
STATUTORY RULES OF NORTHERN IRELAND

1992 No. 547

**Local Government (Superannuation)
Regulations (Northern Ireland) 1992**

**PART E
BENEFITS**

Disregard of certain reckonable service in calculating amount of benefits

E26.—(1) For the purpose of calculating the amount of any benefit under regulation E3—

- (a) subject to paragraphs (2) and (3), no account shall be taken of reckonable service before attaining the age of 60 years beyond a total of 40 years; and
- (b) where an amount is recovered or retained under regulation M3 reckonable service shall be left out of account to the extent necessary to reduce the actuarial value referred to in regulation M3(2)(b) by that amount.

(2) For the purposes of paragraph (1)(a), a period which a person is entitled to reckon as reckonable service by virtue of regulations E3(9) (permanent ill-health) or F6(1)(a) shall be treated as reckonable service before attaining the age of 60 years.

(3) Where a retiring allowance falls to be reduced under regulation E3(4) or (5) (potential widow's pensions), any reckonable service to be left out of account by virtue of paragraph (1)(a) shall be taken from the beginning of the person's reckonable service.

(4) Where $A + B$ exceeds 45 years, for the purpose of calculating any benefit A is reduced by a period equal to the excess.

(5) In paragraph (4)—

A is the total length of the periods reckonable as reckonable service in relation to the relevant employment, excluding any service which is to be left out of account by virtue of paragraph (1)(a); and

B is the length of any earlier period which was taken into account in the calculation of a retirement pension or an annual pension under the former regulations.