employer name)*** will not have a general policy to apply the 85 year rule for a member voluntary drawing benefits on or after age 55 and before age 60 (other than on the grounds of flexible retirement)  Or  ***(Employer name)*** will consider each case on its individual merits, but will ensure that decisions are made in line with the exigencies of the service. |
| **TP3(1), TPSch 2, para 2(1) \*** | Whether to waive, in whole or in part, any actuarial reduction on pre and post April 2015 benefits which a member voluntarily draws before normal pension age other than on the grounds of flexible retirement (where the member has both pre 1/4/15 and post 31/3/15 membership and is subject to the 85 year rule) | ***(Employer name)*** will not have a general policy to apply the 85 year rule for a member voluntary drawing benefits on or after age 55 and before age 60 (other than on the grounds of flexible retirement)  Or  ***(Employer name)*** will consider each case on its individual merits, but will ensure that decisions are made in line with the exigencies of the service. |
| **TP3(1), (5) and (12), TPSch 2, para 2(1)** | Whether to waive, in whole or in part, any actuarial reduction on pre and post April 2015 benefits which a member voluntarily draws before normal pension age other than on the grounds of flexible retirement (where the member has both pre 1/4/15 and post 31/3/15 membership) | ***(Employer name)*** will not have a general policy to apply the 85 year rule for a member voluntary drawing benefits on or after age 55 and before age 60 (other than on the grounds of flexible retirement)  Or  ***(Employer name)*** will consider each case on its individual merits, but will ensure that decisions are in line with the exigencies of the service. |
| **R30\*** | 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 £5,000 p.a.) | ***(Employer name)*** will not have a general policy to grant additional pension to a member (by up to £5,000 p.a.)  ***Note ~ most of SPF’s scheme employers prefer to use the CAY facility available under the discretionary regulations*** |
| **R86(1) & (8)**  **R86(4)** | Whether to apply to Scottish Ministers for a forfeiture certificate (where a member is convicted of a relevant offence) and subsequently whether to direct that benefits are to be forfeited (other than rights to GMP – but see **R**89 below) | After considering each case on its individual merits, ***(Employer name)*** may apply for a forfeiture certificate where a member is convicted of a relevant offence and, following the issue of the certificate, may direct that benefits are to be forfeited. |
| **R87(2)** | Whether to recover from the fund any monetary obligation or, if less, the value of the member’s benefits (other than transferred in pension rights or AVCs / SCAVCs) where the obligation was as a result of a criminal, negligent or fraudulent act or omission in connection with the employment and as a result of which the person has left the employment. | After considering each case on its individual merits, ***(Employer name)*** may recover from Strathclyde Pension Fund the amount of loss in cases of criminal, negligent or fraudulent acts by a member. |
| **R89** | Whether, if the member has committed treason or been imprisoned for at least 10 years for one or more offences under the Official Secrets Acts, forfeiture under **R**86 or recovery of a monetary obligation under **R**87 should deprive the member or the member’s surviving spouse or civil partner of any GMP entitlement | ***(Employer name)*** may consider whether should there be forfeiture under R 86 or recovery of a monetary obligation under R 87, the member or the member’s surviving spouse or civil partner should be deprived of any Guaranteed Minimum Pension entitlement. Each case will be considered on its individual merits. |
| **R90(5)** | Decide whether to issue a Certificate of Protection if the member does not request one within 12 months of a reduction or restriction in pay | ***(Employer name)*** will normally issue a Certificate of Protection of pension benefits if requested by the employee within twelve months of the date of reduction. A certificate may be issued on application from the member outwith the 12 month period specified in the regulations if exceptional circumstances can be demonstrated, such as the employee being unaware of this facility. |
| **R93(1)(b)** | Agree to bulk transfer payment | ***(Employer name)*** will consult with SPFO and the fund actuaries in this regard. |
| **R95(6)** | Extend normal time limit for acceptance of a transfer value beyond the 12 month time limit from joining the LGPS | ***(Employer name)*** will not generally extend the normal time limit for acceptance of a transfer value beyond 12 months from joining the scheme but may do so where exceptional circumstances can be proved. Each case will be considered on its individual merits including if there would be any financial impact on ***(Employer name)*** and/or the Pension Fund. |
| **TP**3(6), **TP**4(6)(c), **TP**8(4), **TP**10(2)(a), **TP**17(2)(b) & **B**11(2) | Whether to allow a member to select final pay period for fees to be any 3 consecutive years ending in the 10 years prior to leaving and ending on the anniversary of the date of leaving | ***(Employer name)*** will allow a member to select final pay for fees to be any three consecutive years ending 31st March in the 10 years prior to leaving. ***(Employer name)*** agree that this will automatically be done by SPFO. |
| **TP3(1)(a), A43(5)** | Issue a certificate of protection of pension benefits where eligible non-councillor member fails to apply for one (pay cuts / restrictions occurring pre 01 04 15) | ***(Employer name)*** will issue a certificate of protection of pension benefits if requested by the employee within twelve months of the date of reduction. A certificate may be issued on application from the member outwith the 12 month period specified in the regulations if exceptional circumstances can be proved such as the employee being unaware of this facility. |
| **R 29 (6) and 29 (9)** | Whether to grant application to waive all or part of the actuarial reduction applied for early payment of benefits on or after age 55 | ***(Employer name)*** will not have a general policy to waive in whole or in part, any actuarial reduction which a member voluntarily draws before normal pension age other than on the grounds of flexible retirement but may consider doing so where a sound business case can be made for exercising this discretion. Each case will be considered on its individual merits |

**TABLE 2**

**The following table details discretions in relation to scheme members who ceased active membership on or after 01 04 15 and before 30 05 18, being discretions under:**

- the Local Government Pension Scheme (Administration) (Scotland) Regulations 2008 [prefix **A**]

- the Local Government Pension Scheme (Benefits, Membership and Contributions) (Scotland) Regulations 2008 (as amended) [prefix **B**]

- the Local Government Pension Scheme (Transitional Provisions) (Scotland) Regulations 2008 [prefix **T**]

- the Local Government Pension Scheme (Transitional Provisions and Savings) (Scotland) Regulations 2014 [prefix **TP**]

- the Local Government Pension Scheme (Scotland) Regulations 2014 [prefix **R2**

- the Local Government Pension Scheme (Scotland) Regulations 2018[prefix **R**

* the Local Government Pension Scheme (Scotland) Regulations 1998 (as amended) [prefix **L**]

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| **Regulation** | **Discretion** | ***(Employer name)*** **policy on the exercise of this discretion** |
| **TP15(1)(b) &**  **L65(8) & former L65(9)(b)** | Allow late application to convert scheme AVCs into membership credit i.e. allow application more than 30 days after cessation of active membership (where AVC arrangement was entered into before 30/6/05) | ***(Employer name)*** will not have a general policy to allow late application to convert scheme AVCs into membership credit but may do so if exceptional circumstances can be proved such as the member being unaware of this right. Each case will be considered on its individual merits. |
| **TP10(6)** | Whether to extend the 12 month option period for a member to elect that pre 2015 deferred benefits for a member who re-joined post 31 March 2015 can be aggregated to purchase an amount of CARE pension | ***(Employer name)*** will not normally extend the 12 month time limit but may do so if exceptional circumstances can be demonstrated. Each case will be considered on its merits. |
| **R2 ~ 29(9)\*** | 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 31/3/15 membership)  **Note: any resultant strain costs due to the exercise of this discretion will be charged to the employer regardless of the employee’s age.** | ***(Employer name)*** will not generally waive the actuarial reduction applied to benefits paid before normal pension age  Or  ***(Employer name)*** will consider each case on its individual merits, but will ensure that decisions are made in line with the exigencies of the service. |
| **TPSch 2, paras 1(2) and 2(1)\*** | Whether to apply the 85 year rule for a member voluntarily drawing benefits, with employer consent, on or after age  55 and before age 60 (other than on the grounds of flexible retirement). | ***(Employer name)*** will not have a general policy to apply the 85 year rule for a member voluntary drawing benefits with employer consent, on or after age 55 and before age 60 (other than on the grounds of flexible retirement)  Or  ***(Employer name)*** will consider each case on its individual merits, but will ensure that decisions are made in line with the exigencies of the service. |
| **TP3(1), TPSch 2, para 2(1) \*** | Whether to waive, in whole or in part, any actuarial reduction on pre and post April 2015 benefits which a member voluntarily draws before normal pension age other than on the grounds of flexible retirement (where the member has both pre 1/4/15 and post 31/3/15 membership and is subject to the 85 year rule) | ***(Employer name)*** will not have a general policy to waive in whole or in part, any actuarial education on pre and post April 2015 benefits which a member voluntarily draws before normal pension age.  Or  ***(Employer name)*** will consider each case on its individual merits, but will ensure that decisions are made in line with the exigencies of the service. |
| **TP3(1), (5) and (12), TPSch 2, para 2(1)** | Whether to waive, in whole or in part, any actuarial reduction on pre and post April 2015 benefits which a member voluntarily draws before normal pension age other than on the grounds of flexible retirement (where the member has both pre 1/4/15 and post 31/3/15 membership) | ***(Employer name*** will not have a general policy to waive in whole or in part, any actuarial reduction on pre and post April 2015 benefits which a member voluntarily draws before normal pension age.  Or  ***(Employer name)*** will consider each case on its individual merits, but will ensure that decisions are made in line with the exigencies of the service. |
| **R2 ~ 89(1) & (8)**  **R2 ~ 89(4)** | Whether to apply to Scottish Ministers for a forfeiture certificate (where a member is convicted of a relevant offence) and subsequently whether to direct that benefits are to be forfeited (other than rights to GMP – but see **R2 ~ 92** below) | After considering each case on its individual merits, ***(Employer name)*** may apply for a forfeiture certificate where a member is convicted of a relevant offence and, following the issue of the certificate, may direct that benefits are to be forfeited. |
| **R2 ~ 90(2)** | Whether to recover from the fund any monetary obligation or, if less, the value of the member’s benefits (other than transferred in pension rights or AVCs / SCAVCs) where the obligation was as a result of a criminal, negligent or fraudulent act or omission in connection with the employment and as a result of which the person has left the employment. | After considering each case on its individual merits, ***(Employer name)*** may recover from Strathclyde Pension Fund the amount of loss in cases of criminal, negligent or fraudulent acts by a member. |
| **R2 ~ 92** | Whether, if the member has committed treason or been imprisoned for at least 10 years for one or more offences under the Official Secrets Acts, forfeiture under **R2 ~ 89(1) & (8)** or recovery of a monetary obligation under **R2 ~ 89(4)**  should deprive the member or the member’s surviving spouse or civil partner of any GMP entitlement | ***(Employer name)*** may consider whether should there be forfeiture under R2 86 or recovery of a monetary obligation under R2 87, the member or the member’s surviving spouse or civil partner should be deprived of any Guaranteed Minimum Pension entitlement. Each case will be considered on its individual merits. |
| **R2 ~ 93(5)** | Decide whether to issue a Certificate of Protection if the member does not request one within 12 months of a reduction or restriction in pay | ***(Employer name)*** will normally issue a Certificate of Protection of pension benefits if requested by the employee within twelve months of the date of reduction. A certificate may be issued on application from the member outwith the 12 month period specified in the regulations if exceptional circumstances can be proved such as the employee being unaware of this facility. |
| **R2 ~ 95(1)(b)** | Agree to bulk transfer payment | ***(Employer name***) will consult with SPFO and the fund actuaries in this regard. |
| **TP**3(6), **TP**4(6)(c), **TP**8(4), **TP**10(2)(a), **TP**17(2)(b) & **B**11(2) | Whether to allow a member to select final pay period for fees to be any 3 consecutive years ending in the 10 years prior to leaving and ending on the anniversary of the date of leaving | ***(Employer name***) will allow a member to select final pay for fees to be any three consecutive years ending 31st March in the 10 years prior to leaving. ***(Employer name***) agree that this will automatically be done by SPFO. |
| **TP3(1)(a), A43(5)** | Issue a certificate of protection of pension benefits where eligible non-councillor member fails to apply for one (pay cuts / restrictions occurring pre 01 04 15) | ***(Employer name*** will issue a certificate of protection of pension benefits if requested by the employee within twelve months of the date of reduction. A certificate may be issued on application from the member outwith the 12 month period specified in the regulations if exceptional circumstances can be proved such as the employee being unaware of this facility. |
| **R2 29 (6) and 29 (9)** | Whether to grant application to waive all or part of the actuarial reduction applied for early payment of benefits on or after age 55 | ***(Employer name)*** will not have a general policy to waive in whole or in part, any actuarial reduction which a member voluntarily draws before normal retirement age other than on the grounds of flexible retirement but may consider doing so where a sound business case can be made for exercising this discretion. Each case will be considered on its individual merits |

**TABLE 3**

**The following table details discretions in relation to scheme members who ceased active membership on or after 01 04 09 and before 01 04 15, being discretions under:**

- the Local Government Pension Scheme (Administration) (Scotland) Regulations 2008 [prefix **A**]

- the Local Government Pension Scheme (Benefits, Membership and Contributions) (Scotland) Regulations 2008 (as amended) [prefix **B**]

- the Local Government Pension Scheme (Transitional Provisions) (Scotland) Regulations 2008 [prefix **T**]

- the Local Government Pension Scheme (Transitional Provisions and Savings) (Scotland) Regulations 2014 [prefix **TP**]

- the Local Government Pension Scheme (Scotland) Regulations 2014 [prefix **R2**

- the Local Government Pension Scheme (Scotland) Regulations 2014 [prefix **R**- the Local Government Pension Scheme (Scotland) Regulations 1998 (as amended) [prefix **L**]

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| **Regulation** | **Discretion** | ***(Employer name)*** **Policy on the exercise of this discretion** |
| **A42(2)** | No right to a return of contributions due to an offence of a fraudulent character or grave misconduct unless the employer directs a total or partial refund is to be made | ***(Employer name)*** will not direct a return of contributions in the event of an offence of a fraudulent character or grave misconduct |
| **A43(5)** | Employer may issue a certificate of protection where an employee fails to apply for one. | ***(Employer name)*** will issue a certificate of protection of pension benefits if requested by the employee within twelve months of the date of reduction. A certificate may be issued on application from the member outwith the 12 month period specified in the regulations if exceptional circumstances can be proved such as the employee being unaware of this facility. |
| **A45 (1) & (2)** | Whether Contribution Equivalent Premium (CEP) in excess of the Certified Amount (CA)  recovered from a refund of contributions  can be recovered from the Pension  Fund | ***(Employer name)*** will consider each case on its merits. |
| **A66 (2) & (6)**  **A67 (1) & (2)** | Whether to apply for a forfeiture certificate (where a member is convicted of a relevant offence) and subsequently whether to direct that benefits are to be forfeited. | ***(Employer name)*** may apply for a forfeiture certificate where a member is convicted of a relevant offence and following the issue of the certificate, direct that benefits are to be forfeited. . |
| **A68(2)** | Whether to recover from the fund any monetary obligation or, if less, the value of the member’s benefits (other than transferred in pension rights or AVCs / SCAVCs) where the obligation was as a result of a criminal, negligent or fraudulent act or omission in connection with the employment and as a result of which the person has left the employment. | After considering each case on its individual merits, ***(Employer name)*** may recover from Strathclyde Pension Fund the amount of loss in cases of criminal, negligent or fraudulent acts by a member. |
| **A70(2) & (3)** | Whether to recover from the fund any financial loss caused by fraudulent offence or grave misconduct of an employee(who has left because of that) or amount of refund if less | After considering each case on its individual merits, ***(Employer name)*** may recover from Strathclyde Pension Fund the amount of loss caused by fraudulent offence or grave misconduct of the employee (who has left because of that ) or the amount of refund if less. |
| **B11(2)** | Whether to allow a member to select a final pay period for fees to be any three consecutive years ending with 31st March in the 10 years prior to leaving. | ***(Employer name)*** will allow a member to select final pay for fees to be any three consecutive years ending 31st March in the 10 years prior to leaving. ***(Employer name***) agree that this will automatically be done by SPF. |
| **B30(5)\*** | Whether to waive, on compassionate grounds, the actuarial reduction applied to deferred benefits paid early | ***(Employer name)*** will not generally waive, in whole or in part, the actuarial reduction on deferred benefits paid early. ***(Employer name)*** may consider waiving the actuarial reduction on compassionate grounds with each case considered on its merits. |

**TABLE 4**

**The following table details our discretions under the Local Government Pension Scheme**

**(Scotland) Regulations 1998 (as amended) in relation to pre 01 04 09 scheme leavers.**

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| **Regulation** | **Discretion** | ***(Employer name)*** **policy on the exercise of this discretion** |
| **30 (5)\*** | Waive, on compassionate grounds, the actuarial reduction applied to benefits paid early for a post  31 03 98 / pre 01 04 09 leaver **Note: any resultant strain cost from the exercise of this discretion will be charged to the employer regardless of the member’s age at date of retirement** | ***(Employer name)*** will not waive, in whole or in part, the actuarial reduction on the benefits paid before normal pension age.  Or  ***(Employer name)*** will consider each case on its individual merits, but will ensure that decisions are made in line with the exigencies of the service. |
| **30 (7A)\*** | Pre 01 04 09 optants out only to get benefits paid from NRD if employer agrees | ***(Employer name)*** will have a general policy off approving applications under this regulation. |
| **33 (1)(b)** | Decide, in the absence from a post 31 03 98 / pre 01 04 09 leaver of an election from  the member within 3 months of being able to elect, which benefit is to be paid where the member would be entitled to a pension or retirement grant under 2 or more regulations in respect of the same period of Scheme membership | ***(Employer name)*** may exercise this discretion in partnership with SPFO. |
| **70(7)(a**) | Consent to a member’s former employer assigning to the new employer rights under any SCAVC life assurance policy | ***(Employer name)*** will consider any instance of this position on its merits. |
| **87 (2)** | No right to return of contributions due to offence of a fraudulent character unless employer directs a total or partial refund is to be made (pre 01 04 09 leavers) | ***(Employer name)*** will not direct a return of contributions in the event of an offence of a fraudulent character or grave misconduct. |
| **91** | Contribution Equivalent Premium (CEP) in excess of the Certified Amount (CA) recovered from a refund of contributions can be recovered from the Pension Fund  (pre 01 04 09 leavers) | ***(Employer name)*** will consider each case on its merits. |
| **111(2) &(5) 112(1)** | Forfeiture of pension rights on issue of Secretary of State’s certificate  (pre 01 04 09 leavers)  Where forfeiture certificate is issued, direct interim payments out of Pension Fund until decision is taken to either apply the certificate or to pay benefits (pre 01 04 09 leavers) | After considering each case on its merits, ***(Employer name)*** may apply for a forfeiture certificate where a member is convicted of a relevant offence and, following the issue of the certificate, direct that benefits are to be forfeited. |
| **113(2)** | Recovery from Fund of monetary obligation owed by former employee or, if less, the value of the member’s benefits (other than transferred in pension rights)  (pre 01 04 09 leavers) | ***(Employer name)*** will consider each case covered by this regulation on its merits. |
| **115(2) & (3**) | Recovery from Fund of financial loss caused by employee, or amount of refund if less (pre  01 04 09 leavers) | ***(Employer name)*** will consider each case covered by this regulation on its merits. |

**TABLE 5**

**The following table details our discretions under the Local Government (Discretionary Payments and Injury Benefits) (Scotland) Regulations 1998 (as amended)**

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| **D 4 (1)** | Power to increase statutory redundancy payments above statutory weekly pay limit | ***(Employer name)*** will calculate statutory redundancy payments based on the employee’s actual pay where it exceeds the statutory weekly pay limit. |
| **D 8(1)** | Decision on whether to award compensatory added years to an individual on retirement on efficiency / redundancy Grounds | Compensatory added years will be awarded to scheme members on the following basis:- after  1 - 5 years’ service - x added year  5 - 10 years’ service - x added years  Over 15 years’ service - x added years  This will be reviewed on a regular basis and updated as required |
| **D 35** | Decision to award up to 104 weeks compensation instead of compensatory added years | Discretionary special termination compensation payments of up to 104 weeks pay may be adopted for redundancies exits. In general, the level applied would be below this maximum. This discretion will be reviewed on a regular basis and updated as required |