

The Local Government Pensions Committee
Secretary: Terry Edwards

CIRCULAR

Please pass on sufficient copies of this Circular to your Treasurer/Director of Finance and to your Personnel and Pensions Officer(s) as quickly as possible

No. 249 – JUNE 2011

ILL HEALTH CERTIFICATES

Purpose of this circular:

1. Circular 221 of December 2008 provided sample ill health certificates for use by employers participating in the LGPS in England and Wales.
2. Following amendments to the LGPS ill health pension provisions in England and Wales made by:
 - paragraph 15(2)(k) of Schedule 3 to the General and Specialist Medical Practice (Education, Training and Qualifications) Order 2010 [SI 2010/234]
 - the Local Government Pension Scheme (Miscellaneous) Regulations 2010 [SI 2010/2090], and
 - the Local Government Pension Scheme (Benefits, Membership and Contributions) (Amendment) Regulations 2011 [SI 2011/561]

the LGPC Secretariat has updated the sample certificates (but see paragraphs 9 and 10 below).

3. Where appropriate, the sample certificates also now include a statement for the purposes of the annual allowance test under the Finance Act 2004 (based on amendments to that Act contained in the current

wording of the Finance Bill 2011)¹. In accordance with that wording there is no pension input amount for the purposes of the annual allowance test if the severe ill health condition is met. The severe ill health condition is met if the individual scheme member:

- (a) becomes entitled to all the benefits to which the individual is entitled under the arrangement in consequence of the scheme administrator having received evidence from a registered medical practitioner that the individual is suffering from ill-health which makes the individual unlikely to be able (otherwise than to an insignificant extent) to undertake gainful work (in any capacity) before reaching pensionable age, or
 - (b) becomes entitled to a serious ill-health lump sum² under the arrangement.
4. HMRC have confirmed to DCLG that provided the independent registered medical practitioner provides certification that the individual is suffering from ill-health which makes the individual unlikely to be able (otherwise than to an insignificant extent) to undertake gainful work (in any capacity) before reaching pensionable age, then condition (a) above will have been satisfied.
5. Information on the HMRC website at <http://www.hmrc.gov.uk/pensionschemes/annual-allowance/aa-not-apply.htm> explains that for the purposes of (a) above the individual must not be able to continue in their current job and also not be likely to be able to take any other paid work (other than to the extent that this is insignificant). For example they 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 previous pay or salary.
6. Also for the purposes of (a) above “pensionable age” means State pension age. This 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 announced³ that it will speed up the pace of State pension age equalisation for women, so that women’s State pension age

¹ If the wording of the relevant clause in the Finance Bill is changed by the time the Bill becomes an Act, the LGPC Secretariat will issue a further Circular updating the sample certificates.

² Not applicable to active employee members of the LGPS in England or Wales.

³ The DWP’s [response](#) to the evidence submitted during the consultation on changes to the State pension age (SPA) confirmed that an acceleration in the current schedule to increase women’s SPA is required in order to achieve a SPA of 66 for women by 2020. The Chancellor of the Exchequer announced as part of the Comprehensive Spending Review that the SPA will increase to age 66 for both sexes between 2018 and 2020. This proposed speeding up of the timetable is not yet law and still requires the approval of Parliament. If any further change to the proposed timetable is made, the LGPC will issue updated sample ill health certificates.

will reach 65 by November 2018. This proposed speeding up of the timetable is not yet law and still requires the approval of Parliament.

State pension age equalisation timetable for women

Date of Birth	New State Pension Age
Before 6 April 1950	60
6 April 1950 - 5 April 1951	In the range 60 - 61
6 April 1951 - 5 April 1952	In the range 61 - 62
6 April 1952 - 5 April 1953	In the range 62 - 63
6 April 1953 - 5 August 1953	In the range 63 - 64
6 August 1953 - 5 December 1953	In the range 64 - 65

The State pension age will then increase to 66 for both men and women from December 2018 to April 2020.

Increase in State pension age from 65 to 66 for men and women

Date of Birth	New State Pension Age
6 December 1953 - 5 April 1954	In the range 65 - 66
After 5 April 1954	66

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>

7. As well as updating the certificates for England and Wales, the opportunity has also been taken to produce sample certificates for use by employers participating in the LGPS in Scotland (but see paragraph 10 below).
8. The updated sample certificates for England and Wales and the new sample certificates for Scotland are attached to this Circular and are:

England and Wales

- ill health retirement certificate for current employees
- ill health certificate for a deferred beneficiary who ceased membership as an employee on or after 1 April 2008
- ill health certificate for a deferred beneficiary who ceased membership as an employee between 1 April 1998 and 31 March 2008

- ill health certificate for a deferred beneficiary who ceased membership as an employee prior to 1 April 1998
- ill health retirement certificate for current councillors
- ill health certificate for a deferred councillor member
- 3rd tier ill health retirement review certificate for a current 3rd tier pensioner – review taking place within 3 years of date of cessation of employment⁴

Scotland

- ill health retirement certificate for current employees and councillors
- ill health certificate for a deferred beneficiary who ceased membership as an employee or councillor on or after 1 April 2009
- ill health certificate for a deferred beneficiary who ceased membership as an employee or councillor between 1 April 1998 and 31 March 2009
- ill health certificate for a deferred beneficiary who ceased membership as an employee prior to 1 April 1998

9. Administering authorities may want to use the sample certificates as the basis for their own Fund’s ill health certificates. With regard to employees or councillors who have retired on the grounds of permanent ill health on or after 6 April 2011, or tier 3 ill health retirees in England or Wales who have been moved to tier 2 on or after that date, administering authorities may wish to ask employers in their Fund to obtain a statement from their Independent Registered Medical Practitioner(s) as to whether or not

⁴ This certificate now better reflects the wording of regulations 20(7)(b) and 20(8)(a)(ii) of the LGPS (Benefits, Membership and Contributions) Regulations 2007.

Circular 221 also included a 3rd tier ill health retirement review certificate for a suspended 3rd tier pensioner where the review was taking place within 3 years of original date of leaving. This has not been included in the current set of certificates. This is because it is not clear whether a discontinued 3rd tier pension can be brought into payment under regulation 31 of the LGPS (Benefits, Membership and Contributions) Regulations 2007 on account of a medical condition beyond that which originally led to the award of the 3rd tier ill health pension. There is now a specific regulation, 30A, which details how a discontinued 3rd tier pension can be brought back into payment; regulation 31 appears to only apply to normal deferred benefits that would have become payable under regulation 30, not 30A. This view is backed up by the fact that regulation 31 only covers cases where the member left without entitlement to immediate payment of retirement benefits (whereas a tier 3 retiree did leave with entitlement to immediate payment of retirement benefits, albeit that these may be discontinued under regulation 20). The Secretariat is liaising with DCLG on this point.

the relevant scheme member meets the severe ill health test statement for the purposes of exemption from the annual allowance test (see the severe ill health test wording used in the relevant updated sample certificates attached to this Circular).

- 10. Employers should not use the sample certificates without checking with their Pension Fund administering authority. This is because the administering authority may well have their own certificates / forms which they wish employers in their Fund to use.**
11. It should be noted that the current statutory guidance issued by the Secretary of State for the LGPS in England and Wales (which is referred to in the sample certificates for England and Wales) together with the Supplementary Guidance for Independent Registered Medical Practitioners qualified in occupational health medicine (IRMPs) is available on the LGE website at <http://timeline.lge.gov.uk/Statutory%20Guidance%20and%20circulars/statguide.htm> DCLG will update this guidance shortly to incorporate the changes made by the Local Government Pension Scheme (Miscellaneous) Regulations 2010 [SI 2010/2090]. The updated guidance will be made available at the website address quoted above as soon as it is published by DCLG.

Actions for administering authorities

12. Administering authorities may wish copy this Circular to employers in their Fund or bring the Circular to the attention of employers by directing them to the [Circular on the LGE website](#).

Terry Edwards
Head of Pensions
June 2011

Example Medical Certificate for a Current Employee – England and Wales

Medical certificate to be provided in respect of a current employee by an independent, approved, duly qualified registered medical practitioner in accordance with regulation 20 of the Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations 2007 (as amended) and regulation 56 of the Local Government Pension Scheme (Administration) Regulations 2008 (as amended) and for the purposes of section 229(4) of the Finance Act 2004.

Part A: To be completed by the employer

Surname of employee:

Forenames:

Mr / Mrs / Miss / Ms*

Date of birth:

NI Number:

Home address:

Employer:

Place of work:

Nature of employment (job description and full information on requirements of the job are attached):

Hours of employment (i.e. whole-time or part-time and, if part-time, show proportion of whole-time hours or weeks):

Have the employee's contractual hours been reduced as a result of their ill health or infirmity or mind or body? Yes / No * (If 'Yes', please attach a statement providing background details e.g. factors that led to the reduction in hours, number of hours by which contractual hours were reduced, date(s) reduction(s) in hours occurred. This is to assist the registered medical practitioner when answering questions B7/B8).

(*delete as appropriate)

Part B: To be completed by the approved (1) registered medical practitioner.

Please tick either B1 or B2

I certify that, in my opinion, the employee named in Part A

B1: IS

B2: IS NOT

suffering from a condition that, on the balance of probabilities, renders him / her permanently incapable (2) of discharging efficiently the duties of his / her employment with his / her employer because of ill health or infirmity of mind or body.

If B2 has been ticked please move to Part D of this form.

If B1 has been ticked, please indicate which one of the following (boxes B3 to B6) applies.

I certify that, in my opinion, as a result of that ill health or infirmity the employee named in Part A:

B3: DOES NOT HAVE a reduced likelihood of being capable of undertaking (3) gainful employment (4) before his / her normal retirement age (5). (Note: if this box has been ticked please move to Part D of this form).

OR, where the employee does have such a reduced likelihood

B4: IS LIKELY to be capable of undertaking (3) gainful employment (4) within the next three years (or before his / her normal retirement age (5), if earlier). (TIER 3)

OR

B5: IS NOT CAPABLE of undertaking (3) gainful employment (4) within the next three years but **IS LIKELY** to be capable of undertaking gainful employment (4) at some time thereafter and before his / her normal retirement age (5). (TIER 2)

OR

B6: HAS NO REASONABLE PROSPECT of being capable of undertaking (3) gainful employment (4) before his / her normal retirement age (5). (TIER 1)

If B4, B5 or B6 have been ticked and the contractual hours of the person named in Part A have been reduced by the employer (as indicated in Part A) please tick B7 or B8

I certify that, in my opinion, the employee named in Part A

B7: IS B8: IS NOT

in part-time service wholly or partly as a result of the condition that has caused him / her to be permanently incapable of discharging efficiently the duties of his / her employment.

Part C: To be completed by the approved registered medical practitioner. Severe ill health test statement - as required by HMRC.

If B4, B5 or B6 have been ticked I further certify that, in my opinion, the employee

B9: DOES B10: DOES NOT satisfy the following statement:

As a result of his / her ill health or infirmity, the employee is unable to continue in his / her current job and is unlikely to be capable of taking on any other paid work in any capacity, otherwise than to an insignificant extent (6) before State pension age (7). (Note: 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).

Please now complete Part D.

Part D: General statement to be completed by the approved registered medical practitioner.

I do / do not* attach a copy of my full report / assessment and I 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 employee named in Part A, the employer or any other party in relation to this case

AND I am registered with the General Medical Council

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

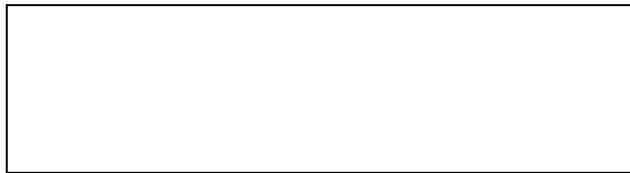
(* delete as appropriate)

AND I have given due regard to the guidance issued by the Secretary of State when completing this certificate**.

..... Date:
Signature of independent registered medical practitioner

.....
Printed name of independent registered medical practitioner

Registered medical practitioner's / company's official stamp
(Optional)



(** the latest versions of the guidance document, and the supplementary guidance document, are available from the table at <http://timeline.lge.gov.uk/Statutory%20Guidance%20and%20circulars/statguide.htm>)

Explanatory notes to accompany certificate

Meaning of terms used

- (1) The independent registered medical practitioner signing the certificate must have been approved for this purpose by the Pension Fund administering authority.
- (2) 'Permanently incapable' means that the person will, more likely than not, be incapable of discharging efficiently the duties of their employment with the employer because of ill health or infirmity of mind or body until, at the earliest, their 'normal retirement age' – see (5).
- (3) The independent registered medical practitioner is providing an opinion on the person's capability of undertaking gainful employment based solely on the effect the medical condition has on the person's ability to undertake gainful employment.
- (4) 'Gainful employment' means paid employment for not less than 30 hours in each week for a period of not less than 12 months. It does not have to be employment that is commensurate in terms of pay and conditions with that of the person's current employment.
- (5) 'Normal retirement age' means age 65 [apart from in the case of a small number of protected members who have a normal retirement age of 60 e.g. employees who were transferred to local government from the Learning and Skills Council for England on 1 April 2010].
- (6) '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.
- (7) 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>

General

If B2 or B3 have been ticked, this means that the employee does not, in the medical opinion of the approved registered medical practitioner, meet the criteria for an ill health pension under the LGPS.

If B1 and B4 have been ticked, this means that the employee, in the medical opinion of the approved registered medical practitioner, meets the criteria for a tier 3 ill health pension under the LGPS.

If B1 and B5 have been ticked, this means that the employee, in the medical opinion of the approved registered medical practitioner, meets the criteria for a tier 2 ill health pension under the LGPS.

If B1 and B6 have been ticked, this means that the employee, in the medical opinion of the approved registered medical practitioner, meets the criteria for a tier 1 ill health pension under the LGPS.

The opinion given by the approved registered medical practitioner does not, in itself, give entitlement or otherwise to an ill health award. Nor should the medical practitioner indicate to the employee that such an award will or will not be made. It is for the employer to make the formal ill health award determination.

If B7 has been ticked (i.e. the reason that the contractual hours have been reduced is wholly or partly as a result of the condition that has caused the employee to be permanently incapable of discharging efficiently the duties of his / her employment) the Pension Fund administering authority will ignore the reduction in hours when calculating the pension benefits due to the scheme member.

If B9 has been ticked this means that there is no pension input amount for the purposes of the annual allowance test under the Finance Act 2004 as the person meets the 'severe ill health condition' under section 229 of that Act.

These notes were up-to-date when this form was updated in May 2011 and are provided for information only. They confer no contractual or statutory rights and in the event of any dispute the appropriate legislation will prevail.

Example Medical Certificate for a Deferred Beneficiary who ceased membership as an employee on or after 1 April 2008 – England and Wales.

Medical certificate to be provided in respect of a deferred member by an independent, approved, duly qualified registered medical practitioner in accordance with regulation 31 of the Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations 2007 (as amended) and regulation 56 of the Local Government Pension Scheme (Administration) Regulations 2008 (as amended).

Part A: To be completed by the former Scheme employer

Surname of former employee:

Forenames:

Mr / Mrs / Miss / Ms*

Date of birth:

NI Number:

Home address:

Employer at date of becoming a deferred Scheme member:

Position (post title) at date of becoming a deferred Scheme member:

Nature of employment at date of becoming a deferred Scheme member**:

Date ceased to be an active Scheme member:

Date of application for early payment of deferred benefits:

(*delete as appropriate)

(** please give full description of the requirements of the job and / or attach copy of job description if available)

Part B: To be completed by the approved (1) registered medical practitioner.

Please tick either B1 or B2

I certify that, in my opinion, the person named in Part A

B1: **WAS**

B2: **WAS NOT**

at the date of application for early payment of deferred benefits shown in Part A, and on the balance of probabilities, permanently incapable (2), because of ill health or infirmity of mind or body, of discharging efficiently the duties of his / her former employment which gave rise to the deferred benefits in the Local Government Pension Scheme.

If B2 has been ticked please move to Part C of this form.

If B1 has been ticked, please tick B3 or B4

I certify that, in my opinion, as a result of their ill health or infirmity, the person named in Part A

B3: **DOES**

B4: **DOES NOT**

have a reduced likelihood of being capable of undertaking (3) other gainful employment (4) within three years of the date of application shown in Part A or, if earlier, before normal retirement age (5).

If B4 has been ticked please move to Part C of this form.

If B3 has been ticked:

I certify that the date the person first became permanently incapable (2), because of ill health or infirmity of mind or body, of discharging efficiently the duties of his / her former employment which gave rise to the deferred benefits in the Local Government Pension Scheme and met the criteria in B3, based on evidence available at that time, was -

B5: [Enter date]

(Note: the date entered can be earlier than, and need not correspond with, the date of the person's application for early payment of deferred benefits, as shown in Part A, and will be used as the date from which the deferred pension benefits will be brought into payment).

If B3 has been ticked and the person named in Part A is under age 55 at the date entered in B5, please tick B6 or B7 (otherwise please move to Part C of this form).

I certify that, in my opinion, the person named in Part A

B6: **IS**

B7: **IS NOT**

permanently incapable by reason of disability caused by physical or mental infirmity of engaging in any regular full-time employment and, if B6 has been ticked, the date from which he / she became so incapable was -

B8: [Enter date]

(Note: a date entered at B8 can be the same as, or later than, the date entered at B5 and is used to determine the date from which the pension should be increased under Pensions Increase legislation).

Please now complete Part C.

Part C: General statement to be completed by the approved registered medical practitioner.

I am registered with the General Medical Council

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

AND

I have given due regard to the guidance issued by the Secretary of State when completing this certificate**.

..... Date:
Signature of independent registered medical practitioner

.....
Printed name of independent registered medical practitioner

Registered medical practitioner's / company's official stamp
(Optional)

(* delete as appropriate)

(** the latest versions of the guidance document, and the supplementary guidance document, are available from the table at

<http://timeline.lge.gov.uk/Statutory%20Guidance%20and%20circulars/statguide.htm>)

Explanatory notes to accompany certificate

Meaning of terms used

- (1) The independent registered medical practitioner signing the certificate must have been approved for this purpose by the Pension Fund administering authority.
- (2) 'Permanently incapable' means that the person will, more likely than not, be incapable of discharging efficiently the duties of their former employment with the employer because of ill health or infirmity of mind or body until, at the earliest, their normal retirement age - see (5).
- (3) The independent registered medical practitioner is providing an opinion on the person's capability of undertaking gainful employment based solely on the effect the medical condition has on the ability to undertake gainful employment.
- (4) 'Gainful employment' means paid employment for not less than 30 hours in each week for a period of not less than 12 months. It does not have to be employment that is commensurate in terms of pay and conditions with that of the person's former employment which gave rise to the deferred benefits in the Local Government Pension Scheme.
- (5) 'Normal retirement age' means age 65 [apart from in the case of a small number of protected members who have a normal retirement age of 60 e.g. employees who were transferred to local government from the Learning and Skills Council for England on 1 April 2010].

General

If B2 or B4 have been ticked, the deferred member does not, in the medical opinion of the approved registered medical practitioner, meet the criteria for early release of the deferred pension benefits under the LGPS.

If B1 and B3 have been ticked, the deferred member does, in the medical opinion of the approved registered medical practitioner, meet the criteria for early release of the deferred pension benefits under the LGPS.

The opinion given by the approved registered medical practitioner does not, in itself, give entitlement or otherwise to early release of the deferred pension benefits under the LGPS. Nor should the medical practitioner indicate to the deferred member that such an award will or will not be made. It is for the former employer to make the formal award determination.

These notes were up-to-date when this form was updated in May 2011 and are provided for information only. They confer no contractual or statutory rights and in the event of any dispute the appropriate legislation will prevail.

Example Medical Certificate for a Deferred Beneficiary who ceased membership as an employee on or after 1 April 1998 and before 1 April 2008 – England and Wales.

Medical certificate to be provided in respect of a deferred member by an independent, approved, duly qualified registered medical practitioner in accordance with regulation 97 of the Local Government Pension Scheme Regulations 1997 (as amended) and for the purposes of section 229(4) of the Finance Act 2004.

Part A: To be completed by the former Scheme employer

Surname of former employee:

Forenames:

Mr / Mrs / Miss / Ms*

Date of birth:

NI Number:

Home address:

Employer at date of becoming a deferred Scheme member:

Position (post title) at date of becoming a deferred Scheme member:

Nature of employment at date of becoming a deferred Scheme member**:

Date ceased to be an active Scheme member:

Date of application for early payment of deferred benefits:

(*delete as appropriate)

(** please give full description of the requirements of the job and / or attach a copy of the job description if available)

Part B: To be completed by the approved (1) registered medical practitioner.

Please tick either B1 or B2

I certify that, in my opinion, the person named in Part A

B1: **WAS** B2: **WAS NOT**

at the date of application for early payment of deferred benefits shown in Part A, and on the balance of probabilities, permanently incapable (2), because of ill health or infirmity of mind or body, of discharging efficiently the duties of his / her former employment which gave rise to the deferred benefits in the Local Government Pension Scheme.

If B2 has been ticked please move to Part C of this form.

If B1 has been ticked and the person named in Part A is under age 55 at the date of application shown in Part A, please tick B3 or B4

I certify that, in my opinion, the person named in Part A

B3: **WAS** B4: **WAS NOT**

at the date of application for early payment of deferred benefits shown in Part A, permanently incapable by reason of disability caused by physical or mental infirmity of engaging in any regular full-time employment. (Note: the answer to this question is used to determine whether the pension should be immediately increased under Pensions Increase legislation).

If B1 has been ticked, please also tick B5 or B6

I certify (3) that, in my opinion, the person named in Part A

B5: **IS** exceptionally ill, with a life expectancy of less than 1 year
 and is aware of this and is not aware of this

B6: **IS NOT** exceptionally ill and has a life expectancy of 1 year or more

Please now complete Part C.

Part C: General statement to be completed by the approved registered medical practitioner.

I do / do not* attach a copy of my full report / assessment and I 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 person named in Part A, the former 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.

..... Date:

Signature of independent registered medical practitioner

.....
Printed name of independent registered medical practitioner

Registered medical practitioner's / company's official stamp
(Optional)



(* delete as appropriate)

Explanatory notes to accompany certificate

Meaning of terms used

- (1) The independent registered medical practitioner signing the certificate must have been approved for this purpose by the Pension Fund administering authority.
- (2) 'Permanently incapable' means that the person will, more likely than not, be incapable of discharging efficiently the duties of their former employment with the employer because of ill health or infirmity of mind or body until, at the earliest, their 65th birthday (age 70 in the case of former coroners).
- (3) Certification of limited life expectancy of less than 1 year may only be provided by a fully registered person within the meaning of the Medical Act 1983. The full text of the Act can be found at www.gmc-uk.org/about/legislation/medical_act.asp#2

General

If B2 has been ticked, the deferred member does not, in the medical opinion of the approved registered medical practitioner, meet the criteria for early release of the deferred pension benefits under the LGPS.

If B1 has been ticked, the deferred member does, in the medical opinion of the approved registered medical practitioner, meet the criteria for early release of the deferred pension benefits under the LGPS.

The opinion given by the approved registered medical practitioner does not, in itself, give entitlement or otherwise to early release of the deferred pension benefits under the LGPS. Nor should the medical practitioner indicate to the deferred member that such an award will or will not be made. It is for the former employer to make the formal award determination.

If B5 has been ticked the Pension Fund administering authority may pay the member a lump sum equal to 5 times the member's annual pension. If such a payment is made this does not constitute a pension input amount for the purposes of the annual allowance test under the Finance Act 2004 as the person meets the 'severe ill health condition' under section 229 of that Act.

These notes were up-to-date when this form was updated in May 2011 and are provided for information only. They confer no contractual or statutory rights and in the event of any dispute the appropriate legislation will prevail.

Example Medical Certificate for a Deferred Beneficiary who ceased membership as an employee before 1 April 1998 – England and Wales.

Medical certificate to be provided in respect of a deferred member by an independent, approved, duly qualified registered medical practitioner in accordance with regulation D11 of the Local Government Pension Scheme Regulations 1995 (as amended) and for the purposes of section 229(4) of the Finance Act 2004.

Part A: To be completed by the former Scheme employer

Surname of former employee:

Forenames:

Mr / Mrs / Miss / Ms*

Date of birth:

NI Number:

Home address:

Employer at date of becoming a deferred Scheme member:

Position (post title) at date of becoming a deferred Scheme member:

Nature of employment at date of becoming a deferred Scheme member**:

Date ceased to be an active Scheme member:

Date of application for early payment of deferred benefits:

(*delete as appropriate)

(** please give full description of the requirements of the job and / or attach a copy of the job description if available)

Part B: To be completed by the approved (1) registered medical practitioner.

Please tick either B1 or B2

I certify that, in my opinion, the person named in Part A

B1: IS

B2: IS NOT

on the balance of probabilities, permanently incapable (2), because of ill health or infirmity of mind or body, of discharging efficiently the duties of his / her former employment which gave rise to the deferred benefits in the Local Government Pension Scheme.

If B2 has been ticked please move to Part C of this form.

If B1 has been ticked:

I certify that the date the person became permanently incapable (2) was -

B3: [Enter date]

and that this was discoverable at that time based on evidence available at that time.

(Note: the date entered can be earlier than, and need not correspond with, the date of the person's application for early payment of deferred benefits, as shown in Part A, and will be used as the date from which the pension benefits will be payable).

If B1 has been ticked and the person named in Part A is under age 55 at the date entered in B3, please tick B4 or B5

I certify that, in my opinion, the person named in Part A

B4: IS

B5: IS NOT

permanently incapable by reason of disability caused by physical or mental infirmity of engaging in any regular full-time employment and, if B4 has been ticked, the date from which he / she became so incapable was -

B6: [Enter date]

(Note: a date entered at B6 can be the same as, or later than, the date entered at B3 and is used to determine the date from which the pension should be increased under Pensions Increase legislation).

If B1 has been ticked, please also tick B7 or B8

I certify (3) that, in my opinion, the person named in Part A

B7: **IS** exceptionally ill, with a life expectancy of less than 1 year
 and is aware of this and is not aware of this

B8: **IS NOT** exceptionally ill and has a life expectancy of 1 year or more

Please now complete Part C.

Part C: General statement to be completed by the approved registered medical practitioner.

I do / do not* attach a copy of my full report / assessment and I 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 person named in Part A, the former 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.

..... Date:

Signature of independent registered medical practitioner

.....
Printed name of independent registered medical practitioner

Registered medical practitioner's / company's official stamp
(Optional)

(* delete as appropriate)

Explanatory notes to accompany certificate

Meaning of terms used

- (1) The independent registered medical practitioner signing the certificate must have been approved for this purpose by the Pension Fund administering authority.
- (2) 'Permanently incapable' means that the person will, more likely than not, be incapable of discharging efficiently the duties of their former employment with the employer because of ill health or infirmity of mind or body until, at the earliest, their 65th birthday (age 70 in the case of former coroners).
- (3) Certification of limited life expectancy of less than 1 year may only be provided by a fully registered person within the meaning of the Medical Act 1983. The full text of the Act can be found at www.gmc-uk.org/about/legislation/medical_act.asp#2

General

If B2 has been ticked, the deferred member does not, in the medical opinion of the approved registered medical practitioner, meet the criteria for early release of the deferred pension benefits under the LGPS.

If B1 has been ticked, the deferred member does, in the medical opinion of the approved registered medical practitioner, meet the criteria for early release of the deferred pension benefits under the LGPS.

The opinion given by the approved registered medical practitioner does not, in itself, give entitlement or otherwise to early release of the deferred pension benefits under the LGPS. Nor should the medical practitioner indicate to the deferred member that such an award will or will not be made. It is for the former employer to make the formal award determination.

If B7 has been ticked the Pension Fund administering authority may pay the member a lump sum equal to 5 times the member's annual pension. If such a payment is made this does not constitute a pension input amount for the purposes of the annual allowance test under the Finance Act 2004 as the person meets the 'severe ill health condition' under section 229 of that Act.

These notes were up-to-date when this form was updated in May 2011 and are provided for information only. They confer no contractual or statutory rights and in the event of any dispute the appropriate legislation will prevail.

Example Medical Certificate for a Current Councillor – England and Wales.

Medical certificate to be provided in respect of a current councillor member by an independent, approved, duly qualified registered medical practitioner in accordance with regulation 97 of the Local Government Pension Scheme Regulations 1997 (as amended) and for the purposes of section 229(4) of the Finance Act 2004.

Part A: To be completed by the authority

Surname of councillor:

Forenames:

Mr / Mrs / Miss / Ms*

Date of birth:

NI Number:

Home address:

Authority:

Nature of office: Councillor (full description of the requirements of the role are attached)

(*delete as appropriate)

Part B: To be completed by the approved (1) registered medical practitioner.

Please tick either B1 or B2

I certify that, in my opinion, the Councillor named in Part A

B1: IS B2: IS NOT

suffering from a condition that, on the balance of probabilities, renders him / her permanently incapable (2) of discharging efficiently the duties of his / her office as a councillor with his / her authority because of ill health or infirmity of mind or body.

If B2 has been ticked please move to Part D of this form.

If B1 has been ticked, please tick B3 or B4

I certify (5) that, in my opinion, the Councillor named in Part A

B3: IS exceptionally ill, with a life expectancy of less than 1 year
 and is aware of this and is not aware of this

B4: IS NOT exceptionally ill and has a life expectancy of 1 year or more

After ticking B3 or B4 please move to Part C.

Part C: To be completed by the approved registered medical practitioner. Severe ill health test statement - as required by HMRC.

If B1 has been ticked I further certify that, in my opinion, the Councillor

B5: DOES B6: DOES NOT
satisfy the following statement:

As a result of his / her ill health or infirmity, the councillor is unable to continue in his / her current office and is unlikely to be capable of taking on any other paid work in any capacity, otherwise than to an insignificant extent (3) before State pension age (4).

(Note: 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).

Please now complete Part D.

Part D: General statement to be completed by the approved registered medical practitioner.

I do / do not* attach a copy of my full report / assessment and I 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 Councillor named in Part A, the authority 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.

..... Date:
Signature of independent registered medical practitioner

.....
Printed name of independent registered medical practitioner

Registered medical practitioner's / company's official stamp
(Optional)



(* delete as appropriate)

Explanatory notes to accompany certificate

Meaning of terms used

- (1) The independent registered medical practitioner signing the certificate must have been approved for this purpose by the Pension Fund administering authority.
- (2) 'Permanently incapable' means that the person will, more likely than not, be incapable of discharging efficiently the duties of their office because of ill health or infirmity of mind or body until, at the earliest, their 65th birthday.
- (3) '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.
- (4) 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>
- (5) Certification of limited life expectancy of less than 1 year may only be provided by a fully registered person within the meaning of the Medical Act 1983. The full text of the Act can be found at www.gmc-uk.org/about/legislation/medical_act.asp#2

General

If B2 has been ticked, the Councillor does not, in the medical opinion of the approved registered medical practitioner, meet the criteria for an ill health pension under the LGPS.

If B1 has been ticked, the Councillor does, in the medical opinion of the approved registered medical practitioner, meet the criteria for an ill health pension under the LGPS.

The opinion given by the approved registered medical practitioner does not, in itself, give entitlement or otherwise to an ill health award. Nor should the medical practitioner indicate to the councillor that such an award will or will not be made. It is for the employing authority to make the formal ill health award determination.

If B3 has been ticked the Pension Fund administering authority may pay the member a lump sum equal to 5 times the member's annual pension. If such a payment is made there is no pension input amount for the purposes of the annual allowance test under the Finance Act 2004 as the person meets the 'severe ill health condition' under section 229 of that Act.

If B5 has been ticked this means that there is no pension input amount for the purposes of the annual allowance test under the Finance Act 2004 as the person meets the 'severe ill health condition' under section 229 of that Act.

These notes were up-to-date when this form was updated in May 2011 and are provided for information only. They confer no contractual or statutory rights and in the event of any dispute the appropriate legislation will prevail.

Example Medical Certificate for a Deferred Councillor Member – England and Wales.

Medical certificate to be provided in respect of a deferred councillor member by an independent, approved, duly qualified registered medical practitioner in accordance with regulation 97 of the Local Government Pension Scheme Regulations 1997 (as amended) and for the purposes of section 229(4) of the Finance Act 2004.

Part A: To be completed by the former authority

Surname of former councillor:

Forenames:

Mr / Mrs / Miss / Ms*

Date of birth:

NI Number:

Home address:

Employing authority at date of becoming a deferred Scheme member:

Position at date of becoming a deferred Scheme member: Councillor**

Date ceased to hold office as a councillor (and ceased to be an active member of the LGPS):

Date of application for early payment of deferred benefits:

(*delete as appropriate)

(** please give full description of the requirements of the job and / or attach copy of job description if available)

Part B: To be completed by the approved (1) registered medical practitioner.

Please tick either B1 or B2

I certify that, in my opinion, the person named in Part A

B1: **WAS** B2: **WAS NOT**

at the date of application for early payment of deferred benefits shown in Part A, and on the balance of probabilities, permanently incapable (2), because of ill health or infirmity of mind or body, of discharging efficiently the duties of his / her former office as a Councillor which gave rise to the deferred benefits in the Local Government Pension Scheme.

If B2 has been ticked please move to Part C of this form.

If B1 has been ticked and the person named in Part A is under age 55 at the date of application shown in Part A, please tick B3 or B4

I certify that, in my opinion, the person named in Part A

B3: **WAS** B4: **WAS NOT**

at the date of application for early payment of deferred benefits shown in Part A, permanently incapable by reason of disability caused by physical or mental infirmity of engaging in any regular full-time employment. (Note: the answer to this question is used to determine whether the pension should be immediately increased under Pensions Increase legislation).

If B1 has been ticked, please also tick B5 or B6

I certify (3) that, in my opinion, the person named in Part A

B5: **IS** exceptionally ill, with a life expectancy of less than 1 year
 and is aware of this and is not aware of this

B6: **IS NOT** exceptionally ill and has a life expectancy of 1 year or more

Please now complete Part C.

Part C: General statement to be completed by the approved registered medical practitioner.

I do / do not* attach a copy of my full report / assessment and I 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 person named in Part A, the former authority 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.

..... Date:

Signature of independent registered medical practitioner

.....
Printed name of independent registered medical practitioner

Registered medical practitioner's / company's official stamp
(Optional)



(* delete as appropriate)

Explanatory notes to accompany certificate

Meaning of terms used

- (1) The independent registered medical practitioner signing the certificate must have been approved for this purpose by the Pension Fund administering authority.
- (2) 'Permanently incapable' means that the person will, more likely than not, be incapable of discharging efficiently the duties of their former office with the employer because of ill health or infirmity of mind or body until, at the earliest, their 65th birthday.
- (3) Certification of limited life expectancy of less than 1 year may only be provided by a fully registered person within the meaning of the Medical Act 1983. The full text of the Act can be found at www.gmc-uk.org/about/legislation/medical_act.asp#2

General

If B2 has been ticked, the deferred member does not, in the medical opinion of the approved registered medical practitioner, meet the criteria for early release of the deferred pension benefits under the LGPS.

If B1 has been ticked, the deferred member does, in the medical opinion of the approved registered medical practitioner, meet the criteria for early release of the deferred pension benefits under the LGPS.

The opinion given by the approved registered medical practitioner does not, in itself, give entitlement or otherwise to early release of the deferred pension benefits under the LGPS. Nor should the medical practitioner indicate to the deferred member that such an award will or will not be made. It is for the former employing authority to make the formal award determination.

If B5 has been ticked the Pension Fund administering authority may pay the member a lump sum equal to 5 times the member's annual pension. If such a payment is made this does not constitute a pension input amount for the purposes of the annual allowance test under the Finance Act 2004 as the person meets the 'severe ill health condition' under section 229 of that Act.

These notes were up-to-date when this form was updated in May 2011 and are provided for information only. They confer no contractual or statutory rights and in the event of any dispute the appropriate legislation will prevail.

Example 3rd Tier Ill Health Retirement Review Certificate for a Current 3rd Tier Pensioner – England and Wales – Review taking place within 3 years of date of cessation of employment (and before normal retirement age (1)).

Medical certificate to be provided by an independent, approved, duly qualified registered medical practitioner in respect of a 3rd tier pensioner whose pension is currently in payment in accordance with regulation 20 of the Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations 2007 (as amended) and regulation 56 of the Local Government Pension Scheme (Administration) Regulations 2008 (as amended) and for the purposes of section 229(4) of the Finance Act 2004.

Part A: To be completed by the employer

Surname of employee:

Forenames:

Mr / Mrs / Miss / Ms*

Date of birth:

NI Number:

Home address:

Employer at date became a tier 3 ill health pensioner:

Position (post title) at date became a tier 3 ill health pensioner:

Nature of employment at date became a tier 3 ill health pensioner**:

Date ceased to be an active Scheme member:

The person named above was, at the date of cessation of their former position, certified as being, on the balance of probabilities, permanently incapable (2) of discharging efficiently the duties of his / her employment with his / her employer because of ill health or infirmity of mind or body, and that, although having a reduced likelihood of being capable of undertaking other gainful employment (3) before their normal retirement age (1), it was nevertheless likely that he / she would be capable of undertaking gainful employment (3) within 3 years of the date of cessation of employment (or by his / her normal retirement age (1), if earlier). He / she was awarded a short-term, reviewable, 3rd tier pension. It is now necessary to review, in accordance with regulation 20 of the Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations 2007, whether he / she is still capable of undertaking (5) gainful employment (3) within 3 years of the date of cessation of employment (or by his / her normal retirement age (1), if earlier).

(*delete as appropriate)

(** please give full description of the requirements of the job and / or attach copy of job description if available)

Part B: To be completed by the approved (4) registered medical practitioner.

Please tick either B1 or B2

I certify that, in my opinion, having considered their ill health or infirmity, the person named in Part A

B1: **IS STILL** B2: **IS NOT**

likely to be capable of undertaking (5) gainful employment (3) within three years of the date of leaving shown in Part A (or by their normal retirement age (1), if earlier). (Note: the answer to this question is used purely to determine whether the former employer can determine to uplift the person from a tier 3 to a tier 2 benefit).

If B2 has been ticked please move to Part C of this form.

If B1 has been ticked, please tick B3, B4 or B5

I certify that, in my opinion, the person named in Part A

B3: **IS STILL** suffering from the condition that rendered him / her, at the date of ceasing employment, permanently incapable (2) of discharging efficiently the duties of his / her employment because of ill health or infirmity of mind or body **and**, as a result of that condition, he / she still has a reduced likelihood of being capable of undertaking (5) any gainful employment (3) before reaching his / her normal retirement age (1).

B4: **IS STILL** suffering from the condition that rendered him / her, at the date of ceasing employment, permanently incapable (2) of discharging efficiently the duties of his / her employment because of ill health or infirmity of mind or body **but**, as a result of that condition, he / she **does not** now have a reduced likelihood of being capable of undertaking (5) any gainful employment (3) before reaching his / her normal retirement age (1).

B5: **IS NOT STILL** suffering from the condition that rendered him / her, at the date of ceasing employment, permanently incapable (2) of discharging efficiently the duties of his / her employment because of ill health or infirmity of mind or body.

If B5 has been ticked please move to Part D of this form.

If B3 or B4 have been ticked, please tick B6 or B7, then complete Part D

I certify that, in my opinion, the person named in Part A

B6: **IS** currently capable of undertaking (5) gainful employment (3).

B7: **IS NOT** currently capable of undertaking (5) gainful employment (3).

**Part C: To be completed by the approved registered medical practitioner.
Severe ill health test statement - as required by HMRC.**

If B2 has been ticked I further certify that, in my opinion, the person

B8: DOES B9: DOES NOT
satisfy the following statement:

As a result of his / her ill health or infirmity, the employee was unable to continue in his / her former job and is unlikely to be capable of taking on any other paid work in any capacity, otherwise than to an insignificant extent (6) before State pension age (7).

(Note: 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).

Please now complete Part D.

Part D: General statement to be completed by the approved registered medical practitioner.

I do / do not* attach a copy of my full report / assessment and I certify that:

I am registered with the General Medical Council
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
AND

I have given due regard to the guidance issued by the Secretary of State when completing this certificate**.

..... Date:
Signature of independent registered medical practitioner (8)

.....
Printed name of independent registered medical practitioner (8)

Registered medical practitioner's / company's official stamp
(Optional)

(* delete as appropriate)

(** the latest versions of the guidance document, and the supplementary guidance document, are available from the table at

<http://timeline.lge.gov.uk/Statutory%20Guidance%20and%20circulars/statguide.htm>)

Explanatory notes to accompany certificate

Meaning of terms used

- (1) 'Normal retirement age' means age 65 [apart from in the case of a small number of protected members who have a normal retirement age of 60 e.g. employees who were transferred to local government from the Learning and Skills Council for England on 1 April 2010].
- (2) 'Permanently incapable' means that the person was, more likely than not, incapable of discharging efficiently the duties of their employment with the employer because of ill health or infirmity of mind or body until, at the earliest, their normal retirement age – see (1).
- (3) 'Gainful employment' means paid employment for not less than 30 hours in each week for a period of not less than 12 months. It does not have to be employment that is commensurate in terms of pay and conditions with that of the person's former employment.
- (4) The independent registered medical practitioner signing the certificate must have been approved for this purpose by the Pension Fund administering authority.
- (5) The independent registered medical practitioner is providing an opinion on the person's capability of undertaking gainful employment based solely on the effect the medical condition has on the ability to undertake gainful employment.
- (6) '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.
- (7) 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>
- (8) The independent registered medical practitioner signing the certificate does not have to be a different independent registered medical practitioner to the one who originally certified the scheme member's permanent incapacity at the date of leaving i.e. the same practitioner can sign this certificate too. However, if B2 has been ticked and the certificate has been signed by the independent registered medical practitioner who originally certified the scheme member's permanent incapacity at the date of leaving, the former employer will have to obtain confirmation from a different independent registered medical practitioner before being able to determine to award an enhanced (2nd tier) ill health pension.

General

If B2 is ticked, the former employer can determine to award an enhanced (2nd tier) ill health pension, payable from the date of their determination (but see (8) above).

If B2 and B8 have been ticked and the former employer determines to award an enhanced (2nd tier) ill health pension, payable from the date of their determination, there is no pension input amount for the purposes of the annual allowance test under the Finance Act 2004 as the person meets the 'severe ill health condition' under section 229 of that Act.

If B3 or B4 and B6 have been ticked, the 3rd tier ill health pension will cease to be payable.

If B3 or B4 and B7 have been ticked, the 3rd tier ill health pension will continue in payment but must cease after it has been in payment for three years (unless the person reaches normal retirement age (1) before then or the pension is stopped before then upon the person obtaining gainful employment).

If B5 has been ticked, the 3rd tier ill health pension will cease to be payable.

The opinion given by the approved registered medical practitioner does not, in itself, determine the cessation or otherwise of a benefit under the LGPS. Nor should the medical practitioner indicate to the individual that a benefit under the LGPS will or will not be payable. It is for the former employing authority to make the formal determination.

These notes were up-to-date when this form was updated in May 2011 and are provided for information only. They confer no contractual or statutory rights and in the event of any dispute the appropriate legislation will prevail.

Example Medical Certificate for a Current Employee or Councillor – Scotland

Medical certificate to be provided in respect of a current employee or councillor by an independent, approved, duly qualified registered medical practitioner in accordance with regulation 20 of the Local Government Pension Scheme (Benefits, Membership and Contributions) (Scotland) Regulations 2008 (as amended) and regulation 52 of the Local Government Pension Scheme (Administration) (Scotland) Regulations 2008 (as amended) and for the purposes of section 229(4) of the Finance Act 2004.

Part A: To be completed by the employer

Surname of employee / councillor:

Forenames:

Mr / Mrs / Miss / Ms*

Date of birth:

NI Number:

Home address:

Employer:

Place of work:

Nature of employment / office (job description and full information on requirements of the job are attached):

Hours of employment, if an employee (i.e. whole-time or part-time and, if part-time, show proportion of whole-time hours or weeks):

(*delete as appropriate)

Part B: To be completed by the approved (1) registered medical practitioner.

Please tick either B1 or B2

I certify that, in my opinion, the employee / Councillor named in Part A

B1: IS

B2: IS NOT

suffering from a condition that, on the balance of probabilities, renders him / her permanently incapable (2) of discharging efficiently the duties of his / her employment or office with his / her employer because of ill health or infirmity of mind or body.

If B2 has been ticked please move to Part D of this form.

If B1 has been ticked I certify that, in my opinion, either:

B3: As a result of his / her ill health or infirmity, there is no reasonable prospect of the employee / Councillor named in Part A being capable of obtaining (3) gainful employment (4) before normal retirement age (5).

OR

B4: Despite his / her ill health or infirmity, there is a reasonable prospect of the employee / Councillor named in Part A being capable of obtaining (3) gainful employment (4) before normal retirement age (5).

If B1 has been ticked, please also tick B5 or B6

I certify (8) that, in my opinion, the person named in Part A

B5: IS exceptionally ill, with a life expectancy of less than 1 year

and is aware of this

and is not aware of this

B6: IS NOT exceptionally ill and has a life expectancy of 1 year or more

Please now complete Part C.

**Part C: To be completed by the approved registered medical practitioner.
Severe ill health test statement - as required by HMRC.**

If B1 has been ticked I further certify that, in my opinion, the employee / Councillor

B7: DOES

B8: DOES NOT

satisfy the following statement:

As a result of his / her ill health or infirmity, the employee / Councillor is unable to continue in his / her current job and is unlikely to be capable of taking on any other

paid work in any capacity, otherwise than to an insignificant extent (6) before State pension age (7). (Note: 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).

Please now complete Part D.

Part D: General statement to be completed by the approved registered medical practitioner.

I do / do not* attach a copy of my full report / assessment and I 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 employee / Councillor named in Part A, 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

..... Date:

Signature of independent registered medical practitioner

.....
Printed name of independent registered medical practitioner

Registered medical practitioner's / company's official stamp
(Optional)



(* delete as appropriate)

Explanatory notes to accompany certificate

Meaning of terms used

- (1) The independent registered medical practitioner signing the certificate must have been approved for this purpose by the Pension Fund administering authority.
- (2) 'Permanently incapable' means that the person will, more likely than not, be incapable of discharging efficiently the duties of their employment or office with the employer because of ill health or infirmity of mind or body until, at the earliest, their 65th birthday.
- (3) The independent registered medical practitioner is providing an opinion on the person's capability of obtaining gainful employment based solely on the effect the medical condition has on the ability to undertake gainful employment.
- (4) 'Gainful employment' means paid employment (whether in local government or elsewhere) for not less than 30 hours in each week for a period of not less than 12 months. It does not have to be employment that is commensurate in terms of pay and conditions with that of the person's current employment or office.
- (5) 'Normal retirement age' means age 65 [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].
- (6) '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.
- (7) 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>
- (8) Certification of limited life expectancy of less than 1 year may only be provided by a fully registered person within the meaning of the Medical Act 1983. The full text of the Act can be found at www.gmc-uk.org/about/legislation/medical_act.asp#2

General

If B2 has been ticked, this means that the employee / Councillor does not, in the medical opinion of the approved registered medical practitioner, meet the criteria for an ill health pension under the LGPS.

If B1 and B3 have been ticked, this means that the employee / Councillor, in the medical opinion of the approved registered medical practitioner, meets the criteria for a tier 1 ill health pension under the LGPS.

If B1 and B4 have been ticked, this means that the employee / Councillor, in the medical opinion of the approved registered medical practitioner, meets the criteria for a tier 2 ill health pension under the LGPS.

The opinion given by the approved registered medical practitioner does not, in itself, give entitlement or otherwise to an ill health award. Nor should the medical practitioner indicate to the employee / Councillor that such an award will or will not be made. It is for the employer to make the formal ill health award determination.

If B5 has been ticked the Pension Fund administering authority may pay the member a lump sum equal to 5 times the member's annual pension. If such a payment is made there is no pension input amount for the purposes of the annual allowance test under the Finance Act 2004 as the person meets the 'severe ill health condition' under section 229 of that Act.

If B7 has been ticked this means that there is no pension input amount for the purposes of the annual allowance test under the Finance Act 2004 as the person meets the 'severe ill health condition' under section 229 of that Act.

These notes were up-to-date when this form was updated in May 2011 and are provided for information only. They confer no contractual or statutory rights and in the event of any dispute the appropriate legislation will prevail.

Example Medical Certificate for a Deferred Beneficiary who ceased membership as an employee or councillor on or after 1 April 2009 – Scotland.

Medical certificate to be provided by an independent, approved, duly qualified registered medical practitioner in respect of a deferred member in accordance with regulation 31 of the Local Government Pension Scheme (Benefits, Membership and Contributions) (Scotland) Regulations 2008 (as amended) and regulation 52 of the Local Government Pension Scheme (Administration) (Scotland) Regulations 2008 (as amended) and for the purposes of section 229(4) of the Finance Act 2004.

Part A: To be completed by the former Scheme employer

Surname of former employee / councillor:

Forenames:

Mr / Mrs / Miss / Ms*

Date of birth:

NI Number:

Home address:

Employer at date of becoming a deferred Scheme member:

Position (post title) at date of becoming a deferred Scheme member:

Nature of employment or office at date of becoming a deferred Scheme member**:

Date ceased to be an active Scheme member:

Date of application for early payment of deferred benefits:

(*delete as appropriate)

(** please give full description of the requirements of the job or office and / or attach a copy of the job description if available)

Part B: To be completed by the approved (1) registered medical practitioner.

Please tick either B1 or B2

I certify that, in my opinion, the person named in Part A

B1: **WAS** B2: **WAS NOT**

at the date of application for early payment of deferred benefits shown in Part A, and on the balance of probabilities, permanently incapable (2), because of ill health or infirmity of mind or body, of discharging efficiently the duties of his / her former employment or office which gave rise to the deferred benefits in the Local Government Pension Scheme.

If B2 has been ticked please move to Part C of this form.

If B1 has been ticked, please tick B3 or B4

I certify that, in my opinion, the ill health or infirmity of the person named in Part A

B3: **IS** B4: **IS NOT**

likely to prevent him / her from obtaining (3) other gainful employment (4), whether in local government or elsewhere, before normal retirement age (5).

If B3 has been ticked, please also tick B5 or B6

I certify (6) that, in my opinion, the person named in Part A

B5: **IS** exceptionally ill, with a life expectancy of less than 1 year
 and is aware of this and is not aware of this

B6: **IS NOT** exceptionally ill and has a life expectancy of 1 year or more

If B3 has been ticked and the person named in Part A is under age 55 at the date of application shown in Part A, please tick B7 or B8 (otherwise please move to Part C of this form)

I certify that, in my opinion, the person named in Part A

B7: **WAS** B8: **WAS NOT**

at the date of application for early payment of deferred benefits shown in Part A, permanently incapable by reason of disability caused by physical or mental infirmity of engaging in any regular full-time employment (7).

(Note: the answer to this question is used to determine whether the pension should be immediately increased under Pensions Increase legislation).

Please now complete Part C.

Part C: General statement to be completed by the approved registered medical practitioner.

I do / do not* attach a copy of my full report / assessment and I certify that:

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

..... Date:
Signature of independent registered medical practitioner

.....
Printed name of independent registered medical practitioner

Registered medical practitioner's / company's official stamp
(Optional)



(* delete as appropriate)

Explanatory notes to accompany certificate

Meaning of terms used

- (1) The independent registered medical practitioner signing the certificate must have been approved for this purpose by the Pension Fund administering authority.
- (2) 'Permanently incapable' means that the person will, more likely than not, be incapable of discharging efficiently the duties of their former employment or office with the employer because of ill health or infirmity of mind or body until, at the earliest, their normal retirement age – see (5).
- (3) The independent registered medical practitioner is providing an opinion on the person's capability of obtaining gainful employment based solely on the effect the medical condition has on the ability to undertake gainful employment.
- (4) 'Gainful employment' means paid employment (whether in local government or elsewhere) for not less than 30 hours in each week for a period of not less than 12 months. It does not have to be employment that is commensurate in terms of pay and conditions with that of the person's former employment or office which gave rise to the deferred benefits in the Local Government Pension Scheme.
- (5) 'Normal retirement age' means age 65 [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].
- (6) Certification of limited life expectancy of less than 1 year may only be provided by a fully registered person within the meaning of the Medical Act 1983. The full text of the Act can be found at www.gmc-uk.org/about/legislation/medical_act.asp#2
- (7) The answer to this question will determine whether or not the pension will be immediately increased under Pensions Increase legislation. If B7 is ticked, the pension will be subject to immediate increase.

General

If B2 or B4 have been ticked, the deferred member does not, in the medical opinion of the approved registered medical practitioner, meet the criteria for early release of the deferred pension benefits under the LGPS.

If B1 and B3 have been ticked, the deferred member does, in the medical opinion of the approved registered medical practitioner, meet the criteria for early release of the deferred pension benefits under the LGPS.

The opinion given by the approved registered medical practitioner does not, in itself, give entitlement or otherwise to early release of the deferred pension benefits under the LGPS. Nor should the medical practitioner indicate to the deferred member that such an award will or will not be made. It is for the former

employer to make the formal award determination.

If B5 has been ticked the Pension Fund administering authority may pay the member a lump sum equal to 5 times the member's annual pension. If such a payment is made this does not constitute a pension input amount for the purposes of the annual allowance test under the Finance Act 2004 as the person meets the 'severe ill health condition' under section 229 of that Act.

These notes were up-to-date when this form was updated in May 2011 and are provided for information only. They confer no contractual or statutory rights and in the event of any dispute the appropriate legislation will prevail.

Example Medical Certificate for a Deferred Beneficiary who ceased membership as an employee or councillor on or after 1 April 1998 and before 1 April 2009 – Scotland.

Medical certificate to be provided in respect of a deferred member by an independent, approved, duly qualified registered medical practitioner in accordance with regulation 96 of the Local Government Pension Scheme (Scotland) Regulations 1998 (as amended) and for the purposes of section 229(4) of the Finance Act 2004.

Part A: To be completed by the former Scheme employer

Surname of former employee:

Forenames:

Mr / Mrs / Miss / Ms*

Date of birth:

NI Number:

Home address:

Employer at date of becoming a deferred Scheme member:

Position (post title) at date of becoming a deferred Scheme member:

Nature of employment or office at date of becoming a deferred Scheme member**:

Date ceased to be an active Scheme member:

Date of application for early payment of deferred benefits:

(*delete as appropriate)

(** please give full description of the requirements of the job or office and / or attach a copy of the job description if available)

Part B: To be completed by the approved (1) registered medical practitioner.

Please tick either B1 or B2

I certify that, in my opinion, the person named in Part A

B1: WAS

B2: WAS NOT

at the date of application for early payment of deferred benefits shown in Part A, and on the balance of probabilities, permanently incapable (2), because of ill health or infirmity of mind or body, of discharging efficiently the duties of his / her former employment or office which gave rise to the deferred benefits in the Local Government Pension Scheme.

If B2 has been ticked please move to Part C of this form.

If B1 has been ticked and the person named in Part A is under age 55 at the date of application shown in Part A, please tick B3 or B4

I certify that, in my opinion, the person named in Part A

B3: WAS

B4: WAS NOT

at the date of application for early payment of deferred benefits shown in Part A, permanently incapable by reason of disability caused by physical or mental infirmity of engaging in any regular full-time employment. (Note: the answer to this question is used to determine whether the pension should be immediately increased under Pensions Increase legislation).

If B1 has been ticked, please also tick B5 or B6

I certify (3) that, in my opinion, the person named in Part A

B5: IS exceptionally ill, with a life expectancy of less than 1 year

and is aware of this

and is not aware of this

B6: IS NOT exceptionally ill and has a life expectancy of 1 year or more

Please now complete Part C.

Part C: General statement to be completed by the approved registered medical practitioner.

I do / do not* attach a copy of my full report / assessment and I certify that:

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.

..... Date:
Signature of independent registered medical practitioner

.....
Printed name of independent registered medical practitioner

Registered medical practitioner's / company's official stamp
(Optional)



(* delete as appropriate)

Explanatory notes to accompany certificate

Meaning of terms used

- (1) The independent registered medical practitioner signing the certificate must have been approved for this purpose by the Pension Fund administering authority.
- (2) 'Permanently incapable' means that the person will, more likely than not, be incapable of discharging efficiently the duties of their former employment or office with the employer because of ill health or infirmity of mind or body until, at the earliest, their 65th birthday.
- (3) Certification of limited life expectancy of less than 1 year may only be provided by a fully registered person within the meaning of the Medical Act 1983. The full text of the Act can be found at www.gmc-uk.org/about/legislation/medical_act.asp#2

General

If B2 has been ticked, the deferred member does not, in the medical opinion of the approved registered medical practitioner, meet the criteria for early release of the deferred pension benefits under the LGPS.

If B1 has been ticked, the deferred member does, in the medical opinion of the approved registered medical practitioner, meet the criteria for early release of the deferred pension benefits under the LGPS.

The opinion given by the approved registered medical practitioner does not, in itself, give entitlement or otherwise to early release of the deferred pension benefits under the LGPS. Nor should the medical practitioner indicate to the deferred member that such an award will or will not be made. It is for the former employer to make the formal award determination.

If B5 has been ticked the Pension Fund administering authority may pay the member a lump sum equal to 5 times the member's annual pension. If such a payment is made this does not constitute a pension input amount for the purposes of the annual allowance test under the Finance Act 2004 as the person meets the 'severe ill health condition' under section 229 of that Act.

These notes were up-to-date when this form was updated in May 2011 and are provided for information only. They confer no contractual or statutory rights and in the event of any dispute the appropriate legislation will prevail.

Example Medical Certificate for a Deferred Beneficiary who ceased membership as an employee before 1 April 1998 – Scotland.

Medical certificate to be provided in respect of a deferred member by an independent, approved, duly qualified registered medical practitioner in accordance with regulation E2 of the Local Government Pension Scheme (Scotland) Regulations 1987 (as amended) and for the purposes of section 229(4) of the Finance Act 2004.

Part A: To be completed by the former Scheme employer

Surname of former employee:

Forenames:

Mr / Mrs / Miss / Ms*

Date of birth:

NI Number:

Home address:

Employer at date of becoming a deferred Scheme member:

Position (post title) at date of becoming a deferred Scheme member:

Nature of employment at date of becoming a deferred Scheme member**:

Date ceased to be an active Scheme member:

Date of application for early payment of deferred benefits:

(*delete as appropriate)

(** please give full description of the requirements of the job and / or attach a copy of the job description if available)

Part B: To be completed by the approved (1) registered medical practitioner.

Please tick either B1 or B2

I certify that, in my opinion, the person named in Part A

B1: IS

B2: IS NOT

on the balance of probabilities, permanently incapable (2), because of ill health or infirmity of mind or body, of discharging efficiently the duties of his / her former employment which gave rise to the deferred benefits in the Local Government Pension Scheme.

If B2 has been ticked please move to Part C of this form.

If B1 has been ticked:

I certify that the date the person became permanently incapable (2) was

B3: [Enter date]

and that this was discoverable at that time based on evidence available at that time.

(Note: the date entered can be earlier than, and need not correspond with, the date of the person's application for early payment of deferred benefits, as shown in Part A, and will be used as the date from which the pension benefits will be payable).

If B1 has been ticked and the person named in Part A is under age 55 at the date entered in B3, please tick B4 or B5

I certify that, in my opinion, the person named in Part A

B4: IS

B5: IS NOT

permanently incapable by reason of disability caused by physical or mental infirmity of engaging in any regular full-time employment and, if B4 has been ticked, the date from which he / she became so incapable was

B6: [Enter date]

(Note: a date entered at B6 can be the same as, or later than, the date entered at B3 and is used to determine the date from which the pension should be increased under Pensions Increase legislation).

If B1 has been ticked, please also tick B7 or B8

I certify (3) that, in my opinion, the person named in Part A

B7: **IS** exceptionally ill, with a life expectancy of less than 1 year
 and is aware of this and is not aware of this

B8: **IS NOT** exceptionally ill and has a life expectancy of 1 year or more

Please now complete Part C.

Part C: General statement to be completed by the approved registered medical practitioner.

I do / do not* attach a copy of my full report / assessment and I certify that:

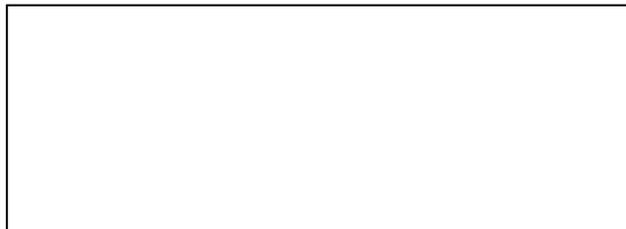
I hold a diploma in occupational health medicine (D Occ Med) or an equivalent qualification issued by a competent authority in an EEA State (with 'competent authority' having the meaning given by Section 55(1) of the Medical Act 1983), or I am an Associate, a Member or a Fellow of the Faculty of Occupational Medicine or of an equivalent institution in an EEA State.

..... Date:

Signature of independent registered medical practitioner

.....
Printed name of independent registered medical practitioner

Registered medical practitioner's / company's official stamp
(Optional)



(* delete as appropriate)

Explanatory notes to accompany certificate

Meaning of terms used

- (1) The independent registered medical practitioner signing the certificate must have been approved for this purpose by the Pension Fund administering authority.
- (2) 'Permanently incapable' means that the person will, more likely than not, be incapable of discharging efficiently the duties of their former employment with the employer because of ill health or infirmity of mind or body until, at the earliest, their 65th birthday.
- (3) Certification of limited life expectancy of less than 1 year may only be provided by a fully registered person within the meaning of the Medical Act 1983. The full text of the Act can be found at www.gmc-uk.org/about/legislation/medical_act.asp#2

General

If B2 has been ticked, the deferred member does not, in the medical opinion of the approved registered medical practitioner, meet the criteria for early release of the deferred pension benefits under the LGPS.

If B1 has been ticked, the deferred member does, in the medical opinion of the approved registered medical practitioner, meet the criteria for early release of the deferred pension benefits under the LGPS.

The opinion given by the approved registered medical practitioner does not, in itself, give entitlement or otherwise to early release of the deferred pension benefits under the LGPS. Nor should the medical practitioner indicate to the deferred member that such an award will or will not be made. It is for the former employer to make the formal award determination.

If B7 has been ticked the Pension Fund administering authority may pay the member a lump sum equal to 5 times the member's annual pension. If such a payment is made this does not constitute a pension input amount for the purposes of the annual allowance test under the Finance Act 2004 as the person meets the 'severe ill health condition' under section 229 of that Act.

These notes were up-to-date when this form was updated in May 2011 and are provided for information only. They confer no contractual or statutory rights and in the event of any dispute the appropriate legislation will prevail.

Distribution sheet

Local authorities who have registered for notification of Circulars
Pension managers (internal) of administering authorities
Pension managers (outsourced) and administering authority client managers
Officer advisory group
Local Government Pensions Committee
Trade unions
DCLG
COSLA
SPPA
Regional Directors
Private clients
Website

Visit the LG Group's website at: www.lge.gov.uk

Copyright

Copyright remains with the LG Group. This Circular may be reproduced without the prior permission of the LG Group provided it is not used for commercial gain, the source is acknowledged and, if regulations are reproduced, the Crown Copyright Policy Guidance issued by OPSI is adhered to.

LGE Disclaimer

The information contained in this Circular has been prepared by the LGPC Secretariat, a part of the LG Group. It represents the views of the Secretariat and should not be treated as a complete and authoritative statement of the law. Readers may wish, or will need, to take their own legal advice on the interpretation of any particular piece of legislation. No responsibility whatsoever will be assumed by the LG Group for any direct or consequential loss, financial or otherwise, damage or inconvenience, or any other obligation or liability incurred by readers relying on information contained in this Circular. Whilst every attempt is made to ensure the accuracy of the Circular, it would be helpful if readers could bring to the attention of the Secretariat any perceived errors or omissions. Please write to:

LGPC
Local Government House
Smith Square
London
SW1P 3HZ

or email: terry.edwards@local.gov.uk
Tel: 01954 202787