



**EQUA**  
Multi Academy Trust

**LGPS EMPLOYER'S  
DISCRETIONS POLICY FOR EQUA MULTI ACADEMY TRUST  
LGPS 2014 Scheme**

**WILTSHIRE PENSION FUND**

<b>Policy Lead</b>	<b>CFO</b>
<b>Committee</b>	<b>Resources</b>
<b>Adopted by Trust Board</b>	<b>April 2019</b>
<b>Last amended</b>	<b>Reviewed April 2020</b>
<b>Last reviewed</b>	<b>May 2023</b>
<b>For review</b>	<b>Annually</b>

<b>DISCRETION &amp; REGULATION</b>	<b>POLICY ON INDIVIDUAL DISCRETIONS</b>
<b>1). Reg 31: Whether to grant additional pension to a member (up to £6500pa)</b>	<i>The Trust will only exercise this discretion in exceptional circumstances. This discretion will only be exercised with the expressed permission of the Resources Committee after consideration of the costs that would apply.</i>
<b>2). Reg 16(2)e &amp; 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)</b> [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.]	<i>The Trust will only exercise this discretion in exceptional circumstances. This discretion will only be exercised with the expressed permission of the Resources Committee after consideration of the costs that would apply.</i> .
<b>3). Reg 30(6) Whether all or some pension benefits can be paid if a member aged 55 or over reduces their hours/grade and continues to work (“flexible retirement”)</b>	<i>The Trust will only exercise this discretion in exceptional circumstances. This discretion will only be exercised with the expressed permission of the Resources Committee after consideration of the costs that would apply.</i> <i>The Resources Committee will be responsible for agreeing to or declining all requests to take flexible retirement.</i>
<b>4). Reg 30(8) Waiving actuarial reduction on flexible retirement.</b>	<i>The Trust will only waive the actuarial reduction on flexible retirement in exceptional circumstances following approval from the Resources Committee</i>
<b>5). Reg 30(8) Waiving actuarial reduction on early retirement (age 55+) – for both active, deferred members &amp; suspended tier 3 ill health pensions</b>	<i>The Trust will only waive the actuarial reduction on early retirement in exceptional circumstances and as the result of the expressed permission of the Resources Committee after considering the costs that would apply.</i>
<b>6). TP Regs 1(1)(c) of Schedule 2: Whether to allow the rule of 85 to be “switched on” for members who would normally meet the rule but who will not if they draw the benefits age 55-59</b>	<i>The Trust will only agree to “switch on” the rule of 85 in exceptional circumstances following approval from the Resources Committee after considering the costs that will apply.</i>
<b>7). Regs 22(8 &amp; 9) Whether to extend 12-month period to separate previous LG service.</b>	<i>The Trust will only allow an extension to the 12-month period to separate previous LG service where it can be reasonably shown that the member was not provided with the required information within 6 months of starting.</i>

<p><b>8). Reg 9(3) Determine rate of employees' contributions.</b></p>	<p><i>The Trust 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)</i></p>
<p><b>9). Reg 100(6) Whether to extend 12-month period to allow a transfer-in of non-LG pension rights.</b></p>	<p><i>The Trust will only allow an extension to the 12-month period to combine previous non-LG service where it can be shown that the member was not provided with the required information within 6 months of starting.</i></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]**

**"TP Regs" means LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014].**