

## Appendix 1

### Administering Authority Discretions

**List of discretionary policies applicable from 1 April 2014 in relation to post 31 March 2014 active members (excluding councillor members) and post 31 March 2014 leavers (excluding councillor members), which are discretions exercised under -**

#### Part 1

- [LGPS Regulations 2013 \[SI 2013/2356\] \[R\]](#)
- [LGPS \(Transitional Provisions, Savings and Amendment\) Regulations 2014 \[SI 2014/525\] \[TP\]](#)
- [LGPS \(Administration\) Regulations 2008 \[SI 2008/239\] \[A\]](#)
- [LGPS \(Benefits, Membership and Contributions\) Regulations 2007 \(as amended\) \[SI 2007/1166\] \[B\]](#)
- [LGPS \(Transitional Provisions\) Regulations 2008 \[SI 2008/238\] \[T\]](#)
- [LGPS Regulations 1997 \(as amended\) \[SI 1997/1612\]](#)

<b>Discretion</b>	<b>Regulation</b>	<b>Policy</b>
Whether to agree to an admission agreement with a Care Trust, NHS Scheme employing authority or Care Quality Commission.	R4(2)(b)	Brent may agree to an admission agreement in accordance with its Funding Strategy Statement and each case will be considered on its merits.
Whether to agree to an admission agreement with a body applying to be an admission body.	R3(1A), R3(5) & RSch2, Part 3, para 1	Brent may agree to an admission agreement in accordance with its Funding Strategy Statement and each case will be considered on its merits.
Whether to agree that an admission agreement may take effect on a date before the date on which it is executed.	RSch2, Part 3, para 14	Brent may agree to a backdated admission agreement and each case will be considered on its merits.
Whether to terminate an admission agreement in the event of: - insolvency, winding up or liquidation of the body. - breach by that body of its obligations under the admission agreement. - failure by that body to pay over sums due to	RSch 2, Part 3, para 9(d)	Brent may terminate an admission agreement and each case will be considered in accordance with its Funding Strategy Statement and assessed on its merits.

<b>Discretion</b>	<b>Regulation</b>	<b>Policy</b>
the Fund within a reasonable period of being requested to do so.		
Define what is meant by "employed in connection with".	RSch 2, Part 3, para 12(a)	<i>"Employed in connection with"</i> in relation to a contract let by a scheme employer to an admitted body shall mean that a member devotes at least 50% of their working time to the transferred function.
Whether to turn down a request to pay an APC/SCAPC over a period of time where it would be impractical to allow such a request (e.g. where the sum being paid is very small and could be paid as a single payment).	R16(1)	Brent will only consider contracts for very small sums in exceptional circumstances.
Whether to require a satisfactory medical before agreeing to an application to pay an APC / SCAPC.	R16(10)	Brent will require a satisfactory medical report for APCs/SCAPCs, unless the contract/lump sum relates to lost days (e.g. approved leave without pay (LWOP)).
Whether to turn down an application to pay an APC / SCAPC if not satisfied that the member is in reasonably good health.	R16(10)	Brent will decline an APC/SCAPC in the absence of a satisfactory medical report.
Decide to whom any AVC/SCAVC monies (including life assurance monies) are to be paid on death of the member.	R17(12)	Brent may, at its absolute discretion, consider paying any monies due to the member's nominee, personal representatives or any person appearing to the authority to have been a relative or dependent of the member and each case will be considered on its merits.

Discretion	Regulation	Policy
Pension account may be kept in such form as is considered appropriate.	R22(3)(c)	The pension account will be administered in accordance with best practice.
Where there are multiple ongoing employments, in the absence of an election from the member within 12 months of ceasing a concurrent employment, decide to which record the benefits from the ceased concurrent employment should be aggregated.	TP10(9)	Brent may make an election on behalf of a member and each case will be considered on its merits.
Whether to waive, in whole or in part, actuarial reduction on benefits paid on flexible retirement	R30(8)	Brent will only waive actuarial reductions in exceptional circumstances.
Whether to waive in whole or in part actuarial reductions to benefits paid on flexible retirement. <b>This is only an administering authority discretion if the employing authority has ceased to exist.</b>	R30(8)	Brent will only waive actuarial reductions in exceptional circumstances
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 March 2014 membership). <b>This is only an administering authority discretion if the employing authority has ceased to exist.</b>	R30(8)	Brent will only waive actuarial reductions in exceptional circumstances.
Whether to require any strain on Fund costs to be paid “up front” by employing authority following payment of benefits under R30(6) (flexible retirement), R30(7) (redundancy / business efficiency), or the waiver (in	R68(2)	Any strain costs must be paid at retirement in accordance with the Funding Strategy Statement.

Discretion	Regulation	Policy
<p>whole or in part) under R30(8) of any actuarial reduction that would otherwise have been applied to benefits which a member voluntarily draws before normal pension age or to benefits drawn on flexible retirement.</p>		
<p>Whether to “switch on” the 85 year rule for a member voluntarily drawing benefits on or after age 55 and before age 60 (other than on the grounds of flexible retirement). <b>This is only an administering authority discretion if the employing authority has ceased to exist.</b></p>	<p>TPSch 2, para 1(2) &amp; 1(1)(c)</p>	<p>Brent will only switch on the 85-year rule in exceptional circumstances.</p>
<p>Whether to waive any actuarial reduction for a member voluntarily drawing benefits before normal pension age other than on the grounds of flexible retirement (where the member has both pre-1 April 2014 and post 31 March 2014 membership):</p> <p>a) on compassionate grounds (pre-1 April 2014 membership) and / or, in whole or in part on any grounds (post 31 March 2014 membership) if the member was not in the Scheme before 1 October 2006,</p> <p>b) on compassionate grounds (pre-1 April 2014 membership) and / or, in whole or in part on any grounds (post 31 March 2014 membership) if the member was in the Scheme before 1 October 2006, will not be 60 by 31 March 2016 and will not attain 60 between 1 April 2016 and 31 March 2020 inclusive,</p>	<p>TP3(1), TPSch 2, para 2(1), B30(5) &amp; B30A(5)</p>	<p>Brent will only waive actuarial reductions in exceptional circumstances.</p>

Discretion	Regulation	Policy
<p>c) on compassionate grounds (pre-1 April 2016 membership) and / or, in whole or in part on any grounds (post 31 March 2016 membership) if the member was in the Scheme before 1 October 2006 and will be 60 by 31 March 2016, d) on compassionate grounds (pre 1 April 2020 membership) and / or, in whole or in part on any grounds (post 31 March 2020 membership) if the member was in the Scheme before 1 October 2006, will not be 60 by 31 March 2016 and will attain 60 between 1 April 2016 and 31 March 2020 inclusive. <b>This is only an administering authority discretion if the employing authority has ceased to exist.</b></p>		
<p>Whether to require any strain on Fund costs to be paid “up front” by employing authority if the employing authority “switches on” the 85-year rule for a member voluntarily retiring (other than flexible retirement) prior to age 60, or waives an actuarial reduction on compassionate grounds under TPSch 2, para 2(1).</p>	<p>TPSch 2, para 2(3)</p>	<p>Any strain costs must be paid at retirement in accordance with the Funding Strategy Statement.</p>
<p>Whether to extend the notice period (three months) which a member must give if they wish to draw benefits before normal pension age or upon flexible retirement.</p>	<p>R32(7)</p>	<p>Brent will only extend the time limit in exceptional circumstances.</p>
<p>Decide whether to trivially commute a member’s pension under section 166 of the Finance Act 2004 (includes pension credit members where the effective date of the Pension Sharing Order is after 31 March 2014 and the debited</p>	<p>R34(1)(a)</p>	<p>Brent may commute a member’s pension benefits in accordance with guidance and each case will be considered on its merits.</p>

Discretion	Regulation	Policy
member had some post 31 March 2014 membership of the 2014 Scheme).		
Decide whether to trivially commute a lump sum death benefit under section 168 of the Finance Act 2004.	R34(1)(b)	Brent may commute a member's pension benefits in accordance with guidance and it will consider each case on its merits.
Decide whether to pay a commutation payment under regulations 6 (payment after relevant accretion), 11 (de minimis rule for pension schemes) or 12 (payments by larger pension schemes) of the Registered Pension Schemes (Authorised Payments) Regulations 2009 (excludes survivor pensions and includes pension credit members where the effective date of the Pension Sharing Order is after 31 March 2014 and the debited member had some post 31 March 2014 membership of the 2014 Scheme.	R34(1)(c)	Brent may commute a member's pension benefits in accordance with guidance and each case will be considered on its merits.
Approve medical advisors used by employers (for ill health benefits).	R36(3)	Brent will maintain a list of approved medical practitioners/providers.
Whether to use a certificate produced by an IRMP under the 2008 Scheme for the purposes of making an ill health determination under the 2014 Scheme. <b>This is only an administering authority discretion if the employing authority has ceased to exist.</b>	TP12(6)	Brent will ask the IRMP to use the correct certificate.
Decide whether deferred beneficiary meets criteria of being permanently incapable of former job because of ill health	R38(3)	Brent will consider each case on its merits having regard for the IRMP's opinion.

Discretion	Regulation	Policy
<p>and is unlikely to be capable of undertaking gainful employment before normal pension age or for at least three years, whichever is the sooner. <b>This is only an administering authority discretion if the employing authority has ceased to exist.</b></p>		
<p>Decide whether a suspended ill health tier 3 member is unlikely to be capable of undertaking gainful employment before normal pension age because of ill health. <b>This is only an administering authority discretion if the employing authority has ceased to exist.</b></p>	R38(6)	Brent will consider each case on its merits having regard for the IRMP's opinion.
<p>Decide to whom a death grant is paid.</p>	TP17(5) to (8), R40(2), R43(2) & R46(2)	Brent may, at its absolute discretion, pay the death grant to or for the benefit of the member's nominee, personal representatives or any person appearing to the authority to have been a relative or dependent of the member and each case will be considered on its merits.
<p>Decide, in the absence of an election from the member, which benefit is to be paid where the member would be entitled to a benefit under 2 or more regulations in respect of the same period of Scheme membership (no double entitlement).</p>	R49(1)(c)	Brent may make an election on behalf of a member and each case will be considered on its merits.
<p>Whether to set up a separate admission agreement fund.</p>	R54(1)	Brent will only consider a separate fund if there is a strong operational or financial benefit in doing so.
<p>Governance Compliance Statement must state whether</p>	R55	

<b>Discretion</b>	<b>Regulation</b>	<b>Policy</b>
<p>the admin authority delegates their function or part of their function in relation to maintaining a pension fund to a committee, a sub-committee or an officer of the admin authority and, if they do so delegate, state: - the frequency of any committee or sub-committee meetings, - the terms, structure and operational procedures appertaining to the delegation, and - whether representatives of employing authorities or members are included and, if so, whether they have voting rights. The policy must also state: - the extent to which a delegation, or the absence of a delegation, complies with Sec of State guidance and, to the extent it does not so comply, state the reasons for not complying, and - the terms, structure and operational procedures appertaining to the local Pensions Board.</p>		<p>Brent has published a Governance Compliance Statement and it will be reviewed at least annually.</p>
<p>Decide on Funding Strategy for inclusion in funding strategy statement.</p>	<p>R58</p>	<p>Brent has published a Funding Strategy Statement and it will be reviewed at least every three years.</p>
<p>Whether to have a written pensions administration strategy and, if so, the matters it should include. (N.B. This is currently [2024] optional but it is expected to become a requirement).</p>	<p>R59(1) &amp; (2)</p>	<p>Brent has published a Pension Administration Strategy and it will be reviewed periodically.</p>
<p>Communication policy must set out the policy on provision of information and publicity to, and communicating with, members, representatives of members, prospective members and Scheme employers; the format, frequency and method of communications; and the</p>	<p>R61</p>	<p>Brent has published a Communications Policy and it will be reviewed periodically.</p>



<b>Discretion</b>	<b>Regulation</b>	<b>Policy</b>
promotion of the Scheme to prospective members and their employers.		
Whether to extend the period beyond 6 months from the date an Employer ceases to be a Scheme Employer, by which to pay an exit credit.	R64(2ZAB)(b)	Brent may extend the deadline if the exiting body agrees and each case will be considered on its merits.
Whether to suspend (by way of issuing a suspension notice), for up to 3 years, an employer's obligation to pay an exit payment where the employer is again likely to have active members within the specified period of suspension.	R64(2A)	Brent may suspend an obligation to pay an exit payment for up to three years in accordance with its Funding Strategy Statement and each case will be considered on its merits.
Whether to obtain revision of employer's contribution rate if there are circumstances which make it likely a Scheme employer will become an exiting employer.	R64(4)	Brent may obtain a revision of employer's contribution rate if it looks as though it may exit the fund and each case will be considered on its merits.
Decide frequency of payments to be made over to Fund by employers and whether to make an administration charge or a charge relating to the employer's level of performance.	R69(1)	Brent may vary the frequency of payments or levy a charge relating to an employer's level of performance and each case will be considered on its merits.
Decide form and frequency of information to accompany payments to the Fund.	R69(4)	Standard forms must be used, monthly contribution returns must be posted on UPM and employers should publish their discretions.
Whether to issue employer with notice to recover additional costs incurred as a result of the employer's level of performance.	R70&TP22(2)	Brent may issue an employer with a notice to recover additional costs incurred due to its level of performance and each case will be considered on its merits.

<b>Discretion</b>	<b>Regulation</b>	<b>Policy</b>
Whether to charge interest on payments by employers which Are overdue.	R71(1)	Brent may charge interest on late payment and each case will be assessed on its merits.
Decide procedure to be followed by admin authority when exercising its stage two IDRPs functions and decide the manner in which those functions are to be exercised.	R76(4)	Appeals will be heard by a senior officer who has had no previous involvement in the case.
Whether administering authority should appeal against employer decision (or lack of a decision).	R79(2)	Brent may appeal against an employer decision or lack thereof to the Secretary of State and each case will be considered on its merits.
Specify information to be supplied by employers to enable administering authority to discharge its functions.	R80(1)(b) & TP22(1)	Standard forms must be used for each process, monthly online contribution returns must be completed on UPM and employers should publish their discretions.
Whether to pay the whole or part of the amount that is due to the personnel representatives (including anything due to the deceased member at the date of death) to: the personal representatives, or anyone appearing to be beneficially entitled to the estate without need for grant of probate / letters of administration where payment is less than amount specified in S6 of the Administration of Estates (Small Payments) Act 1965.	R82(2)	Brent may pay the whole or part of any amount that is due to the personal representatives or anyone appearing to be beneficially entitled to the estate and each case will be considered on its merits.
Whether, where a person is incapable of managing their affairs, to pay the whole or part of that person's pension benefits to another person for their benefit.	R83	Brent may pay the whole or part of a pension to a person caring for the pensioner, or such other person as the authority may determine for the pensioner's benefit. It will require an enduring

<b>Discretion</b>	<b>Regulation</b>	<b>Policy</b>
		power of attorney or other compelling evidence.
Agree to bulk transfer payment	R98(1)(b)	Brent may agree to a bulk transfer payment subject to actuarial advice .
Extend normal time limit for investigating a transfer value beyond 12 months from joining the LGPS.	R100(6)	Brent will only extend the normal time limit in exceptional circumstances.
Allow transfer of pension rights into the Fund.  (Please note that club transfers cannot be declined).	R100(7)	Brent may accept transfer values, but it may decline them if it believes that the transfer is disproportionate or the member is selecting against the fund and each case will be assessed on its merits.
Where member to whom B10 applies (use of average of 3 years pay for final pay purposes) dies before making an election, whether to make that election on behalf of the deceased member.	TP3(6), TP4(6)(c), TP8(4), TP10(2)(a), TP17(2)(b) & B10(2)	Brent may make elections under regulation 10 where the member is deceased and each case will be assessed on its merits.
Make election on behalf of deceased member with a certificate of protection of pension benefits i.e. determine best pay figure to use in the benefit calculations (pay cuts / restrictions occurring pre 1 April 2008).	TP3(6), TP4(6)(c), TP8(4), TP10(2)(a), TP17(2)(b) & TSch 1 & L23(9)	Brent may make final pay elections in relation to certificates of protection where the member is deceased and each case will be assessed on its merits.
Decide to treat child (who has not reached the age of 23) as being in continuous full-time education or vocational training despite a break.	RSch 1 & TP17(9)(a)	Brent may treat a child under 23 as being in continuous full-time education or vocational training despite a break and each case will be determined on its merits.
Decide evidence required to determine financial dependence of cohabiting partner on scheme member or financial interdependence of	RSch 1 & TP17(9)(b)	Brent will consider each case on its merits. It will endeavour to be objective, consistent and fair.

<b>Discretion</b>	<b>Regulation</b>	<b>Policy</b>
cohabiting partner and scheme member.		
Decide policy on abatement of pre-2014 element of pensions in payment following re-employment.	TP3(13) & A70(1) & A71(4)(c)	Brent will not abate pensions.
Extend the time period for capitalising added years contracts	TP15(1)(c) & TSsc1 & L83(5)	The period for capitalising added years contracts (three months to elect plus one month to pay) will only be extended in exceptional circumstances.
Decide whether to delegate any administering authority functions under the Regulations.	R105(2)	Any delegated functions must be agreed by the Pension Fund Committee.
Decide whether to establish a joint local pension board (if approval has been granted by the Secretary of State).	R106(3)	Brent has no plans to establish a joint local pension board.
Decide procedures applicable to the local pension board	R106(6)	The procedures are set out in the Board's terms of reference.
Decide appointment procedures, terms of appointment and membership of local pension board.	R107(1)	The procedures are set out in the Board's terms of reference.

**Part 2 Members (excluding councillor members) who ceased active membership after 1st April 2008 and before 1st April 2014 which are discretions exercised under -**

- [The Local Government Pension Scheme \(Administration\) Regulations 2008 \[SI 2008/239\] \[prefix A\]](#)
- [The Local Government Pension Scheme \(Benefits, Membership and Contributions\) Regulations 2007 \(as amended\) \[SI 20071166\] \[prefix B\]](#)
- [The Local Government Pension Scheme \(Transitional Provisions\) Regulations 2008 \[SI 2008/238\] \[prefix T\]](#)
- [The Local Government Pension Scheme \(Transitional Provisions, Savings and Amendment\) Regulations 2014 \[SI 2014/525\] \[prefix TP\]](#)
- [The Local Government Pension Scheme Regulations 2013 \[SI 2013/2356\] \[prefix R\]](#)
- [The Local Government Pension Scheme Regulations 1997 {SI 1997/1612} \(as amended\) \[prefix L\]](#)

Discretion	Regulation	Policy
Extend the time limit for capitalising an added years contract where the member leaves his employment on the grounds of redundancy.	TR15(1)(c) & TSch1 & L83(5)	The period for capitalising added years contracts (three months to elect plus one month to pay) will only be extended in exceptional circumstances.
Outstanding employee contributions can be recovered as a simple debt or by deduction from benefits.	A45(3)	Brent may recover the contributions from benefits, with the member's consent, or as a simple debt.
Whether to pay the whole or part of the amount that is due to the personnel representatives (including anything due to the deceased member at the date of death) to: (1) personal representatives, or (2) anyone appearing to be beneficially entitled to the estate without need for grant of probate / letters of administration where payment is less than amount specified in s6 of the Administration of Estates (Small Payments) Act 1965.	A52(2)	Brent may pay the whole or part of an amount that is due to the personal representatives or anyone appearing to be beneficially entitled to the Estate and each case will be considered on its merits.

<b>Discretion</b>	<b>Regulation</b>	<b>Policy</b>
Approve medical advisors used by employers (for early payment, on grounds of ill health, of a deferred benefit or a suspended Tier 3 ill health pension).	A56(2)	Brent will maintain a list of approved medical practitioners/providers.
Decide procedure to be followed by administering authority when exercising its stage two IDRPs functions and decide the manner in which those functions are to be exercised.	TP23 & R76(4)	A senior officer who has had no previous involvement in the case will hear stage 2 appeals.
Whether administering authority should appeal against employer decision (or lack of a decision).	TP23 & R79(2)	Brent may appeal to the Secretary of State against an employer decision or the lack thereof.
Specify information to be supplied by employers to enable administering authority to discharge its functions.	TP23, TP22(1) & R80(1)(b)	Information must be submitted using standard forms, and employers are asked to publish discretion policies.
Decide policy on abatement of pensions following re-employment.	TP3(13) & A70(1) & A71(4)(c)	Brent will not abate pensions.
Where member to whom B10 applies (use of average of 3 years pay within the period of 13 years ending with the last day of active membership for final pay purposes) dies before making an election, whether to make that election on behalf of the deceased member.	B10(2)	Brent may make a decision on behalf of a deceased member under regulation B10(2) and each case will be considered on its merits.
Whether to pay the whole or part of a child's pension to another person for the benefit of that child	B27(5)	Brent may pay the whole or part of a child's pension to another person for the benefit of the child upon receipt of a power of attorney or other relevant documents.

Discretion	Regulation	Policy
<p>Whether, where a person (other than an eligible child) is incapable of managing their affairs, to pay the whole or part of that person's pension benefits to another person for their benefit.</p>	<p>A52A</p>	<p>Where a person, other than an eligible child, is incapable of managing their affairs Brent may pay the whole or part of their pension to another person for their benefit upon receipt of a power of attorney or other relevant documents.</p>
<p>Whether to "switch on" the 85-year rule for a member voluntarily drawing benefits on or after age 55 and before age 60. <b>This is only an administering authority discretion if the employing authority has ceased to exist.</b></p>	<p>TPSch 2, para 1(2) &amp; 1(1)(c)</p>	<p>Brent will only switch on the 85-year rule in exceptional circumstances.</p>
<p>Whether to waive, on compassionate grounds, the actuarial reduction applied to deferred benefits paid early under B30 (member). <b>This is only an administering authority discretion if the employing authority has ceased to exist.</b></p>	<p>B30(5), TPSch 2, para 2(1)</p>	<p>Brent will only waive actuarial reductions in exceptional circumstances.</p>
<p>Whether to "switch on" the 85-year rule for a pensioner member with deferred benefits voluntarily drawing benefits on or after age 55 and before age 60. <b>This is only an administering authority discretion if the employing authority has ceased to exist.</b></p>	<p>TPSch 2, para 1(2) &amp; 1(1)(c)</p>	<p>Brent will only switch on the 85-year rule in exceptional circumstances.</p>
<p>Whether to waive, on compassionate grounds, the actuarial reduction applied to benefits paid early under B30A (pensioner member with deferred benefits). <b>This is only an administering authority discretion if the employing authority has ceased to exist.</b></p>	<p>B30A(5), TPSch 2, para 2(1)</p>	<p>Brent will only waive actuarial reductions in exceptional circumstances.</p>

Discretion	Regulation	Policy
<p>Whether to require any strain on Fund costs to be paid “up front” by employing authority if the employing authority “switches on” the 85 year rule for a member voluntarily retiring prior to age 60, or waives an actuarial reduction on compassionate grounds under TPSch 2, para 2(1).</p>	<p>TPSch 2, para 2(3)</p>	<p>Brent will require employers switching on the 85-year rule to pay a strain cost at retirement.</p>
<p>Decide whether deferred beneficiary meets permanent ill health and reduced likelihood of gainful employment criteria. <b>This is only an administering authority discretion if the employing authority has ceased to exist.</b></p>	<p>B31(4)</p>	<p>Brent will consider each case on its merits having regard for the IRMP’s opinion.</p>
<p>Decide whether a suspended ill health tier 3 member is permanently incapable of undertaking any gainful employment. <b>This is only an administering authority discretion if the employing authority has ceased to exist.</b></p>	<p>B31(7)</p>	<p>Brent will consider each case on its merits having regard for the IRMP’s opinion.</p>
<p>Decide to whom a death grant is paid.</p>	<p>B23(2), B32(2), B35(2), TSch1 &amp; L155(4)</p>	<p>Brent, at its absolute discretion, may pay a death grant to or for the benefit of the member’s nominee or personal representatives, or any person appearing to the authority to have been his relative or dependant at any time and each case will be considered on its merits.</p>
<p>Decide the evidence required to determine financial dependence of cohabiting partner on scheme member or financial interdependence of cohabiting partner and scheme member.</p>	<p>RSch1 &amp; TP17(9)(b)</p>	<p>Brent will consider each case on its merits. It will endeavour to be objective, consistent and fair.</p>



<b>Discretion</b>	<b>Regulation</b>	<b>Policy</b>
Decide to treat child (who has not reached the age of 23) as being in continuous education or vocational training despite a break.	RSch 1 & TP17(9)(a)	Brent will consider each case on its merits.
Decide whether to trivially commute a member's pension under section 166 of the Finance Act 2004.	B39(1)(a) & T14(3)	Brent may trivially commute pensions in accordance with guidance and each case will be assessed on its merits.
Decide whether to trivially commute a lump sum death benefit under section 168 of the Finance Act 2004. R39(1)(b)	R39(1)(b)	Brent may trivially commute a lump sum death benefit in accordance with guidance and each case will be assessed on its merits.
Decide whether to pay a commutation payment under regulations 6 (payment after relevant accretion), 11 (de minimis rule for pension schemes) or 12 (payments by larger pension schemes) of the Registered Pension Schemes (Authorised Payments) Regulations 2009 (excludes survivor pensions and pension credit members).	R39(1)(c)	Brent may trivially commute pensions in accordance with guidance and each case will be assessed on its merits.
Decide, in the absence of an election from the member, which benefit is to be paid where the member would be entitled to a benefit under 2 or more regulations in respect of the same period of Scheme membership (no double entitlement).	B42(1)(c)	Brent may make an election on behalf of the member and each case will be considered on its merits.
Make election on behalf of deceased member with a certificate of protection of pension benefits i.e. determine best pay figure to use in the benefit calculations (pay cuts / restrictions occurring pre 1 April 2008).	TSch 1 & L23(9)	Brent may make an election on behalf of a deceased member and each case will be considered on its merits.



**Part 3 Members who ceased employment after 1st April 1998 and before 1st April 2008 which are discretions exercised under -**

- [The Local Government Pension Scheme Regulations 1997 \(as amended\) \[SI 1997/1612\]](#)
- [The Local Government Pension Scheme \(Transitional Provisions\) Regulations 2008 \[SI 2008/238\] \[prefix T\]](#)
- [The Local Government Pension Scheme \(Administration\) Regulations 2008 \[SI 2008/239\] \[prefix A\]](#)
- [The Local Government Pension Scheme Regulations 2013 \[SI 2013/2356\] \[prefix R\]](#)
- [The Local Government Pension Scheme \(Transitional Provisions, Savings and Amendment\) Regulations 2014 \[SI 2014/525\] \[prefix TP\]](#)

<b>Discretion</b>	<b>Regulation</b>	<b>Policy</b>
Frequency of payment of councillors' contributions.	12(5)	Councillors are no longer eligible to participate in the scheme.
Extend normal 12 month period following the end of relevant reserve forces leave for a "cancelling notice" to be submitted by a councillor member requesting that the service should not be treated as relevant reserve forces leave.	17(4), (7), (8), 89(4) & Sch 1.	Councillors are no longer eligible to participate in the scheme.
Whether to "switch-on" the 85-year rule for a deferred member voluntarily drawing benefits on or after 55 and before 60 (although there is no requirement under R60 the LGA believes that this is an oversight). <b>This is only an administering authority discretion if the employing authority has ceased to exist.</b>	TPSch 2, para1(2) & 1(1)(f) & R60	Brent will only "switch-on" the 85-year rule in exceptional circumstances.
Waive on compassionate grounds the actuarial reduction applied to deferred benefits paid early. <b>This is only an administering authority discretion if the employing authority has ceased to exist.</b>	31(5) & TPsch 2 para 2(1)	Brent will only waive actuarial reductions in exceptional circumstances.

Discretion	Regulation	Policy
Decide to whom death grant is paid. 38(1) & 155(4)	38(1) & 155(4)	Brent, at its absolute discretion, may make payments to or for the benefit of the member's nominee or personal representative or any person appearing to the authority to have been his relative or dependant at any time and each case will be considered on its merits.
Decide to treat child (who has not reached the age of 23) as being in continuous education or vocational training despite a break.	TP17(9)(a) & RSch 1 A	Brent may treat a period of education as continuous despite a break and each case will be assessed on its merits.
Apportionment of children's pension amongst eligible children.	47(1)	The pension will usually be divided equally between the children, but each case will be assessed on its merits.
Pay child's pension to another person for the benefit of the child.	47(2)	Brent may pay the pension to another person for the child's benefit upon receipt of a power of attorney or other relevant documents.
Decide whether to trivially commute a member's pension under pre-1 April 2008 leavers or Pension Credit members where the effective date of the Pension Sharing Order was pre-1 April 2014 or where the effective date of the Pension Sharing Order is after 31 March 2014 but the debited member had no post 31 March 2014 membership of the 2014 Scheme).	49(1) & T14(3)	Brent may trivially commute pension benefits in accordance with guidance and each case will be assessed on its merits.
Decide whether to trivially commute a lump sum death	49(1)	Brent may trivially commute pension benefits in accordance with

<b>Discretion</b>	<b>Regulation</b>	<b>Policy</b>
benefit under section 168 of the Finance Act 2004.		guidance and each case will be assessed on its merits.
Decide whether to commute benefits due to exceptional ill-health (including Pension Credit members where the effective date of the Pension Sharing Order was pre 1 April 2014 or where the effective date of the Pension Sharing Order is after 31 March 2014 but the debited member had no post 31 March 2014 membership of the 2014 Scheme).	50 and 157	Brent may commute pension benefits on the grounds of exceptional ill-health but each case will be assessed on its merits.
Whether acceptance of AVC election is subject to a minimum payment (councillors only). 60(5)	60(5)	Councillors are no longer eligible to participate in the scheme.
Whether to require any strain on Fund costs to be paid “up front” by employing authority following early voluntary retirement of a councillor, or early payment of a deferred benefit on health grounds or from age 50 and prior to age 55 with employer consent.	80(5)	Any strain cost must be paid at the time of retirement.
Whether to require any strain on Fund costs to be paid “up front” by employing authority if the employing authority “switches on” the 85 year rule for a member voluntarily retiring on or after age 55 and prior to age 60, or waives an actuarial reduction on compassionate grounds under TPSch 2, para 2(1).	TPSch 2, para 2(3)	Any strain cost must be paid at the time of retirement.
Frequency of employer’s payments to the fund (in respect of councillor members). 81(1)	81(1)	Councillors are no longer eligible to participate in the scheme.

Discretion	Regulation	Policy
Form and frequency of information to accompany payments to the Fund (in respect of councillor members).	81(5)	Councillors are no longer eligible to participate in the scheme.
Whether to charge interest on payments by employers overdue by more than 1 month (in respect of councillor members). 82(1)	82(1)	Councillors are no longer eligible to participate in the scheme.
Outstanding employee contributions can be recovered as a simple debt or by deduction from benefits.	89(3)	Contributions may be recovered from benefits, with the member's consent, or as a simple debt (after one year).
Timing of pension increase payments by employers to fund.	91(6)	Any payments will be recharged quarterly.
Whether to pay the whole or part of the amount that is due to the personnel representatives (including anything due to the deceased member at the date of death) to: (1) the personal representatives, or (2) anyone appearing to be beneficially entitled to the estate without need for a Grant of Probate / Letters of Administration where payment is less than the amount specified in Section 6 of the Administration of Estates (Small Estates) 1965.	95	Brent may make payment under Section 6 to the personal representatives, or any person or persons appearing to be beneficially entitled to the estate without the production of a grant of probate or letters of administration of his estate - and each case will be assessed on its merits.
Approve medical advisors used by employers.	97(10)	Brent maintains a list of approved medical practitioners/providers.
Decide procedure to be followed by admin authority when exercising its stage two	TP23 & R76(4)	A senior officer who has had no previous involvement in the case will hear stage 2 appeals.

Discretion	Regulation	Policy
IDRP functions and decide the manner in which those functions are to be exercised.		
Whether administering authority should appeal against employer decision (or lack of a decision)	TP23 & R79(2)	Brent may appeal to the Secretary of State against an employer decision or lack of a decision and each case will be considered on its merits.
Specify information to be supplied by employers to enable administering authority to discharge its functions.	TP23 & TP22(1) & R80(1)(b)	The standard forms should be used and employers should publish their discretions.
Date to which benefits shown on annual deferred benefit statement are calculated.	106A(5)	The date the Pensions Increase award is effective from.
Abatement of pensions following re-employment.	TP3(13), A70(1) & A71(4)(c)	Brent will not abate pensions.
Retention of Contributions Equivalent Premium (CEP) where member transfers out.	118	Brent will not retain the CEP if a member transfers-out (it is no longer possible to pay a CEP).
Discharge Pension Credit liability. (Note; a pension credit can be used to purchase a pension credit in the scheme or a CETV can be used to acquire pension benefits with an appropriate alternative provider).	147	Brent may discharge its liability by either (1) awarding a pension credit in the LGPS or (2) by <i>“paying the amount of the credit to the person responsible for a qualifying arrangement with a view to acquiring rights under that arrangement for the person entitled to the credit”</i> and each case will be assessed on its merits.

**Part 4 Members who ceased membership before 1<sup>st</sup> April 1998  
which are discretions exercised under -**

- [The Local Government Pension Scheme Regulations 1995 \(as amended\) \[SI 1995/1019\]](#)
- [The Local Government Pension Scheme \(Transitional Provisions\) Regulations 1997 \[SI 1997/1613\] \[prefix TL\]](#)
- [The Local Government Pension Scheme Regulations 1997 \[SI 1997/1612\] \(as amended\) \[prefix L\]](#)
- [The Local Government Pension Scheme \(Administration\) Regulations 2008 \[SI 2008/239\] \[prefix A\]](#)
- [LGPS \(Transitional Provisions, Savings and Amendment\) Regulations 2014 \[SI 2014/525\] \[TP\]](#)
- [The Local Government Pension Scheme Regulations 2013 \[SI 2013/2356\] \[prefix R\]](#)

Discretion	Regulation	Policy
<p>Grant application for early payment of deferred benefits on or after age 50 on compassionate grounds. Although the common provisions of the 1997 transitional Provisions do not specify D11(2)(c) the intention was that it should apply. <b>This is only an administering authority discretion if the employing authority has ceased to exist.</b></p>	<p>TP3(5A)(vi), TL4, L106(1) &amp; D11(2)(c)</p>	<p>Brent will only agree to compassionate retirement in exceptional circumstances and only below age 55 in truly exceptional circumstances (if it is paid before age 55 it may be an unauthorised payment).</p>
<p>Decide to whom death grant is paid.</p>	<p>E8</p>	<p>Brent may pay or apply the whole or any part of the lump sum death grant payable under regulations E1(1), E2(1), E3(1) or E4(1) to or for the benefit of all or any of the surviving spouse, children, dependants, relatives, personal representatives or nominated beneficiaries of the deceased member in such shares as the administering authority</p>



Discretion	Regulation	Policy
		shall at its absolute discretion decide and each case will be considered on its merits.
Whether to pay spouse's pensions for life (rather than ceasing during any period of remarriage or co-habitation).	F7	Brent will pay spouses pensions for life.
Decide to treat child (who has not yet reached the age of 23) as being in continuous education or vocational training despite a break.	TP17(9)(a) & RSch 1	Brent may decide that education is continuous despite a break and each case will be considered on its merits.
Apportionment of children's pension amongst eligible children.	G11(1)	Brent will usually divide the pension equally between the children, but each case will be considered on its merits.
Pay child's pension to another person for the benefit of the child.	G11(2)	Brent may pay the pension to another person for the child's benefit upon receipt of a power of attorney or other relevant documents.
Abatement of pension following re-employment	TP3(13), A70(1) & A71(4)(c)	Brent will not abate pensions.
Decide procedure to be followed by administering authority when exercising its stage two IDRPs functions and decide the manner in which those functions are to be exercised.	TP23 & R76(4)	A senior officer who has had no previous involvement in the case will hear stage 2 appeals.
	TP23 & R79(2)	

<b>Discretion</b>	<b>Regulation</b>	<b>Policy</b>
Whether administering authority should appeal against employer decision (or lack of a decision).		The Administering Authority may appeal to the Secretary of State and each case will be considered on its merits.
Specify information to be supplied by employers to enable administering authority to discharge its functions.	TP23, TP22(1) & R80(1)(b)	The standard forms should be used and the employer should publish its discretions.

**Part 5 Discretionary policies in relation to former employees of an employing authority that is a body that is a scheduled body, a designate body, or a body that is deemed to be a scheduled body under the LGPS Regulations 2013 and equivalent predecessor regulations (excluding admitted bodies) where such discretions are exercised under -**

- **The Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2000 (as amended) [SI 2000/1410]**

<b>Discretion</b>	<b>Regulation</b>	<b>Policy</b>
Agree to pay annual compensation on behalf of employer and recharge payments to employer.	31(2)	Any compensation will be recharged quarterly.

**Part 6 Discretionary policy to be maintained by administering authority where discretions are exercised under -**

- **The Registered Pension Schemes (Modification of Scheme Rules) Regulations 2011 [SI 2011/1791]**

<b>Discretion</b>	<b>Regulation</b>	<b>Policy</b>
<p>To decide whether it is legally able to offer voluntary scheme pays (to determine legality see paragraph 223 onwards of the Annual Allowance guide published under the 'Guides and sample documents page of <a href="http://www.lgpsregs.org">www.lgpsregs.org</a>); and, if so, to decide the circumstances (if any) upon which it would do so.</p>	<p>The Registered Pension Schemes (Modification of Scheme Rules) Regulations 2011 - regulation 2</p>	<p>Brent may consider voluntary scheme pays in relation to LGPS scheme benefits and each case will be considered on its merits. Brent understands that it may do this using its general powers of competence under the Localism Act 2011, notwithstanding regulation 84 (non-assignability).</p>