
STATUTORY RULES OF NORTHERN IRELAND

1992 No. 547

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

PART J

INTERCHANGE, ETC.

Increase in return of contributions

J10.—(1) Where—

- (a) a person to whom regulation J9 applies ceases to be employed in employment in which he is a pensionable employee in circumstances in which a return of contributions is payable to him under regulation C15(3) and (4);
- (b) he would have been entitled to a return of contributions under his non-local government scheme in respect of service to which the transfer value accepted under regulation J8 relates on the termination of his non-local government employment if a transfer value had not been payable; and
- (c) no previous increase has been made under this regulation in relation to that service,

the sum due to him under regulation C15(3) and (4) shall be increased by an amount equal to the return of contributions (including any interest) which would have been paid to him under his non-local government scheme in respect of that service in the circumstances specified in subparagraph (b) if it had been paid when the transfer value was received by the Committee.

(2) Where compound interest is payable on the contributions to be returned under regulation C15(3) and (4), compounded interest calculated at the same rate and in the same manner shall also be payable on the amount of the increase under paragraph (1) for the period beginning with the date on which the transfer value was received by the Committee and ending on the date on which he ceased to be employed in the employment in which he was a pensionable employee.

(3) Nothing in paragraphs (1) and (2) shall confer any entitlement to an increase on account of contributions which were returned to and were not subsequently repaid by the person who paid them.

(4) Where a sum due under regulation C15(3) and (4) is increased under paragraph (1) by an amount equal to the whole of the person's contributions in connection with the service to which the transfer value relates and that is the only service to which the transfer value relates, his right to reckon service under regulation J9(1)(a) (but not under regulation J9(1)(b)) on account of the transfer value shall be extinguished when the increased payment is made.

(5) Where a sum due under regulation C15(3) and (4) is increased under paragraph (1) and paragraph (4) does not apply, the person's right to reckon service under regulation J9(1)(a) (but not under regulation J9(1)(b)) on account of the transfer value shall be reduced in accordance with the formula in paragraph (6) when the increased payment is made.

(6) The formula mentioned in paragraph (5) is—

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$$A = B \times \frac{(C - D)}{C}$$

where—

A is the reduced service which the person is entitled to reckon under regulation J9(1)(a) after the payment is made;

B is the service which he is entitled to reckon under regulation J9(1)(a) before the payment is made;

C is the service which he is entitled to reckon under regulation J9(1)(b); and

D is the service on account of which the increase under paragraph (1) is made and, for this purpose, the service shall count at its actual length.

(7) Service is to be expressed in years and fractions of a year for the purpose of making the calculation in paragraph (6).