

**THE LOCAL GOVERNMENT PENSION SCHEME**

**PEN 3.1**

**OCCUPATIONAL HEALTH ILL HEALTH RETIREMENT CERTIFICATION - ACTIVE MEMBER**

**IN ACCORDANCE WITH REGULATION 20 OF THE LOCAL GOVERNMENT PENSION SCHEME (SCOTLAND) REGULATIONS 2015**

**GUIDANCE NOTES**

Before deciding whether an employee should be allowed to take early retirement on the grounds of ill health, an Employer must obtain a certificate from an independent registered medical practitioner (IRMP) (see Note 1). The North East Scotland Pension Fund recommends that the Employer use this form for that purpose. Employers should fill in the employee’s personal details and then send the form to the IRMP to complete, after examining the employee, and return to the Employer.

The IRMP must state whether, in their opinion:

* the employee is permanently incapable (see Note 2) of discharging efficiently the duties of his or her local government employment; and if so
* the likelihood of the employee being able to obtain other gainful employment (see Note 3) within a reasonable time (see Note 4)

The IRMP is providing an opinion, not a statement of fact. It is for the Employer on the advice of the IRMP to determine the appropriate tier of enhancement of ill health benefits, and complete Part Two accordingly. Part Two should be signed by the employee’s Line manager or Head of Service.

Once completed by both the Employer and the IRMP, this form should be returned to the Pension Fund as soon as possible, and at least two months before the date of retirement. If the employee is being awarded an ill-health pension, the form should be accompanied by PEN 6 “Notice of Retirement” and a copy of the letter to the employee notifying them of the award, the level of enhancement, and the reasoning behind the decision.

**Pensions Helpdesk (01224) 264 264**

**E-mail: pensions@nespf.org.uk**

NOTES

1. The certifying doctor must hold either a diploma in occupational medicine (D Occ Med) or an equivalent qualification issued by a competent authority in an EEA State (which has the meaning given by section 55(1) of the Medical Act 1983) or being an Associate, a Member or Fellow of the Faculty of Occupational Medicine or an equivalent institution of an EEA State.
2. “Permanently incapable” means that the member will, more likely than not, be incapable until, at the earliest, normal retirement age.
3. “Gainful employment” means paid employment for not less than 30 hours in each week for a period of not less than 12 months.
4. “Tier One enhancement” should be given where the member has no reasonable prospect of obtaining gainful employment before normal retirement age. “Tier Two enhancement” should be given where the member does have a reasonable prospect of obtaining gainful employment before normal retirement age.
5. ‘Normal retirement age’ is the same as a members State Pension Age, with a minimum age 65. This means members who have a State Pension Age lower than 65, their Normal retirement age remains 65 in the LGPS [apart from in the case of a number of protected members who have a normal retirement age of 60 i.e. employees who were transferred from the Scottish Legal Services Ombudsman to the Scottish Legal Complaints Commission, from the Scottish Administration to Learning and Teaching Scotland, from the SDS Scheme, or from the Scottish Administration to Social Care and Social Work Improvement Scotland]. State Pension Ages can be calculated at <https://www.gov.uk/calculate-state-pension>
6. The answer to this question is used to determine whether or not the person could be subject to a tax charge in accordance with the annual allowance test under the Finance Act 2004.
7. ‘Insignificant extent’ means, for example, that the person could undertake voluntary work or unpaid work where out of pocket expenses are reimbursed or small amounts of travelling or subsistence payments are made. Any paid work should be insignificant, for example it should be infrequent or only for a few days during the year and the payment must be small in amount, not just as a proportion of the pay or salary they are earning in their current job.
8. State pension age is currently age 65 for men. State pension age for women is currently being increased to be equalised with that for men. The Government has announced that it will speed up the pace of State pension age equalisation for women, so that women’s State pension age will reach 65 by November 2018. The State pension age will then increase to 66 for both men and women from December 2018 to April 2020. Under current legislation the State pension age is due to rise to 67 between April 2034 and April 2046 and to 68 between April 2044 and April 2046. For a full breakdown of State pension ages please see <http://www.pensionsadvisoryservice.org.uk/state-pensions/state-pension-age-calculator>

# For further information, and for information on the Employer’s discretion to award Tier Three benefits, please consult the Administration Guide for Participating Employers – see third bullet point on page 23.OCCUPATIONAL HEALTH ILL HEALTH RETIREMENT CERTIFICATION - ACTIVE MEMBER

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| --- | --- | --- | --- | --- |
| **PART ONE – COMPLETE BEFORE SUBMITTING FORM TO IRMP** | | | | |
| **Employee Name**  **(Mr/Mrs/Miss/Ms):** |  | | | |
|  |  | | | |
| **Home Address:** |  | | | |
|  |  | | | |
| **Postcode:** |  | **NI Number:** |  | |
|  |  |  |  | |
| **Employer:** |  | | | |
|  |  | |  |  |
| **Payroll Number:** |  | **Unique Identifier (if applicable):** |  | |

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| **PART TWO - TO BE COMPLETED ONCE THE IRMP HAS BEEN CONSULTED** |
| Having considered the certification from the Independent Registered Medical Practitioner, the Employing Authority has determined that:  the member is entitled to early payment of pension benefits and further, the member should receive –    Tier One enhancement    OR  Tier Two enhancement    OR    the member is not entitled to early payment of pension benefits. |
| Signature ………………………………………………………………… Date …………..………  Position ………………………………………………… Contact No. ……………………………. |

Please forward completed form, duly signed, to:

**North East Scotland Pension Fund, Corporate Governance, Business Hub 16, 3rd Floor – West, Marischal College, Broad Street, Aberdeen, AB10 1AB**

as soon as possible and at least two months before date of retirement.

**\* MEDICAL PRACTITIONERS TO COMPLETE NEXT TWO PAGES \***

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| **TO BE COMPLETED BY THE INDEPENDENT REGISTERED MEDICAL PRACTITIONER**  **(PLEASE TICK APPROPRIATE BOXES – SEE GUIDANCE NOTES)** |
| Section 1 – Eligibility for Retirement  **On the balance of probabilities, ill health or infirmity of mind or body renders the member named overleaf permanently incapable (see Note 2) of discharging efficiently the duties of their employment or office.**  **YES** - I certify that, in my opinion, this is the case (go to section 2)      **NO** - I certify that, in my opinion, this is not the case (go to section 4)  Section 2 – Prospect of Employment  **I also certify that in my opinion the above named person:**  has no reasonable prospect of obtaining gainful employment (see Note 3) before  normal retirement age (see Note 5)  OR  does have a reasonable prospect of obtaining gainful employment (see Note 3)  before normal retirement age(see Note 5).  **Now complete Section 3 below.** |
| Section 3 – Severe Ill Health Statement as required by HMRC (see Note 6)  As a result of ill health or infirmity, the member is unable to continue in their current job and is unlikely to be capable of taking on any other paid work in any capacity, otherwise than to an insignificant extent (see Note 7) before State Pension Age (see Note 8).  **In my opinion, does the member satisfy the statement above?**    YES      NO    **Now complete Section 4 overleaf** |
| Section 4.  I do / do not\* attach a copy of my full report  AND  **I further certify that**:  I have not previously advised, or given an opinion on, or otherwise been involved in this case  AND  I am not acting, and have not at any time acted, as the representative of the member, the employer or any other party in relation to this case  AND  I hold a diploma in occupational health medicine (D Occ Med) or an equivalent qualification issued by a competent authority in an EEA State (with ‘competent authority’ having the meaning given by Section 55(1) of the Medical Act 1983), or I am an Associate, a Member or a Fellow of the Faculty of Occupational Medicine or of an equivalent institution in an EEA State.  Signed: …………………………………………………………………….……….  Name (please print): ………………………………………………………………  Date:­­ ……………………  Approved IRMPs’ Official Stamp: |

**PLEASE RETURN TO EMPLOYER AS SOON AS POSSIBLE**