

SCHEDULE A1

Regulation A2

General Definitions

- “The Act of 1865” means the Union Officers' Superannuation (Ireland) Act 1865**(1)**;
- “The Act of 1869” means the Local Officers' Superannuation Act (Ireland) 1869**(2)**;
- “The Act of 1875” means the County Surveyors' Superannuation Act (Ireland) 1875**(3)**;
- “The Act of 1919” means the Local Government (Ireland) Act 1919**(4)**;
- “The Act of 1937” means the Local Government Superannuation Act 1937**(5)** or the Local Government Superannuation (Scotland) Act 1937**(6)**;
- “The Act of 1943” means the Belfast Corporation Act (Northern Ireland) 1943**(7)**;
- “The Act of 1950” means the Local Government (Superannuation) Act (Northern Ireland) 1950**(8)**;
- “The Act of 1953” means the Local Government Superannuation Act 1953**(9)**;
- “The Acts of 1937 to 1953” means the Act of 1937 and the Act of 1953;
- “The Act of 1959” means the National Insurance Act (Northern Ireland) 1959**(10)**;
- “The Act of 1972” means the Superannuation Act 1972**(11)**;
- “The Act of 1975” means the Social Security (Northern Ireland) Act 1975**(12)**;
- “The 1950 regulations” means the Local Government (Superannuation) Regulations (Northern Ireland) 1950**(13)**;
- “The 1962 regulations” means the Local Government (Superannuation) Regulations (Northern Ireland) 1962**(14)**;
- “The 1981 regulations” means the Local Government (Superannuation) Regulations (Northern Ireland) 1981**(15)**;
- “The 1992 regulations” means the Local Government (Superannuation) Regulations (Northern Ireland) 1992**(16)**;
- “Actuary” means a Fellow of the Institute of Actuaries or of the Faculty of Actuaries;
- “Added period payment” means a payment made for the purposes of regulation C9, regulation C4 or C5 of the 1992 regulations, regulation 43 or 49 of the 1981 regulations, and includes any additional years which, having been granted thereunder or under any similar provision contained in any other enactment or scheme or any similar provision in a local Act scheme;
- “Added years” means an additional period which a person has become entitled to count as membership by virtue of—

(1) 1865 c. 26

(2) 1869 c. 79

(3) 1875 c. 56

(4) 1919 c. 19

(5) 1937 c. 68

(6) 1937 c. 69

(7) 1943 c. (i) (N.I.)

(8) 1950 c. 10 (N.I.)

(9) 1953 c. 25

(10) 1959 c. 21 (N.I.)

(11) 1972 c. 11

(12) 1975 c. 15

(13) S.R. & O. (N.I.) 1950 No. 103 (p. 423)

(14) S.R. & O. (N.I.) 1962 No. 210

(15) S.R. 1981 No. 96; amended by other instruments listed in Schedule 21 to the Local Government (Superannuation) Regulations (Northern Ireland) 1992 (S.R. 1992 No. 547)

(16) S.R. 1992 No. 547; amended by other instruments listed in Schedule M3 to these Regulations.

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- (a) paragraph 2(b) of Schedule C5 so far as it applies to the payments mentioned in paragraph 1(4) of that Schedule;
- (b) regulation D6(2) of the 1992 regulations;
- (c) regulation 43 or 49 of the 1981 regulations;
- (d) any other period allowed under any similar provision contained in any other enactment or scheme, which a member has become entitled to count as membership under or by virtue of any enactment by a member in relation to any such non-local government employment such as is mentioned in regulation 69 of the 1981 regulations;

“Additional contributory payment” means a payment made under—

- (a) paragraph 1(3) of Schedule C5 as it applies in relation to the payments mentioned in paragraph 1(4) of that Schedule; or
- (b) regulation 38 of the 1981 regulations or regulation C10(2) of the 1992 regulations.

“Additional voluntary contributions provision” and “Additional voluntary contributions scheme” have the meanings given in regulation C24;

“Admission agreement” has the meaning given in regulation B6;

“Admission agreement employee” has the meaning given in regulation B6(3);

“Appropriate personal pension scheme” means a personal pension scheme for which there is in force a certificate issued in accordance with regulations made under section 3 of the Pension Schemes (Northern Ireland) Act 1993⁽¹⁷⁾;

“Appropriate policy” means a policy of insurance or annuity contract which provides an annuity which satisfies requirements prescribed under section 91(2)(c) of the Pension Schemes (Northern Ireland) Act 1993;

“Approved non-local government employment” means employment in which a person participates in an approved non-local government scheme;

“Approved non-local government scheme” means a non-local government scheme—

- (a) which is approved under Chapter I of Part XIV of the Income and Corporation Taxes Act 1988⁽¹⁸⁾, or
- (b) which is approved by the Commissioners of Inland Revenue for the purposes of these regulations;

“Assembly” means the Northern Ireland Assembly;

“Base rate” means the base rate for the time being quoted by the reference banks or, where there is for the time being more than one such base rate, the rate which, when the base rate quoted by each bank is ranked in a descending sequence of seven, is fourth in the sequence;

“Belfast Corporation” means the council of the former county borough of Belfast;

“The Belfast Corporation Superannuation Scheme” means the superannuation scheme made by the Belfast Corporation under section 5A of the Act of 1950, on 4th August 1964 or 20th April 1951 (both as amended) as the circumstances require;

“Child” has the meaning given in regulation G1;

“The commencement date” has the meaning given in regulation A1;

“The Committee” means the Northern Ireland Local Government Officers' Superannuation Committee established under section 1 of the Act of 1950;

(17) 1993 c. 49

(18) 1988 c. 1

“Contracted-out employment” shall be construed in accordance with section 4 of the Pension Schemes (Northern Ireland) Act 1993 and “contracted-out”, in relation to a scheme, shall be construed in accordance with that section;

“The contractual hours” has the meaning given in regulation B3(4);

“The contractual weeks” has the meaning given in regulation B3(4);

“Contributory employee” means a person who was entitled to participate in the benefits of a superannuation fund maintained under Part I of the Act of 1937;

“Death grant” means a death grant payable under Part E;

“The Department” means the Department of the Environment;

“Disqualifying break of service” means a continuous period of 12 months or longer during no part of which was the person concerned a member, a pensionable employee, or a contributory employee;

“Earnings factors” means the earnings factors referred to in section 12 of the Pension Schemes (Northern Ireland) Act 1993;

“Eligible child” has the meaning given in regulation G2;

“Employee” has the meaning given in regulation B1(2);

“Employer’s contribution” means a sum payable under regulation L9(1);

“Employing authority” has the meaning given in regulation B15;

“Employment” shall be construed as including office;

“Enactment” shall be construed as including any instrument made under an Act;

“Equivalent pension benefits” has the meaning given by sections 55(1)(a) and 56(1) of the Insurance Act;

“Existing officer” means a person who was employed by a local authority immediately before 1st April 1950 in one or more than one office pensionable under—

- (a) any of the enactments set out in the first column of the second Schedule to the Act of 1950; or
- (b) any such enactment as extended or applied by any of the enactments set out in the second column of the said Schedule; or
- (c) any local Act which made provision for the superannuation of any officers of a local authority otherwise than by means of a scheme involving the payment of contributions by those officers,

and includes also any officer of the Northern Ireland Fire Authority constituted under the Fire Services (Amendment) Act (Northern Ireland) 1950⁽¹⁹⁾, who before being appointed such an officer was an officer of a fire authority constituted under the Fire Services Act (Northern Ireland) 1947⁽²⁰⁾;

“Fees” includes other payments in the nature of fees;

“The former regulations” means the 1992 regulations, or as the circumstances require, the 1981 regulations, the 1962 regulations or the 1950 regulations and shall be deemed also, in the case of a member who immediately before 1st April 1973 was subject to the Belfast Corporation Superannuation Scheme to include the provisions of that Scheme;

“The fund” means the superannuation fund established under the 1950 regulations;

⁽¹⁹⁾ 1950 c. 4 (N.I.)
⁽²⁰⁾ 1947 c. 10 (N.I.)

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“Government department” has the meaning given in section 176 of the Pension Schemes (Northern Ireland) Act 1993;

“Guaranteed minimum pension” means a guaranteed minimum pension under sections 10 and 13 of the Pension Schemes(Northern Ireland) Act 1993 (minimum pensions for earners, widows and widowers), so far as it is attributable to earnings factors for the tax year 1988-89 or for subsequent tax years, increased in accordance with the requirements of section 105 of that Act (annual increase of guaranteed minimum pension);

“Ill-health retirement grant” has the meaning given in regulation D8;

“The Great Britain Acts” means the National Insurance Acts 1965 to 1974(21);

“The Insurance Act” means the National Insurance Act (Northern Ireland) 1966(22);

“Insurance code” means the Insurance Act, the Great Britain Acts or the Isle of Man Act;

“Interchange rules” means rules made under section 2 of the Superannuation (Miscellaneous Provisions) Act 1948(23) (pensions of persons transferring to different employment) and any similar instrument made, or having effect as if made, under any other Act which makes similar provision;

“The Isle of Man Act” means the National Insurance (Isle of Man) Act 1961 (an Act of Tynwald);

“Judicially separated” means judicially separated in circumstances in which the husband is not required by the order of any competent court to contribute to the support of his wife, and any such reference and any similar reference to judicial separation includes a reference to separation by an order made under the Domestic Proceedings (Northern Ireland) Order 1980(24), having by virtue of that Order the effect of a decree of judicial separation;

“Latest retirement age” and “LRD” have the meanings given in regulation B2;

“LGPS employer” has the meaning given in regulation B1 (and must be construed in accordance with regulation B6(3));

“Local Act” includes a provisional order confirmed by Parliament;

“local Act scheme” has—

- (a) in relation to any time before 25th March 1972, the same meaning as in the Act of 1937, and
- (b) in relation to any time on or after that date, the same meaning as in section 8 of the Act of 1972;

“Local Authority” has the meaning assigned to it by Article 2 of the Order of 1972 and shall include the Northern Ireland Housing Executive;

“Local Act contributor” has the same meaning as in the Act of 1937 and includes a person who, although not in the employment of a local Act authority, was entitled to participate in the benefits of a superannuation fund maintained under a local Act scheme;

“Local government employment” means—

- (a) in relation to any time before 1st March 1993, employment by virtue of which the person employed was, or is deemed to have been, a contributory employee or a local Act contributor; and

(21) 1965 c. 51; 1966 c. 6; 1967 c. 73; 1969 c. 4; 1969 c. 44; 1971 c. 50; 1972 c. 57; 1974 c. 14

(22) 1966 c. 6 (N.I.)

(23) 1948 c. 33

(24) S.I. 1980/563 (N.I. 5)

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- (b) in relation to any time after 28th February 1993, employment by virtue of which the person employed is or has been, or is or has been deemed to be, a pensionable employee (within the meaning of the 1992 regulations) or a local Act contributor.

“Manual worker” is an employee who is not an officer;

“Member” shall be construed in accordance with Part B;

“Non-local government scheme” means an occupational pension scheme or other arrangements for superannuation, not being—

- (a) the superannuation scheme provided for in regulations made under the Act of 1950; or
(b) the superannuation scheme provided in regulations for the time being in force under Article 9 of the Order of 1972.

“Non-participating employment” has the same meaning as in section 55 of the Insurance Act or the corresponding provision of the Great Britain Acts or the Isle of Man Act;

“Normal retirement age” and “NRD” have the meanings given in regulation C2(1);

“Occupational pension scheme” means an occupational pension scheme within the meaning of section 1 of the Pension Schemes (Northern Ireland) Act 1993 other than—

- (a) a retirement benefits scheme (as defined in section 611 of the Income and Corporation Taxes Act 1988) which is not of a description mentioned in section 596(1)(a), (b) or (c) of that Act,
(b) an additional voluntary contributions scheme,
(c) an appropriate policy,
(d) a personal pension scheme, or
(e) a self-employed pension arrangement;

“Officer” means an employee whose duties are wholly or mainly administrative, professional, technical or clerical;

“The Order of 1972” means the Superannuation (Northern Ireland) Order 1972(25);

“Part-time employee” has the meaning given in regulation B3(3) and “part-time” shall be construed accordingly;

“Payment in lieu of contributions” means a payment made in lieu of contributions under the Act of 1959, the Insurance Act, the Great Britain Acts or the Isle of Man Act;

“Pensionable employee” has the same meaning as in the 1992 regulations;

“Pensionable remuneration” shall be construed in accordance with regulation D1;

“The Pensions Order” means the Pensions (Northern Ireland) Order 1995(26);

“Personal pension scheme” means a personal pension scheme (within the meaning of section 1 of the Pension Schemes (Northern Ireland) Act 1993 which has been approved by the Commissioners of Inland Revenue under Chapter IV of Part XIV of the Income and Corporation Taxes Act 1988 or provisionally approved under section 655(5) of that Act;

“Preserved benefits” has the meaning given in regulation D11, but also includes benefits to which a person—

- (a) was entitled immediately before 1st March 1993 by virtue of regulation 19 of the 1981 regulations, or
(b) was entitled immediately before the commencement date by virtue of regulation E2(1)(c) of the 1992 regulations,

(25) S.I. 1972/1073 (N.I. 10)

(26) S.I. 1995/3213 (N.I. 22)

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and which have not yet become payable;

“Reckonable service” has the same meaning as in Part D of the 1992 regulations;

“The reference banks” means the seven largest institutions for the time being which—

- (a) are authorised by the Bank of England under the Banking Act 1987⁽²⁷⁾;
- (b) are incorporated in and carrying on within the United Kingdom a deposit-taking business (as defined in section 6, but subject to any order under section 7 of that Act); and
- (c) quote a base rate in sterling;

and for the purpose of this definition the size of an institution at any time is to be determined by reference to the gross assets denominated in sterling of that institution, together with any subsidiary (as defined in Article 4 of the Companies (Northern Ireland) Order 1986⁽²⁸⁾), as shown in the audited end-of-year accounts last published before that time;

“Relevant absence” and “relevant contribution period” have the meanings given by regulation C7;

“Remuneration” has the meaning given in regulation C1;

“Retirement annuity contract” has the meaning given in regulation K1;

“Retirement grant” means a retirement grant payable under Part D;

“Retirement pension” means a retirement pension payable under Part D;

“The Scheme” has the meaning given in regulation B1;

“Scheme managers” means—

- (a) in relation to a statutory scheme, the Government department concerned or police or fire authority administering the scheme; and
- (b) in any other case, the expression means the person responsible for the management of a non-local government scheme;

“Self-employed pension arrangement” has the same meaning as in section 176 of the Pension Schemes (Northern Ireland) Act 1993;

“Service”—

- (a) in Part K has the meaning given by regulation K1, and
- (b) elsewhere, means service rendered to a LGPS employer,

and service rendered by an employee of a LGPS employer whose services are placed at the disposal of a Minister of the Crown or a government department in pursuance of any enactment is to be treated as service rendered to the LGPS employer;

“Spouse’s pension” means a spouse’s pension payable under Part F and “widow’s pension” and “widower’s pension” shall be construed accordingly;

“Standard retirement pension” and “standard retirement grant” have the meanings given in regulation D2;

“State pensionable age” means—

- (a) in the case of a man, 65, and
- (b) in the case of a woman, 60;

“Statutory pension entitlement” has the meaning given in regulation D3;

“Statutory scheme” means a scheme established under Article 3 of the Order of 1972 or other arrangements for superannuation maintained in pursuance of regulations made, or having effect

(27) 1987 c. 22

(28) S.I. 1986/1032 (N.I. 6); Articles 4 and 4A were substituted for Article 4 by Article 62(1) of S.I. 1990/1504 (N.I. 10)

as if made, under Articles 11 and 12 of that Order or section 25 of the Police Act (Northern Ireland) 1970⁽²⁹⁾ or a Fireman’s Pension Scheme made under Article 10 of the Fire Services (Northern Ireland) Order 1984⁽³⁰⁾;

“Superannuable membership” has the meaning given in paragraph 1 of Schedule B1;

“Tax year” means the 12 months beginning with 6th April in any year;

“Total period of membership” has the meaning given in regulation B13;

“Trade dispute” has the meaning given in regulation C7(9);

“The Transitional Provisions Regulations” means The National Insurance (Non-Participation — Transitional Provisions) (Northern Ireland) Regulations 1975⁽³¹⁾;

“Variable-time employee” has the meaning given in regulation B3(3) and “variable-time” shall be construed accordingly;

“War service” shall be construed in accordance with regulation F2 of the 1992 regulations;

“Whole-time employee” has the meaning given in regulation B3(3) and “whole-time” shall be construed accordingly.

SCHEDULE B1

Regulation B13(2)

Relevance of membership for purposes of scheme

Part I

Exclusion of Certain Membership for Certain Purposes

Disregard of “superannuable membership” in determining entitlement to benefits

1.—(1) Subject to sub-paragraph (2), for the purpose of determining entitlement to any benefit, no account shall be taken of any kind of superannuable membership, that is to say—

- (a) any period of added years,
- (b) any additional period of membership which counts as such by virtue of regulation B6(6), B15, or C9 of these regulations or regulations D4 to D7 or D13 of the 1992 regulations,
- (c) any period which by virtue of interchange rules became reckonable under former regulations only for the purpose of calculating the amount of benefits, or
- (d) subject to sub-paragraph (2), any period of membership which counts as such by virtue of regulation K15(1)(a) (transfer values).

(2) Such membership as is mentioned in paragraph (1)(d) is to be taken into account for the purpose of determining entitlement under regulation D18.

Death grants

2. The period of membership mentioned in paragraphs (2) and (3) of regulation E5 does not include a period in respect of which—

⁽²⁹⁾ 1970 c. 9 (N.I.)

⁽³⁰⁾ S.I. 1984/1821 (N.I. 11)

⁽³¹⁾ S.R. 1975 No. 48 as amended by the National Insurance(Non-participation — Transfer of Functions) (Transitional) Regulations (Northern Ireland) 1983 (S.R. 1983 No. 16)

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- (a) a return of contributions has been made, or
- (b) payment under regulation C13 has been or is to be treated as having been completed.

Return of contributions: reduction of membership as respects preserved benefits

3. Where a person has become entitled to preserved benefits and subsequently receives a return of contributions but regulation D12(1)(a) does not apply, for the purposes of—

- (a) regulation D2 (“standard retirement pension” and “standard retirement grant”),
- (b) regulation D7(2) (entitlement to additional period in cases of retirement for ill-health), and
- (c) Schedule D2 (retirement grants),

his period of membership shall be taken to be the period of membership which he is entitled to count after he receives the return of contributions, excluding any period of membership to which the return of contributions relates.

Re-employed pensioners: disregard of certain former membership

4.—(1) Subject to Part II of Schedule D5 (combined benefits), a member who—

- (a) has entered the employment of a LGPS employer after becoming entitled to receive payment in respect of any superannuation benefit (other than a superannuation benefit under the Insurance Act), or
- (b) has entered such employment after becoming entitled to a benefit under regulation D11 and has given notice under regulation D12(1)(c) (retention of entitlement to preserved benefits),

is not entitled to count as a period of membership any period—

- (a) of which account has been taken for the purpose of determining whether he was entitled to that benefit, or
- (b) of which account has been or is to be taken for the purpose of calculating its amount.

(2) Subject to Part II of Schedule D5, a member who—

- (a) ceased after 5th April 1975 and before 9th February 1979 to hold a local government employment (“the first employment”),
- (b) within one month and one day after ceasing to hold the first employment—
 - (i) entered the employment in which he is a member, and
 - (ii) became a member in relation to that employment, and
- (c) in respect of his ceasing to hold the first employment received a return of contributions under the 1981 regulations,

is not entitled to count as a period of membership any period in respect of which the return of contributions was made.

(3) Subject to Part II of Schedule D5, a member who—

- (a) on ceasing to hold a local government employment became entitled to a benefit under regulation D9 or D11, and
- (b) in respect of his ceasing to hold that employment received a return of the whole of the aggregate amount of his contributions to the fund (within the meaning of regulation C22),

is not entitled to count as a period of membership any period in respect of which the return of contributions was made.

(4) Subject to Part II of Schedule D5, a member who—

- (a) on ceasing to hold a local government employment became entitled to a benefit under regulation D9 or D11,
- (b) in respect of his ceasing to hold that employment received a return of part of the aggregate amount mentioned in paragraph (3)(b),
- (c) did not enter the employment in which he is a member after becoming entitled to receive payment in respect of any superannuation benefit (other than a superannuation benefit under the Insurance Act), and
- (d) has not given notice under regulation D12(1)(c) (retention of entitlement to preserved benefits),

is not entitled to count as a period of membership any period in respect of which the return of contributions was made.

(5) Subject to paragraph (6), a member who—

- (a) before entering the employment in which he is a member was in another local government employment (“the first employment”), and
- (b) in respect of his ceasing to hold the first employment received a return of contributions under the 1981 regulations, the 1992 regulations or these regulations,

is not entitled to count as a period of membership any period in respect of which the return of contributions was made.

(6) Paragraph (5) does not apply where paragraph (2), (3)(a) or (4)(a), (c) and (d) applies.

(7) Where—

- (a) before entering the employment in which he is a member, a member was in another local government employment (“the first employment”), and
- (b) on his ceasing to hold the first employment a transfer value was paid by the Committee,

the member is not entitled to count as a period of membership any period in respect of which the transfer value was paid.

(8) A woman who exercises, in accordance with Article 111 of the Employment Rights (Northern Ireland) Order 1996⁽³²⁾ a right to return to work after being absent from work wholly or partly because of pregnancy or confinement is, unless she has given notice under regulation D12(1)(c) (retention of entitlement to preserved benefits), to be treated as not having entered a local government employment in any of the circumstances mentioned in this paragraph.
Regulation B13(2)

Part II

Relevance of Former and Related Membership For Certain Purposes

Total period of membership to include former and related membership for some purposes of entitlement etc.

5. In the following provisions, namely—

- (a) paragraphs (a) and (b) of the definition of “normal retirement date” in regulation C2(1);
- (b) regulation C21(1) (return of contributions);
- (c) regulation D3 (statutory pension entitlement);

(32) S.I. 1996/1919 (N.I. 16)

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- (d) regulation D7(2) (entitlement to additional period under Schedule D3 in cases of early retirement on grounds of ill-health);
- (e) regulation D8(1) (entitlement to ill-health retirement grants);
- (f) regulation F2(2)(a) (amount of member's spouse's long-term pension);

the references to a member's total period of membership include the periods to which this Part applies by virtue of paragraphs 6 to 11.

Former "qualifying service"

6. Any period which any person was immediately before the commencement date entitled to count as qualifying service for any purpose (or would have been so entitled if he had been a member), shall, subject to the following provisions of this Part count as a period to which this Part applies for that purpose (or if he is not such a member, shall so count if he becomes a member in relation to it) and shall so count as a period of the same length as it then counted for that purpose.

Previous service of certain variable-time employees

- 7. In the case of a person who—
 - (a) while a member in the whole-time or part-time employment of a LGPS employer becomes a variable-time employee of any such employer, and
 - (b) while remaining a member in the whole-time or part-time employment becomes a member in the variable-time employment,

any period which at the time he becomes a member in the variable-time employment he is entitled to count as a period of membership or as a period to which this Part applies in relation to the whole-time or part-time employment counts as a period to which this Part applies in relation to the variable-time employment.

Previous service of certain re-employed pensioners

- 8.—(1) In the case of a person who—
 - (a) has become entitled to a retirement pension under the Scheme, (otherwise than by virtue of regulation D18(1)), and
 - (b) enters further employment with any LGPS employer in which he becomes a member,

the period in respect of which he became entitled to the retirement pension counts as a period to which this Part applies in relation to the further employment.

- (2) In the case of a person who—
 - (a) after becoming entitled on ceasing to hold an employment ("the first employment") to a retirement pension by virtue of regulation E2(1)(c) of the 1992 regulations (or any corresponding previous provision) enters further employment with a LGPS employer in which he becomes a member; and
 - (b) in respect of his ceasing to hold the first employment has received a return of the whole or a part of the aggregate amount of his contributions (within the meaning of regulation C22) to the fund,

the period in respect of which the return of contributions was made counts as a period to which this Part applies.

- (3) In sub-paragraph (1) "retirement pension" includes—
 - (a) an ill-health grant under regulation D8 of these regulations or under regulation E4 of the 1992 regulations, and

- (b) an annual pension under the former regulations.

Previous service of certain part-time employees

9.—(1) In the case of a person who—

- (a) became a member by virtue of an election under paragraph 5 of Part II of Schedule 2 to the 1981 regulations made before 1st October 1990 or by virtue of paragraph 4 of that Part, or
- (b) became a member in a whole-time employment at any time after 31st March 1974 and before 1st October 1990 and had previously been in a part-time employment under a LGPS employer,

any previous period of employment under a LGPS employer after the material date, except a period which was followed by one of 12 months or more during which he was not employed by such an employer counts as a period to which this Part applies in relation to the employment in which he is a member.

(2) For the purpose of sub-paragraph (1), “the material date” is the earliest date from which, if paragraph 5 of Part II of Schedule 2 to the 1981 regulations had come into force on 1st April 1974, an election or, as the case may be, a deemed election by him could have effect.

Transfers in

10. Any period which a person is entitled to count under regulation K15(1)(b) counts as a period to which this Part applies.

Excluded periods

11. Paragraph 4(5) and (7) have effect as respects the counting of a period as a period to which this Part applies as they have effect as respects the counting of periods of membership.

SCHEDULE C1

Regulation C1

Further provisions concerning meaning of “remuneration”

Part-timers

1. For the purpose of calculating a member’s standard contributions under regulation C3, the remuneration of a part-time employee for any period (other than a period during which he was absent from duty by reason of illness or injury with reduced or no remuneration) is to be taken to be the remuneration he would have received if during that period he had worked no more and no less than the contractual hours.

Statutory payments during absence

2. Subject to paragraph 3(b), for the purpose of calculating a member’s standard contributions under regulation C3, any reduction in remuneration by reason of the actual or assumed enjoyment by the employee during any period of absence from duty of any statutory entitlement shall be disregarded.

- 3. For the purposes of regulation C6—

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- (a) a woman's remuneration includes any statutory maternity pay payable to her under the Social Security Contributions and Benefits (Northern Ireland) Act 1992(33), and
- (b) in calculating the contributions which an employee would have been required to make under regulation C3,

regard shall be had to any reduction in her remuneration during a period of maternity absence by reason of the actual or assumed enjoyment of such statutory maternity pay.

4. In regulation C7 "remuneration" does not include any guarantee payment under the Employment Rights (Northern Ireland) Order 1996.

5. For the purpose of calculating the amount of any benefit payable under these regulations to a person to whom regulation C8 applies, his remuneration in respect of any period of his relevant service (as defined in that regulation) shall be deemed to be the amount by reference to which the calculation would have been made if he had continued to be employed in his former employment.

Additional periodical payments: "remuneration for the time being"

6.—(1) Subject to sub-paragraph (2), for the purposes of regulations C11(1) and C15(1), in relation to any additional periodical payment falling to be paid by a member, his remuneration for the time being is the remuneration received by him for the interval at the end of which the payment falls to be paid.

(2) For the purposes of sub-paragraph (1)—

- (a) a member is to be taken to have received for any period for which, while a contract of employment subsisted, he was absent from duty with reduced or no remuneration (otherwise than by reason of illness or injury) the remuneration that he would have received but for his absence from duty, and
- (b) any reduction in remuneration by reason of the actual or assumed enjoyment by the member during any period of absence from duty (other than a period of maternity absence), of any statutory entitlement shall be disregarded.

Power to agree notional remuneration

7.—(1) A LGPS employer may from time to time enter with the bodies or persons representative of any class or description of its employees into an agreement specifying the method by which there shall be determined—

- (a) an amount representing the whole of the remuneration, in respect of the period during which the agreement remains in force, of a member of that class or, as the case may be, an employee of that description, or
- (b) such part of his remuneration in respect of that period as is so specified.

(2) Where such an agreement is in force, then the whole or, as the case may be, the specified part of the remuneration of an employee who is a member of the class or, as the case may be, is of the description specified, shall, in respect of the period during which that agreement remains in force and the employee remains in employment with the LGPS employer in question as an employee of that class or description, be deemed for the purposes of these regulations to be the amount determined in accordance with the method specified.

(3) Where a LGPS employer enters into an agreement under sub-paragraph (1), it shall notify in writing all its employees who are members of a class or, as the case may be, an employee of a description, to which the agreement relates, including in the notification a conspicuous statement

(33) 1992 c. 7 (N.I.)

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directing the attention of the employee to the place where he may obtain information about details of the agreement.

- (4) The notification required by sub-paragraph (3) shall be sent to an employee—
 - (a) if he is in the employment of the LGPS employer on the date the agreement was made, as soon as is reasonably practicable after that date; and
 - (b) if he enters the employment later, within three months after entering it.

SCHEDULE C2

Regulations C11(2), C15(2) and paragraph
4 additional

Appropriate percentages: calculation of payments of Schedule C4

Part I

Payments Under Regulation C11

Table A

Males

Members to whom regulation D2(2) does not apply

<i>Age on next birthday after election</i>	<i>Percentage to be used by reference to the normal retirement age below</i>						
	<i>60</i>	<i>Over 60 and under 61</i>	<i>61 and under 62</i>	<i>62 and under 63</i>	<i>63 and under 64</i>	<i>64 and under 65</i>	<i>65</i>
26	0.58						
27	0.60						
28	0.62						
29	0.64						
30	0.66						
31	0.68						
32	0.71						
33	0.74						
34	0.77						
35	0.80						
36	0.84	0.83					
37	0.88	0.87	0.82				
38	0.93	0.91	0.86	0.81			
39	0.98	0.96	0.90	0.85	0.80		
40	1.03	1.01	0.95	0.90	0.84	0.80	

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<i>Age on next birthday after election</i>	<i>Percentage to be used by reference to the normal retirement age below</i>						
	<i>60</i>	<i>Over 60 and under 61</i>	<i>61 and under 62</i>	<i>62 and under 63</i>	<i>63 and under 64</i>	<i>64 and under 65</i>	<i>65</i>
41	1.09	1.07	1.00	0.95	0.89	0.84	0.81
42	1.16	1.14	1.06	1.00	0.94	0.88	0.85
43	1.23	1.22	1.13	1.06	0.99	0.93	0.89
44	1.31	1.30	1.20	1.12	1.05	0.98	0.93
45	1.40	1.39	1.28	1.19	1.11	1.04	0.98
46	1.51	1.49	1.37	1.27	1.18	1.10	1.04
47	1.64	1.61	1.48	1.36	1.26	1.17	1.11
48	1.79	1.75	1.61	1.47	1.35	1.25	1.18
49	1.97	1.92	1.76	1.60	1.45	1.34	1.26
50	2.18	2.13	1.93	1.75	1.57	1.44	1.35
51	2.42	2.38	2.12	1.92	1.71	1.56	1.45
52	2.74	2.69	2.36	2.11	1.88	1.70	1.57
53	3.15	3.09	2.66	2.33	2.08	1.86	1.71
54	3.68	3.62	3.05	2.63	2.31	2.05	1.87
55	4.44	4.36	3.57	3.02	2.60	2.28	2.06
56	5.53	5.45	4.30	3.53	2.98	2.56	2.29
57	7.40	7.28	5.36	4.23	3.49	2.94	2.58
58	11.08	10.90	7.17	5.30	4.18	3.43	2.95
59	22.25	21.88	10.70	7.06	5.21	4.12	3.45
60			21.50	10.55	6.95	5.12	4.12
61				21.11	10.37	6.83	5.14
62					20.41	10.18	6.84
63						20.14	10.25
64							20.32

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Table B

Females

Members to whom regulation D2(2) does not apply

<i>Age on next birthday after election</i>	<i>Percentage to be used by reference to the normal retirement age below</i>						
	<i>60</i>	<i>Over 60 and under 61</i>	<i>61 and under 62</i>	<i>62 and under 63</i>	<i>63 and under 64</i>	<i>64 and under 65</i>	<i>65</i>
26	0.59						
27	0.61						
28	0.63						
29	0.65						
30	0.68						
31	0.71						
32	0.74						
33	0.77						
34	0.80						
35	0.83						
36	0.87	0.86					
37	0.91	0.90	0.85				
38	0.96	0.94	0.89	0.83			
39	1.01	0.99	0.93	0.87	0.82		
40	1.07	1.05	0.98	0.91	0.86	0.80	
41	1.13	1.11	1.03	0.96	0.90	0.84	0.80
42	1.20	1.18	1.09	1.01	0.95	0.88	0.84
43	1.28	1.26	1.16	1.07	1.00	0.93	0.88
44	1.37	1.34	1.23	1.14	1.06	0.98	0.93
45	1.46	1.43	1.31	1.21	1.12	1.04	0.98
46	1.57	1.54	1.40	1.29	1.19	1.11	1.04
47	1.70	1.67	1.51	1.38	1.27	1.18	1.11
48	1.85	1.82	1.64	1.49	1.36	1.26	1.18
49	2.03	1.99	1.79	1.62	1.46	1.35	1.26
50	2.24	2.20	1.96	1.77	1.58	1.45	1.35
51	2.50	2.46	2.17	1.94	1.72	1.57	1.45
52	2.83	2.78	2.42	2.14	1.89	1.71	1.57

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<i>Age on next birthday after election</i>	<i>Percentage to be used by reference to the normal retirement age below</i>						
	<i>60</i>	<i>Over 60 and under 61</i>	<i>61 and under 62</i>	<i>62 and under 63</i>	<i>63 and under 64</i>	<i>64 and under 65</i>	<i>65</i>
53	3.24	3.19	2.73	2.38	2.09	1.87	1.71
54	3.80	3.73	3.13	2.69	2.33	2.06	1.87
55	4.58	4.50	3.67	3.08	2.63	2.30	2.06
56	5.73	5.64	4.40	3.60	3.02	2.59	2.30
57	7.66	7.53	5.51	4.33	3.54	2.96	2.59
58	11.47	11.26	7.36	5.40	4.24	3.47	2.96
59	22.86	22.45	11.05	7.20	5.30	4.15	3.46
60			22.15	10.79	7.05	5.17	4.14
61				21.64	10.59	6.89	5.17
62					20.72	10.24	6.87
63						20.34	10.29
64							20.46

Table C

Males

Members to whom regulation D2(2) applies

<i>Age on next birthday after election</i>	<i>Percentage to be used by reference to the normal retirement age below</i>						
	<i>60</i>	<i>Over 60 and under 61</i>	<i>61 and under 62</i>	<i>62 and under 63</i>	<i>63 and under 64</i>	<i>64 and under 65</i>	<i>65</i>
46	1.60	1.58	1.44	1.33	1.23	1.14	1.08
47	1.74	1.71	1.55	1.43	1.32	1.22	1.15
48	1.90	1.86	1.68	1.54	1.42	1.31	1.23
49	2.09	2.04	1.83	1.66	1.53	1.40	1.31
50	2.31	2.26	2.01	1.81	1.65	1.50	1.40
51	2.57	2.52	2.22	1.99	1.79	1.62	1.50
52	2.91	2.85	2.48	2.20	1.96	1.76	1.62
53	3.34	3.28	2.80	2.45	2.16	1.92	1.76
54	3.90	3.83	3.21	2.76	2.41	2.12	1.92
55	4.72	4.62	3.76	3.16	2.72	2.37	2.12

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<i>Age on next birthday after election</i>	<i>Percentage to be used by reference to the normal retirement age below</i>						
	<i>60</i>	<i>Over 60 and under 61</i>	<i>61 and under 62</i>	<i>62 and under 63</i>	<i>63 and under 64</i>	<i>64 and under 65</i>	<i>65</i>
56	5.88	5.77	4.53	3.69	3.11	2.67	2.36
57	7.87	7.73	5.66	4.44	3.63	3.04	2.66
58	11.82	11.59	7.56	5.55	4.36	3.56	3.04
59	23.73	23.27	11.30	7.42	5.43	4.27	3.56
60			22.73	11.10	7.26	5.32	4.26
61				22.23	10.84	7.09	5.32
62					21.32	10.57	7.09
63						20.93	10.64
64							21.10

Table D

Females

Members to whom regulation D2(2) applies

<i>Age on next birthday after election</i>	<i>Percentage to be used by reference to the normal retirement age below</i>						
	<i>60</i>	<i>Over 60 and under 61</i>	<i>61 and under 62</i>	<i>62 and under 63</i>	<i>63 and under 64</i>	<i>64 and under 65</i>	<i>65</i>
46	1.76	1.72	1.57	1.44	1.32	1.21	1.14
47	1.91	1.86	1.69	1.54	1.41	1.29	1.21
48	2.08	2.03	1.83	1.66	1.51	1.38	1.29
49	2.28	2.23	1.99	1.80	1.62	1.48	1.38
50	2.52	2.47	2.18	1.96	1.75	1.59	1.48
51	2.81	2.75	2.41	2.15	1.91	1.72	1.59
52	3.18	3.12	2.69	2.37	2.10	1.87	1.72
53	3.64	3.57	3.04	2.64	2.32	2.05	1.87
54	4.27	4.18	3.50	2.98	2.58	2.26	2.05
55	5.14	5.05	4.09	3.41	2.91	2.52	2.26
56	6.44	6.31	4.91	4.00	3.33	2.84	2.52
57	8.61	8.43	6.14	4.80	3.90	3.26	2.84
58	12.89	12.63	8.21	5.99	4.68	3.80	3.24

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<i>Age on next birthday after election</i>	<i>Percentage to be used by reference to the normal retirement age below</i>						
	<i>60</i>	<i>Over 60 and under 61</i>	<i>61 and under 62</i>	<i>62 and under 63</i>	<i>63 and under 64</i>	<i>64 and under 65</i>	<i>65</i>
59	25.72	25.16	12.32	7.99	5.85	4.55	3.79
60			24.72	11.97	7.78	5.68	4.53
61				24.05	11.69	7.57	5.65
62					22.83	11.24	7.52
63						22.33	11.28
64							22.44

Part II

Lump sum cost of each added year which cannot be bought by annual contributions because of the 15 per cent. limits

Table E

Males

Class B and Class C members to whom regulation D2(2) does not apply

<i>Age on next birthday after election</i>	<i>Percentage of Salary payable at next birthday after election by member with normal retirement age below</i>						
	<i>60</i>	<i>Over 60 and under 61</i>	<i>61 and under 62</i>	<i>62 and under 63</i>	<i>63 and under 64</i>	<i>64 and under 65</i>	<i>65</i>
40	18.60	18.40	17.90	17.50	17.10	16.70	16.50
41	18.70	18.40	18.00	17.60	17.20	16.70	16.50
42	18.80	18.50	18.00	17.60	17.20	16.80	16.60
43	18.90	18.60	18.10	17.70	17.20	16.80	16.60
44	19.00	18.70	18.20	17.80	17.30	16.90	16.70
45	19.10	18.80	18.30	17.90	17.40	16.90	16.70
46	19.20	18.90	18.40	18.00	17.50	17.00	16.80
47	19.30	19.00	18.50	18.10	17.60	17.10	16.90
48	19.40	19.10	18.60	18.20	17.70	17.20	17.00
49	19.50	19.20	18.70	18.30	17.80	17.30	17.10
50	19.70	19.40	18.80	18.40	17.90	17.40	17.20

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<i>Age on next birthday after election</i>	<i>Percentage of Salary payable at next birthday after election by member with normal retirement age below</i>						
	<i>60</i>	<i>Over 60 and under 61</i>	<i>61 and under 62</i>	<i>62 and under 63</i>	<i>63 and under 64</i>	<i>64 and under 65</i>	<i>65</i>
51	19.90	19.60	19.00	18.50	18.00	17.50	17.30
52	20.10	19.80	19.20	18.70	18.10	17.60	17.40
53	20.30	20.00	19.40	18.90	18.30	17.70	17.50
54	20.50	20.20	19.60	19.10	18.50	17.80	17.60
55	20.70	20.40	19.80	19.30	18.70	18.00	17.80
56	20.90	20.60	20.00	19.50	18.90	18.20	18.00
57	21.20	20.90	20.20	19.70	19.10	18.40	18.20
58	21.50	21.20	20.50	19.90	19.30	18.60	18.40
59	21.80	21.50	20.80	20.10	19.50	18.80	18.60
60			21.10	20.40	19.70	19.10	18.80
61				20.70	19.90	19.30	19.00
62					20.10	19.50	19.30
63						19.70	19.60
64							19.90

Table F

Females

Class B and C members to whom regulation D2(2) does not apply

<i>Age on next birthday after election</i>	<i>Percentage of Salary payable at next birthday after election by member with normal retirement age below</i>						
	<i>60</i>	<i>Over 60 and under 61</i>	<i>61 and under 62</i>	<i>62 and under 63</i>	<i>63 and under 64</i>	<i>64 and under 65</i>	<i>65</i>
40	19.40	19.10	18.60	18.00	17.40	16.90	16.60
41	19.60	19.30	18.70	18.10	17.50	17.00	16.70
42	19.70	19.40	18.80	18.20	17.60	17.10	16.80
43	19.80	19.50	18.90	18.30	17.80	17.20	16.90
44	19.90	19.60	19.00	18.40	17.90	17.30	17.00
45	20.10	19.70	19.10	18.50	18.00	17.40	17.10
46	20.20	19.90	19.20	18.60	18.10	17.50	17.20

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<i>Age on next birthday after election</i>	<i>Percentage of Salary payable at next birthday after election by member with normal retirement age below</i>						
	<i>60</i>	<i>Over 60 and under 61</i>	<i>61 and under 62</i>	<i>62 and under 63</i>	<i>63 and under 64</i>	<i>64 and under 65</i>	<i>65</i>
47	20.40	20.00	19.40	18.80	18.20	17.60	17.30
48	20.50	20.20	19.50	18.90	18.30	17.70	17.40
49	20.60	20.30	19.60	19.00	18.40	17.80	17.50
50	20.80	20.40	19.80	19.20	18.60	17.90	17.60
51	21.00	20.60	19.90	19.30	18.70	18.00	17.70
52	21.10	20.80	20.10	19.40	18.80	18.20	17.90
53	21.30	21.00	20.30	19.60	19.00	18.30	18.00
54	21.50	21.20	20.40	19.80	19.10	18.40	18.10
55	21.70	21.40	20.60	19.90	19.20	18.60	18.20
56	21.90	21.60	20.80	20.10	19.40	18.70	18.30
57	22.10	21.80	21.00	20.30	19.60	18.80	18.50
58	22.30	22.00	21.20	20.50	19.80	19.00	18.70
59	22.60	22.20	21.40	20.70	20.00	19.20	18.90
60			21.70	20.90	20.20	19.40	19.10
61				21.20	20.40	19.60	19.30
62					20.50	19.80	19.50
63						20.00	19.80
64							20.10

Table G

Males

Class B and Class C members to whom regulation D2(2) applies

<i>Age on next birthday after election</i>	<i>Percentage of Salary payable at next birthday after election by member with normal retirement age below</i>						
	<i>60</i>	<i>Over 60 and under 61</i>	<i>61 and under 62</i>	<i>62 and under 63</i>	<i>63 and under 64</i>	<i>64 and under 65</i>	<i>65</i>
46	20.20	19.90	19.30	18.70	18.20	17.60	17.30
47	20.40	20.00	19.40	18.80	18.30	17.70	17.40
48	20.60	20.20	19.50	18.90	18.40	17.80	17.50

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<i>Age on next birthday after election</i>	<i>Percentage of Salary payable at next birthday after election by member with normal retirement age below</i>						
	<i>60</i>	<i>Over 60 and under 61</i>	<i>61 and under 62</i>	<i>62 and under 63</i>	<i>63 and under 64</i>	<i>64 and under 65</i>	<i>65</i>
49	20.80	20.40	19.60	19.00	18.50	17.90	17.60
50	21.00	20.60	19.80	19.20	18.60	18.00	17.70
51	21.20	20.80	20.00	19.40	18.70	18.10	17.80
52	21.40	21.00	20.20	19.60	18.80	18.20	17.90
53	21.60	21.20	20.40	19.80	19.00	18.30	18.00
54	21.80	21.40	20.60	20.00	19.20	18.50	18.10
55	22.00	21.60	20.80	20.20	19.40	18.70	18.30
56	22.30	21.90	21.00	20.40	19.60	18.90	18.50
57	22.60	22.20	21.30	20.60	19.80	19.10	18.70
58	22.90	22.50	21.60	20.80	20.00	19.30	18.90
59	23.20	22.80	21.90	21.10	20.30	19.50	19.10
60			22.30	21.40	20.60	19.80	19.40
61				21.80	20.90	20.10	19.70
62					21.10	20.30	20.00
63						20.50	20.30
64							20.70

Table H

Females

Class B and Class C members to whom regulation D2(2) applies

<i>Age on next birthday after election</i>	<i>Percentage of Salary payable at next birthday after election by member with normal retirement age below</i>						
	<i>60</i>	<i>Over 60 and under 61</i>	<i>61 and under 62</i>	<i>62 and under 63</i>	<i>63 and under 64</i>	<i>64 and under 65</i>	<i>65</i>
46	22.60	22.20	21.40	20.70	19.90	19.20	18.80
47	22.70	22.30	21.50	20.80	20.00	19.30	18.90
48	22.90	22.50	21.60	20.90	20.10	19.40	19.00
49	23.10	22.70	21.80	21.00	20.20	19.50	19.10
50	23.30	22.90	22.00	21.10	20.30	19.60	19.20

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<i>Age on next birthday after election</i>	<i>Percentage of Salary payable at next birthday after election by member with normal retirement age below</i>						
	<i>60</i>	<i>Over 60 and under 61</i>	<i>61 and under 62</i>	<i>62 and under 63</i>	<i>63 and under 64</i>	<i>64 and under 65</i>	<i>65</i>
51	23.50	23.10	22.20	21.30	20.40	19.70	19.30
52	23.70	23.30	22.40	21.50	20.60	19.80	19.40
53	23.90	23.50	22.60	21.70	20.80	19.90	19.50
54	24.10	23.70	22.80	21.90	21.00	20.10	19.60
55	24.30	23.90	23.00	22.10	21.20	20.30	19.80
56	24.50	24.10	23.20	22.30	21.40	20.50	20.00
57	24.80	24.30	23.40	22.50	21.60	20.70	20.20
58	25.10	24.60	23.60	22.70	21.80	20.90	20.40
59	25.40	24.90	23.90	22.90	22.00	21.10	20.60
60			24.20	23.20	22.30	21.30	20.80
61				23.60	22.60	21.50	21.10
62					22.80	21.70	21.40
63						21.90	21.70
64							22.00

Part III

Payments under Regulation C15

Table J

Males

<i>Age on next birthday after election</i>	<i>Percentage to be used by reference to the specified birthday below</i>					
	<i>60</i>	<i>61</i>	<i>62</i>	<i>63</i>	<i>64</i>	<i>65</i>
25	0.07					
26	0.07					
27	0.07					
28	0.07					
29	0.08					

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<i>Age on next birthday after election</i>	<i>Percentage to be used by reference to the specified birthday below</i>					
	<i>60</i>	<i>61</i>	<i>62</i>	<i>63</i>	<i>64</i>	<i>65</i>
30	0.08					
31	0.08					
32	0.08					
33	0.09					
34	0.09					
35	0.09					
36	0.10					
37	0.10	0.10				
38	0.11	0.10	0.10			
39	0.12	0.11	0.10	0.09		
40	0.12	0.11	0.11	0.10	0.09	
41	0.13	0.12	0.11	0.10	0.10	0.09
42	0.14	0.13	0.12	0.11	0.10	0.10
43	0.14	0.13	0.12	0.12	0.11	0.10
44	0.15	0.14	0.13	0.12	0.11	0.11
45	0.16	0.15	0.14	0.13	0.12	0.11
46	0.17	0.16	0.15	0.14	0.13	0.12
47	0.19	0.17	0.16	0.15	0.14	0.13
48	0.21	0.19	0.17	0.16	0.15	0.14
49	0.23	0.21	0.18	0.17	0.16	0.15
50	0.25	0.23	0.20	0.18	0.17	0.16
51	0.28	0.25	0.22	0.20	0.18	0.17
52	0.32	0.28	0.25	0.22	0.20	0.18
53	0.37	0.32	0.28	0.24	0.22	0.20
54	0.43	0.36	0.31	0.27	0.24	0.22
55	0.52	0.42	0.36	0.31	0.27	0.24
56	0.65	0.51	0.42	0.35	0.30	0.27
57	0.87	0.63	0.50	0.41	0.34	0.30
58	1.30	0.84	0.62	0.49	0.40	0.35
59	2.62	1.26	0.83	0.61	0.48	0.41
60		2.53	1.24	0.82	0.60	0.48

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<i>Age on next birthday after election</i>	<i>Percentage to be used by reference to the specified birthday below</i>					
	<i>60</i>	<i>61</i>	<i>62</i>	<i>63</i>	<i>64</i>	<i>65</i>
61			2.48	1.22	0.80	0.60
62				2.40	1.20	0.80
63					2.37	1.21
64						2.39

*Table K
Females*

<i>Age on next birthday after election</i>	<i>Percentage to be used by reference to the specified birthday below</i>					
	<i>60</i>	<i>61</i>	<i>62</i>	<i>63</i>	<i>64</i>	<i>65</i>
21	0.015					
22	0.016					
23	0.016					
24	0.016					
25	0.017					
26	0.017					
27	0.018					
28	0.019					
29	0.019					
30	0.020					
31	0.021					
32	0.022					
33	0.023					
34	0.024					
35	0.024					
36	0.026					
37	0.027	0.025				
38	0.029	0.026	0.024			
39	0.030	0.027	0.026	0.024		

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<i>Age on next birthday after election</i>	<i>Percentage to be used by reference to the specified birthday below</i>					
	<i>60</i>	<i>61</i>	<i>62</i>	<i>63</i>	<i>64</i>	<i>65</i>
40	0.031	0.029	0.027	0.025	0.024	
41	0.033	0.030	0.028	0.026	0.025	0.024
42	0.035	0.032	0.030	0.028	0.026	0.025
43	0.038	0.034	0.031	0.029	0.027	0.026
44	0.040	0.036	0.034	0.031	0.029	0.027
45	0.043	0.039	0.036	0.033	0.030	0.029
46	0.046	0.041	0.038	0.035	0.032	0.030
47	0.050	0.045	0.041	0.037	0.034	0.032
48	0.054	0.048	0.044	0.040	0.037	0.034
49	0.060	0.053	0.048	0.043	0.040	0.037
50	0.066	0.058	0.052	0.047	0.043	0.040
51	0.074	0.064	0.057	0.051	0.046	0.043
52	0.083	0.071	0.063	0.056	0.050	0.046
53	0.095	0.080	0.070	0.062	0.055	0.050
54	0.112	0.092	0.079	0.069	0.061	0.055
55	0.135	0.108	0.091	0.078	0.068	0.061
56	0.169	0.129	0.106	0.089	0.076	0.068
57	0.225	0.162	0.127	0.104	0.087	0.076
58	0.337	0.216	0.159	0.125	0.102	0.087
59	0.672	0.325	0.212	0.156	0.122	0.102
60		0.651	0.317	0.207	0.152	0.122
61			0.636	0.311	0.203	0.152
62				0.609	0.301	0.202
63					0.598	0.303
64						0.602

SCHEDULE C3

Regulation C24

Additional voluntary contributions**Making and variation of elections**

- 1.—(1) An election by a member to pay contributions under regulation C24 shall specify—
- (a) the amount of the additional contributions which he wishes to pay (expressed either as a percentage of his remuneration or as a sum payable at the times mentioned in paragraph 4); and
 - (b) the proportion (if any) of the contributions which he wishes to be used to provide benefits payable in the event of death.
- (2) A member who has made an election under regulation C24 may at any time elect—
- (a) to vary the amount of his contributions or the proportion of them that he is to continue to pay which are to be used to provide benefits payable on death; or
 - (b) to discontinue those contributions.
- (3) An election by a member under regulation C24 or this paragraph shall be made by notice given in writing to the member's employing authority.

Payment and amount of AVCs

- 2.—(1) The Committee may require, before any contributions are first made pursuant to the election, that the amount of the contributions payable under regulation C24 in any tax year shall be not less than the amount specified in regulation 2(8) of the Pension Schemes (Voluntary Contributions Requirements and Voluntary and Compulsory Membership) Regulations (Northern Ireland) 1987⁽³⁴⁾.
- (2) The amount of the contributions payable in any tax year is limited in accordance with paragraph 5 of Schedule C4.
3. No contributions shall be payable under regulation C24 with respect to any period—
- (a) during which the person contributing is not a member, or
 - (b) subject to paragraph 4, after the time when he ceases to be employed by the employing authority to which notice was given under paragraph 1.
4. Contributions under regulation C24 shall normally be payable on the member's usual pay day.

Functions of employing authorities and the Committee

- 5.—(1) As soon as an employing authority receives a notice under paragraph 1 it shall forward it to the Committee.
- (2) The Committee shall give effect to a notice under paragraph 1 as soon as reasonably practicable, and in any event—
- (a) in the case of a notice under paragraph 1(1), so that the member may begin to pay his contributions under paragraph 4 before the expiry of the period of six months beginning with the date on which he gives notice, and
 - (b) in the case of a notice under paragraph 1(2), so that the member may pay his contribution at the varied amount or in the varied proportions, or, as the case may be, cease to pay his contributions, before the expiry of the period of three months beginning with that date.

(34) S.R. 1987 No. 286

6.—(1) Where a notice under paragraph 1 specifies that all or part of the contributions are to be used to provide benefits payable in the event of death, the Committee shall make arrangements for the provision of those benefits under a pension policy.

(2) The pension policy shall provide that the Committee is to make payments to the insurance company with which the policy is entered into of the same amounts as the contributions to be used as mentioned in sub-paragraph (1) within one month of the day on which they are payable by the member under paragraph 4.

(3) The policy shall—

- (a) be subject to the conditions mentioned in paragraphs 2 and 3 of this Schedule;
- (b) allow the member to vary his election under paragraph 1(2);
- (c) make provision for the arrangements mentioned in paragraphs 10 to 14 and 21 in the event of a change of employment by the member or, as the case may be, potential overpayment.

(4) Where—

- (a) a person to whom regulation C8 applies was before the commencement of his relevant service (as defined in that regulation) paying contributions to be used to provide benefits payable in the event of death, and
- (b) he has not elected to discontinue those contributions,

the Committee shall continue to make the appropriate payments in respect of him during the period of his relevant service in accordance with the arrangements made under this paragraph.

7.—(1) The Committee shall invest with a relevant body any contributions which are not to be used to provide benefits payable in the event of death.

(2) Subject to sub-paragraph (3) and paragraphs 10 to 16, on the member ceasing to be a member of the Scheme the Committee shall as soon as reasonably practicable apply the accumulated value of the contributions invested as mentioned in sub-paragraph (1) to the provision of additional pension benefits under a pension policy.

(3) If the member dies before such a policy is entered into, the accumulated value shall be payable to his personal representatives.

(4) The contributions invested in accordance with sub-paragraph (1) shall not be used to provide benefits in the form of a lump sum unless—

- (a) the aggregate of the pension benefits provided under Parts D to G and the additional pension benefits provided by the pension policy mentioned in sub-paragraph (2) do not exceed the annual rate or amount referred to in regulation H5; and
- (b) the pension benefits provided under those Parts are being compounded in accordance with that regulation.

8. The benefits under a pension policy entered into under paragraph 6 or 7 shall be money purchase benefits the value of which is reasonable having regard to the amount of the contributions paid.

9. The Committee—

- (a) shall consult the member before entering into a pension policy under paragraph 6 or 7; and
- (b) shall give effect, so far as is practicable and subject to paragraph 8, to his wishes with respect to the benefits to be provided under it.

Changes of employment in which membership is continued

10.—(1) If a member—

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- (a) ceases to be employed by the employing authority to which notice was given under paragraph 1(1);
- (b) was making payments of additional contributions up to the date of cessation, and
- (c) before the expiry of the period of one month and one day beginning with that date enters a new employment in which he is also a member;

he may elect that his election to pay contributions under regulation C24 should continue to have effect.

(2) An election under sub-paragraph (1) shall be made by notice given in writing to the member's new employing authority before the expiry of the period of one month beginning with the date on which the new employment begins.

11. As soon as the new employing authority receives a notice of election under paragraph 10 it shall forward it to the Committee.

12.—(1) Subject to sub-paragraph (2), the member shall, with effect from the next pay day after the day on which notice was given under paragraph 10, make payments of contributions under regulation C24 in his new employment under his notice under paragraph 1(1) (as it has effect for the time being).

(2) No payment of contributions under regulation C24 shall be made with respect to the period (if any) between the two employments mentioned in paragraph 10.

13. The Committee shall in respect of contributions made under regulation C24 by the member in his new employment—

- (a) apply any continuing contributions, which are specified to be used to provide benefits payable in the event of death, towards the pension policy mentioned in paragraph 6; and
- (b) continue to invest all contributions paid by him and not specified to be so used in the manner mentioned in paragraph 7.

14. Paragraphs 7(2) and 10 to 16 shall have effect in relation to a cessation of the new employment as if the new employment were the one in relation to which notice was given under paragraph 1(1).

Cessation of membership or employment

15.—(1) Where a person who has given notice under paragraph 1(1) of an election under regulation C24 to his employing authority—

- (a) has ceased to be employed by that authority; or
- (b) has ceased to be a member without ceasing to be so employed,

he may elect to have the accumulated value of the invested additional contributions mentioned in paragraph 7(2), used—

- (i) in the case mentioned in paragraph (a), in one or more of the ways mentioned in sub-paragraph (2); and
- (ii) in the case mentioned in paragraph (b) in one or both of the ways mentioned in paragraphs (b) and (e) of that sub-paragraph.

(2) The ways referred to in sub-paragraph (1) are—

- (a) to subscribe to an occupational pension scheme;
- (b) to subscribe to a personal pension scheme;
- (c) to subscribe to a self-employed pension arrangement;
- (d) to purchase an appropriate policy from one or more insurance companies; or

(e) to subscribe to an additional voluntary contributions scheme.

16. Where a person receives a refund under regulation C21 as a consequence of ceasing—

(a) to be employed by an employing authority; or

(b) to be a member,

he must receive immediate payment of the accumulated value of the invested additional contributions mentioned in paragraph 7(2).

17. Paragraph 3 shall not preclude a member who has again become employed by a LGPS employer (and has not elected under paragraph 10) making a fresh election under regulation C24 by notice under paragraph 1 in relation to his new employment.

Separate treatment of AVCs from other contributions

18. Regulations C21 and C23 (return of contributions) and paragraphs 3 and 4 of Schedule C4 (limitations on contributions) do not apply to contributions payable under (or interest on late payments which relate to contributions under) regulation C24.

19. The making of contributions under regulations C24, and any rights or liabilities arising under a pension policy entered into under paragraphs 6 or 7, shall be left out of account in calculating the amount of a transfer value payable under Part K; and regulations H4 (forfeiture etc.) and L9 (recovery or retention) and Part J (decisions and appeals) do not apply in relation to benefits under such a policy.

Inward transfer of AVC rights

20.—(1) A member may, when giving a notice under regulation K14(1), also give written notice to the Committee that he wishes it to accept a transfer value relating to some or all of the rights to benefits arising out of an additional voluntary contributions provision or an additional voluntary contributions scheme to be used to provide money purchase benefits as specified in paragraphs 6, 7 and 8.

(2) Where such a notice is given the transfer value shall be accepted and so used by the Committee, and paragraphs 6 to 9, 18 and 19 shall apply in relation to the transfer value as they apply to contributions, except that for references to a notice under paragraph 1(1) or (2) there shall be substituted a reference to the notice under sub-paragraph (1).

Over-provision: calculation and return of surplus funds

21.—(1) The Committee shall comply—

(a) with the requirements of regulation 5 of the Retirement Benefits Schemes (Restriction on Discretion to Approve) (Additional Voluntary Contributions) Regulations 1993(35), and

(b) if the Scheme is the leading scheme in relation to a member, with the requirements of regulation 6 of those regulations, so far as they concern main schemes.

(2) Where any surplus funds fall to be repaid in accordance with regulation 6 of those regulations, the Committee shall make the repayment to the member (or, if he has died, to his personal representatives)—

(a) where the over-provision relates to the benefit payable in the event of death, out of the accumulated value of the payments made by the Committee with respect to the pension policy under paragraph 6, and

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- (b) where any other benefit is abated, out of the accumulated value of the additional contributions mentioned in paragraph 7(2).
- (3) In this paragraph—
 - “leading scheme” and “main schemes” have the meanings given in regulation 2 of those regulations; and
 - “surplus funds” has the meaning given in regulation 6 of those regulations.

Supplemental

23. In this Schedule—
- “insurance company” means—
- (a) a body authorised under section 3 or 4 of the Insurance Companies Act 1982⁽³⁶⁾ to carry on long term business and acting through a branch or agency in the United Kingdom;
 - (b) an EC company which is lawfully carrying on long term business, or providing long term insurance, in the United Kingdom; or
 - (c) friendly society within the meaning of the Friendly Societies Act 1992⁽³⁷⁾ (including any society which is to be treated as a registered friendly society by virtue of section 96(2) of that Act),
- and expressions used in paragraph (a) or (b) have the meanings given in the Insurance Companies Act 1982;
- “money purchase benefits” has the same meaning as in the Pension Schemes (Northern Ireland) Order 1993⁽³⁸⁾;
- “pension policy” means a contract entered into on behalf of the member by the Committee with an insurance company for the payment by the company of pension benefits to the intended recipients of those benefits which are in addition to those payable under Parts D to G; and
- “relevant body” means—
- (a) a person within the meaning of section 612 of the Income and Corporation Taxes Act 1988⁽³⁹⁾ for the time being operating a scheme which is an approved scheme for the purposes of Chapter I of Part XIV of that Act and provides benefits in relation to persons who have paid contributions to it which are in addition to those provided in relation to those persons under an occupational pension scheme, or
 - (b) building society within the meaning of the Building Societies Act 1986⁽⁴⁰⁾.

⁽³⁶⁾ 1982 c. 50

⁽³⁷⁾ 1992 c. 40

⁽³⁸⁾ 1993 c. 49

⁽³⁹⁾ 1988 c. 1; section 612 was amended by the Finance Act 1994 (c. 9), Section 103(2), Schedule 26, Part V

⁽⁴⁰⁾ 1986 c. 53

SCHEDULE C4

Regulation C26

Limitations on contributions and benefits

Part I

General

“Class A members”, “Class B members” and “Class C members”

1.—(1) In this Schedule,

“member” includes a former member;

“Class A member” means a member who—

- (a) became a member on or after 1st June 1989 and is not to be treated as a Class B member or Class C member by virtue of sub-paragraph (2); or
- (b) was a Class B member or a Class C member immediately before that date and is deemed to have become a Class A member by virtue of making an election under sub-paragraph (3);

“Class B member” means a member who—

- (a) became a member on or after 17th March 1987 and before 1st June 1989;
- (b) is not to be treated as a Class C member by virtue of sub-paragraph (2); and
- (c) is not deemed to have become a Class A member by virtue of making an election under sub-paragraph (3);

“Class C member” means a member who—

- (a) became a member before 17th March 1987 or is to be treated as a Class C member by virtue of sub-paragraph (2); and
- (b) is not deemed to have become a Class A member by virtue of duly making an election under sub-paragraph (3).

(2) A person may be treated for the purposes of this Schedule as being a Class B member or a Class C member, notwithstanding that he did not become a member of the Scheme before 1st June 1989 or, as the case may be, 17th March 1987, if on application to them by the Committee the Commissioners of Inland Revenue agree in writing that he may be so treated by virtue of previous membership of a pension scheme approved under Chapter I of Part XIV of the Income and Corporation Taxes Act 1988.

(3) If a Class B member or a Class C member duly elects by notice in writing to the Committee before the relevant date that he wishes to be treated as a Class A member for the purposes of this Schedule, he shall be deemed to have become a Class A member on 1st June 1989.

(4) For the purposes of sub-paragraph (3) “the relevant date”, in relation to any member, means the date on which he ceases to be a member for any reason (including death).

(5) For the purposes of this paragraph, a person shall only be treated as being a Class B member or a Class C member at any time by virtue of having become a member before 1st June 1989 or, as the case may be, 17th March 1987, if—

- (a) he has continued to be a member throughout a period beginning before that date and ending with that time; or
- (b) the conditions mentioned in sub-paragraph (7) are satisfied in relation to the part of that period when he was not a member.

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(6) Where a member who was eligible to become a member at a time when he would have become a Class B member or a Class C member as the case may be applies for membership after that date by virtue of being a person to whom regulation K17 applies, he shall be treated as a Class B or a Class C member as the case may be at any time if—

- (a) he continues to be a member throughout the period beginning with the date when he becomes a member of the Scheme and ending with that time; or
- (b) the conditions mentioned in sub-paragraph (7) are satisfied in relation to the part of that period when he was not a member.

(7) The conditions mentioned in sub-paragraph (5)(b) and (6)(b) are—

- (a) that his membership ceased on his secondment or posting to another employer, at the time of the secondment or posting he had a definite expectation that he would become a member again when it ended, and he again became a member at the end of his secondment or posting;
- (b) his membership ceased by reason of his unpaid absence and he began paying contributions again under regulation C3 within one month of returning to work;
- (c) in the case of a female member, her membership ceased wholly or partly because of pregnancy or confinement and she began paying contributions again under that regulation within one month of returning to work in accordance with Article 111 the Employment Rights (Northern Ireland) Order 1996(41) (which confers the right to return to work following pregnancy or confinement);
- (d) his membership ceased otherwise than as mentioned in paragraph (a), (b) or (c) and within one month of such cessation he returned to work and began paying contributions again under regulation C3; or
- (e) that his membership ceased by reason of the member opting out of the Scheme as a result of a contravention which is actionable under section 62 of the Financial Services Act 1986(42).

Remuneration of Class A members: “permitted maximum”

2.—(1) Subject to paragraph 6, in determining the remuneration of a Class A member for the purposes of these regulations, any payments in excess of the permitted maximum shall be disregarded.

(2) For the purposes of this Schedule “permitted maximum” shall be construed in accordance with section 590C(2) of the Income and Corporation Taxes Act 1988(43).

Part II

Limitations on Contributions

General 15 per cent. limitation

3.—(1) Subject to paragraph 4, the total contributions to which this paragraph applies, which are paid by a member in any tax year to the fund in respect of all employments in relation to which he is a member, shall not exceed 15 per cent. of his remuneration for that year.

(2) This paragraph applies to all contributions paid by the member—

(41) S.I. 1996/1919 (N.I.16)

(42) 1986 c. 60

(43) 1988 c. 1; section 590C was inserted by the Finance Act 1989 (c. 26), Schedule 6, paragraphs 4 and 18(2); subsection (8A) of section 590C was inserted by paragraph 5(3) of that Schedule

- (a) under Part C (other than under regulation C24), or
- (b) under Part C of the 1992 regulations, except regulation C11 (in so far as that Part is continued in effect by virtue of Schedule C5 or Schedule M2), including instalments payable under regulation C7(15) of those regulations.

Excess contributions payable by lump sum: Class B and C members

4.—(1) If the aggregate of the following amounts payable by a Class B member or a Class C member, namely—

- (a) any amount by way of additional contributions in pursuance of—
 - (i) a notice given under regulation 43 of the 1981 regulations, or
 - (ii) an election made under regulation C9(1), C13 or C14,
- (b) the amount of an instalment payable in pursuance of an election under regulation C9 of the 1992 regulations,
- (c) any other amounts payable by him under any of those regulations, and
- (d) the amount payable by him by way of contributions under regulation C3,

exceeds 15 per cent. of his remuneration, he shall satisfy his liability in respect of the excess by payment of a lump sum of an amount determined in such manner as may be approved by the Government Actuary having regard to such factors as he considers appropriate (and he may issue such Tables as he considers appropriate for the purposes of such determinations) to represent the capital value of the excess.

(2) The contributions to which paragraph 3 applies do not include any payment made by a Class B member or a Class C member under regulation C19(5).

Additional voluntary contributions

5. The amount of the contributions payable under regulation C24 in any tax year, when aggregated with the amount of any other contributions payable under these regulations or to an additional voluntary contributions scheme, within the meaning of that regulation, (whether or not payable under these regulations), shall not exceed the amount allowed to be deducted under subsection (7) of section 592 of the Income and Corporation Taxes Act 1988 as specified in or under subsection (8) or, as the case may be, subsection (8A) of that section.

Part III

Limitations on benefits

Restrictions on “pensionable remuneration”: Class A members with transferred-in membership

6. Where regulation 5(2) of the Retirement Benefits Schemes (Continuation of Rights of Members of Approved Schemes) Regulations 1990⁽⁴⁴⁾ applies in relation to a member, for the purpose of calculating any benefit in respect of him under these regulations, paragraph 2(1) does not apply to so much of the benefit as is calculated by reference to membership which he is entitled to count by virtue of regulation K15.

(44) S.I. 1990/2101; a relevant amending instrument is S.I. 1993/3220

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“Pensionable remuneration”: retirement grants for Class B members

7. For the purpose of calculating the retirement grant of a Class B member, his pensionable remuneration shall not exceed £100,000 (or such other sum as may for the time being be specified by the Treasury for the purposes of section 590(3) of the Income and Corporation Taxes Act 1988 as that section continues to have effect as respects Class B members by virtue of paragraph 18(2) of Schedule 6 to the Finance Act 1989⁽⁴⁵⁾).

Restrictions on membership period used for calculating amounts of benefits

8.—(1) Subject to paragraph 10 for the purpose of calculating the amount of any benefit under Part D—

- (a) no account shall be taken of so much of the member’s total period of membership as—
 - (i) in the case of a Class A member, exceeds 40 years; and
 - (ii) in the case of a Class B member or a Class C member, is membership before he attains the age of 60 years and exceeds 40 years, and
- (b) where an amount is recovered or retained under regulation L9 (recovery or retention where former member has misconduct obligation), membership shall be left out of account to the extent necessary to reduce the actuarial value referred to in regulation L9(2) by that amount.

(2) For the purposes of sub-paragraph (1)(a), a period which a person is entitled to count as a period of membership by virtue of regulation D7(2) (ill-health) or F6(1)(a) or (b) of the 1992 regulations (war service) shall be treated as membership before attaining the age of 60 years.

(3) Where a retirement grant falls to be reduced under paragraph 1, 2(1) or 3(1) of Schedule D2 (reduction in standard retirement grant on account of contingent spouse’s pension), any period of membership to be left out of account by virtue of paragraph (1)(a) shall be taken from the beginning of the person’s period of membership.

9. Subject to paragraph 10 where the aggregate length of—

- (a) the total period of membership in relation to the relevant employment (excluding any membership which is to be left out of account by virtue of paragraph 8(1)(a)), and
- (b) any earlier period which was taken into account in the calculation of a retirement pension, an annual pension under the former regulations, or a superannuation allowance under Part I of the Act of 1937, or in respect of which any pension was granted under a local Act scheme,

exceeds—

- (i) in the case of a Class A member, 40 years, or
- (ii) in the case of a Class B or Class C member, 45 years,

then, for the purpose of calculating any benefit the period mentioned in paragraph (a) is reduced by a period equal to the excess.

10. Where—

- (a) the calculation of any benefit in respect of a member is by reference to membership which he is entitled to count by virtue of regulation K15; and
- (b) the aggregate of—
 - (i) the period mentioned in regulation K15(1)(a) which he is entitled to count as a period of membership, and

(45) 1989 c. 26

- (ii) the period of membership in relation to the relevant employment (excluding any period in excess of 40 years)

exceeds 40 years

that aggregate shall be used for the calculation of the amount of any benefit under Part D subject to any overriding limit on the maximum total benefits, whether in the form of annual pension payments or a lump sum, that may be provided on retirement for the purposes of approval by the Commissioners of Inland Revenue under Chapter 1 of Part XIV of the Income and Corporation Taxes Act 1988(46).

Death grants

11.—(1) Subject to sub-paragraph (2), for the purpose of calculating the amount of a death grant under Part E no account shall be taken of so much of the member’s total period of membership as—

- (a) in the case of a Class A member, exceeds 40 years; and
- (b) in the case of a Class B member or a Class C member, is membership before he attains the age of 60 years and exceeds 40 years.

(2) Where a death grant is reduced under regulation E5, any period of membership to be left out of account under sub-paragraph (1) is to be taken from the beginning of the period of membership.

SCHEDULE C5

Regulation C27

Provisions concerning outstanding payments due under previous regulations

Continuation of certain payments

1.—(1) Without prejudice to Schedule M2 to these regulations, where immediately before the commencement date any payments remained to be made (or were deemed to be due) under a provision of the 1992 regulations which is re-enacted in these regulations, they shall be deemed to be payments due under the corresponding provision of these regulations.

(2) Without prejudice to the generality of sub-paragraph (1), any payments remaining to be made under a provision of the 1992 regulations specified in column (1) of the Table below (including any payments treated as being made under any such provision by virtue of regulation C10(1) of those regulations), shall be deemed to be payments due under the provision of these regulations specified in column (2).

Table

<i>Column (1)</i> <i>1992 regulations</i>	<i>Column (2)</i> <i>These regulations</i>
Regulation C2	Regulation C5
Regulation C3	Regulation C7
Regulation C5	Regulation C9
Regulation C9	Regulation C13

(46) 1988 c. 1; the relevant parts of Part I of Chapter XIV were amended by the Finance Act 1988 (c. 39), Schedule 3, paragraph 18, Schedule 13, paragraph 6; the Finance Act 1989 (c. 26), Schedule 6 paragraphs 3(1), (2), (3), (4), 18(2), (3); the Finance Act 1991 (c. 31), section 36(2), (3) and Schedule 19, Part V and the Finance Act 1993 (c. 34), section 107(4), (5), (6), (8)

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<i>Column (1)</i>	<i>Column (2)</i>
<i>1992 regulations</i>	<i>These regulations</i>
Regulation C11	Regulation C24

(3) Subject to any contrary provision made by these regulations and, in particular, the following provisions of this Schedule, where—

- (a) immediately before 1st March 1993 any payments remained to be made under regulation C10 of the 1992 regulations, or
- (b) immediately before the commencement date any payments remained to be made under a provision of the 1992 regulations specified in paragraph (4) (including any payments treated as being made under any such provision by virtue of regulation C10(1) of those regulations),

then, notwithstanding the revocations made by these regulations—

- (i) those payments remain payable;
- (ii) in so far as any provisions which immediately before the commencement date have effect in relation to those payments are not re-enacted in these regulations, they shall be deemed to have continued in effect in relation to those payments (with such modifications as may be appropriate); and
- (iii) where any such provisions are so re-enacted, the corresponding provision of these regulations shall continue to have effect in relation to them.

(4) The payments mentioned in paragraph (3)(b) are payments under the following provisions of the 1992 regulations—

- (a) regulation C6 (additional payments by certain pensionable employees in respect of previous service);
- (b) regulation C7 (additional payments in respect of previous part-time service);
- (c) regulation C9 (payments to avoid reduction of retiring allowance or death grant, where election to make payment by lump sum or instalments).

(5) The following provisions of this Schedule are without prejudice to the generality of this paragraph.

Counting of extra membership periods on completion of payments begun under earlier provisions

2. Without prejudice to paragraph 7 of Schedule M2—

- (a) where paragraph 1(1) applies, on the making or, as the case may be, the completion or discontinuance of any payments deemed to be due under regulation C9, a member is entitled to count additional membership in accordance with regulation C9(1);
- (b) on the making or as the case may be the completion or discontinuance of any such payments as are mentioned in paragraph 1(4) or paragraph 1(5) (“the relevant event”) a member is entitled to count additional membership to the same extent as if the relevant event had occurred—
 - (i) in the case of the payments mentioned in paragraph 1(4), before 1st March 1993; and
 - (ii) in the case of the payments mentioned in paragraph 1(5), before the commencement date.

Part-timers buying additional periods

3.—(1) Notwithstanding any other provision in these regulations where immediately before the commencement date paragraph 6 of Schedule 9 to the 1981 regulations (amount payable by a part-time employee purchasing additional periods of reckonable service to be calculated by reference to remuneration in a single comparable whole-time employment) is deemed to have applied in accordance with sub-paragraph (3) as respects the amount to be paid by an employee, then, subject to regulation C12(5)—

- (a) the period which he is entitled to count as a period of membership, and
- (b) the payments to be made by him,

shall continue to be calculated in the same manner as was applicable immediately before the commencement date.

(2) Where—

- (a) immediately before the commencement date a pensionable employee in whole-time employment was making payments under regulation C5 of the 1992 regulations in order to reckon an additional period as reckonable service, and
- (b) on that date that employment ceases to be whole-time and becomes part-time employment by virtue only of the amendment of any definitions by these regulations,

then—

- (i) nothing in these regulations shall affect the period which he is entitled to count as a period of membership by virtue of his having made payments before the commencement date calculated in accordance with the 1992 regulations, and
- (ii) without prejudice to any variation of the election which may be agreed between him and his employing authority or to any relevant change in his circumstances after that date—
 - (I) payments made by him on or after that date shall be made by reference to his actual remuneration for the time being, but
 - (II) the period of membership which he is entitled to count by virtue of them shall continue to be calculated on the same basis as if his employment were a whole-time employment.

(3) Paragraph 6 of Schedule 9 to the 1981 regulations is deemed to have applied from the 1st March 1993 to immediately before the commencement date.

Additional payments by certain members in respect of previous service

4. Without prejudice to the previous provisions of this Schedule the revocation of regulation C6 of the 1992 regulations (additional payments by certain members in respect of previous service) shall not affect its operation as respects anything which immediately before the commencement date remains to be done under that regulation, and payments made under that regulation are to be treated for the purposes of these regulations as if they consisted of contributions made under regulation C3 in respect of employment in relation to which the person was a member.

5.—(1) Without prejudice to the previous provisions of this Schedule, a person who has made, or whose widow or widower has made, one or more payments under regulation C7(15) or (19) of the 1992 regulations is entitled to count as a period of membership in whole-time service an additional period of an amount equal to the appropriate proportion of the additional period specified in the notice of election under regulation C7(5) of the 1992 regulations.

(2) In sub-paragraph (1) the “appropriate proportion” means the proportion which the person’s contractual hours of employment as at the relevant date (within the meaning of paragraph 2 of

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Schedule 10 to the 1992 regulations) bears to the contractual hours of a comparable whole-time employment as at that date.

(3) Where a person has become entitled under sub-paragraphs (1) and (2) to count an additional period as a period of membership in whole-time service by virtue of a lump sum payment having been made in accordance with regulation C7(19) of the 1992 regulations—

- (a) the additional period shall be treated as having been able to be counted at the time when the person ceased to be a member; and
- (b) the person shall be entitled to receive, within one month after making the lump sum payment, a sum equal to the additional amount he would have received if any benefits already paid to him had been calculated by reference to the increased period of membership.

(4) Regulation C17 (notice to discontinue contributions) applies to payments under regulation C7(15) of the 1992 regulations as it applies to the payments there mentioned, and a person who so discontinues such payment shall be entitled to count under sub-paragraphs (1) and (2) as membership in whole-time service an additional period equal to the appropriate proportion of the length of the period of membership in whole-time service which he would have been entitled to count under that paragraph if payment had been completed.

(5) Where a person began to make payments under regulation C7(15) of the 1992 regulations but ceases to be a member before he has completed payment of the sum payable by him under regulation C8(9) of those regulations—

- (a) if he so ceases on his death or on ceasing to hold his employment by reason of permanent ill-health or infirmity of mind or body, he shall be treated as having completed payment of that sum;
- (b) except where paragraph (c) applies, if he so ceases for any other reason he shall be entitled to count under sub-paragraphs (1) and (2) as membership in whole-time service an additional period equal to the appropriate proportion of the period of membership in whole-time service which he would have been entitled so to count if payment had been completed; and
- (c) if he so ceases by reason of his ceasing to be employed by a LGPS employer and within one month after the date on which he so ceases he pays the Committee a capital sum equal to the total of the instalments remaining unpaid, he shall then be treated as having completed payment.

(6) In sub-paragraphs (4) and (5) “appropriate proportion” means the proportion which the aggregate of the total amount paid by way of instalments under paragraph (15) of regulation C7 of the 1992 regulations and this paragraph and the amount paid or payable by the employing authority under paragraph (13) or, as the case may be, paragraph (14) of that regulation and under this paragraph bears to the total sum payable by him and his employing authority under those provisions.

Incomplete payments under provisions saved by this Schedule

6. Regulation C20 (effect of opting out of membership on certain additional payments) applies where a person is by virtue of this Schedule continuing to make additional periodical payments in pursuance of the 1992 regulations or the 1981 regulations as it applies where he has elected to make payments under regulation C9, C13 or C14.

7. Regulation C19(7) shall apply to a person who has given notice under paragraph (2) of regulation C8 of the 1992 regulations (discontinuance of payments under regulation C5 of those regulations on making an election under regulation C7 of those regulations) as if payment of additional contributions under regulation C8 had been discontinued under regulation C18.

Continuing provision relating to payments originally made under the 1981 regulations

8. Without prejudice to paragraph 1, Schedule 10 to the 1981 regulations shall be deemed to have continued to have effect in relation to any payments under regulation 43 of the 1981 regulations which remain payable by virtue of paragraph 1.

Reduction of added years

9. Notwithstanding the revocation of regulation D8 of the 1992 regulations (reduction of added years reckonable on payment as reckonable service), in so far as that regulation is capable of continuing to have effect it shall continue to do so.

Reduction of returned contributions in certain cases

10. Notwithstanding the revocation of regulation C17 of the 1992 regulations (reduction of returned contributions following payment in lieu of contributions), in so far as that regulation is capable of continuing to have effect it shall continue to do so.

SCHEDULE D1

Regulation D1

Further provisions about pensionable remuneration

Increase of pensionable remuneration where not all relevant period is a period of membership

1. Where a person is entitled to count as a period of membership in relation to the employment which he ceases to hold only part of the year specified in regulation D1(2)(a), his pensionable remuneration is his remuneration during that part multiplied by 365 and divided by the number of days in that part.

Optional alternative relevant periods

2.—(1) Where the circumstances mentioned in any of paragraphs 3 to 5 apply, then if—

- (a) the member or former member so elects, or
- (b) in the event of his death, the Committee so determines,

for the purposes of regulation D1 the relevant period is the period mentioned in that paragraph.

(2) An election under sub-paragraph (1) shall be made by a notice in writing given by the member or former member to the Committee not later than one month after he is notified under regulation J4 of his entitlement to a benefit.

(3) Where a person dies while still in local government employment or without having made an election under sub-paragraph (1), the Committee may give a determination in respect of any matter as to which an election under sub-paragraph (1) may have been made by him.

3. Subject to paragraphs 4 and 5, where a person is not entitled to count the whole of the period which would otherwise be the relevant period under regulation D1(2)(a) as a period of membership because he has been absent from duty (otherwise than by reason of illness or injury), the relevant period is the last 365 days which he is entitled to count as a period of membership.

4.—(1) Where a reduction in a member's remuneration is certified as material under this paragraph, then the relevant period is—

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(a) such one of the last 5 of the 13 years ending with the day on which he ceases to be a member, or
(b) such consecutive 3 of those 13 years,
as he may elect (or, in a case within paragraph 2(3), as may be determined by the employing authority).

(2) Where by virtue of this paragraph the relevant period is a period of 3 consecutive years, the member's pensionable remuneration is the aggregate of his remuneration during that period divided by three.

(3) Subject to sub-paragraph (7), where a member suffers a material reduction in remuneration he is entitled to be issued with a certificate to that effect by the employing authority.

(4) A member suffers a reduction in remuneration if—

- (a) the remuneration of an employment which he continues to hold is reduced, or
- (b) he is transferred to another employment under the same LGPS employer at a reduced remuneration.

(5) Subject to sub-paragraph (6), a reduction in remuneration is only material if it is such that the member's pensionable remuneration would be likely to be less if the relevant period were the period applicable under regulation D1(2)(a) than if it were the period applicable under sub-paragraph (1).

(6) A reduction in remuneration is not material if—

- (a) it did not result from circumstances beyond the member's control, or
- (b) it was temporary, or
- (c) it consisted in the termination of, or a reduction in, a temporary increase in remuneration.

(7) The employing authority may issue a certificate without an application from the member, but need not issue a certificate if he does not apply for one within 12 months after the date of reduction.

(8) A certificate issued under this paragraph is to specify the date of the material reduction and the authority is to keep, for 10 years from that date, a record of the certificate including such information as would be necessary for applying sub-paragraph (1).

5. Where the member's pensionable remuneration would be higher if either of the two years immediately preceding the period applicable under regulation D1(2)(a) were the relevant period instead of that period, the relevant period is whichever of those years yields the highest amount.

Periods of absence

6. If during the 13 years ending with the day mentioned in regulation D1(2)(a) the member's remuneration was reduced or suspended during absence from duty—

- (a) if the reduction or discontinuance was by reason of illness or injury, or
- (b) if it was otherwise than by reason of illness or injury and he—
 - (i) made contributions under regulation C5 (leave of absence), C6 (maternity absence) or a payment under regulation C7 (absence due to trade dispute), or
 - (ii) contributed under regulation 14(4) or (5) of the 1981 regulations or the corresponding provisions of the former regulations,

he is for the purposes of regulation D1 and this Schedule to be treated as having received for any period in respect of which he made such contributions or payment the remuneration which he would have received but for the reduction or discontinuance.

Part-timers

7. Subject to regulations E7 and F1(3) and paragraph 9(2) of Schedule M2, for the purposes of regulation D1 and this Schedule, a member is, in respect of any period of part-time local government employment, to be treated as having received the remuneration which would have been paid in respect of a single comparable whole-time employment.

Multiple employments

8. Where—

- (a) a person was at any time employed in a single local government employment (“the first employment”),
- (b) he becomes entitled to a benefit in relation to one of two or more concurrent local government employments (“the second employment”), and
- (c) his remuneration in the first employment becomes material for the purpose of calculating that benefit,

that remuneration shall for that purpose be reduced to such amount as bears the same relation to it as the annual rate of remuneration of the second employment at the date when he ceased to hold that employment bears to the total of the annual rates of remuneration of all the concurrent employments at that date.

Fee earners

9. Where the whole or a part of the member’s remuneration consists of fees, his pensionable remuneration in respect of them is the annual average of the fees earned by him—

- (a) during the period of three years ending with the last day of the period which is the relevant period for the purposes of regulation D1,
- (b) during such more favourable period, of more than three but not more than five years, ending with the last day of the period which is the relevant period for the purposes of regulation D1, as his last employing authority may allow, or
- (c) if he was entitled to receive fees during part only of the period mentioned in paragraph (a), during that part of the period.

Employees with notional remuneration

10.—(1) Where—

- (a) any of a member’s remuneration during the period which is the relevant period for the purposes of regulation D1 was determined in accordance with an agreement under paragraph 7 of Schedule C1 (notional remuneration),
- (b) his average weekly earnings from his local government employment in that period (other than payments for overtime and payments by way of bonus) are within the relevant limits, and
- (c) his pensionable remuneration would be greater if determined by reference to those earnings,

his pensionable remuneration is to be determined by reference to those earnings.

(2) For the purposes of sub-paragraph (1) earnings are within the relevant limits if they—

- (a) exceed by more than 50 per cent. the lower earnings limit at the end of the relevant period, and
- (b) do not exceed the upper earnings limit at the end of that period.

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(3) In this paragraph “lower earnings limit” and “upper earnings limit” have the same meaning as in the Pension Schemes (Northern Ireland) Act 1993.

SCHEDULE D2

Regulation D2(3)

Retirement Grants

Reduction in standard retirement grant on account of contingent spouse’s pension

1. Subject to paragraph 4, where—

- (a) a person who is a married man has a period of membership before 1st April 1972; and
- (b) a widow’s pension may become payable in respect of him under Part F,

the standard retirement grant is reduced by two-eightieths of his pensionable remuneration, multiplied by the length in years of that period of membership.

2.—(1) Subject to paragraph 4, where—

- (a) a woman has a period of membership of which notice has been given under paragraph 1(1) of Schedule F1 and which is or is treated for the purposes of this paragraph as being a period of membership before 1st April 1972, and

(b) either—

- (i) she is a married woman and a widower’s pension may become payable under Part F in respect of that service, or
- (ii) she is a widow or a woman whose marriage has been dissolved and the death or, as the case may be, the dissolution occurred after 31st March 1972,

the standard retirement grant is reduced by three one hundred and sixtieths of the pensionable remuneration, multiplied by the length in years of any such membership as is mentioned in paragraph (a).

(2) For the purposes of this paragraph a period of membership which a person is entitled to count under regulation K15 shall be treated as being a period of membership after 31st March 1972 if the relevant transfer value was accepted after 5th April 1988.

3.—(1) Subject to paragraph 4, where the person—

- (i) is a widower;
- (ii) is judicially separated from his wife; or
- (iii) is a man whose marriage has been dissolved;

the standard retirement grant is reduced by two eightieths of his pensionable remuneration, multiplied by the length in years of any period of membership before 1st April 1972, or, if earlier, the date of the death, separation or dissolution.

4. In calculating any reduction under paragraph 1, 2 or 3, no account shall be taken of any period of membership in respect of which payment under regulation C13 has been or is to be treated as having been completed.

SCHEDULE D3

Regulation D7(2)

Additional membership in cases of ill-health

“Relevant service” and “relevant membership period”

1.—(1) For the purposes of this Schedule—

- (a) a member’s relevant service is so much of his contributing service and non-contributing service as did not consist of years added to his service—
 - (i) under regulation 43 of the 1981 regulations, or
 - (ii) the corresponding provisions of the former regulations,
- (b) a member’s relevant membership period is the total of—
 - (i) any period of membership deriving from relevant service which became reckonable service by virtue of regulations 39 and 40(1)(a) of the 1981 regulations, and
 - (ii) any subsequent period of membership (other than a period excluded by sub-paragraph (2)),
- (c) in sub-paragraph 1(b)(ii) “subsequent period of membership” does not include an additional period purchased by lump sum or additional contributions except, subject to sub-paragraph (d) below, the additional period was purchased on or after 1st November 1991 under regulation 11 of the Local Government (Superannuation) (Amendment No. 2) Regulations (Northern Ireland) 1991(47) or regulation C7 of the 1992 regulations, and
- (d) where the additional membership period to which a person is to be treated as being entitled would be a longer period if, in calculating a person’s relevant membership period, an additional period purchased under regulation 11 of the Local Government (Superannuation) (Amendment No. 2) Regulations (Northern Ireland) 1991 or under regulation C7 of the 1992 regulations were to be disregarded instead of being taken into account, the additional period so purchased shall be disregarded.

(2) The subsequent period of membership mentioned in sub-paragraph (1)(b)(ii) does not include an additional period purchased by a lump sum or additional contributions unless—

- (a) it was purchased on or after 1st November 1991 under regulation 46A of the 1981 regulations or under regulation C7 of the 1992 regulations as continued in effect by Schedule C5, and
- (b) taking that period into account results in an increase in the additional period.

Calculation of additional membership period

2.—(1) Subject to paragraphs 3 and 4, the additional membership period is—

- (a) in a case where the length of the relevant membership period is less than 10 years, a period equal to the length of the relevant membership period; and
- (b) in any other case—
 - (i) the period by which the length of the relevant membership period falls short of 20 years, or
 - (ii) if longer, 6 243/365 years.

(2) The additional membership period is not to exceed the period by which the member’s period of membership would have been increased if he had continued in the employment which he has ceased to hold until—

(47) S.R. 1991 No. 418 inserted regulation 46A into the 1981 regulations

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- (a) he attained the age of 65 years, or
- (b) if earlier, the date when his period of membership amounted to 40 years.

Alternative additional periods

3.—(1) Subject to paragraph 4, where before entering the employment which he has ceased to hold the person had, on ceasing to hold a previous employment, become entitled to benefits—

- (a) under regulation D7(1) or regulation E2(1)(b)(i) of the 1992 regulations, or
- (b) under regulation 9(1)(a)(i) of the 1962 regulations, and regulation 18(1)(b)(i) of the 1981 regulations,

the additional period in relation to a person shall be a period calculated as mentioned in paragraph 2, but—

- (i) on the assumption that his relevant membership period includes his relevant membership period (or, as the case may be, the period of his relevant service) in relation to the previous employment, and
- (ii) with the deduction of the appropriate period.

(2) In sub-paragraph (1)(ii) “the appropriate period” means—

- (a) in the case mentioned in sub-paragraph (1)(a), the additional period which became reckonable in relation to the previous employment by virtue of regulation D7(2) and this Schedule or, as the case may be, regulation E3(9) of and Schedule 9 to the 1992 regulations, and
- (b) in the case mentioned in sub-paragraph (1)(b), if the person’s retirement pension in respect of a previous employment was calculated under the proviso to regulation 10(1) of the 1962 regulations before the amendment of those regulations by the Local Government (Superannuation) (Amendment) (No. 2) Regulations (Northern Ireland) 1973(48)—
 - (i) the period by which his relevant service fell short of 20 years, or
 - (ii) the period by which it would have been increased if he had continued in the previous employment until he reached the age of 65 years, as the case may be.

Part-timers

4.—(1) Where—

- (a) the whole of a member’s relevant membership period is in respect of part-time service, and
- (b) the reduction under regulation B14(1)(b) is by the same proportion in respect of the whole period,

the additional membership period shall be determined in accordance with paragraphs 1 to 3 by reference to the period which would be the relevant membership period if the reduction required by regulation B14(1)(b) were not made (“the unreduced period”), and then the period resulting from the application of those provisions shall be reduced as mentioned in that regulation.

(2) Where—

- (a) the whole of a member’s relevant membership period is in respect of part-time service, and
- (b) different proportionate reductions fall to be made under section B14(1)(b) in respect of different parts of the relevant membership period,

the additional membership period shall be determined in accordance with paragraphs 1 to 3 by reference to the period which would be the relevant membership period if the reductions required by regulation B14(1)(b) were not made (“the unreduced period”), and then—

- (i) the period resulting from the application of those provisions shall be apportioned between the different parts mentioned in sub-paragraph (b) in proportion to the respective lengths of the parts of the unreduced period attributable to each of them,
- (ii) each such apportioned part of the unreduced period shall be reduced as mentioned in that regulation, and
- (iii) those reduced periods shall be aggregated together.

(3) Subject to sub-paragraph (4), where part only of a member’s relevant membership period is in respect of part-time service, the additional membership period for the whole of his relevant membership period shall be determined in accordance with paragraphs 1 to 3 (and, in so far as the membership in respect of part-time service is concerned, by reference to the unreduced period), and then the period resulting from the application of those provisions (“the aggregate unreduced period”) shall be reduced by multiplying it by the fraction of which—

- (a) the numerator is the member’s relevant membership period, determined, in so far as any membership in respect of part-time service is concerned, with the reduction required by regulation B14(1)(b) (and, where different proportionate reductions fall to be made under regulation B14(1)(b) in respect of different parts of the relevant membership period, determining the overall reduction as mentioned in sub-paragraph (2) above), and
- (b) the divisor is the aggregate unreduced period.

(4) Where—

- (a) apart from this sub-paragraph, sub-paragraph (3) would apply, and
- (b) the member’s relevant membership includes not less than 13 121/365 years in respect of whole-time service,

then sub-paragraph (3) shall not apply.

(5) Where a member is in part-time service and his contractual hours are determined as mentioned in sub-paragraph (iii) of the definition of “contractual hours” in regulation B3(4), (non-cyclical fluctuation) then, for the purposes of this paragraph—

- (a) the lengths of the parts of the relevant membership period by reference to which different proportionate reductions fall to be made under regulation B14(1)(b) shall be determined by reference to the periods mentioned in that sub-paragraph, and
- (b) the reduction under that regulation in respect of any such period shall be made by reference to the contractual hours over that period as determined under that sub-paragraph.

SCHEDULE D4

Regulation D14(7)

Procedure for surrender of part of retirement pension

1. The Committee shall send to each person who becomes eligible to surrender part of his retirement pension, on his first becoming so eligible, a notice stating—

- (a) that provision has been made by these regulations for the surrender of part of a retirement pension to a spouse or dependant; and
- (b) that he may, on application to the Committee, obtain further information on the subject.

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2.—(1) Subject to sub-paragraph (3), where a person wishes to make a surrender he may within the relevant period notify the Committee in writing of his wish to surrender a part of that retirement pension.

(2) In sub-paragraph (1) “the relevant period” in relation to a member or former member, means—

- (a) in the case of a person who on ceasing to hold his employment becomes entitled to a retirement pension (in this Schedule referred to as “a retiring employee”) not more than two months before or within one month after the date on which he ceases to be employed; and
- (b) in the case of a person who would, if he were to retire from his employment, become entitled to a retirement pension (in this Schedule referred to as “a continuing employee”), within two months before or at any time after becoming a continuing employee and while he is still employed.

(3) Where the Committee is satisfied that it has not been reasonably practicable for a retiring employee to notify his wish to surrender a part of a retirement pension within the relevant period owing to circumstances beyond his control, it may extend that period to a date not more than six months after the date on which he ceases to be employed.

3.—(1) Subject to sub-paragraphs (2) and (3), where the Committee receives a notification given by a person under paragraph 2, it shall—

- (a) immediately arrange for him to be examined at his own expense by a registered medical practitioner nominated by it and for a report to be given to it by the practitioner stating whether, in his opinion that person is in good health for his age; and
- (b) require the person to furnish at his own expense—
 - (i) a certificate of his birth (except where the date of birth has been duly recorded by the Committee and is not disputed);
 - (ii) where the beneficiary is the person’s spouse, the spouse’s birth certificate and their marriage certificate;
 - (iii) where the beneficiary is a dependant, the dependant’s birth certificate and such evidence as may be appropriate to prove dependency,

and any other information or evidence which the Committee considers necessary.

(2) Where the report under sub-paragraph (1)(a) is to the effect that the person is not in good health, the Committee shall notify him accordingly and offer him an opportunity of a further examination at his own expense by some other registered medical practitioner nominated by it with a view to that practitioner reporting to it on the state of the person’s health.

(3) If for any reason a birth or marriage certificate cannot be supplied as mentioned in sub-paragraph (1), the Committee may accept such other evidence of birth or marriage as it thinks fit in order to determine the age or, as the case may be, the marital status of the person concerned.

4.—(1) Subject to the provisions of this Schedule, unless

- (a) the Committee is of the opinion, on consideration of a report obtained by it under paragraph 3, that the person to whom the report relates is not in good health; or
- (b) it is of the opinion that the evidence produced concerning marriage or dependency is not satisfactory,

it shall—

- (i) allow the surrender of such part of the retirement pension as is specified in the person’s notification and as is in conformity with this Schedule; and

(ii) grant to the beneficiary named in the notification a pension, payable in the event of the beneficiary's surviving the person and to be calculated in accordance with regulation D14(4).

(2) Where—

- (a) a person is named as spouse in the notification given under paragraph 2; and
- (b) the Committee is dissatisfied with the evidence of marriage, but is satisfied, on the evidence already before it or after making such further inquiries as it thinks necessary, that the named person is a dependant of the person who gave the notification,

it shall treat the notification as if the person named in it as spouse had been named as a dependant of the person giving the notification.

(3) A decision by the Committee to allow a surrender by a retiring employee shall not be made before the date on which he ceases to be employed, and a decision by the Committee to allow a surrender by a continuing employee shall not be made before the date on which he becomes such an employee.

(4) As soon as is reasonably practicable after deciding whether to allow a surrender of any part of the retirement pension of a person who has given it a notification under paragraph 2, the Committee shall—

- (a) notify him of its decision; and
- (b) if it has allowed a surrender, furnish him—
 - (i) with a statement as to the amount of the pension to which the beneficiary may become entitled after his death; and
 - (ii) if the person who gave the notification under paragraph 2 is a retiring employee, with a statement as to the amount of the reduced retirement pension to which he is entitled.

(5) A notification of a decision not to allow a surrender shall state the grounds for the decision.

(6) A notification sent to a person under sub-paragraph (4) shall, if it has been posted in a prepaid envelope addressed to him, be deemed to have been received by him at the time at which a letter would be delivered in the ordinary course of post.

5. A person who has given a notification under paragraph 2 of his wish to surrender a part of his retirement pension may, at any time before he has received notification from the Committee of its decision, cancel or amend that notification by a notice in writing addressed to the Committee and posted in a prepaid envelope to, or left at its offices.

6.—(1) A notification given by a person under paragraph 2 shall become null and void if—

- (a) the beneficiary dies before the person receives notification from the Committee that his surrender has been allowed; or
- (b) the person dies at any time before midnight on the day on which the Committee decides to allow the surrender.

(2) Subject to sub-paragraph (1), a surrender allowed in pursuance of a notification given by a person shall have effect as from the date on which the person ceases to hold his employment.

SCHEDULE D5

Regulations D15, E6, F1, F9

Re-employed pensioners

Part I

Reduction of Retirement Pension

Application of Part I

1.—(1) Subject to sub-paragraph (3), this Part applies to a person who, since becoming entitled to a retirement pension in relation to a former employment, has entered a new employment with a LGPS employer.

(2) In this Part “retirement pension” includes an annual pension under the former regulations and a retirement pension under the 1992 regulations.

(3) This Part does not apply where the new employment is employment by virtue of which the person is entitled to participate in benefits provided under regulations made under Article 11 of the Order of 1972⁽⁴⁹⁾ (superannuation of teachers).

General reduction rule

2. Subject to paragraphs 3, 7 and 9, while the person holds the new employment the annual rate of the retirement pension is reduced—

- (a) if the annual rate of remuneration of the new employment, equals or exceeds the indexed annual rate of remuneration of the former employment, to zero; and
- (b) otherwise, by the amount (if any) which is necessary to secure that the potential receipts during the new employment do not exceed the indexed annual rate of remuneration of the former employment.

3. Where within the last 12 months of the former employment the person held another concurrent employment with any LGPS employer, which he has ceased to hold without becoming entitled to a retirement pension in relation to it, and either—

- (a) he has ceased to hold the concurrent employment after ceasing to hold the former employment; or
- (b) he has ceased to hold the concurrent employment first, and entered the new employment within 12 months after ceasing to hold the concurrent employment,

then—

- (i) if he does not devote substantially more of his time to the new employment than he devoted to the concurrent employment during the 12 months before he ceased to hold it, the annual rate of the retirement pension is not reduced; and
- (ii) in any other case, paragraph 2 applies as if the indexed annual rate of remuneration of the former employment included the indexed annual rate of remuneration of the concurrent employment.

4. In paragraphs 2 and 3—

- (a) references to the indexed annual rate of remuneration of the former or, as the case may be concurrent employment are to the sum of—

⁽⁴⁹⁾ S.I. 1972/1073 (N.I. 10)

- (i) the annual rate of that remuneration; and
 - (ii) the amount (if any) by which, immediately before the first day of the new employment, that remuneration would have been increased if it had been the rate of an official pension (within the meaning of the Pensions (Increase) Act (Northern Ireland) 1971)⁽⁵⁰⁾ beginning on and payable from the day after the last day of the former or, as the case may be, the concurrent employment; and
- (b) “the potential receipts during the new employment” means the sum of—
- (i) the annual rate of remuneration of the new employment;
 - (ii) the reduced rate of the retirement pension; and
 - (iii) the amount (if any) by which that reduced rate would, immediately before the first day of the new employment, have been increased under that Act, if it had then been the rate of the retirement pension (assuming that pension had by then qualified for increases under that Act).

5.—(1) For the purposes of this Part, subject to sub-paragraph (2), the annual rate of remuneration of an employment is—

- (a) if it is a former employment in respect of which the person is entitled to a retirement pension under these regulations, the 1981 regulations or the 1992 regulations—
 - (i) in the case of fixed-rate emoluments, the rate of any such emoluments on the last day of the period which is the relevant period for the purposes of regulation D1; and
 - (ii) in the case of fees, the average rate of any fees during the period by reference to which pensionable remuneration fell to be calculated under paragraph 9 of Schedule D1;
 - (b) if it is a former employment in respect of which the person is entitled to a retirement pension otherwise than as mentioned in sub-paragraph (a)—
 - (i) in the case of fixed-rate emoluments, the rate of any such emoluments on the last day of employment; and
 - (ii) in the case of fees, the average rate of any fees during the period, within the last three years of employment, during which fees were receivable.
 - (c) in the case of the new employment—
 - (i) in the case of fixed-rate emoluments, the annual rate of such emoluments on the first day of employment;
 - (ii) in the case where fees are receivable but were not receivable in the former employment, a rate agreed by the person and the body employing him or, in default of agreement, a rate determined by the Department;
 - (iii) in the case where fees are receivable and were receivable in the former employment, subject to sub-paragraph (3), the annual rate of those fees, ascertained in accordance with sub-paragraphs (a)(ii) and (b)(ii).
- (2) For the purposes of sub-paragraph (1)(a) and (b), where—
- (a) the person’s remuneration in the former employment was at any material time reduced or discontinued by reason of his absence from duty; and
 - (b) the absence was due to illness or injury or he made contributions or payments under regulation 14(4) of the 1981 regulations, the corresponding provisions of the former regulations, regulation C2 or C3 of the 1992 regulations or regulation C5, C6 or C7 ,

⁽⁵⁰⁾ 1971 c. 35 (N.I.)

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then—

- (i) any reduction or discontinuance of fixed-rate emoluments is to be disregarded, and
 - (ii) any fees are to be averaged over a period of the same length as the period mentioned in sub-paragraph (1)(a) or (b), but ending immediately before the reduction or discontinuance.
- (3) If the annual rate of remuneration of the new employment ascertained in accordance with this paragraph is less than that of the former employment, the annual rate of any fees ascertained in accordance with sub-paragraph (1)(c)(iii) is to be reduced proportionately.

Alteration of terms in new employment

6. If—
- (a) the person's contractual hours in a new employment are altered; or
 - (b) he is transferred to another post under the same employing body at a different remuneration,

this Part applies as if he had again entered a new employment.

Proportional reduction in cases of two or more pensions

7. If this Part applies to two or more retirement pensions, each is reduced in proportion to its amount.

Duty to inform employers of application of Part I

8. A person who has become entitled to a retirement pension shall—
- (a) inform any LGPS employer with whom he proposes to accept a new employment that he is so entitled; and
 - (b) immediately he enters a new employment notify the Committee in writing that he is doing so.

Part II

Combined Benefits

Election for application of Part II

- 9.—(1) Subject to sub-paragraph (2) and paragraphs 10 and 14, where—
- (a) a person has become entitled to a retirement pension (“the first pension”),
 - (b) after becoming so entitled he entered further employment which was or became local government employment, and
 - (c) he has ceased to hold the further employment and has become entitled in relation to it to a retirement pension (“the second pension”),
- he may, by notice in writing to the Committee, given within three months after the date on which he became entitled to the second pension, elect that this Part is to apply to him.
- (2) Sub-paragraph (1) does not apply if the first pension is a pension—
- (a) to which the person became entitled under regulation D18, or
 - (b) which is reduced under regulation D13.

(3) In this Part “retirement pension” includes an annual pension under the former regulations and a retirement pension under the 1992 regulations.

New entitlement to single pension

10. Subject to paragraphs 11 to 13, a person to whom this Part applies is to be treated as having, on the date on which the second pension became or becomes payable—

- (a) ceased to be entitled to the first pension and the second pension; and
- (b) become instead entitled to payment of an annual retirement pension (“the annual pension”) and a lump sum payment (“the lump sum”) each calculated by reference to both his total period of membership in the further employment and the total period of membership taken into account in calculating the first pension.

11. If in conjunction with the first pension the person was entitled to a retirement grant—

- (a) in calculating the lump sum no account is to be taken of any additional period excluded in accordance with regulation D2(2)(ii) from the calculation of the retirement grant,
- (b) if he has not received the grant before becoming entitled as mentioned in paragraph 10(b), he ceases to be entitled to it,
- (c) if he has received the retirement grant—
 - (i) he is only entitled to payment of the excess, if any, of the lump sum over the retirement grant, and
 - (ii) if the retirement grant exceeds the lump sum, he is only entitled to the annual pension if, within three months after giving notice under paragraph 9, he pays an amount equal to the excess to the Committee.

12. If—

- (a) the first pension was, and
- (b) the second pension would not have been,

subject to reduction under Part V of the 1981 regulations or regulation H2 the annual pension is subject to reduction by the same amount as the first pension.

13. If part of the first pension was surrendered under regulation D14—

- (a) the annual pension is to be treated as having been surrendered to the same extent, and
- (b) any resulting pension becoming payable on the person’s death is to be paid by the Committee.

14. In relation to a person who—

- (a) before 1st April 1972—
 - (i) became entitled to an annual pension under the former regulations, and
 - (ii) again became a contributory employee, and
- (b) has not since he again became a contributory employee had a disqualifying break in service,

this Part has effect as if references to the first retirement pension were references to that annual pension and references to a retirement grant were references to a retiring allowance under the former regulations.

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Part III

Separate Benefits

Application of Part III

- 15.—(1) This Part applies to a person who—
- (a) has become entitled to a retirement pension (a “previous pension”),
 - (b) after becoming so entitled entered further local government employment,
 - (c) has ceased to hold the further employment and has become entitled in relation to it to a retirement pension (an “additional pension”), and
 - (d) has not become entitled to the annual pension mentioned in Part II.
- (2) In this Part “retirement pension” includes—
- (a) a retirement pension under the 1992 regulations, and
 - (b) an annual pension under the former regulations.

Modifications to usual benefit rules

- 16.—(1) If—
- (a) on the person’s ceasing to hold an employment in relation to which he became entitled to a previous pension (a “previous employment”) regulation D7 applied, and
 - (b) paragraph 3 of Schedule 9 to the 1992 regulations applied,
- regulation D7(2) does not apply on his ceasing to hold any further employment.
- (2) If regulation D7 did not apply on the person’s ceasing to hold a previous employment, but does apply on his ceasing to hold a further employment, paragraph 2(1) of Schedule D3 applies with the substitution for paragraphs (a) and (b) of the words “6 243/365 years”.

Benefits on and after death

- 17.—(1) Subject to sub-paragraph (2), if when the person dies regulation E3(2) applies, it applies with the omission of the words from “the greater of” to the end of paragraph (a).
- (2) If the person who dies became entitled to a previous pension or to an additional pension—
- (a) by virtue of regulation D9, in a case where there was no entitlement under any previous regulation of Part D,
 - (b) by virtue of regulation D11, or
 - (c) by virtue of regulation E2(1)(c) or (e) of the 1992 regulations,
- then—
- (i) if his previous and additional pension benefits equal or exceed his relevant previous or additional pensionable remuneration, there is no entitlement under Part E to a death grant in relation to the further employment, and
 - (ii) otherwise, the amount of that death grant (as calculated in accordance with that Part) is reduced by the amount, if any, by which it exceeds the difference between the amount of those benefits and that remuneration.
- (3) For the purposes of sub-paragraph (2)—
- (a) a person’s “previous and additional pension benefits” are the total of—

- (i) every death grant payable in relation to any previous employment, calculated in accordance with Part E,
 - (ii) payments made in respect of every previous pension,
 - (iii) every retirement grant to which the person became entitled in conjunction with any previous pension,
 - (iv) any payments made in respect of the additional pension, and
 - (v) any retirement grant to which the person became entitled in conjunction with the additional pension,
- including in each case any increase under the Pensions (Increase) Act (Northern Ireland) 1971, and
- (b) a person's "relevant previous or additional pensionable remuneration" is the greater of—
 - (i) the aggregate obtained by taking for each previous pension the amount of the pensionable remuneration by reference to which it was calculated and the amount by which that amount would have been increased if it had been the rate of an official pension (within the meaning of the Pensions (Increase) Act (Northern Ireland) 1971) beginning on and payable from the day after the last day of the relevant previous employment, and
 - (ii) the amount of the pensionable remuneration by reference to which the additional pension was calculated.

Part IV

Surviving Spouses' and Children's Benefits

18.—(1) This paragraph applies where—

- (a) a person was entitled to a retirement pension (other than one which was reduced under regulation D13),
- (b) after becoming so entitled he entered further local government employment,
- (c) he dies in the further employment, and
- (d) if he had then ceased to be employed (otherwise than by reason of his death) he would have been entitled to give notice under paragraph 9.

(2) Where this paragraph applies—

- (a) any benefits payable in respect of the person (except any surviving spouse's or children's short-term pension) are to be calculated, and
- (b) any surrender of part of a retirement pension has effect,

as if immediately before his death he had become entitled to benefits under Part II or, if it is more favourable to the person entitled to receive the benefits in question, Part III.

19. Where—

- (a) a person was entitled to an annual pension under the former regulations or a retirement pension under the 1992 regulations or these regulations,
- (b) after becoming so entitled he entered further local government employment,
- (c) the pension was on that account reduced or suspended, and
- (d) he dies in the further employment,

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any benefits payable in respect of him (except any surviving spouse's or children's short-term pension) are to be calculated as if immediately before his death he had become entitled to benefits under Part III.

20. Where—

- (a) a surviving spouse is entitled to a spouse's short-term pension under regulation F1,
- (b) if the deceased had ceased to hold his employment on the date of his death (otherwise than by reason of death), he would have been entitled to a retirement pension under Part D (whether or not payable immediately), and
- (c) the deceased's local government employment was a new employment for the purposes of Part I,

then the annual rate of the short-term pension is a rate equal—

- (i) if the retirement pension was not reduced under Part I, to the total of the deceased's pensionable remuneration in the new employment and the annual rate of the retirement pension, or
- (ii) if the retirement pension was so reduced, to the total of the deceased's pensionable remuneration in the new employment and the annual rate, if any, at which the retirement pension was payable.

21.—(1) Where—

- (a) a surviving spouse is entitled to a spouse's long-term pension under regulation F2, and
- (b) the deceased's local government employment was a new employment for the purposes of Part I,

then the annual rate of the long-term pension is the greater of—

- (i) the aggregate of—
 - (I) half the annual rate of the member's retirement pension, and
 - (II) half the annual rate of the retirement pension to which the member would have been entitled in respect of the new employment if on the date of death the entitlement had arisen under regulation D7, and
 - (ii) half the annual rate of the retirement pension to which the member would have been entitled if—
 - (I) on the date of death the member had become entitled under that regulation, and
 - (II) notice had been given under paragraph 9.
- (2) For the purposes of sub-paragraph (1)—
- (a) any increase in the deceased's retirement pension under regulation D2(2), and
 - (b) any reduction in that pension under regulation H2, or by virtue of a surrender under regulation D14,

shall be disregarded.

SCHEDULE F1

Regulation F8

Elections as respects widowers' pensions etc.

1.—(1) A married woman who—

(a) was a member on 27th July 1989 and has since that date continuously been a member, and
(b) is entitled to count a period of membership before 1st April 1972,
may, subject to sub-paragraph (3), give notice in writing to the Committee of any additional period which she wishes to count for the purposes of calculating any widower's long-term pension payable in respect of her.

(2) For the purposes of sub-paragraph (1), the reference to a woman having continuously been a member includes a reference to a woman who, having ceased to be a member—

- (a) became or becomes a member again within one month of so ceasing, or
- (b) became or becomes a member again within one month of returning to work in accordance with Article 111 of the Employment Rights (Northern Ireland) Order 1996⁽⁵¹⁾ (which confers the right to return to work following pregnancy or confinement).

(3) The additional period of which notice may be given by a woman under sub-paragraph (1) shall not exceed the length of her period of membership which is not, or is not treated for the purposes of regulation F7(3) as being, membership after 31st March 1972.

(4) Notice given under sub-paragraph (1) shall be irrevocable, but, subject to the provisions of this paragraph, notice may be given on more than one occasion.

Elections under regulation E12 of the 1992 regulations

2.—(1) Where any woman—

- (a) duly elected under regulation E12(1)(b) or (2)(b) of the 1992 regulations (election by wife of dependant and permanently incapacitated husband), or
- (b) was a person to whom regulation E12(1)(a) of those regulations (unmarried woman with potentially eligible child) applied immediately before she ceased to be a pensionable employee (within the meaning of those regulations),

then, subject to sub-paragraph (2), the provisions of Part D relating to the amount of the retirement pension and the retirement grant, Parts F and G and paragraph 3 of Schedule BI apply in relation to her as if she were a man, and where sub-paragraph (a) applies, as if the husband in relation to whom the election was made were a woman.

(2) Sub-paragraph (1) does not apply if—

- (a) the woman has given notice under paragraph 1(1) that she wishes to count any of her membership before 1st April 1972 for the purposes of calculating a widower's long-term pension, or
- (b) if she ceases to be married to the husband in respect of whom the election under regulation E12(1) or (2)(b) of the 1992 regulations was made.

3. Where a woman died before 6th April 1988, Part G only applies in respect of her if—

- (a) she was a person to whom regulation E12(1)(a) of the 1992 regulations (unmarried woman with potentially eligible child) applied, or
- (b) in respect of whom an election under regulation E12(1)(b) or (2)(b) of the 1992 regulations had effect immediately before her death.

⁽⁵¹⁾ S.I. 1996/1919 (N.I. 16)

SCHEDULE K1

Regulation K13

Revival of rights for certain community scheme transferees**Persons to whom this Schedule applies**

1.—(1) This Schedule applies where—

- (a) a person became employed by a Community institution after having been employed in local government employment,
- (b) the scheme managers of the Communities' scheme were paid a transfer value under regulation K2 in relation to his previous service in local government employment,
- (c) he ceased to be employed in his employment with the Community institution without the right to an immediate or prospective pension, and
- (d) the Committee has been paid the appropriate transfer sum for the credit of the fund.

(2) In this paragraph “Community institution” includes a body treated as one of the Communities' institutions for the purposes of the Communities' scheme.

(3) In sub-paragraph (1)(d) “appropriate transfer sum” means the aggregate—

- (a) of a sum equal to the amount of the transfer value which the scheme managers received, and
- (b) if the period beginning with the date on which the transfer value was received by the scheme managers and ending on the date on which the sum mentioned in sub-paragraph (a) was paid is at least 6 months, of compound interest on that sum for that period—
 - (i) at the rate of 6 per cent. with yearly rests for each complete period of a year ending before 1st April 1977, and
 - (ii) at the rate of 2.25 per cent. with three-monthly rests for each complete period of three months beginning after 31st March 1977.

Persons who ceased local government employment on or after 1st March 1993

2. Where—

- (a) the person ceased to be employed in his local government employment on or after 1st March 1993; and
- (b) apart from regulations K2 to K12, he would have been entitled to a pension (other than a pension under regulation D16 (guaranteed minimum pensions for members in contracted-out employment etc.) or D18 (equivalent pension benefits)) in respect of the service to which the transfer value relates,

then, subject to paragraph 4, he and those claiming through him shall have the same rights as they would have had by virtue of these regulations, the 1992 regulations and the 1981 regulations (so far as applicable) if the payment of the transfer value had not been requested or made.

3.—(1) Where—

- (a) the person ceased to be employed in his local government employment on or after 1st March 1993; and
- (b) he would not, apart from regulations K2 to K12, have been entitled to a pension (other than a pension under regulation D16 (guaranteed minimum pensions for members in contracted-out employment etc.) or regulation D18 (equivalent pension benefits)) in respect of the service to which the transfer value relates,

then, subject to paragraph 4, he and those claiming through him shall have the same rights as they would have had by virtue of these regulations, the 1992 regulations and the 1981 regulations (so far as applicable) on the assumptions mentioned in sub-paragraph (2).

- (2) The assumptions referred to in sub-paragraph (1) are—
 - (a) that on the termination of his local government employment he had been entitled to count—
 - (i) an aggregate of two years' reckonable service and qualifying service (as defined by the 1992 regulations), or
 - (ii) where the termination occurred on or after the commencement date a total period of membership of two years, and
 - (b) that the payment of the transfer value had not been requested or made.
4. Paragraphs 2 and 3 shall not confer any right to—
 - (a) a return of contributions, or
 - (b) the payment of any benefit for any period ending on or before the date on which the person left his employment with the Community institution.

Interpretation of references to those claiming through a person

5. For the purposes of this Schedule references to those claiming through a person shall be construed as references to his spouse, dependants, children and personal representatives, so far as is appropriate in his particular case.

SCHEDULE K2

Regulation K20

Mis-sold Pensions

Prescribed persons

1. For the purposes of regulation K20(2) (prescribed persons to whom information may be provided) the persons are—
 - (a) a person who is or has been an authorised person within the meaning of the Financial Services Act 1986(52) (“the 1986 Act”)(“an authorised person”);
 - (b) an appointed representative within the meaning of section 44 of the 1986 Act (“an appointed representative”);
 - (c) a recognised self-regulating organisation within the meaning of the 1986 Act;
 - (d) a recognised professional body within the meaning of the 1986 Act;
 - (e) the Securities and Investments Board;
 - (f) the Investors Compensation Scheme Limited;
 - (g) a professional indemnity insurer of an authorised person or an appointed representative;
 - (h) The Chartered Accountants Compensation Scheme Limited;
 - (i) The Solicitors Indemnity Fund Limited;

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- (j) A person or body arbitrating or adjudicating in, or investigating or considering, a complaint brought by such an individual as is mentioned in Article 164 of the Pensions Order against an authorised person or an appointed representative;
 - (k) A person or body appointed to act on behalf of any of the above.
2. For the purposes of regulation K20(3) (persons on whom fees may be imposed) the persons are any person listed in sub-paragraphs (a) to (d) and (f) to (i) of paragraph 1 and any person or body appointed to act on behalf of any of those persons.
3. A restitution payment in relation to an individual shall be an amount equal to the total of:—
- (a) the amount that would be necessary to purchase service in the Scheme on the material date equal to the opted out period on the basis of a transfer in from a scheme which is not a club scheme, such amount—
 - (i) to include the value of any rights under the Pensions (Increase) Act (Northern Ireland) 1971, and
 - (ii) to be determined by the Committee on such basis as shall be approved from time to time by the Government Actuary, and
 - (b) the transfer value (if any) previously paid out of the Scheme under regulation K2, or the corresponding provisions of the former regulations, to the personal pension scheme in respect of the transferred out service increased by interest at a rate approved from time to time by the Government Actuary for that purpose over the period from the date on which such a transfer value was paid out of the Scheme to the date on which it is assumed, for the purpose of calculating the restitution payment, that a transfer value will be paid to the Scheme (“the calculation date”).
4. The amount, if any, calculated by virtue of paragraph 3(b) shall be at least equal to the amount of the cash equivalent transfer value which would be payable by the Scheme in respect of the transferred out service if the Scheme were to pay a cash equivalent transfer value in respect of that service immediately after the calculation date.
5. In this Schedule—
- (a) “material date” means the date on which the Committee receives a request to provide the calculation of the restitution payment;
 - (b) “opted out period” and “transferred out service” have the same meaning as in regulation K17(7).

SCHEDULE L1

Regulation L13

The Committee

Part I

Constitution of the Committee

1. The Committee shall consist of a chairman appointed by the Head of the Department and the following other members—
- (a) five members appointed by the Head of the Department after consultation with such organisations as may be recognised by him as representative of LGPS employers; and

- (b) five members appointed as aforesaid after consultation with such organisations as may be recognised by the Head of the Department as representative of the classes of officers of LGPS employers affected by the regulations.

2.—(1) Subject to the provisions of paragraphs 2(2) and 5, the term of office of a member of the Committee shall be 4 years from the date of his appointment.

(2) The Head of the Department may extend the term of office of a member of the Committee by a maximum period of 18 months.

3. The quorum of the Committee shall be 6, or such other number as the Committee may, with the approval of the Department, determine.

4. The Committee may act notwithstanding any vacancy in its number so long as the number of vacancies does not exceed the number of remaining members.

5. A casual vacancy occurring in the membership of the Committee shall be filled by the Head of the Department after consultation with the Committee and a person so appointed shall hold office for the residue of the term of the member in whose place he is so appointed.

6. A member of the Committee may resign his membership by giving notice in writing, signed by him, to the Head of the Department.

7. Where any member of the Committee is absent from the meetings thereof for more than 6 months consecutively (except for a reason approved by the Head of the Department) or becomes bankrupt or makes a composition with his creditors or is convicted of an indictable offence, the Committee shall forthwith by resolution declare the office to be vacant and shall notify that fact in such manner as it thinks fit, and thereupon the office shall become vacant.

8. A member of the Committee on vacating his office at the expiration of the term thereof shall (subject to the foregoing provisions of this Schedule) be eligible for re-appointment.

9. No defect in the appointment of any person acting as a member of the Committee shall vitiate any proceedings of the Committee in which he has taken part.

Part II

Powers of the Committee

10. The Committee, which shall be a body corporate with perpetual succession and a common seal, and with capacity to acquire and hold land, shall subject to paragraphs 2 to 8, perform such functions as may be assigned to it by these regulations.

11. The Committee may appoint a sub-committee or an officer employed by the Committee to discharge, with or without restrictions or conditions as the Committee thinks fit, any of the functions assigned to the Committee by the Local Government Pension Scheme (Management and Investment of Funds) Regulations (Northern Ireland) 2000(53).

12. The number of members of a sub-committee appointed under paragraph 11, and their term of office shall be fixed by the Committee or in the case of an officer his term of office shall be fixed by the Committee.

13. A sub-committee appointed under paragraph 11 shall consist of members of the Committee and may include officers of the Committee appointed under paragraphs 20 and 21.

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14. A sub-committee or an officer appointed under paragraph 11 shall report to the Committee at each of its meetings setting out all actions taken under such appointment.

15. The Committee may revoke any appointment made under paragraph 11, or any restriction or condition imposed under paragraph 11 or anything fixed under paragraph 12.

16. Any arrangements made by the Committee for the discharge of the functions specified in the Local Government Pension Scheme (Management and Investment of Funds) Regulations (Northern Ireland) 2000 by a sub-committee or officer shall not prevent the Committee from exercising those functions.

17. The seal of the Committee shall be authenticated by the signatures of 2 of the members and of the secretary or some other person authorised by the Committee to act in that behalf.

18. Every document purporting to be an instrument issued by the Committee and to be sealed with the seal of the Committee authenticated in the manner provided by paragraph 17, or to be signed by the secretary or any person authorised to act in that behalf, shall be received in evidence and, unless the contrary is proved, shall be deemed to be such instrument without further proof.

19. Subject to the provisions of these regulations, the Committee shall have power to regulate its own procedure.

20. The Committee may with the approval of the Department appoint persons to hold any of the following offices—

Secretary to the Committee;

Deputy Secretary to the Committee;

such other offices under the Committee as the Department may designate in writing.

21. In addition to the appointments mentioned in paragraph 20, the Committee may appoint such other officers as may be required for the performance of the functions of the Committee.

22.—(1) The Committee may make arrangements with any district council, area board or public body for the exercise of any superannuation function by the Committee on behalf of the district council, area board or public body on such terms as may be provided for by the arrangements.

(2) For the purposes of this paragraph, “area board” means an Education and Library Board established under Article 3 of the Education and Libraries (Northern Ireland) Order 1986⁽⁵⁴⁾ or a Health and Social Services Board established under Article 16 of the Health and Personal Social Services (Northern Ireland) Order 1972⁽⁵⁵⁾.

23. Section 18(2) of the Interpretation Act (Northern Ireland) 1954⁽⁵⁶⁾ shall apply to any appointment made by virtue of paragraphs 20 or 21 as if each of these paragraphs were an enactment referred to in the said section 18(2) but a person shall not be removed from any office mentioned in paragraph 20 without the written concurrence of the Department.

Part III

Expenses And Allowances Payable By The Committee

24. The expenses of the Committee, including payments in respect of reasonable out-of-pocket expenses incurred by the members in connection with the discharge of their duties as such, shall be defrayed out of the fund.

⁽⁵⁴⁾ S.I. 1986/594 (N.I. 3); Article 3 was amended by the Education Reform(Northern Ireland) Order 1989 (S.I.1989 No. 2406 (N.I. 20))

⁽⁵⁵⁾ S.I. 1972/1265 (N.I. 14)

⁽⁵⁶⁾ 1954 c. 33 (N.I.)

25. The Committee may, in addition to any payment made under paragraph 24, pay to the Chairman of the Committee such allowance as it considers to be reasonable.

26. The Committee may in addition to any payments made under paragraphs 24 or 25, pay to a member of the Committee a financial loss allowance in connection with service as a member of the Committee, but such allowance shall not exceed the amount of financial loss allowance as the Department may from time to time determine under section 36 of the Local Government Act (Northern Ireland) 1972⁽⁵⁷⁾.

27. A member of the Committee entitled to a financial loss allowance under paragraph 26 shall make a claim for such allowance in such form as the Committee may direct to the Secretary of the Committee and shall make a declaration that—

- (a) he has not or will not make any claim for allowances from any other body in respect of the approved duty to which the claim refers;
- (b) the amounts claimed are strictly in accordance with the provisions of this Part; and
- (c) he has necessarily incurred or suffered the financial loss claimed for the purpose of enabling him to perform an approved duty.

28. A claim for a financial loss allowance shall be submitted to the Committee within 4 months, or such longer period as the Committee may in exceptional circumstances allow, from the date of the approved duty in respect of which the allowance is claimed.

29. In this Part—

“approved duty” means attendance at a meeting of the Committee or of any sub-committee thereof or the doing of anything approved by the Committee for the purpose of, or in connection with, the discharge of the functions of the Committee; and

“financial loss allowance” means a payment in respect of any loss of earnings necessarily suffered or any additional expenses (other than expenses on account of travelling or subsistence) necessarily suffered or incurred by a member for the purpose of enabling him to perform any approved duty.

SCHEDULE M1

Regulation M1

Modification in special cases

Certain female nurses, physiotherapists, midwives and health visitors

In their application to members to whom regulation 50 of the 1981 regulations applied these regulations shall have effect subject to the modifications in the following paragraphs—

- (1) regulation B2(4) shall have effect as if for the figure “65” there was substituted the figure “60”;
- (2) regulation C2(1)(a) and (c) shall have effect as if for the words “60th birthday” there were substituted the words “55th birthday”;
- (3) paragraph 8(1)(a)(ii) of Schedule C4 shall have effect as if for the words “60 years” there were substituted the words “55 years”.

(57) 1972 c. 9 (N.I.) as amended by the Financial Provisions (Northern Ireland) Order 1978 (S.I. 1978/1041 (N.I. 11))

SCHEDULE M2

Regulation M6

Transitional and Transitory Provisions

Part I

General Provisions

1. In this Schedule “the revoked instruments” means the statutory instruments revoked by these regulations.

2.—(1) The substitution of these regulations for the revoked instruments does not affect the continuity of the law.

(2) Anything done or having effect as if done under or for the purposes of a provision of the revoked instruments has effect, if it could have been done under or for the purposes of the corresponding provision of these regulations, as if done under or for the purposes of that corresponding provision.

(3) Any reference, whether express or implied, in these regulations or any other instrument or document to a provision of these regulations shall, so far as the context permits, be construed as including, in relation to the times, circumstances and purposes in relation to which the corresponding provision of the revoked instruments has effect, a reference to that corresponding provision.

(4) Any reference, whether express or implied, in any instrument or document to a provision of the revoked instruments shall be construed, so far as is required for continuing its effect, as including a reference to the corresponding provision of these regulations.

(5) Any document made, served or issued on or after the commencement date which contains a reference to any of the revoked instruments shall be construed, except so far as a contrary intention appears, as referring or, as the context may require, including a reference to the corresponding provision of these regulations.

(6) Where any provision of the revoked instruments (“the replacement provision”) re-enacted, with or without modification, a previous provision revoked by the revoked instruments (“the previous provision”), then, so far as is necessary to prevent the continuity of the law from being affected, any reference in these regulations to the replacement provision shall, so far as the context permits, be construed as including a reference to that previous provision.

3. Where—

(a) these regulations revoke a provision (“the commencement provision”) relating to the coming into force of another provision (including a commencement provision deeming another provision to have had effect from a date earlier than that which would otherwise apply), and

(b) the effect of that other provision is reproduced in a corresponding provision of these regulations,

the revocation does not affect the operation of the commencement provision, in so far as it is not specifically reproduced in these regulations but remains capable of having effect, in relation to the corresponding provision of these regulations.

4.—(1) The revocation by these regulations of any provision previously revoked subject to savings does not affect the continued operation of those savings.

(2) The revocation by these regulations of a saving to which a previous revocation of a provision is subject does not affect the operation of the saving in so far as it is not specifically reproduced in these regulations but remains capable of having effect.

(3) The revocation by these regulations of a provision which has effect as respects another provision of the revoked instruments (being a provision which is not reproduced in these regulations but continues in effect by virtue of this Schedule or the Interpretation Act (Northern Ireland) 1954 does not affect its operation as respects that other provision.

5. Where by virtue of Part II a reference in these regulations to anything has effect as respects any time before the commencement date as if it were a reference to another thing, then where any provision of the revoked instruments continues in effect (by virtue of this Schedule or otherwise) on and after that date, any reference in that provision to that other thing shall, so far as is necessary to give effect to it, have effect on and after that date with the appropriate modification.

Part II

Specific Provisions

Membership

6.—(1) References in these regulations to a member shall have effect as respects any time before the commencement date as references to a pensionable employee (and related expressions shall have effect accordingly).

(2) Nothing in these regulations affects the date of the commencement of the membership of any person who is a member immediately before the commencement date.

(3) Where immediately before the commencement date any person—

- (a) is eligible to be and is a member of the Scheme, or
- (b) has the right to make an election to join the Scheme,

by virtue of any provision of the 1992 regulations which is revoked by these regulations and is not re-enacted by them or is re-enacted with modifications, he shall notwithstanding the revocation or modification remain eligible to be a member, or as the case may be to make such an election, subject to the same terms and conditions as under that provision.

(4) Without prejudice to the previous provisions of this paragraph—

- (a) no person who is a member of the Scheme immediately before the commencement date shall be ineligible for membership of the Scheme by virtue of anything in regulation B3 (definitions of whole-time, part-time and variable-time employment);
- (b) notwithstanding the revocation of paragraph 3 of Part III of Schedule 2 to the 1992 regulations, any person to whom that paragraph applied immediately before the commencement date shall continue to be treated as there mentioned.

Existing reckonable service etc.

7. Without prejudice to any other provision in these regulations, any period which immediately before the commencement date counted as a period of reckonable service for any purpose of the Scheme (including any period which counted by virtue of regulation E25 or E27 of the 1992 regulations)—

- (a) shall continue to be counted for that purpose as a period of membership of the same length as it then counted for that purpose,
- (b) if it counted as service in whole-time employment or part-time employment, shall count as membership in whole-time employment or, as the case may be, membership in part-time employment, and

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- (c) if it counted as service before or after a particular date, shall count as membership before or, as the case may be, after that date.

War service

8. The revocation of Part F (war service) and regulation N4 (decisions by the Committee as to such service) of the 1992 regulations shall not affect—

- (a) any right to which a person is or would apart from the revocation become entitled under or by virtue of that Part; or
- (b) any decision made under that regulation or under regulation N8 (appeals) of those regulations as respects such a decision;

but, in so far as they continue to have effect by virtue of this paragraph, references in those provisions to reckonable service shall be taken, where appropriate, to be references to periods of membership.

Remuneration

9.—(1) Nothing in these regulations shall affect the meaning of “remuneration” as respects the calculation of any benefit in respect of a person who has ceased to be a member of the Scheme before the commencement date.

(2) Where, apart from paragraph 7(b), a period of reckonable service in whole-time employment before the commencement date would count on and after that date as a period of membership in part-time employment, then for the purpose of calculating any benefit by reference to that period of service, paragraph 7 of Schedule D1 shall not apply (and accordingly the benefit shall be calculated, in so far as it relates to that period, by reference to pensionable remuneration which has not been increased by virtue of that paragraph).

Continuation of options under regulation S2 of the 1992 regulations

10. Nothing in these regulations shall affect the rights of any person who duly elected under regulation S2 of the 1992 regulations (application of those regulations to benefits in respect of former employments).

Resolutions

11. Where by virtue of any provision of these regulations which is not derived from a corresponding provision of the 1992 regulations, a resolution under these regulations is to make any particular provision or to be made in accordance with any procedure, then any corresponding resolution made under those regulations and continuing to have effect after the commencement date—

- (a) shall be deemed to have complied with that procedure, and
- (b) may be varied so as to make that particular provision.

SCHEDULE M3

Regulation M7

Subordinate legislation revoked

<i>Year and Number</i>	<i>Title</i>	<i>Extent of revocation</i>
1992/547	Local Government (Superannuation) Regulations (Northern Ireland) 1992	The whole regulations, except Part L and Schedule 19 and the other provisions of the regulations in so far as they continue to be required for the purposes of Part L and Schedule 19
1991/492	Local Government (Superannuation) (Reserve Forces) Regulations (Northern Ireland) 1991	All the Regulations
1998/337	Local Government Superannuation (Interchange) Regulations (Northern Ireland) 1998	All the Regulations
1998/41	Local Government (Superannuation and Compensation) (Institutions of Further Education) Regulations (Northern Ireland) 1998	Regulation 3 of Part II
1998/133	Local Government (Superannuation) (Amendment) Regulations (Northern Ireland) 1998	All the Regulations
1999/218	Local Government (Superannuation) (Amendment) Regulations (Northern Ireland) 1999	All the Regulations
2000/23	Local Government (Superannuation) (Amendment) Regulations (Northern Ireland) 2000	All the Regulations

SCHEDULE M4

Regulation M8

Consequential Amendments

1. In regulation L5 of the 1992 regulations for “regulation E2”, “regulation E19(4)” and “regulation E19(2)” substitute respectively “Part D of the Local Government Pension Scheme Regulations (Northern Ireland) 2000”(58), “paragraph 4(1) of Schedule D1 to the Local Government

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Pension Scheme Regulations (Northern Ireland) 2000” and “regulation D1 of the Local Government Pension Scheme Regulations (Northern Ireland) 2000”.

2. In the Local Government (Superannuation) (Milk Marketing Board for Northern Ireland) Regulations (Northern Ireland) 1997**(59)**—

(a) in regulation 1(2)—

(i) in the definition of “admitted employee” for “Regulation B5(2)” substitute “regulation B6(3)”; and

(ii) in the definition of “the principal Regulations” for “the Local Government (Superannuation) Regulations (Northern Ireland) 1992” substitute “the Local Government Pension Scheme Regulations (Northern Ireland) 2000”.

(b) in regulation 2 for “Regulation B5(10)” substitute “regulation B6(9)” and for “Regulation B5” substitute “regulation B6”.