



**THE
DIOCESE OF
SHEFFIELD
ACADEMIES
TRUST**

**LOCAL GOVERNMENT PENSION
SCHEME REGULATIONS 2014**

**EMPLOYER DISCRETIONS
POLICY STATEMENT**

Document Control

Name	Local Government Pension Scheme Regulations (LGPS) Discretions Policy
Written By	Director of People and Culture
Internal Review	Trust Executive
Agreed date	31 st January 2026
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Review date	Annual review

Discretions of the Employing Authority

COMPULSORY DISCRETIONS		
Main Purpose of Regulation	Regulation	Discretion Exercised
Funding of Additional Pension through a Shared Cost Additional Pension Contribution - Where an active Scheme member wishes to purchase extra annual pension up to the maximum by making Additional Pension Contributions (APCs), the employer may choose to (voluntarily) contribute towards the cost of purchasing that extra pension via a Shared Cost Additional Pension Contribution (SCAPC).	Regulation 16 (2)(e) and/or 16 (4)(d)	DSAT does not and does not intend to have a general policy of contributing to a shared cost APC scheme. Additional pension contribution would not normally be funded in whole or in part by DSAT, any such payments would only be granted in exceptional cases.
Flexible Retirement - This regulation allows the		DSAT will not generally exercise this discretion but will consider each

COMPULSORY DISCRETIONS

Main Purpose of Regulation	Regulation	Discretion Exercised
<p>employer to consent to the early release of all, or part, of a member's LGPS benefits provided they have also consented to the reduction of hours worked or grade in which the member is employed. The member must be aged 55 or over.</p>	<p>Flexible retirement, Regulation 30 (6)</p>	<p>application (under the Flexible Working Policy) in this regard on a case-by-case basis and only grant where a sound business case can be made taking account of;</p> <ul style="list-style-type: none"> • The interests of the Trust • The operating requirements of the Trust • The Trust's ability to meet any costs <p>The Trust can decide whether to permit a member who has attained the age of 55 to draw all or part of their retirement benefits (both pension and lump sum) whilst continuing in employment and fund membership provided that:</p> <ul style="list-style-type: none"> • there has been a minimum, permanent reduction in hours of 20%. or • there has been a reduction in at least one grade. <p>However, DSAT will only consider doing this in those cases where there is a clear financial, administrative or educational advantage to the Trust.</p> <p>Where flexible retirement is agreed, the benefits payable will be subject to any actuarial reduction applicable under the Local Government Pension Scheme Regulations and the Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014.</p>

COMPULSORY DISCRETIONS

Main Purpose of Regulation	Regulation	Discretion Exercised
<p>Waiving of actuarial reduction - This regulation allows the employer to consent to the early release of all, or part, of a member's LGPS benefits provided they have also consented to the reduction of hours worked or grade in which the member is employed. The member must be aged 55 or over.</p>	<p>Regulation 30 (8)</p>	<p>DSAT will not waive any actuarial reduction.</p>
<p>Switching on the 85-year rule for members voluntarily drawing benefits on or after age 55 and before age 60 -</p> <p>Whilst the 85-year rule does not automatically apply in full if the employee decides to voluntarily draw benefits on or after age 55 and before age 60, this regulation allows the employer to switch the rule back on.</p> <p>If the employer switches on the 85-year rule they will pick up any strain on Fund cost.</p>	<p>Schedule 2 of the Transitional Regulations.</p>	<p>DSAT does not have a general policy of exercising this discretion but may do so where a sound business case can be made or there are exceptional circumstances. DSAT will consider requests on a case-by-case basis and any decisions to exercise this discretion will be fair, equitable and justifiable.</p>

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The power of employing authority to award additional pension - this regulation allows an employer to resolve to award a member an amount of additional pension, up to the LGPS maximum, to an active scheme member or within 6 months of leaving to a member whose employment was terminated on the grounds of redundancy or business efficiency.	Regulation 31	DSAT will not exercise this discretion based on the additional cost to the trust. It may be reconsidered only in very exceptional circumstances.

Date Revised	Date Approved	Summary of Changes	Author
21/01/2026		Policy updated in line with SYPA guidance and template	A Bradley