

JOHN TAYLOR MULTI ACADEMY TRUST



Local Government Pension Scheme Employer Discretions Policy Derbyshire Pension Fund

Policy owner: Barbara Mahoney, JTMAT COO

Implementation date: January 2019
Reviewed on: March 2021, March 2023
Next review date: March 2025

Local Government Pension Scheme Employer Discretions

Derbyshire County Council (DCC) pension discretions; the schedule below is to be read in conjunction with guidance found in the Local Government Association's guides to discretions: <http://lgpsregs.org/resources/guidesetc.php>

Discretion	Regulation	Derbyshire County Council (DCC) Published Discretion	Adopt DCC discretion? Yes/No	Published Discretion if NOT adopting DCC Discretion (attach additional sheet if required)
Whether, how much, and in what circumstances to contribute to a shared cost APC scheme	R16(2)(e) & R16(4)(d)	Policy is for Pensions and Investment Committee* 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. If the person opts to pay an APC to buy extra pension the shared cost option does not apply.	N	Additional pension contributions will not be funded in whole or in part by the Trust.
Whether all or some benefits can be paid if an employee reduces their hours or grade (flexible retirement)	R30(6) & TP11(2)	Policy is that all pension benefits can be paid.	N	That the Trust as the employing authority will consider an application received in writing from a Scheme member to elect for flexible retirement under Regulation 30(6). Each case will be considered by the Trust on its merits and will be subject to the approval of the relevant Manager under the Trust's Scheme of delegation, and in giving that approval they are satisfied that: <ul style="list-style-type: none"> • There are no pension costs to the Trust arising from the employee's flexible retirement. • There is an operational, business or financial case for permitting

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				flexible retirement which will not result in any detriment to the level of service. <ul style="list-style-type: none"> • A reduction to the total costs of employing the person of at least 40%. • Any agreed change to the employee's contract under this policy will be a permanent change to their contractual terms and conditions. • Where a request for release of retirement benefits under this provision has been refused, no further application under the provision may be considered until the following financial year.
Whether to waive, in whole or in part, actuarial reduction on benefits paid on flexible retirement	R30(8)	Policy is to not waive the actuarial reduction for routine flexible retirements.	Y	
Whether to waive, in whole or in part, actuarial reduction on benefits which a member voluntarily draws before normal pension age	R30(8)	Policy is to not to waive any actuarial reduction on benefits which a member voluntarily draws before normal pension age.	Y	

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Whether to waive any actuarial reduction on pre and/or post April 2014 benefits paid early on compassionate grounds	TP3(1), TPSch 2, paras 2(1), B30(5) and B30A(5)	Policy is to continue to take cases to Pensions and Investment Committee* in order for it to consider whether an actuarial reduction is appropriate.	N	The Trust will not waive in whole or in part any reduction applied to individuals drawing their pension benefits before their normal retirement age under regulations 30(5) or 30(6).
Whether to "switch on" the 85 year rule for a member voluntarily drawing benefits on or after age 55 and before age 60.	TPSch 2, paras 1(2) and 1(1)(c)	Policy is to not to switch on the 85 year rule for a member voluntarily drawing benefits on or after age 55 and before age 60.	Y	
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.)	R31	Policy is to not to grant any additional pension to an active member or within six months of ceasing to be an active member by reason of redundancy or business efficiency.	Y	
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.	B12	Policy is not to grant any augmentation to a member leaving on the grounds or redundancy or business efficiency.	Y	
Whether to waive, on compassionate grounds, the actuarial reduction applied to deferred benefits paid early under B30	B30(5), TPSch 2, para 2(1)	Policy is to continue to take cases to Pensions and Investments Committee* in order for it to consider whether an actuarial reduction is appropriate.	N	The Trust will not waive in whole or in part any reduction applied to individuals drawing their pension benefits before their normal retirement age.
Whether to waive, on compassionate grounds, the actuarial reduction applied to benefits paid early under B30A	B30A(5), TPSch 2, para 2(1)	Policy is to continue to take cases to Pensions and Investments Committee* in order for it to consider whether an actuarial reduction is appropriate.	N	The Trust will not waive in whole or in part any reduction applied to individuals drawing

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				their pension benefits before their normal retirement age under regulations.
Waive, on compassionate grounds, the actuarial reduction applied to benefits paid early for a post 31.3.98. / pre 1.4.08. leaver or a councillor leaver	31(5) & TPSch 2, para 2(1)	Policy is to continue to take cases to Pensions and Investments Committee in order for it to consider whether an actuarial reduction is appropriate.	N	The Trust will not waive in whole or in part any reduction applied to individuals drawing their pension benefits before their normal retirement age under regulations.
Councillor optants out and pre 1.4.08. employee optants out only to get benefits paid from NRD if employer agrees	31(7A)	Policy is to allow council or optants out and pre 1 April 2008 employee optants out to only get benefits paid from normal retirement date (NRD).	Y	
Whether to 'switch on' the 85 year rule upon the voluntary early payment of deferred benefits?	TPSch 2, para 1(2) & 1(1)(f) & R60	Not yet published.	No	The Trust will not allow the rule of 85 protections to apply.
Whether to 'switch on' the 85 year rule upon the voluntary early payment of a suspended tier 3 ill health pension?	TPSch 2, para 1(2) & 1(1)(c)	Not yet published.	No	The Trust will not allow the rule of 85 protections to apply.

* Where an Employer chooses to adopt the same discretion as Derbyshire County Council, it will be deemed that any reference above to "Pensions and Investment Committee" is replaced by the relevant Employers Decision Maker(s) (i.e. Appointed Person(s), Governing Body, Director(s), Cabinet or Committee). Please also see next page for reporting of who Decision maker(s) are.

Please note that where an Employer does not wish to adopt Derbyshire County Council Discretions, it is possible to have discretions to review each case on a "case by case basis", however please be wary of the extra work involved if you have a large number of staff in reviewing each case individually and also of the risk of setting precedents.

Employer: John Taylor Multi Academy Trust

Name: Barbara Mahoney

Signature: 

Job Title: Chief Operating Officer

Date: 02 March 2023

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Please confirm below whom your “decision maker(s)” are, (If Governing Body, Cabinet or Committee, please just state the name of “Group”, there is no need to name individual members):

Decision Maker Job Title or name of “Group” responsible	Name (if individuals)
JTMAT Audit and Compliance Committee	