Certificate on ill health retirement of active members

See Part J (glossary) for the meaning of terms underlined.

Part A: Introductory information

Employer - Complete Part A.

Member's details

Name:	
Date of birth:	
National insurance number:	
Address:	

Details of employment / office

Employer's name:	
Job title / name of office:	
Payroll number:	

Nature of job / office (fully describe the requirements (including working hours / weeks) of the job / office). Also, where available, provide a copy of the job description.

Initial checks

Employer

If all the below statements are correct (please indicate by ticking next to each statement), give the certificate and all relevant information to your choice of IRMP.

The ill health guidance places a duty on employers to obtain all relevant medical information from the member and the occupational health provider and commission further GP / consultant reports as necessary.

Statement	Tick
The employment / office will cease before the member's normal pension age.	☐
I am satisfied that the member meets the Scheme's vesting period (or will do so before leaving employment / office).	☐
I have obtained the administering authority's approval to the employer's choice of independent registered medical practitioner (IRMP). If you have not obtained approval, you will need to contact the administering authority, who will explain the process for obtaining approval. If the employer is the administering authority, you do not need to obtain this approval.	☐

Part B: IRMP's opinion

Independent registered medical practitioner (IRMP)

Answer questions 1 and, where applicable, 2 and 3 (see Part I for more information).

You should follow the ill health guidance. The guidance says that you must review all available evidence, including any reports that are due to be provided to the member by their consultant / specialist.

Question	Answer
1. Is the member, in your opinion, permanently incapable of discharging efficiently the duties of the employment / office as a result of ill-health or infirmity of mind or body?	Yes / No
2. If 'yes' to question 1, is the member, in your opinion, unlikely to be capable of undertaking gainful employment before normal pension age?	Yes / No
3. If 'yes' to questions 1 and 2, is the member suffering from ill health which makes the member unlikely to be able (otherwise than to an insignificant extent) to undertake gainful work (in any capacity) before reaching their State Pension age?	Yes / No

Part C: Medical evidence considered by the IRMP

Independent registered medical practitioner (IRMP)

List all medical evidence you considered when answering the questions in Part B.

Part D: Checklist for IRMP

Independent registered medical practitioner (IRMP)

Confirm that all the below statements are correct by ticking next to each one.

Statements	Tick
I am satisfied that all available evidence has been obtained (including whether further reports needed to be commissioned and whether the member was given the opportunity to provide more from their consultant / specialist).	☐
I have applied the right test i.e. 'on the balance of probabilities'.	☐
I have fully considered and written about the probable effect of untried treatments (see section 7.4 of the ill health guidance).	☐
I will give the employer a detailed narrative report so the employer can understand my reasoning.	☐
If I have answered 'yes' to questions 1 and 2 but 'no' to question 3 in Part B, I have included in the detailed narrative report the reasons for my answer to question 3 and a list of the medical evidence on which I have relied.	☐

Part E: IRMP Certifications

Independent registered medical practitioner (IRMP)

Complete Part E and give the certificate and any supporting documents to the employer (ensuring you comply with data protection laws).

I certify that:

• I have not previously advised, or given an opinion on, or otherwise been involved in this case
• I have not previously assessed the member for a different condition
• I am registered with the General Medical Council
• 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 of an EEA state
• I am a fully registered person within the meaning of the Medical Act 1983 and hold a licence to practise under that Act
• I have had regard to the ill health guidance when dealing with the case.

Name:	
Signature:	
Date:	
General Medical Council number:	

Once complete please return by email to EMPLOYERS EMAIL ADDRESS or post marked confidential to EMPLOYERS POSTAL ADDRESS or via any other secure arrangement you have in place.

Part F: Employer decisions

Employer

Answer question 1 and, where applicable, questions 2 and 3 (see Part I for more information).

You should follow the ill health guidance. The guidance says that you should consider all relevant evidence and review and weigh the available evidence as well as the IRMP's opinion.

The ill health guidance says that you may not need to review all the relevant medical evidence yourself if you have decided that the answers to questions 1 and 2 below are both 'yes'.

When answering question 3 below (if applicable), you can make the decision based on previous occupational health advice or by seeking new occupational health advice (for more information, see section 8 of the ill health guidance).

Question	Answer
1. Is the member permanently incapable of discharging efficiently the duties of the employment / office as a result of ill-health or infirmity of mind or body?	Yes / No
2. If 'yes' to question 1, is the member unlikely to be capable of undertaking gainful employment before normal pension age?	Yes / No
3. If 'yes' to questions 1 and 2, was the member working reduced contractual hours as a consequence of ill-health or infirmity of mind or body?	Yes / No

Part G: Medical evidence considered by the employer

Employer

List all medical evidence you considered when answering the questions in Part F.

If you answered ‘yes’ to questions 1 and 2 in Part F and decided that you did not need to review all the relevant medical evidence yourself, please indicate this below.

Part H: Checklist for employer

Employer

Confirm that all statements are correct by ticking next to each one.

You will then need to notify the member as soon as is reasonably practicable of your decision in writing with your reasons (including information on the member's right to appeal). You will also need to inform the administering authority of your decision (do not send any medical evidence to the administering authority).

Statements	Tick
I had regard to the ill health guidance when dealing with the case.	☐
The IRMP provided a detailed narrative report.	☐
The IRMP fully completed Parts B, C, D and E.	☐
I ensured that all available evidence was obtained, (including commissioning further reports) and the member was given the opportunity to provide more.	☐
The IRMP has applied the right test i.e. 'on the balance of probabilities'.	☐
I reviewed all the medical evidence and based my decision on this, not just the IRMP's opinion.	☐
Where I had doubts about the IRMP's advice regarding the member's medical condition, I sought a further report / clarification.	☐
The IRMP fully considered and wrote about the probable effect of untried treatments.	☐
I have informed the member of the IRMP's report and given them the opportunity to provide further evidence.	☐
If the IRMP answered 'yes' to questions 1 and 2 but 'no' to question 3 in Part B, I will provide the administering authority with the IRMP's reasons for their answer to question 3 (which should have been included in the detailed narrative report).	☐

Statements	Tick
I will clearly explain my decision to the member and include information about the next steps in the process (such as the right of appeal).	☐

Name:			
Job title:			
Contact details:			
Signature:		Date:	

If ill health retirement is to proceed, please return completed form to The Highland Council Pension Fund for processing as soon as possible by email to mypension@highland.gov.uk.

Part I: Further information

Part B: IRMP's opinion

Question 3: the answer is used to determine whether the member could be subject to an annual allowance tax charge under the Finance Act 2004. See PTM051200 for more information (www.gov.uk/hmrc-internal-manuals/pensions-tax-manual/ptm051200).

Part F: Employer Decisions

Question 1 (for non-councillor members): if the employer answers 'yes' and terminates the employment on the grounds of ill health or infirmity of mind or body before normal pension age, the member qualifies for, and must take, early payment of their pension (providing the member meets the vesting period).

Question 1 (for councillor members): if the employer answers 'yes' and the councillor member ceases the office on the grounds of ill health or infirmity of mind or body before normal pension age, the councillor member qualifies for, and must take, early payment of their pension (providing the member meets the vesting period).

Question 2: if the employer answers 'yes', the member qualifies for tier one ill health retirement benefits. If the employer answers 'no', the member qualifies for tier two ill health retirement benefits.

Question 3: if the employer answers 'yes', the reduction in the pensionable pay as a result of the reduction in contractual hours because of ill-health, is ignored when calculating the assumed pensionable pay, which will be used to work out the ill health enhancement. For further information, see section 8 of the ill health guidance.

Part J: Glossary

Efficiently: section 5 of the ill health guidance defines this to mean "in a well-organised and competent way."

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 the member's current employment / office. For more information, see sections 5 and 9 of the ill health guidance.

Ill health guidance: employers and IRMPs should follow guidance from Scottish Ministers when dealing with ill health cases. The relevant guidance is called 'A Guide to Ill Health Retirement and Early Payment of Deferred Benefits'. To access the guide, visit: https://lgpslibrary.org/assets/statgui/Scot/IHGuidApr2026c.pdf.

Insignificant extent: HMRC's Pension Tax Manual 051200 defines this to mean "that the individual is not able to continue in their current job and is not likely to be able to take any other paid work to the extent that this is significant. For example, the individual 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."

Likely: section 5 of the ill health guidance defines this to mean "probably the case or could well happen."

Normal pension age: means the member's State Pension age (or age 65 if earlier).

Permanently incapable: means that the member is, more likely than not, incapable until at the earliest the member's normal pension age. For more information, see section 9 of the ill health guidance.

State Pension age: please visit www.gov.uk/state-pension-age to check the member's State Pension age.

Vesting period: a member meets the Scheme's vesting period after contributing to the Scheme for at least two years. However, there are situations where a member may meet it before. The employer will need to check with the administering authority if they are unsure.