
STATUTORY INSTRUMENTS

1987 No. 1850

**The Local Government Superannuation
(Scotland) Regulations 1987**

**PART E
BENEFITS**

Calculation of service in certain other cases

E26.—(1) For the purposes of calculating the amount of any benefit under these Regulations which is or will become payable to or in respect of a pensionable employee, being an employee whose contract of employment requires him to serve for fewer than 45 weeks in every period of 12 months, the period of service in each income tax year during which he was a pensionable employee by virtue of an election under regulation 53 shall be multiplied by

$$\frac{A}{B},$$

where—

A is the remuneration he would have received during the income tax year on the assumption that there had been no discontinuance or reduction of remuneration during any absence from duty owing to illness or injury, and

B is the remuneration that would, on that assumption, have been paid during the income tax year in respect of a single comparable whole-time employment under a scheduled body in which remuneration was payable for 52 weeks in every period of 12 months.

(2) For the purposes of paragraph (1) “service” includes any period of time covered by the contract of employment but not a period of absence without leave.