

**Employing Authority discretions required to be published in relation to the Local Government Pension Scheme (Scotland) Regulations 2018 and the Local Government Pension Scheme (Transitional, Provisions and Savings) (Scotland) Regulations 2014**

**Includes appropriate references to relevant provisions in the Local Government Pension Scheme (Administration) (Scotland) Regulations 2008 and the Local Government Pension Scheme (Benefits, Membership and Contributions) (Scotland) Regulations 2008**

**The Board's Pension Scheme is administered by The Highland Council, Headquarters, Glenurqhart Road, Inverness, IV3 5NX. The Board has adopted the Highland Council's Pensions Discretion Policy.**

\* denotes those discretions that must be formally published by the scheme employer

<b>Regulation No- R – 2018 Regulations TP – 2014 Transitional Regulations  A – 2008 “Administration” Regulations B – 2008 “Benefits” Regulations T – 2008 Transitional Regulations</b>	<b>Description of discretion</b>	<b>Current Policy</b>
R9(2)	Determination of annual contribution to be paid by active members, by reference to pay band, and how those rates are to be assessed	Contributions assessed on pay as at date of commencement of membership, 1 April and at each permanent material change to terms and conditions
R9(8)	Determination of the intervals at which employee contributions are to be made	Deducted from each monthly payment
R16(2)(e)* & R16(4)(d)	Ability to fund in part a scheme member's regular or lump sum APC	Not adopted
R16(16)	Extension of deadline for a scheme member to elect to for APC covering an absence from duty	Will consider individual applications on the circumstances of each case
R17(1)	Ability to contribute to a shared cost AVC	The Board approves establishment of a shared cost AVC arrangement

<b>Regulation No-</b> <b>R – 2018 Regulations</b> <b>TP – 2014 Transitional Regulations</b>  <b>A – 2008 “Administration” Regulations</b> <b>B – 2008 “Benefits” Regulations</b> <b>T – 2008 Transitional Regulations</b>	<b>Description of discretion</b>	<b>Current Policy</b>
R19(2)  A42(2)	No right to a refund of contributions where a scheme member has been found guilty of an offence of a fraudulent nature or gross misconduct, unless the employer directs a total or partial payment out of the Fund	Contributions offset against any amount due to be repaid to the Board
R20(1)(b)	Determination of pensionable emoluments	Contractual elements of pay only assessed
R21(6)	Determination of assumed pension pay, where pay received during the specified period is considered materially higher or lower than that normally received	The Board will act to ensure the value of assumed pensionable pay properly reflects the member’s pay over the period in question, in each instance
R22(7) & (8)	Extension of time period within which a scheme member can elect not to aggregate pension accounts on re-employment or the ending of concurrent employments	Ordinarily the Board will not extend this time limit. Individual cases will be considered in exceptional circumstances, where it can be shown that the individual had not received the requisite information enabling them to make an election in a timely manner
R29(7)* & R31(5) & TP11(2)	Agreeing to election for flexible retirement	A flexible retirement policy exists
R29(9)* & TP Sch 2, para 2(1)	Waiving of early retirement reduction where scheme member retires voluntarily (including flexible retirement) on or after age 55 (but before their normal retirement age)	The Board will only consider exercising this discretion in cases of business efficiency.
R30(1)*	Award of additional pension to an active scheme member or where dismissed on grounds of redundancy or business efficiency	The Board will not adopt this discretion
R61(3)	Request a “suspension notice”?	

<b>Regulation No- R – 2018 Regulations TP – 2014 Transitional Regulations  A – 2008 “Administration” Regulations B – 2008 “Benefits” Regulations T – 2008 Transitional Regulations</b>	<b>Description of discretion</b>	<b>Current Policy</b>
R71	Reference of a disagreement for reconsideration by Scottish Ministers	Yes, the Board will consider such action on a case by case basis
R80(1) & R80(2)	Ability to deduct any contributions due from a member from their pay (including contributions during reserve forces leave)	The Council will deduct any member contributions required from an individual’s pay
R86(1), (4) & (7)  A66(2) & (6), A67(1) & (2)	<p>Application to Scottish Ministers for a forfeiture certificate where a scheme member is convicted of a relevant offence.</p> <p>The direction that any of the scheme member’s rights, including rights to survivor benefits, be forfeit</p>	<p>Yes, the Board will consider such action on a case by case basis</p> <p>Yes, the Board will consider such action on a case by case basis</p>
R87(2) & (4)  A68(2), A70(2) & (3)	The ability to recover or retain out of the Fund the amount of any monetary obligation arising from the actions of a former scheme member	Yes, the Board will consider such action on a case by case basis
R90(5)  A43(5)	Issue of a certificate of protection, without an application from the scheme member	Yes, the Board will consider such action on a case by case basis
R93(1)(b)(ii)	Agreement to the payment of a bulk transfer	Yes
R95(6)	Extension of time limit for a scheme member to elect to transfer previous pension rights into the Fund	Ordinarily the Board will not extend this time limit. Individual cases will be considered in exceptional circumstances, where it can be shown that the individual had not received the requisite information enabling them to make an election in a timely manner

<b>Regulation No-</b> <b>R – 2018 Regulations</b> <b>TP – 2014 Transitional Regulations</b>  <b>A – 2008 “Administration” Regulations</b> <b>B – 2008 “Benefits” Regulations</b> <b>T – 2008 Transitional Regulations</b>	<b>Description of discretion</b>	<b>Current Policy</b>
R Sch4, part 1, para 3	Application to Scottish Ministers for an alternative Fund to be the appropriate Fund	
TP15(1)(b) & L65(8) and former L65(98)(b)	Allowing for late applications to convert scheme AVCs to membership (where AVC arrangement was entered into before 30 June 2005)	The Board will only exercise this discretion in exceptional circumstances
TPSch 2, para 1(2) & (2(1))	Whether to apply the rule of 85 where a scheme member voluntarily elects to receive accrued benefits on or after age 55 and before age 60 (other than on the grounds of flexible retirement)	The Board will only consider exercising this discretion in cases of business efficiency – new under 2014 Regulations
TP3(1), **, TPSch 2, para 2(1) and B30(5)	Whether to waive, in whole or in part, any early retirement reduction on pre and post April 2015 benefits which a member voluntarily draws before normal retirement age (other than on the grounds of flexible retirement)	The Board will only consider exercising this discretion in cases of business efficiency
TP3(1), TPSch 2, para 2(1) and B30(5)	Whether on compassionate grounds to waive early retirement reduction on pre April 2015 benefits and to waive, in whole or in part, any early retirement reduction on post April 2015 benefits where a scheme member elects to take benefits on or after age 55 but before their normal pension age (other than on the grounds of flexible retirement)	The Board will only consider exercising this discretion in cases of business efficiency
TP3(6), 4(6(c), 8(4), 10(2)(a), 17(2)(b) & B11(2)	Whether to allow a member to select a final pay period for fees to be any consecutive 3 ending on	Best average 3 in last 10 years

Regulation No- R – 2018 Regulations TP – 2014 Transitional Regulations  A – 2008 “Administration” Regulations B – 2008 “Benefits” Regulations T – 2008 Transitional Regulations	Description of discretion	Current Policy
B11(2)	the anniversary of the date of leaving in the 10 years prior to leaving	

**Discretions for leavers on or after 1 April 2009 and before 1 April 2015 under provisions contained in the Local Government Pension Scheme (Administration) (Scotland) Regulations 2008, the Local Government Pension Scheme (Benefits, Membership and Contributions) (Scotland) Regulations 2008 and the Local Government Pension Scheme (Transitional Provisions and Savings) (Scotland) Regulations 2008**

Regulation No- A – 2008 “Administration” Regulations B – 2008 “Benefits” Regulations T – 2008 Transitional Regulations	Description of discretion	Current Highland Council Policy	Description of change, where applicable
B11(2)	Final pay period to be used where a scheme member’s pay consists of fees	Best average 3 in last 10 years	
B30(2)*	Whether to grant application for early release of benefits on voluntary early retirement on or after age 55 and before age 60	Not adopted, but applications for the release of deferred benefits will be considered	
A45(1) & (2)	Whether a Contributions Equivalent Premium (CEP) in excess of the Certified Amount (CA) recovered from a refund of member contributions can be recovered from the pension fund	The Board will not exercise this discretion	

It is assumed that there is no change to historic discretionary policies in respect of saved provisions relating to the Local Government Pension Scheme (Scotland) Regulations 1998 (as amended) in relation to pre 1 April 2009 scheme leavers. It is further assumed there are to be no change to employer discretionary policies under the Local Government (Discretionary Payment and Injury Benefits) (Scotland) 1998 (as amended)