

1979 No. 214

LOCAL GOVERNMENT

Local Government (Superannuation) (Amendment) (No. 3) Regulations
(Northern Ireland) 1979

Made 22nd June 1979

Coming into operation 1st August 1979

The Department of the Environment in exercise of powers conferred by articles 9 and 14 of the Superannuation (Northern Ireland) Order 1972(a) and now vested in it(b) and of all other powers enabling it in that behalf, and after consultation with the Association of Local Authorities of Northern Ireland, the Northern Ireland Local Government Officers' Superannuation Committee, and such representatives of other persons likely to be affected by the regulations as appeared to it to be appropriate, hereby makes the following regulations:—

Citation and commencement

1. These regulations may be cited as the Local Government (Superannuation) (Amendment) (No. 3) Regulations (Northern Ireland) 1979, and shall come into operation on 1st August 1979.

Interpretation

2. In these regulations—

“the Committee” means the Northern Ireland Local Government Officers' Superannuation Committee;

“employing authority” means a local authority as defined in article 2(2) of the Superannuation (Northern Ireland) Order 1972 or a designated body as defined in regulation 6 of the Local Government (Superannuation) (Prescribed Persons) Regulations (Northern Ireland) 1975(c);

“the principal regulations” means the Local Government (Superannuation) Regulations (Northern Ireland) 1962(d);

and other words and expressions have the same meaning as in the principal regulations.

Payments to avoid reduction of retiring allowance and death gratuity

3. After regulation 8 of the principal regulations there shall be added the following regulation—

“Payments by officer to avoid reduction of retiring allowance and death gratuity

8A.—(1) This regulation shall apply to an officer the amount of whose retiring allowance would, if he were to cease to be employed by an employ-

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

(b) S.R. & O. (N.I.) 1973 No. 504 art. 7(1) (II, p. 2992); 1973 c. 36 sch. 5 para. 8(1); S.I. 1976/424 (N.I. 6)

(c) S.R. 1975 No. 347 (II, p. 1695)

(d) S.R. & O. (N.I.) 1962 No. 210 (p. 793) as amended by the following relevant regulations—S.R. & O. (N.I.) 1971 No. 108 (p. 539); S.R. & O. (N.I.) 1973 No. 242 (I, p. 1207); S.R. 1974 No. 72 (I, p. 211); S.R. 1975 No. 187 (II, p. 984); S.R. 1977 No. 205 (II, p. 1159); S.R. 1977 No. 308 (II, p. 1666); S.R. 1978 No. 386; S.R. 1979 No. 23; S.R. 1979 No. 56

ing authority and become entitled on so ceasing to a retiring allowance, fall to be reduced under proviso (a) or calculated under proviso (b) to regulation 10(2).

(2) Subject to paragraph (6), an officer to whom this regulation applies may, by notice in writing given to the Committee within the time specified in paragraph (8), elect to make payment to the superannuation fund in accordance with Part I of the fourteenth schedule in respect of such of his service before 1st April 1972, or in the case of an officer such as is mentioned in proviso (b) to regulation 10(2), such earlier date when he became a widower, was divorced or was judicially separated from his wife, as is specified in the notice, for the purpose of avoiding, in respect of that service, if such payment is completed, any reduction under regulation 10(2) of the retiring allowance to which the officer may become entitled on ceasing to be employed by his employing authority and under regulation 14(2)(aa) or (3) of any death gratuity which may become payable.

(3) Subject to paragraphs (6) and (7), an officer to whom this regulation applies may, by notice in writing given to the Committee within the time specified in paragraph (8), elect to make payment to the superannuation fund in accordance with Part II of the fourteenth schedule, subject, however, to the proviso to paragraph (8) in respect of such of his service before 1st April 1972, or in the case of an officer such as is mentioned in proviso (b) to regulation 10(2), such earlier date as is mentioned in paragraph (2), as is specified in the notice for the purpose mentioned in that paragraph.

(4) Subject to paragraphs (6) and (7), an officer to whom this regulation applies, may from time to time, by notice in writing given to the Committee, elect to make payment to the superannuation fund in accordance with Part III of the fourteenth schedule in respect of such of his service before 1st April 1972 or, in the case of an officer such as is mentioned in proviso (b) to regulation 10(2), such earlier date as is mentioned in paragraph (2), as is specified in the notice, for the purpose mentioned in that paragraph:

Provided that where such an election is made within 6 months after 1st August, 1979 it shall be deemed for the purposes of paragraphs 2 and 3 of Part III of the fourteenth schedule to have been made on 31st March 1978 or the date before 1st August 1979 on which the officer last became a person to whom this regulation applies, whichever is the later, unless the person so electing also elects that this proviso shall not apply to him.

(5) Where the Committee are not the employing authority, the officer shall, when giving a notice under paragraph (3) or (4), send a copy of that notice to the employing authority.

(6) An officer shall not—

(a) make an election under paragraph (2), (3) or (4) in respect of a period of service of less than a year unless the whole of his service before 1st April 1972 amounts to less than one year or, if he has completed or is in the course of making payment in accordance with any of those paragraphs, that part of his service before that date in respect of which he has not completed or is not in the course of making such payment amounts to less than one year;

(b) if the Committee so decide, make an election under such of paragraphs (3) and (4) as the Committee may specify unless he has undergone a medical examination to their satisfaction, and any fee payable in respect of that examination to be paid by him;

- (c) make an election under paragraph (2), if he has attained the age of 65 years;
- (d) make an election under paragraph (3), if he has not attained the age of 60 years or has attained the age of 65 years; and
- (e) make an election under paragraph (4), if he has attained the age of 64 years.

(7) Where an officer has made an election under paragraph (3) or, as the case may be, paragraph (4), he shall not make an election under paragraph (4) or, as the case may be, paragraph (3).

(8) An election under paragraph (2) or (3) shall be made within 12 months after—

- (a) 1st August 1979, if on that date the person is such a person as is described in paragraph (1); and
- (b) otherwise, the date on which the person first becomes after 1st August 1979 such a person as is described in that paragraph:

Provided that where such an election is made within 6 months after 1st August 1979 by a person to whom on that date this regulation applies it shall be deemed for the purposes of paragraph 2 of Part I of the fourteenth schedule or, as the case may be, paragraphs 2 and 3 of Part II thereof, to have been made on 31st March 1978 or the date before 1st August 1979 on which he last became such a person as is described in paragraph (1), whichever is the later, unless the person so electing also elects that this proviso shall not apply to him.

(9) If, on application for the purposes made in writing by an officer to the Committee, the Committee are of the opinion that payment in accordance with paragraph (3) or, as the case may be, paragraph (4) is causing, or continuation of such payment would cause, him financial hardship and in their discretion consent to the discontinuance of such payment, the officer shall not continue to make such payment.

(10) Where an officer, having made an election under paragraph (3) or (4), commenced payment thereunder, but before the expiration of the period during which under paragraph 2 of Part II of the fourteenth schedule or, as the case may be, paragraph 2 of Part III of that schedule payments were to be made—

- (a) he ceases to be employed on the ground that he is incapable of discharging efficiently the duties of the employment by reason of permanent ill-health or infirmity of mind or body, or dies while in his employment and payment by him in accordance with paragraph (3), or, as the case may be, paragraph (4), has not been discontinued by virtue of paragraph (9), he shall, for the purpose mentioned in paragraph (2), be treated as if he had completed such payment; or
- (b) (i) he ceases to be employed other than in the circumstances mentioned in sub-paragraph (a) and payment by him in accordance with paragraph (3) or, as the case may be, paragraph (4) has not been discontinued as aforesaid; or
- (ii) payment by him in accordance with paragraph (3) or, as the case may be, paragraph (4) is discontinued as aforesaid,

he shall, for the purpose referred to therein, be treated as if he had made the election in respect only of such part of the service in respect of which he had commenced payment as is determined in

accordance with the formula $\frac{P \times T}{I}$, where—

P is the length (expressed in terms of complete years and 365ths of a year) of the period during which payments have been made;

T is the length (expressed as aforesaid) of the service in respect of which the election was made; and

I is the length (expressed as aforesaid) of the period during which under paragraph 2 of Part II of the fourteenth schedule or, as the case may be, paragraph 2 of Part III of that schedule payments were to be made;

Provided that, if he is such a person as is mentioned in sub-paragraph (b)(i) and made the election under paragraph (4) and within 12 months after so ceasing, without having in the meantime—

(i) become entitled to receive payment of any benefit under these regulations in respect of that employment; or

(ii) elected under proviso (ii) to regulation 33(1)(a) that the provisions of whichever of paragraphs (2), (3) or (4) of that regulation as was appropriate in his case should apply; or

(iii) made such a claim for payment as is mentioned in regulation 33(8), becomes an officer of an employing authority and does not give such a notice as is mentioned in regulation 9A(1)(e) and, within 3 months after the date on which he again becomes an officer, pays to the employing authority or, as the case may be, the employing authorities by whom he is employed, an amount equal to the additional contributions (if any) which would have been payable, in pursuance of that election, by him between so ceasing to be employed and again becoming an officer, if during that period he had remained in his former employment, this sub-paragraph shall cease to apply to him and his election shall continue to have effect.”

Amendment of definition

4. In regulation 2(6) of the principal regulations (Interpretation)—

(a) in sub-paragraph (e) the word “and” shall be deleted;

(b) in sub-paragraph (f) for the colon there shall be substituted a semi-colon; and

(c) after sub-paragraph (f) there shall be added—
“and

(g) any amount paid by him under regulation 8A,

but only in so far as any such contribution, sum or amount—

(i) has not been returned to the officer or, if it has been returned, has subsequently been repaid by him;

(ii) is attributable to service which might have been reckonable under regulation 31 in relation to the employment he has ceased to hold; and

(iii) is not attributable to any earlier period of service in respect of which a benefit under these regulations, other than a return of contributions, has been paid:”

Deduction from remuneration of officer's contributions and recovery thereof

5.—(1) In the heading to regulation 8 of the principal regulations (Contributions) after the word “Contributions” there shall be added “etc”.

(2) For regulation 8(6) there shall be substituted—

“(6) The employing authority may deduct from the remuneration payable to an officer the contributions payable by him under this regulation and any amount payable by him to the superannuation fund under regulation 8A(3) or (4) and, if and so far as deductions are not made from the remuneration of an officer, the Committee may recover any such contributions or amount as a simple contract debt in any court of competent jurisdiction or may deduct any sum remaining due on account thereof from any payment by way of benefit under these regulations.”

Scales of pension and retiring allowance

6. In regulation 10 of the principal regulations (Scales of pension and retiring allowance)—

- (a) in each of provisos (a) and (b) to paragraph (2), after the word “shall” there shall be inserted the words “subject to paragraph (2A),”; and
- (b) after paragraph (2) there shall be inserted the following paragraph—

“(2A) In calculating the amount by which an officer’s retiring allowance shall be reduced under proviso (a) to paragraph (2) or in calculating the amount of that allowance under proviso (b) thereto, any part of his service before 1st April 1972 in respect of which payment under paragraph (2), (3) or (4) of regulation 8A has been completed or is treated by virtue of paragraph (10) of that regulation as having been completed, shall be treated as service after 1st April 1972.”

Death gratuity

7. In regulation 14 of the principal regulations (Death gratuity)—

- (a) in paragraph (2), after the words “1st April 1972”, in both places where they occur, there shall be inserted the words “, other than service in respect of which a return of contributions has been made or in respect of which payment under paragraph (2), (3) or (4) of regulation 8A has been completed or is treated by virtue of paragraph (10) of that regulation as having been completed”; and
- (b) at the end of paragraph (3) there shall be added the words “or in respect of which payment under paragraph (2), (3) or (4) of regulation 8A has been completed or is treated by virtue of paragraph (10) of that regulation as having been completed.”

Limitation on payment by way of additional contributions

8. For regulation 26(5) of the principal regulations (Added years in certain cases) there shall be substituted—

“(5) If the amount payable by an officer by way of additional contributions under paragraph (4) or in pursuance of an election made under regulation 8A(4) or 26B or the amount of an instalment payable in pursuance of an election made under regulation 8A(3), as the case may be, when aggregated with—

- (a) any other amounts payable by him under any of those provisions in addition to the first-mentioned amount; and
- (b) the amount payable by him by way of contributions under regulation 8, exceeds 15% of his remuneration, he shall satisfy his liability in respect of the excess over 15% by payment in a lump sum of a sum calculated by the Government Actuary to represent the capital value of the excess.”

Increase of contributing service on payment of a lump sum

9. For regulation 26A of the principal regulations (Increase of contributing service on payment of a lump sum) there shall be substituted—

“26A.—If an officer (not being an officer who has attained the age of 65 years) elects by notice in writing given to the Committee within 12 months after the date on which he first became an officer, to make payment to the superannuation fund in order to be entitled to reckon an additional period, not exceeding the maximum length determined in accordance with the eleventh schedule, as contributing service, he shall, if he pays by a lump sum to that fund an amount calculated in accordance with Part I of the twelfth schedule within one month after the date on which he so elects, be entitled, in relation to the employment in respect of which he is an officer, to reckon that additional period of contributing service, but such additional period shall not be reckonable as service for the purpose of determining whether any benefit is payable to or in respect of the officer under these regulations.”.

Increase of contributing service on the making of periodical payments

10. For regulation 26B of the principal regulations (Increase of contributing service on the making of periodical payments) there shall be substituted—

“26B.—(1) Subject to paragraph (3), an officer (not being an officer who has attained the age of 64 years) may, by notice in writing to the Committee, elect to make payments to the superannuation fund in order to be entitled, in relation to the employment in respect of which he is an officer, to reckon an additional period, not exceeding the maximum length determined in accordance with the eleventh schedule, as contributing service.

(2) Where the Committee are not the employing authority the officer shall, when giving a notice under this regulation, send a copy of that notice to the employing authority.

(3) An officer shall not, if the Committee so determine, make an election under this regulation unless he has undergone a medical examination to their satisfaction, any fee payable in respect of that examination to be paid by him.

(4) The amount payable by an officer who has made an election under this regulation shall be calculated in accordance with Part II of the twelfth schedule and shall, subject to regulation 26(5), be paid to the superannuation fund by way of additional contributions, at such intervals as the Committee may determine, which contributions shall commence to be payable on the officer's birthday next following the day on which the election is made under this regulation and shall cease to be payable on the day immediately before the birthday of the officer at which or, as the case may be, the birthday immediately preceding the date at which he would become entitled by virtue of regulation 9(1)(a), (b)(ii) or (d), if he then ceased to be employed, to an annual pension.

(5) If, on application for the purpose made in writing by the officer to the Committee, the Committee are of the opinion that payment in accordance with paragraph (4) is causing, or continuation of such payment would cause, him financial hardship and in their discretion consent to the discontinuance of such payment, the officer shall not continue to make such payment.

(6) An officer shall, in relation to the employment mentioned in paragraph (1), be entitled to reckon, if he completes payment in accordance with paragraph (4), the additional period in respect of which payment was made and, in any other case, such an additional period as is determined in accordance with the thirteenth schedule, as contributing service, but such additional period shall not be reckonable as service for the purpose of determining whether any benefit is payable to or in respect of the officer under these regulations.

(7) The provisions of regulation 8(6) shall apply in relation to any amount payable by an officer under this regulation as they apply in relation to contributions payable by an officer under regulation 8(1)."

Amount to be paid for additional period

11. In the twelfth schedule to the principal regulations—

- (a) in Part I (lump sum payment) the table shall be amended by adding thereto the entries set out in Part I of schedule A;
- (b) in Part II (periodical payments);
 - (i) in paragraph 3 for the figure "4" there shall be substituted the figure "4(1)"; and
 - (ii) Tables I and II shall each be amended by substituting therein the appropriate entries set out in Part II of schedule A for the entries relating to the ages of 58 and 59 years on the birthday next following election.

Provisions applicable as respects additional contributions while any amount is outstanding

12. For the thirteenth schedule to the principal regulations there shall be substituted the schedule set out in schedule B.

Method and calculation of payment by officers to avoid reduction under regulation 10(2) of the principal regulations of retiring allowance

13. After the thirteenth schedule to the principal regulations there shall be added the schedule set out in schedule C.

Increase on payment of retiring allowance and death gratuity of certain persons ceasing to be employed or dying in employment after 30th March 1978

14.—(1) This regulation applies where—

- (a) a person (in this regulation referred to as a "retired officer"), on or after 31st March 1978 but before 1st August 1979, ceased to hold an employment in which he would have been a person to whom regulation 8A of the principal regulations applied, if that regulation had come into force on 31st March 1978, or
- (b) a person (in this regulation referred to as a "deceased officer")—
 - (i) on or after 31st March 1978 but before 1st August 1979, died while in an employment in which he would have been a person to whom the said regulation 8A applied, if that regulation had come into force on 31st March 1978, or
 - (ii) during the period of 12 months beginning on 1st August 1979 dies while in an employment in which he is a person to whom the said regulation 8A applies, but has not made an election under that regulation.

- (2) Where this regulation applies, if—
- (a) notice for the purpose is given in writing within the period and by the person or persons specified in paragraph (3) to the Committee relating to the employment mentioned in paragraph (1); and
 - (b) within one month after the date on which that notice is given payment of an amount equal to the amount specified in paragraph (4) is made to the superannuation fund,

the benefits specified in paragraph (5) shall be calculated in accordance with that paragraph.

- (3) The notice mentioned in paragraph (2)(a) may be given—
- (a) in the case of a person falling within paragraph (1)(a) or (b)(i), within the period of 12 months beginning on 1st August 1979;
 - (b) in the case of a person falling within paragraph (1)(b)(ii), within the period of 12 months beginning on the date of his death;
 - (c) in the case of a retired officer, by that officer or, if he has died before 1st August 1979 or dies within the period of 12 months beginning on that date without giving such a notice, by his personal representatives; and
 - (d) in the case of a deceased officer, by his personal representatives.

(4) The amount mentioned in paragraph (2)(b) is the amount which would have been payable, under regulation 8A(2) of the principal regulations, in respect of such of his service before 1st April 1972 as is specified in the notice given under paragraph (2)(a)—

- (a) in the case of a person falling within paragraph (1)(a) or (b)(i), if that regulation had come into force on 31st March 1978 and he had made an election under the said regulation 8A(2) on the day on which he would last have become on or after that date, and
- (b) in the case of a person falling within paragraph (1)(b)(ii), if he had made such an election on the day on which he became,

a person to whom regulation 8A of the principal regulations applied.

(5) Where notice is given and payment made in accordance with paragraph (2)—

- (a) in the case of a retired officer, the retiring allowance to which he became entitled as mentioned in sub-paragraph (a) of paragraph (1) and any death gratuity which may or has become payable in respect of him in respect of his ceasing to hold the employment mentioned in that sub-paragraph, and
- (b) in the case of a deceased officer, the death gratuity which became payable by reason of his dying while in his employment,

shall be calculated, in the case of a person falling within paragraph (1)(a) or (b)(i) above, as if these regulations had been in force immediately before the date on which he ceased to hold his employment or, as the case may be, died, and in any case as if the retired officer or deceased officer had completed payment under regulation 8A(2) of the principal regulations in respect of such of his service before 1st April 1972 as is specified in the notice.

Sealed with the Official Seal of the Department of the Environment for Northern Ireland on 22nd June 1979.

(L.S.)

J. A. D. Higgins
Senior Assistant Secretary

FEMALES

Age on birthday next following election	<i>Figure to be used by reference to the under-mentioned pensionable age</i>							
	<i>Officers to whom on retirement regulation 10(6) would apply</i>	<i>Others</i>						
		65	60	<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>
58	2.79	10.00	9.80	6.40	4.71	3.70	3.04	2.62
59	3.27	20.08	19.68	9.64	6.30	4.64	3.66	3.06
60	3.93	—	—	19.34	9.48	6.21	4.59	3.69
61	4.93	—	—	—	19.00	9.33	6.13	4.62
62	6.58	—	—	—	—	18.68	9.20	6.17
63	9.88	—	—	—	—	—	18.40	9.26
64	19.79	—	—	—	—	—	—	18.52 ²

SCHEDULE B

Regulation 12

Schedule to be substituted for the thirteenth schedule to the principal regulations

"THIRTEENTH SCHEDULE

Regulation 26B

Provisions applicable as respects additional contributions while any amount remains outstanding

1. Where an officer has commenced payment in accordance with regulation 26B(4), but discontinues such payment before the expiration of the period during which under that regulation payment was to be made, the provisions of this schedule shall have effect.

2. If the officer ceases to hold his employment on the ground that he is incapable of discharging efficiently the duties of the employment by reason of permanent ill-health or infirmity of mind or body or dies while in his employment and payment by him in accordance with regulation 26B(4) has not been discontinued by virtue of regulation 26B(5), he shall be, or shall be treated as having been immediately before his death, entitled to reckon as service the number of years or, as the case may be, the additional period for which immediately before so ceasing, or his death, he was paying by way of additional contributions under regulation 26B.

3. If—

(a) the officer ceases to hold his employment other than in the circumstances mentioned in paragraph 2 and payment by him in accordance with regulation 26B(4) has not been discontinued by virtue of regulation 26B(5); or

(b) payment by the officer in accordance with regulation 26B(4) is discontinued as aforesaid,

then, subject, in the case of such an officer as is mentioned in sub-paragraph (a), to paragraph 5, he shall be entitled to reckon such an additional period as is determined in accordance with the formula in paragraph 4.

4. The formula mentioned in paragraph 3 is—

$$P \times T$$

I

where—

P is the length (expressed in terms of complete years and 365ths of a year) of the period during which additional contributions have been paid;

T is the length (expressed as aforesaid) of the additional period for which the employee was paying by way of additional contributions; and

I is the length of the period during which, if the officer had remained in the employment he ceased to hold as mentioned in paragraph 3(a) or, as the case may be, payment by the officer in accordance with regulation 26B(4) had not been discontinued by virtue of regulation 26B(5), additional contributions would have been payable.

5. If the officer ceases to hold his employment under the employing authority and on so ceasing falls within paragraph 3(a) and within 12 months after so ceasing without in the meantime having become entitled to receive payment of any benefit under these regulations in respect of that employment or having elected under regulation 33 that that regulation should apply in his case becomes an officer in the employment of any employing authority and does not give such a notice as is mentioned in regulation 9A(1)(e) then, if, within 3 months after the date on which he again becomes an officer he pays to the employing authority or, as the case may be, the employing authority by whom he is employed, an amount equal to the additional contributions (if any) which would have been payable by him during the period between so ceasing to hold his employment and again becoming an officer, if during that period he had remained in his former employment, paragraph 3 shall cease to apply and the election under regulation 26B shall continue to have effect."

SCHEDULE C

Regulation 13

Schedule to be added as the fourteenth schedule to the principal regulations

"FOURTEENTH SCHEDULE

Method and calculation of payment by officers to avoid reduction under Regulation 10(2) of retiring allowance

PART I

Regulation 8A(2)

LUMP SUM PAYMENT

1. Where an officer makes an election under regulation 8A(2), the sum payable under that paragraph by him in respect of the service in respect of which he made the election shall be calculated in accordance with paragraph 2 and shall be paid by a lump sum within one month after the date on which he made that election.

2. Subject to the proviso to regulation 8A(8), the sum payable under paragraph 1 by an officer in respect of the service mentioned therein shall be calculated in

accordance with the formula $\frac{T \times R \times F}{100}$ where—

T is the length (expressed in terms of complete years and 365ths of a year) of that service;

R is the remuneration of the officer at the date on which he made the election under regulation 8A(2); and

F is the figure specified in column (2) or column (3) of the table below, whichever shall be appropriate, opposite to the age of the officer on his birthday next following the date on which he made that election.

TABLE

(1) <i>Age</i>	(2) <i>Males</i>	(3) <i>Females</i>	(1) <i>Age</i>	(2) <i>Males</i>	(3) <i>Females</i>
22	1.49	1.49	45	1.73	1.85
23	1.49	1.49	46	1.75	1.88
24	1.51	1.51	47	1.76	1.89
25	1.52	1.52	48	1.78	1.92
26	1.53	1.53	49	1.80	1.93
27	1.54	1.54	50	1.82	1.96
28	1.55	1.55	51	1.84	1.99
29	1.56	1.56	52	1.87	2.01
30	1.57	1.58	53	1.89	2.03
31	1.58	1.60	54	1.93	2.06
32	1.59	1.61	55	1.97	2.09
33	1.60	1.63	56	2.01	2.13
34	1.61	1.65	57	2.07	2.17
35	1.63	1.67	58	2.12	2.21
36	1.64	1.68	59	2.17	2.28
37	1.65	1.69	60	2.25	2.35
38	1.66	1.72	61	2.35	2.41
39	1.67	1.73	62	2.36	2.43
40	1.68	1.76	63	2.37	2.44
41	1.69	1.77	64	2.39	2.44
42	1.70	1.79	65	2.41	2.45
43	1.71	1.81	—	—	—
44	1.72	1.83	—	—	—

PART II

Regulation 8A(3)

INSTALMENTS

1. Where an officer makes an election under regulation 8A(3), the sum payable under that paragraph by him shall be of the amount specified in paragraph 3 and shall, subject to regulation 26(5), be paid as provided in paragraph 2, by instalments.

2. Instalments payable under paragraph 1 shall be of equal amounts and shall be paid, at such intervals as the Committee may determine, until such date, being a date not earlier than the date on which the officer would before attaining the age of 65 years be entitled to reckon if he remained in the employment in which he is an officer not less than 25 years' (in aggregate) service or, in the case of an officer to whom regulation 9(1)(d) applies, not less than 10 years' (in aggregate) service and not later than the officer's 65th birthday, as the officer shall specify in the notice given by him under regulation 8A(3), the first instalment being due to be paid not later than one month after the date on which he made the election under that regulation.

3. Subject to the proviso to regulation 8A(8), the sum payable under paragraph 1 by an officer in respect of the service mentioned therein shall be of an amount equal to the sum that would have been payable by him under Part I of this schedule if, instead of making an election under paragraph (3) of regulation 8A, he had on the date he made that election made an election under paragraph (2) of that regulation in respect of that part of his service in respect of which he made the election under the said paragraph (3), increased by 5% for each year during which under paragraph 2 instalments are due to be paid and so proportionately for any part of a year.

PART III

Regulation 8A(4)

ADDITIONAL CONTRIBUTIONS

1. Where an officer makes an election under regulation 8A(4), he shall, subject to regulation 26(5) pay by way of additional contributions, as provided in paragraph 2, in respect of the service in respect of which he made the election an amount calculated in accordance with paragraph 3.

2. Additional contributions payable under paragraph 1 shall commence to be payable on the officer's birthday next following the date on which he made the election under regulation 8A(4) and shall cease to be payable on the day immediately before such birthday of the officer, being a birthday on which he would attain an age of not less than 60 years and not more than 65 years and on or before which he would be entitled to reckon if he remained in the employment in which he is an officer until that birthday not less than 25 years' (in aggregate) service or, in the case of an officer to whom regulation 9(1)(d) applies, not less than 10 years' (in aggregate) service and, otherwise, the 65th birthday of the officer as he shall specify in the notice given by him under regulation 8A(4) (hereinafter in this schedule referred to as the 'specified birthday'), and shall be paid at such intervals as the Committee may determine.

3. Subject to the proviso to regulation 8A(4), the amount payable under paragraph 1 by an officer by way of additional contributions in respect of the service mentioned therein shall be calculated in accordance with the formula
$$\frac{T \times R \times F}{100}$$

where—

T is the length (expressed in terms of complete years and 365ths of a year) of that service;

R is the remuneration for the time being of the officer; and
 F is the figure specified, opposite to the age of the officer on his birthday next following the date on which he made that election, in the relevant column of Table I or II below appropriate to his specified birthday.

TABLE I
 MALES

Age on birthday next following election	Figure to be used by reference to the under-mentioned specified birthday					
	60	61	62	63	64	65
22	.05					
23	.05					
24	.05					
25	.05					
26	.06					
27	.06					
28	.06					
29	.06					
30	.06					
31	.07					
32	.07					
33	.07					
34	.08					
35	.08					
36	.08					
37	.09	.08				
38	.09	.09	.08			
39	.10	.09	.09	.08		
40	.10	.10	.09	.09	.08	
41	.11	.10	.10	.09	.09	.08
42	.12	.11	.10	.10	.09	.09
43	.13	.12	.11	.10	.10	.09
44	.14	.12	.12	.11	.10	.10
45	.15	.13	.12	.12	.11	.10
46	.16	.14	.13	.12	.12	.11
47	.17	.16	.14	.13	.12	.12
48	.19	.17	.16	.14	.13	.12
49	.21	.19	.17	.16	.14	.14
50	.23	.20	.18	.17	.16	.15
51	.26	.23	.20	.18	.17	.16
52	.29	.25	.22	.20	.18	.17
53	.34	.29	.25	.22	.20	.19
54	.40	.33	.28	.25	.22	.20
55	.48	.39	.33	.28	.25	.23
56	.60	.47	.38	.33	.28	.25
57	.81	.59	.46	.38	.32	.28
58	1.22	.79	.58	.46	.38	.33
59	2.44	1.18	.78	.58	.46	.38
60	—	2.37	1.17	.77	.57	.46
61	—	—	2.35	1.16	.76	.58
62	—	—	—	2.32	1.15	.77
63	—	—	—	—	2.30	1.16
64	—	—	—	—	—	2.32

TABLE II

FEMALES

Age on birthday next following election	Figure to be used by reference to the under-mentioned specified birthday					
	60	61	62	63	64	65
22	.05					
23	.05					
24	.05					
25	.05					
26	.06					
27	.06					
28	.06					
29	.06					
30	.07					
31	.07					
32	.07					
33	.07					
34	.08					
35	.08					
36	.09					
37	.09	.08				
38	.10	.09	.08			
39	.10	.09	.09	.08		
40	.11	.10	.09	.09	.08	
41	.11	.10	.10	.09	.09	.08
42	.12	.11	.10	.10	.09	.09
43	.13	.12	.11	.10	.10	.09
44	.14	.13	.12	.11	.10	.10
45	.15	.14	.12	.11	.11	.10
46	.16	.15	.13	.12	.11	.11
47	.17	.16	.14	.13	.12	.12
48	.19	.17	.15	.14	.13	.12
49	.21	.19	.17	.15	.14	.13
50	.24	.21	.18	.17	.15	.14
51	.27	.23	.20	.18	.17	.15
52	.30	.26	.23	.20	.18	.17
53	.35	.29	.25	.22	.20	.18
54	.41	.34	.29	.25	.22	.20
55	.49	.39	.33	.29	.25	.22
56	.62	.48	.39	.33	.28	.25
57	.83	.60	.47	.38	.32	.28
58	1.25	.80	.59	.46	.38	.33
59	2.51	1.20	.79	.58	.46	.38
60	—	2.42	1.18	.78	.57	.46
61	—	—	2.38	1.17	.77	.58
62	—	—	—	2.34	1.15	.77
63	—	—	—	—	2.30	1.16
64	—	—	—	—	—	2.32

EXPLANATORY NOTE

(This note is not part of the regulations but is intended to indicate their general purport.)

These regulations introduce into the Local Government (Superannuation) Regulations (Northern Ireland) 1962 (as amended) provisions whereby an officer, whose lump sum retiring allowance stands to be reduced, in respect of each year of service prior to 1st April 1972, by two-eightieths of average (i.e., final) remuneration per year of service in respect of widow's pension, may elect to make payments at full cost to himself to secure an unreduced lump sum and make consequential amendments. Under powers conferred by Article 14 of the Superannuation (Northern Ireland) Order 1972, these provisions are extended to persons to whom they would have been available had these regulations come into operation on 31st March 1978.

The regulations also amend the existing provision for the purchase of added years by extending the provision for payment by either method to those aged up to 64, by reducing the period within which payment by the lump sum method must be made, and by introducing a medical examination at the discretion of the Northern Ireland Local Government Officers' Superannuation Committee where the chosen method of payment is by deductions from salary.