

LINCOLNSHIRE PENSION FUND – ADMINISTERING AUTHORITY ADMINISTRATION DISCRETIONS

Discretions approved by the Pensions Committee on xxxxxx on behalf of the administering authority

Regulation No- R – 2013 Regs TP – 2014 Transitional Regs A – Administration Regs B – Benefit Regs L– 1997 Regs T – Transitional Regs	Description of discretion	Lincolnshire Pension Fund Policy	Decision Maker:
R4(2)(b) Admission Body agreements	Whether to agree to an admission agreement with a Care Trust, NHS Scheme employing authority or care Quality Commission	This decision will be made on a case by case basis, with the decision made in the best interests of the Pension Fund.	Executive Director - Resources/Assistant Director – Finance/Head of Pensions (LGPS)
R5(5) & RSch2, Part 3, para 1 Admission Body agreements	Whether to agree to an admission agreement with a body applying to be an admission body	This decision will be made on a case by case basis, with the decision made in the best interests of the Pension Fund.	Executive Director - Resources/Assistant Director – Finance/Head of Pensions (LGPS)
RSch 2,Part 3, para 9(d) Admission Body agreements	Whether to terminate a transferee admission agreement in the event of <ul style="list-style-type: none"> • 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 the Fund within a reasonable period of being requested to do so	This decision will be made on a case by case basis, with the decision made in the best interests of the Pension Fund.	Executive Director - Resources/Assistant Director – Finance/Head of Pensions (LGPS)

Regulation No- R – 2013 Regs TP – 2014 Transitional Regs A – Administration Regs B – Benefit Regs L– 1997 Regs T – Transitional Regs	Description of discretion	Lincolnshire Pension Fund Policy	Decision Maker:
RSch 2, Part 3, para 12(a) Admission Body agreements	Define what is meant by “employed in connection with”.	Where the majority of an employee's duties relate to a particular service defined in the contract between the ceding employer and the admitted body.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
R16(1) Additional pension contributions	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)	APC's will be accepted where the minimum monthly contribution is at least £10.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
R16(10) Proof of good health	Whether to require a satisfactory medical before agreeing to an application to pay an APC / SCAPC Whether to turn down an application to pay an APC / SCAPC if not satisfied that the member is in reasonably good health	Any scheme member wishing to pay additional pension contributions will need completion of a GP declaration, unless it is to cover lost pension due to absence of up to 36 months or they have already reached their state retirement age.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
TP15(1)(b) & A28(2) Charging for estimates	Whether to charge member for provision of estimate of additional pension that would be provided by the Scheme in return for transfer of in house AVC/SCAVC funds (where AVC/SCAVC arrangement was entered into before 1/4/2014)	No charge will normally be made for enquiries.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)

Regulation No- R – 2013 Regs TP – 2014 Transitional Regs A – Administration Regs B – Benefit Regs L– 1997 Regs T – Transitional Regs	Description of discretion	Lincolnshire Pension Fund Policy	Decision Maker:
R17(12) Additional voluntary contributions	Decide to whom any AVC/SCAVC monies (including life assurance monies) are to be paid on death of the member	Where it is clear, having taken account of all the circumstances: <ul style="list-style-type: none"> • payment would normally be in accordance with expression of wish, or • payment would be in accordance with the Will or Grant of Probate / Letters of Administration, via the estate. Where there is any doubt, legal advice will be taken.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
R22(3)(c)	Pension accounts may be kept in such form as is considered appropriate	Pension accounts will be kept in accordance with the Pensions Administration system.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
TP10(9)	Decide, in the absence of an election from the member within 12 months of ceasing a concurrent employment, which ongoing employment benefits from the concurrent employment which has ceased should be aggregated (where there is more than one ongoing employment)	This decision will be made on a case by case basis, with the decision made in the best interests of the member.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)

Regulation No- R – 2013 Regs TP – 2014 Transitional Regs A – Administration Regs B – Benefit Regs L– 1997 Regs T – Transitional Regs	Description of discretion	Lincolnshire Pension Fund Policy	Decision Maker:
R30(8) Orphan members	Whether to waive, in whole or in part, actuarial reduction on benefits paid on flexible retirement	This decision will be made on a case by case basis.	Executive Director - Resources/Assistant Director - Finance
R30(8) Orphan members	Whether to waive, in whole or in part, actuarial reduction on benefits which a member voluntarily draws before normal pension age	This decision will be made on a case by case basis.	Executive Director - Resources/Assistant Director - Finance
R68(2) Employer payments	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 whole or in part) under R30(8) that would otherwise have been applied to benefits which a member voluntarily draws before normal pension age or to benefits drawn on flexible retirement	The administering authority will recharge all strain on the Fund costs in accordance with the Rates and Adjustment Certificate and guidance produced by the Fund Actuary. Invoices will be raised when benefits are released. In special circumstances, payments may be made over three or five years at the request of the employer and with the agreement of the Pension Fund.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
TPsch 2, paras1(2) and 2(2) Orphan members	Whether to “switch on” the 85 year rule for a member voluntarily drawing benefit on or after age 55 and before age 60	This decision will be made on a case by case basis.	Executive Director - Resources/Assistant Director - Finance
TP3(1), TPSch 2, paras 2(1) and 2(2). B30(5) and B30A(5) Orphan members	Whether to waive any actuarial reduction on pre and/or post April 2014 benefits	This decision will be made on a case by case basis.	Executive Director - Resources/Assistant Director - Finance

Regulation No- R – 2013 Regs TP – 2014 Transitional Regs A – Administration Regs B – Benefit Regs L– 1997 Regs T – Transitional Regs	Description of discretion	Lincolnshire Pension Fund Policy	Decision Maker:
TPSch 2, para 2(3) Employer payments	Whether to require any strain on Fund costs to be paid “up front” by employing authority following flexible retirement under R30(6), or waiver of actuarial reduction under TPSch 2, para 2(1) or release of benefits before age 60 under B30 of B30A	The administering authority will recharge all strain on the Fund costs in accordance with the Rates and Adjustment Certificate and guidance produced by the Fund Actuary. Invoices will be raised when benefits are released. In special circumstances, payments may be made over three or five years at the request of the employer and with the agreement of the Pension Fund.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
R32(7) Notice period	Whether to extend the time limits within which a member must give notice of the wish to draw benefits before normal pension age or upon flexible retirement	Not to extend the three month notice currently required.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
B34(1) Pension commutation	Decide whether to commute small pension	Members and beneficiaries who meet the criteria for trivial commutation will be offered commutation as an option.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)

Regulation No- R – 2013 Regs TP – 2014 Transitional Regs A – Administration Regs B – Benefit Regs L– 1997 Regs T – Transitional Regs	Description of discretion	Lincolnshire Pension Fund Policy	Decision Maker:
A36(3) Approved medical advisors for ill health retirements	Approve medical advisors used by employers (for ill health benefits)	To determine in advance of a referral whether an employer can use an alternative Occupational Health Provider to Lincolnshire County Council's own provider, and where approval is granted whether it is reasonable to use the practitioner proposed as the Independent Registered Medical Practitioner (IRMP) for pension purposes.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
TP12(6) Orphan members	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	Use of a certificate produced by an IRMP under the 2008 scheme will be allowed for a period of nine months from 1 April 2014.	Executive Director - Resources/Assistant Director - Finance
R38(3) Orphan members	Decide whether deferred beneficiary meets criteria of being permanently incapable of former job because of ill health and is unlikely to be capable of undertaking gainful employment before normal pension age or for at least three years, whichever is the sooner.	This decision will be made on a case by case basis.	Executive Director - Resources/Assistant Director - Finance
R38(6) Orphan members	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	This decision will be made on a case by case basis.	Executive Director - Resources/Assistant Director - Finance

Regulation No- R – 2013 Regs TP – 2014 Transitional Regs A – Administration Regs B – Benefit Regs L– 1997 Regs T – Transitional Regs	Description of discretion	Lincolnshire Pension Fund Policy	Decision Maker:
TP17(5) to (8) & R40(2), R43(2) & R46(2) Death grants	Decide to whom death grant is paid	Where it is clear, having taken account of all the circumstances: <ul style="list-style-type: none"> • payment would normally be in accordance with expression of wish, or • payment would be in accordance with the Will or Grant of Probate / Letters of Administration, via the estate. Where there is any doubt, legal advice will be taken.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
R49(1)(c) Double entitlement	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	This decision will be made on a case by case basis.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
R54(1) Separate admission agreement fund	Whether to set up a separate admission agreement fund	Separate admission agreement funds will not be set up as normal practice. Any such decision would need to be agreed by the Retained by Pensions Committee taking into consideration guidance from the Fund Actuary.	Retained by Pensions Committee

Regulation No- R – 2013 Regs TP – 2014 Transitional Regs A – Administration Regs B – Benefit Regs L– 1997 Regs T – Transitional Regs	Description of discretion	Lincolnshire Pension Fund Policy	Decision Maker:
R55 Governance and governance compliance	<p>Governance policy must state whether 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</p> <ul style="list-style-type: none"> • the frequency of any committee or sub-committee meetings • the terms of reference, structure and operational procedures appertaining to the delegation • whether representatives of employing authorities or members are included and, if so, whether they have voting rights <p>The policy must also state</p> <ul style="list-style-type: none"> • 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 comply, state the reasons for not complying and the terms, structure and operation procedures appertaining to the local Pension Board 	<p>A Governance Policy Statement and Governance Compliance Statement is agreed by the Retained by Pensions Committee and published on the Pension Fund website.</p>	<p>Retained by Pensions Committee</p>

Regulation No- R – 2013 Regs TP – 2014 Transitional Regs A – Administration Regs B – Benefit Regs L– 1997 Regs T – Transitional Regs	Description of discretion	Lincolnshire Pension Fund Policy	Decision Maker:
R58 Funding Strategy	Decide on Funding Strategy for inclusion in Funding Strategy Statement	A Funding Strategy Statement is agreed by the Retained by Pensions Committee and published on the Pension Fund website.	Retained by Pensions Committee
R59(1) & (2) Pensions Administration Strategy	Whether to have a written pensions administration strategy and, if so, the matters it should include	The Fund will have a Pension Administration Strategy which will be reviewed on a regular basis.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
R61 Communication policy	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 communication; and the promotion of the Scheme to prospective members and their employers.	A Communication Policy is agreed by the Retained by Pensions Committee and published on the Pension Fund website.	Retained by Pensions Committee
R64(4) Revised Rates and Adjustment Certificates	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	This decision will be made on a case by case basis, with the decision made in the best interests of the Pension Fund.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS) and agreed with Fund Actuary

Regulation No- R – 2013 Regs TP – 2014 Transitional Regs A – Administration Regs B – Benefit Regs L– 1997 Regs T – Transitional Regs	Description of discretion	Lincolnshire Pension Fund Policy	Decision Maker:
R65 Revised Rates and Adjustment Certificates	Decide whether to obtain a new rates and adjustments certificate if the Secretary of State amends the Benefit Regulations as part of the “cost sharing” under R63	This decision will be made on a case by case basis, with the decision made in the best interests of the Pension Fund.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS) and agreed with Fund Actuary
R69(1) Employer payments	Decide frequency of payments to be made over to Fund by employers and whether to make an admin charge	Payments must be made in accordance with Pensions Act (made monthly by 19 th of the month following payroll). Any administration charge will be in accordance with the Fund’s Administration Strategy.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
R69(4) Employer payments	Decide form and frequency of information to accompany payments to the Fund	Information must be provided on the same timescale as the payment.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
R70 & TP22(2) Employer payments	Whether to issue employer with notice to recover additional costs incurred as a result of the employer’s level of performance	As set out in the Administration Strategy.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)

Regulation No- R – 2013 Regs TP – 2014 Transitional Regs A – Administration Regs B – Benefit Regs L– 1997 Regs T – Transitional Regs	Description of discretion	Lincolnshire Pension Fund Policy	Decision Maker:
R71(1) Employer payments	Whether to charge interest on payments by employers which are overdue	As set out in the Administration Strategy.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
R76(4) Stage 2 IDRPs	Decide procedure to be followed by administering authority when exercising its stage 2 IDRPs functions and decide the manner in which those functions are to be exercised	A stage 2 referee will be appointed by the Fund.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
R79(2) Appeals against employer decisions	Whether administering authority should appeal against employer decision (or lack of decision)	This decision will be made on a case by case basis, with the decision made in the best interests of the Pension Fund.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
R80(1)(b) & TP22(1) Provision of Information by Employers	Specify information to be supplied by employers to enable administering authority to discharge its functions	General information requirements will be contained within the Administration Strategy and additional requirements will be specified as needed.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)

Regulation No- R – 2013 Regs TP – 2014 Transitional Regs A – Administration Regs B – Benefit Regs L– 1997 Regs T – Transitional Regs	Description of discretion	Lincolnshire Pension Fund Policy	Decision Maker:
R82(2) Benefits due in respect of deceased persons	Whether to pay death grant due to 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	Where the total of the sums payable falls below £5,000, sight of grant of probate or letters of administration is not required for payment. Generally amounts over £5,000 will require sight of grant of probate or letters of administration. The decision as to the beneficiary is made on a case by case basis.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
R83 Member unable to deal with their own affairs	Whether, where a person (other than an eligible child) is incapable of managing their affairs, to pay the whole or part of the person's pension benefits to another person for their benefit	This decision will be made on a case by case basis, with the decision made in the best interests of the member.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
R89(5) Annual Benefit Statement	Date to which benefits shown on annual benefit statement are calculated	Date used is 31 March each year	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
R98(1)(b) Bulk Transfer	Agree to bulk transfer payment	This decision will be made on a case by case basis, with the decision made in the best interests of the Pension Fund.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS) and agreed with Fund Actuary

Regulation No- R – 2013 Regs TP – 2014 Transitional Regs A – Administration Regs B – Benefit Regs L– 1997 Regs T – Transitional Regs	Description of discretion	Lincolnshire Pension Fund Policy	Decision Maker:
R100(68) Transfer of Pension Rights	Extend normal time limit for acceptance of restitution transfer value beyond 12 months from joining the LGPS	This decision will be made on a case by case basis, with the decision made in the best interests of the Pension Fund.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
R100(7) Transfer of Pension Rights	Allow transfer of pension rights into the Fund	Transfers into the Fund will be permitted.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
TP3(6), TP4(6)(c), TP8(4), TP10(2)(a), TP17(2)(b) & B10(2) Final Pay	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	This decision will be made on a case by case basis, but the pay figure that will provide the greatest benefit would normally be used.'	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
TP3(6), TP4(6)(c), TP8(4), TP10(2)(a), TP17(2)(b) & TSch 1 & L23(9) Certificates of Protection	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 1.4.08)	This decision will be made on a case by case basis, but the most advantageous final pay period for the member would normally be used.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
RSch 1 & TP17(9) Child in education	Decide to treat child as being in continuous education or vocational training despite a break	Pension will be suspended during any break in continuous education and consideration given to restarting once education is resumed.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)

Regulation No- R – 2013 Regs TP – 2014 Transitional Regs A – Administration Regs B – Benefit Regs L– 1997 Regs T – Transitional Regs	Description of discretion	Lincolnshire Pension Fund Policy	Decision Maker:
RSch 1 & TP17(9)(b) Meaning of 'Co-habiting Partner'	Decide evidence required to determine financial dependence of co-habiting partner on scheme member or financial interdependence of co-habiting partner and scheme member	What evidence the cohabiting partner will be asked to provide by the way of appropriate documents and paperwork to prove either dependency or interdependency will be decided on a case by case basis, taking account of the LGPS regulatory requirements.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
TP3(13) & A70(1) & A71(4)(c) Abatement	Decide policy on abatement of pre 1 April 2014 elements of pensions in payment following re-employment	Abatement may only apply to cases where the original retirement attracted an added years' enhancement. Individual cases will be reviewed at the time of second retirement. The maximum abatement will be the value of the enhanced pension.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
TP15(1)(c) & TSch1 & L83(5) Added years contributions	Extend time period for capitalisation of added years contract	This decision will be made on a case by case basis, with the decision made in the best interests of the Pension Fund.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)

Discretions under the Local Government Pension Scheme Regulations 2008 (as amended) in relation to post 1.4.08 and pre 1.4.2014 scheme leavers

Regulation No- A – Administration Regs B – Benefit Regs L– 1997 Regs T – Transitional Regs	Description of discretion	Lincolnshire Pension Fund Policy	Decision Maker:
A28(2) Charging for estimates	Whether to charge member for provision of estimate of additional pension that would be provided by the Scheme in return for transfer of in house AVC/SCAVC funds	No charge will normally be made for enquiries.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
TSch1 & L83(5) Added years contributions	Extend time period for capitalisation of added years contract	This decision will be made on a case by case basis, with the decision made in the best interests of the Pension Fund.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
A45(3) Member deductions	Outstanding employee contributions can be recovered as a simple debt or by deduction from benefits	Each case will be considered on its own merits to seek to either recover from scheme benefits or invoice for the amount outstanding as appropriate	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
A52(2) Benefits due in respect of deceased persons	Can pay balance of pension or other benefits that were due to a deceased person to personal representatives or anyone appearing to be beneficially entitled to the estate without need for grant of probate / letters of administration	Where the total of the sums payable falls below £5,000, sight of grant of probate or letters of administration is not required for payment. Generally amounts over £5,000 will require sight of grant of probate or letters of administration. The decision as to the beneficiary is made on a case by case basis.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)

Regulation No- A – Administration Regs B – Benefit Regs L– 1997 Regs T – Transitional Regs	Description of discretion	Lincolnshire Pension Fund Policy	Decision Maker:
<p>A56(2)</p> <p>Approved medical advisors for ill health retirements</p>	<p>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)</p>	<p>To determine in advance of a referral whether an employer can use an alternative Occupational Health Provider to Lincolnshire County Council's own provider, and where approval is granted whether it is reasonable to use the practitioner proposed as the Independent Registered Medical Practitioner (IRMP) for pension purposes.</p>	<p>Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)</p>
<p>A60(8)</p> <p>Stage 2 IDRPs</p>	<p>Decide procedure to be followed by administering authority when exercising its stage 2 IDRPs functions and decide the manner in which those functions are to be exercised</p>	<p>A stage 2 referee will be appointed by the Fund.</p>	<p>Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)</p>
<p>A63(2)</p> <p>Appeals against employer decisions</p>	<p>Whether administering authority should appeal against employer decision (or lack of decision)</p>	<p>This decision will be made on a case by case basis, with the decision made in the best interests of the Pension Fund.</p>	<p>Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)</p>
<p>A64(1)(b)</p> <p>Provision of Information by Employers</p>	<p>Specify information to be supplied by employers to enable administering authority to discharge its functions</p>	<p>General information requirements will be contained within the Administration Strategy and additional requirements will be specified as needed.</p>	<p>Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)</p>

Regulation No- A – Administration Regs B – Benefit Regs L– 1997 Regs T – Transitional Regs	Description of discretion	Lincolnshire Pension Fund Policy	Decision Maker:
TP3(13) & A70(1) & A71(4(c)) & T12 Abatement	Decide policy on abatement of pensions following re-employment	Abatement may only apply to cases where the original retirement attracted an added years' enhancement. Individual cases will be reviewed at the time of second retirement. The maximum abatement will be the value of the enhanced pension.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
B10(2) Final Pay	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	This decision will be made on a case by case basis, but the pay figure that will provide the greatest benefit would normally be used.'	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
B27(5) Children's pensions	Whether to pay the whole or part of a child's pension to another person for the benefit of the child	This decision will be made on a case by case basis, with the decision made in the best interests of the member.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
A52A Member unable to deal with their own affairs	Whether, where a person (other than an eligible child) is incapable of managing their affairs, to pay the whole or part of the person's pension benefits to another person for their benefit	This decision will be made on a case by case basis, with the decision made in the best interests of the member.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
B30(2) Orphan members	Decide whether to grant early release of deferred benefits on or after age 55 and before age 60	This decision will be made on a case by case basis.	Executive Director - Resources/Assistant Director - Finance
B30(5) Orphan members	Whether to waive, on compassionate grounds, the actuarial reduction applied to deferred benefits paid early under B30	This decision will be made on a case by case basis.	Executive Director - Resources/Assistant Director - Finance

Regulation No- A – Administration Regs B – Benefit Regs L– 1997 Regs T – Transitional Regs	Description of discretion	Lincolnshire Pension Fund Policy	Decision Maker:
B30A(3) Orphan members	Whether to grant an application for early payment of a suspended tier 3 ill health pension on or after age 55 and before age 60	This decision will be made on a case by case basis.	Executive Director - Resources/Assistant Director - Finance
B30A(5) Orphan members	Whether to waive, on compassionate grounds, the actuarial reduction applied to benefits paid under B30A	This decision will be made on a case by case basis.	Executive Director - Resources/Assistant Director - Finance
B31(4) Orphan members	Decide whether deferred beneficiary meets permanent ill health and reduced likelihood of gainful employment criteria	This decision will be made on a case by case basis.	Executive Director - Resources/Assistant Director - Finance
B31(7) Orphan members	Decide whether a suspended ill health tier 3 member is permanently incapable of undertaking any gainful employment	This decision will be made on a case by case basis.	Executive Director - Resources/Assistant Director - Finance
B23(2) & B32(2) & B35(2) & TSch1 & L155(4) Death Grants	Decide to whom death grant is paid	<p>Where it is clear, having taken account of all the circumstances:</p> <ul style="list-style-type: none"> • payment would normally be in accordance with expression of wish, or • payment would be in accordance with the Will or Grant of Probate / Letters of Administration, via the estate. <p>Where there is any doubt, legal advice will be taken.</p>	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)

Regulation No- A – Administration Regs B – Benefit Regs L– 1997 Regs T – Transitional Regs	Description of discretion	Lincolnshire Pension Fund Policy	Decision Maker:
B25 Meaning of ‘Nominated Co-habitee’	Decide evidence required to determine financial dependence of nominated co-habitee of scheme member or financial interdependence of nominated co-habitee and scheme member	What evidence the cohabiting partner will be asked to provide by the way of appropriate documents and paperwork to prove either dependency or interdependency will be decided on a case by case basis, taking account of the LGPS regulatory requirements.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
RSch 1 & TP17(9) Child in education	Decide to treat child as being in continuous education or vocational training despite a break	Pension will be suspended during any break in continuous education and consideration given to restarting once education is resumed.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
B39 & T14(3) Pension commutation	Decide whether to commute small pension	Members and beneficiaries who meet the criteria for trivial commutation will be offered commutation as an option. This discretion will be reviewed if in future LGPS regulations are amended to allow the ‘£2k rule’ (which is a wider provision permitted by HMRC legislation).	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
B42(1)(c) Double entitlement	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	This decision will be made on a case by case basis.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)

Regulation No- A – Administration Regs B – Benefit Regs L– 1997 Regs T – Transitional Regs	Description of discretion	Lincolnshire Pension Fund Policy	Decision Maker:
TSch 1 & L23(9) Certificates of Protection	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 1.4.08)	This decision will be made on a case by case basis, but the most advantageous final pay period for the member would normally be used.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)

Discretions under the Local Government Pension Scheme Regulations 1997 (as amended) in relation to pre 1.4.08 scheme leavers

Regulation No-	Description of discretion	Lincolnshire Pension Fund Policy	Decision Maker:
12(5) Councillor payments	Frequency of payment of councillors' contributions	Payments must be made in accordance with Pensions Act (made monthly by 19 th of the month following payroll).	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
17(4),(7),(8), & 89(4) & Sch 1 Reserve forces	Extend normal 12 month period following end of relevant reserve forces leave for "Cancelling notice" to be submitted by a councillor member requesting that the service should not be treated as relevant reserve forces service	This decision will be made on a case by case basis, with the decision made in the best interests of the Pension Fund.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
22(7) Final pay	Select appropriate final pay period for deceased non-councillor member (leavers post 31.3.98. / pre 1.4.08.)	This decision will be made on a case by case basis, but the pay figure that will provide the greatest benefit would normally be used.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
23(9) Certificates of protection	Make election on behalf of deceased non-councillor 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 1.4.08.)	This decision will be made on a case by case basis, but the pay figure that will provide the greatest benefit would normally be used.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
38(1) & 155(4) Death grants	Decide to whom death grant is paid in respect of councillor members and post 31.3.98. / pre 1.4.08. leavers	Where it is clear, having taken account of all the circumstances: <ul style="list-style-type: none"> • payment would normally be in accordance with expression of wish, or 	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)

Regulation No-	Description of discretion	Lincolnshire Pension Fund Policy	Decision Maker:
		<ul style="list-style-type: none"> payment would be in accordance with the Will or Grant of Probate / Letters of Administration, via the estate. <p>Where there is any doubt, legal advice will be taken.</p>	
Reg 17(9) of the LGPS (Transitional Provisions and Savings) Regs 2014 and definition in Sch 1 of the LGPS Regulations 2013 Child in education	Decide to treat child as being in continuous education or vocational training despite a break (children of councillor members and children of post 31.3.98. / pre 1.4.08. leavers)	Pension will be suspended during any break in continuous education and consideration given to restarting once education is resumed.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
47(1) Children's pensions	Apportionment of children's pension amongst eligible children (children of councillor members and children of post 31.3.98. / pre 1.4.08. leavers)	This decision will be made on a case by case basis.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
47(2) Children's pensions	Pay child's pension to another person for the benefit of the child (children of councillor members and children of post 31.3.98. / pre 1.4.08. leavers)	This decision will be made on a case by case basis, with the decision made in the best interests of the child.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
49 & 156 Pension commutation	Agree to commutation of small pension (pre 1.4.08. leavers or pre 1.4.08. Pension Credit members)	Members and beneficiaries who meet the criteria for trivial commutation will be offered commutation as an option. This discretion will be reviewed if in future LGPS regulations are amended to allow the '£2k rule' (which is a wider provision permitted by HMRC legislation).	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)

Regulation No-	Description of discretion	Lincolnshire Pension Fund Policy	Decision Maker:
50 and 157	Commute benefits due to exceptional ill-health (councillor members, pre 1.4.08. leavers and pre 1.4.08. Pension Credit members)	This decision will be made on a case by case basis.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
60(5)	Whether acceptance of AVC election is subject to a minimum payment (councillors only)	We accept application from councillors but any minimum payment would be set by AVC provider	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
80(5) Employer payments	Whether to require any strain on Fund costs to be paid "up front" by employing authority following early voluntary retirement of a councillor (i.e. after age 50/55 and before age 60), or early payment of a deferred benefit on health grounds or from age 50 with employer consent (pre 1.4.08. leavers).	The administering authority will recharge all strain on the Fund costs in accordance with the Rates and Adjustment Certificate and guidance produced by the Fund Actuary. Invoices will be raised when benefits are released. In special circumstances, payments may be made over three or five years at the request of the employer and with the agreement of the Pension Fund.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
81(1) Employer payments	Frequency of employer's payments to the fund (in respect of councillor members).	Payments must be made in accordance with Pensions Act (made monthly by 19 th of the month following payroll).	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
81(5) Employer payments	Form and frequency of information to accompany payments to the Fund (in respect of councillor members)	Information must be provided on the same timescale as the payment.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)

Regulation No-	Description of discretion	Lincolnshire Pension Fund Policy	Decision Maker:
82(1) Employer payments	Interest on payments by employers overdue by more than 1 month (in respect of councillor members)	As set out in the Administration Strategy.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
89(3) Member deductions	Outstanding employee contributions can be recovered as a simple debt or by deduction from benefits (councillors and pre 1.4.08. leavers)	Each case will be considered on its own merits to seek to either recover from scheme benefits or invoice for the amount outstanding as appropriate.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
91(6) Pensions Increase	Timing of pension increase payments by employers to fund (pre 1.4.08. leavers)	Invoices will be raised on a basis agreed with the employer.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
95 Benefits due in respect of deceased persons	Pay death grant due to personal representatives without need for grant of probate / letters of administration (death of councillor or pre 1.4.08. leaver)	Where the total of the sums payable falls below £5,000, sight of grant of probate or letters of administration is not required for payment. The decision as to the beneficiary is made on a case by case basis.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
97(10) Approved medical advisors for ill health retirements	Approve medical advisors used by employers (re ill health benefits for councillors and re pre 1.4.08. preserved benefits payable on health grounds)	To determine in advance of a referral whether an employer can use an alternative Occupational Health Provider to Lincolnshire County Council's own provider, and where approval is granted whether it is reasonable to use the practitioner proposed as the Independent Registered Medical Practitioner (IRMP) for pension purposes.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
99 IDRP	Decide procedure to be followed by admin authority when exercising its IDRP functions and decide the	A stage 2 referee will be appointed by the Fund.	Executive Director - Resources/Assistant

Regulation No-	Description of discretion	Lincolnshire Pension Fund Policy	Decision Maker:
	manner in which those functions are to be exercised (councillors and pre 1.4.08. leavers)		Director - Finance/Head of Pensions (LGPS)
105(1) Appeals against employer decisions	Appeal against employer decision, or lack of a decision (councillors and pre 1.4.08. leavers)	This decision will be made on a case by case basis, with the decision made in the best interests of the Pension Fund.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
106A(5) Deferred benefit statements	Date to which benefits shown on annual deferred benefit statement are calculated	Date used is 31 March each year	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
109 & 110(4)(b) Abatement	Abatement of pensions following re-employment (councillors + pre 1.4.08. leavers)	Abatement will only apply to cases where the original retirement attracted an added years enhancement and the betterment rule is then breached when new earnings are combined with statutory and enhanced pension elements. The maximum abatement will be the value of the enhanced pension.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
118	Retention of CEP where member transfers out (councillors and pre 1.4.08. leavers)	Transfers will normally be fully paid and protected rights will not normally remain in the fund.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
147	Discharge Pension Credit liability (in respect of Pension Sharing Orders for councillors and pre 1.4.08. Pension Sharing Orders for non-councillor members)	This decision will be made on a case by case basis, taking consideration of the national LGPS guidance issued by LGE.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)

Discretions under the Local Government Pension Scheme Regulations 1995 (as amended) in relation to pre 1.4.98. scheme leavers

Regulation No-	Description of discretion	Lincolnshire Pension Fund Policy	Decision Maker:
E8	Decide to whom death grant is paid in respect of pre 1.4.98. leavers	<p>Where it is clear, having taken account of all the circumstances:</p> <ul style="list-style-type: none"> • payment would normally be in accordance with expression of wish, or • payment would be in accordance with the Will or Grant of Probate / Letters of Administration, via the estate. <p>Where there is any doubt, legal advice will be taken.</p>	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
F7	Whether to pay spouse's pensions for life for pre 1.4.98 retirees / pre 1.4.98 deferreds who die on or after 1.4.98 (rather than ceasing during any period of remarriage or co-habitation)	Spouse's pensions will continue to be paid for life.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
Reg 17(9) of the LGPS (Transitional Provisions and Savings) Regs 2014 and definition in Sch 1 of the LGPS Regulations 2013	Decide to treat child as being in continuous education or vocational training despite a break (children of pre 1.4.98. retirees / pre 1.4.98 deferreds)	Pension will be suspended during any break in continuous education and consideration given to restarting once education is resumed.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)
G11(1)	Apportionment of children's pension amongst eligible children (children of pre 1.4.98. retirees / pre 1.4.98 deferreds)	This decision will be made on a case by case basis, with the decision made in the best interests of the children.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)

Regulation No-	Description of discretion	Lincolnshire Pension Fund Policy	Decision Maker:
G11(2)	Pay child's pension to another person for the benefit of the child (children of pre 1.4.98. retirees / pre 1.4.98 deferreds)	This decision will be made on a case by case basis, with the decision made in the best interests of the child.	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)

Discretions under the Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2000 (as amended)

Regulation No-	Description of discretion	Lincolnshire Pension Fund Policy	Decision Maker:
31(2)	Agree to pay annual compensation on behalf of employer and recharge payments to employer	Agreed. Recharges will normally be raised monthly,	Executive Director - Resources/Assistant Director - Finance/Head of Pensions (LGPS)