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**STATUTORY INSTRUMENTS**

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**1986 No. 24****PENSIONS****The Local Government Superannuation Regulations 1986**

*Made* - - - - - 13th January 1986  
*Laid before Parliament* 7th February 1986  
*Coming into Operation* 1st March 1986

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The Secretary of State for the Environment, in exercise of the powers conferred on him by sections 7 and 12 of the Superannuation Act 1972<sup>(a)</sup>, as read with paragraph 5(1) of Schedule 7 to that Act, of the powers conferred on him by section 110 of the National Insurance Act 1965<sup>(b)</sup> as the appropriate Minister of the Crown under that section, and of all other powers enabling him in that behalf, after consultation with such associations of local authorities as appeared to him to be concerned, the local authorities with whom consultation appeared to him to be desirable and such representatives of other persons likely to be affected by the regulations as appeared to him to be appropriate, hereby makes the following regulations:—

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<sup>(a)</sup> 1972 c.11.

<sup>(b)</sup> 1965 c.51 (continued in force by regulation 3 of, and Schedule 1 to, the National Insurance (Non-participation—Transitional Provisions) Regulations 1974 (S.I. 1974/2057)).

## PART A

## PRELIMINARY

*Title and commencement*

**A1.** These regulations may be cited as the Local Government Superannuation Regulations 1986 and shall come into operation on 1st March 1986.

*Interpretation*

**A2.**—(1) Schedule 1 to these regulations contains a glossary of expressions; and in these regulations, unless the context otherwise requires, any expression for which there is an entry in the first column of that Schedule has the meaning given against it in the second column or is to be construed in accordance with directions given against it in that column.

(2) In these regulations, unless the context otherwise requires—

- (a) any reference to a numbered regulation, Part or Schedule is to be construed as a reference to the regulation, Part or Schedule, as the case may be, which bears that number in these regulations, and any reference to a numbered paragraph in a regulation or a Schedule to these regulations is to be construed as a reference to the paragraph bearing that number in that regulation or, as the case may be, that Schedule,
- (b) any reference to, or to things done or falling to be done under or for the purposes of, any provision of these regulations is, if and so far as the nature of the reference permits, to be construed as including, in relation to circumstances or purposes in relation to which the corresponding provision in the 1974 regulations has or had effect, a reference to, or as the case may be to things done or falling to be done under or for the purpose of, that corresponding provision,
- (c) any reference to any enactment applying to England and Wales listed in the Table in paragraph 5 of Schedule 7 to the Act of 1972 or to any instrument (including a scheme) made under any enactment so listed or to any provision of any such enactment or instrument is to be construed as including a reference to that enactment, instrument or provision as having effect by virtue of sub-paragraph (1) of that paragraph and as amended by the Miscellaneous Provisions regulations and the Local Government Superannuation (Miscellaneous Provisions) (No. 2) Regulations 1973(a), and
- (d) in any case where immediately before 1st April 1974 the provisions of the Acts of 1937 to 1953 and the regulations made thereunder applied to a person as modified or extended by the provisions of any local Act or scheme, any reference to a provision of the Act of 1937 or the Act of 1953 or of such regulations is, where a corresponding provision of a local Act or scheme applied to him in lieu of that provision, to be construed in relation to him as a reference to the corresponding provision.

(3) Where these regulations require anything to be done within a specified

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(a) S.I. 1973/1996.

period after or from a specified day or event, the period begins immediately after the specified day or, as the case may be, the day on which the specified event occurs.

*Application of regulations to Isles of Scilly*

**A3.** These regulations apply to the Isles of Scilly as if the Isles of Scilly were a district in the county of Cornwall and the Council of the Isles of Scilly were the council of that district.

**PART B**

**PENSIONABLE EMPLOYMENT**

*Pensionable employees*

**B1.**—(1) Paragraphs (2) to (15) have effect subject to paragraphs (16) and (17).

(2) A whole-time officer of a body described in column (1) of Part I of Schedule 2 (“a Part I scheduled body”) is a pensionable employee.

(3) A whole-time manual worker employed by a Part I scheduled body is a pensionable employee if he—

- (a) has completed 12 months’ continuous whole-time employment with that body, or
- (b) without having received a return of the whole of his contributions, entered or re-entered employment with that body after having been in other local government employment, or
- (c) satisfies the requirements of Part III of Schedule 2.

(4) A variable-time employee of a Part I scheduled body who is also a pensionable employee in a whole-time employment with any such body—

- (a) is a pensionable employee in the variable-time employment, and
- (b) if he ceases to hold the whole-time employment, remains a pensionable employee while he continues in the variable-time employment.

(5) An employee described in Part II of Schedule 2 is a pensionable employee if the body employing him have by a statutory resolution—

- (a) specified him as a pensionable employee, or
- (b) specified a class of employees to which he belongs as pensionable employees.

(6) A whole-time employee of—

- (a) the governors of any voluntary school maintained but not provided by a local education authority for such education as may be provided by a

local education authority under Part II of the Education Act 1944(a),  
or

- (b) the governing body of any polytechnic, technical institute or other similar institution which is for the time being aided by a local education authority under that Act,

is a pensionable employee if the local education authority have, with the general or specific consent of the employer, by a statutory resolution specified him as a pensionable employee or specified a class of employees to which he belongs as pensionable employees.

(7) A person who immediately before 1st April 1974 was a contributory employee in the employment of any such governors or governing body as are mentioned in paragraph (6) is a pensionable employee while he continues in employment with them.

(8) A medical inspector of immigrants appointed under the Immigration Act 1971(b) who—

- (a) receives his remuneration in that appointment from a Part I scheduled body, and  
(b) is also a pensionable employee in an employment under any local authority,

is a pensionable employee in respect of the appointment.

(9) A whole-time member of a passenger transport executive is a pensionable employee if that executive have, with the consent of the council of the metropolitan county for which they are the Executive, by a statutory resolution specified him as a pensionable employee.

(10) A whole-time director of a subsidiary of a passenger transport executive is a pensionable employee if that executive have by a statutory resolution specified him as a pensionable employee.

(11) A person who immediately before 1st April 1974—

- (a) was a member of a passenger transport executive or a director of a subsidiary of a passenger transport executive, and  
(b) was in that position a contributory employee,

is a pensionable employee while he continues in that position.

(12) Subject to any order made by the Secretary of State under section 74 of the Transport Act 1962(c), a person who immediately before 1st April 1974—

- (a) was in employment with the London Transport Executive, and  
(b) was by virtue of section 18(4) of the Transport (London) Act 1969(d) entitled to participate in the benefits of the superannuation fund maintained under Part I of the Act of 1937 by the Greater London Council or Newham London borough council,

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(a) 1944. c.31.  
(b) 1971. c.77.  
(c) 1962 c.46.  
(d) 1969 c.35.

and who continued up to 29th June 1984 in employment with the London Transport Executive is a pensionable employee while he continues in employment with London Regional Transport.

(13) A person who immediately before 1st April 1974—

- (a) was a justices' clerk (inner London area) or other officer employed by the committee of magistrates for the inner London area, and
- (b) was by virtue of regulation 2(1) of the Superannuation (Inner London Magistrates' Courts) Regulations 1965(a) entitled to superannuation rights corresponding with those to which he was entitled in respect of his service before 1st April 1965 as a justices' clerk in the county of London or an officer employed by the County of London Magistrates' Courts Committee,

is a pensionable employee unless there has since been a period of 12 months or more during which he was not such a clerk or officer as is mentioned in subparagraph (a).

(14) A coroner, other than—

- (a) the Queen's coroner and attorney, or
- (b) the coroner of the Queen's Household, or
- (c) a coroner who held office immediately before 6th April 1978 and did not elect in accordance with article 3(b) of the Social Security (Modification of Coroners (Amendment) Act 1926) Order 1978(b) that the provisions of the Coroners (Amendment) Act 1926(c) relating to pensions should not apply to him,

is a pensionable employee.

(15) A person who immediately before 1st March 1986 was a pensionable employee by virtue of regulation B2(1)(m) of the 1974 regulations (certain former contributory employees continuously employed by same body) is a pensionable employee while he continues in employment with the same body.

(16) A Part I scheduled body may resolve that a person who falls within paragraph (2), (3) or (4) shall not become a pensionable employee unless he has undergone a medical examination to their satisfaction; and a resolution under this paragraph may apply to any specified person or to any specified class of persons.

(17) Notwithstanding anything in paragraphs (2) to (15), the following are not pensionable employees:

- (a) a person specified in column (2) of Part I of Schedule 2;
- (b) a person who elected under paragraph 2 of Part VI of Schedule 2 to the Act of 1937 not to become a contributory employee and whose election did not cease to have effect before 1st April 1974, so long as he continues as a whole-time manual worker in employment with the body to whom he gave notice of the election;

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(a) S.I. 1965/537.  
(b) S.I. 1978/374.  
(c) 1926 c.59.

- (c) a person who elected under regulation 25 of the Miscellaneous Provisions regulations not to become a contributory employee and whose election did not cease to have effect before 1st April 1974, so long as he continues in employment with the body to whom he gave notice of the election;
- (d) a person who has not attained the age of 18 years;
- (e) a person who has attained the age of 65 years and has completed not less than 45 years' reckonable service;
- (f) any other person who has attained the age of 65 years, unless—
  - (i) there has become payable to him a pension which is liable to be reduced or suspended under regulation E15, an ill-health retirement grant under regulation E4, or a short service grant under the Benefits regulations, or
  - (ii) if he were to become a pensionable employee, he would immediately become entitled to reckon any period as reckonable service or qualifying service, or
  - (iii) under any enactment he has received or is entitled to receive compensation for loss of employment or loss or diminution of emoluments attributable to the provisions of an enactment, and the compensation is liable to be reduced or suspended, in consequence of his taking up employment with a scheduled body, in the like manner and to the like extent as it would have been if he had remained subject to the pension scheme to which he was subject immediately before suffering the loss;
- (g) a person who is in the same employment entitled to participate in the benefits of any other superannuation scheme provided by or under any enactment (including an enactment in a local Act), other than section 7 of the Act of 1972;
- (h) a chaplain to whom the Clergy Pensions Measure 1961(a) applies;
- (i) an employee of a scheduled body in respect of whom contributions to the Merchant Navy Officers Pension Fund are made;
- (j) an employee of a scheduled body in respect of whom contributions to the Port Employers and Registered Dock Workers Pension Fund are made;
- (k) a person who is entitled as mentioned in section 28 (superannuation of telephone employees) of the Kingston upon Hull Act 1984(b).

(18) In this regulation "statutory resolution" means, in relation to a scheduled body, a resolution passed in the manner in which an ordinary resolution of the body may be passed, except that 28 days' notice of the meeting at which the resolution was passed and of the terms of the resolution and of the fact that it is to be proposed at that meeting must have been given in the manner in which notice for convening ordinary meetings of the body may be given.

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(a) 1961 No. 3.  
(b) 1984 c.xxvi.

*Persons treated as employees of a scheduled body*

**B2.**—(1) For the purposes of these regulations a person of a class described in column (1) of the Table below shall be deemed to be an officer in employment with the body described opposite that class in column (2).

TABLE

(1) Class	(2) Deemed employing body
Justices' clerks (outside the inner London area)	The magistrates' courts committee by whom he was appointed or is deemed to have been appointed
Registration officers	The local authority who made the scheme under section 14 of the Registration Service Act 1953(a) for the district in or for which the officer acts
Rent officers and deputy rent officers	The local authority for whose area the relevant scheme is made, or has effect as if made, under section 63 of the Rent Act 1977(b)
Medical inspectors of immigrants falling within regulation B1(8)	The local authority from whom he receives his remuneration in the appointment
Members of passenger transport executives and directors of subsidiaries of passenger transport executives falling within regulation B1(9), (10) or (11)	The relevant passenger transport executive
Coroners falling within regulation B1(14)	The authority (being a county council or the Greater London Council or the Common Council) by whom he was appointed

(2) Where an employee of the governors of a voluntary school or of the governing body of a polytechnic, technical institute or other similar institution is a pensionable employee by virtue of—

- (a) a resolution of an education authority having effect under regulation B1, or
- (b) his having been specified as a contributory employee by a resolution—
  - (i) of an education authority under section 3(2)(f) of the Act of 1937, or
  - (ii) of the Greater London Council under section 53 of the London

(a) 1953 c.37.

(b) 1977 c.42.

County Council (General Powers) Act 1929(a) or section 7 of the London County Council (General Powers) Act 1938(b),

he shall for the purposes of these regulations be deemed to be in employment with the body who passed the resolution.

(3) Where an employee of the governors of a voluntary school which on 1st April 1974 became maintained by a local education authority for an area outside Greater London is a pensionable employee by virtue of his having been a contributory employee in that employment, he shall for the purposes of these regulations be deemed to be in employment with that authority.

(4) Every employee of a subsidiary of a passenger transport executive shall for the purposes of these regulations be deemed to be in employment with that executive.

(5) In their application to a person who is a pensionable employee by virtue of regulation B1(12), these regulations have effect as if London Regional Transport were a scheduled body.

(6) In their application to a person who is a pensionable employee by virtue of regulation B1(13), these regulations have effect as if the committee of magistrates for the inner London area were a scheduled body.

*Power to admit employees of other bodies*

**B3.**—(1) Subject to paragraphs (3) to (6), an administering authority may make an agreement (“an admission agreement”) with any body specified in paragraph (8) providing for employees of that body (“the employing body”) to participate in the benefits of the superannuation fund maintained by the authority.

(2) In relation to an employee participating in the benefits of a fund by virtue of an admission agreement (“an admitted employee”) these regulations have effect as if he were a pensionable employee and the employing body were a scheduled body.

(3) Subject to paragraph (4), an admission agreement may provide for members of any specified class or classes of employees of the employing body to become admitted employees.

(4) An admission agreement may not provide for any person who—

(a) has not attained the age of 18 years, or

(b) has attained the age of 65 years and does not fall within regulation B1(17)(f)(i) to (iii),

to become an admitted employee.

(5) Except as provided in paragraph (6), an admission agreement may not modify the application of these regulations to any admitted employee so that he

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(a) 1929 c.lxxxvii.

(b) 1938 c.xxxviii.



has any greater or lesser rights or liabilities than those he would have had if he had become a pensionable employee by virtue of regulation B1.

- (6) An admission agreement may—
- (a) provide that any previous period of employment of an admitted employee by the employing body is to be reckonable as reckonable service to such extent as may be specified in the agreement, and
  - (b) where the employing body is one of the bodies specified in paragraph (8)(g) and (h), provide that a percentage, not exceeding 4.4%, of the remuneration of an admitted employee shall, if he is an employee of a description specified for the purpose in the agreement, be treated as not being remuneration for the purposes of these regulations.

(7) On making an admission agreement an administering authority shall forthwith inform the Secretary of State of the name of the employing body and the date from which the agreement takes effect.

- (8) The bodies mentioned in paragraph (1) are:
- (a) an organisation, not carried on for profit and not provided by a local or public authority, engaged in the provision of services—
    - (i) under paragraph 1 of Schedule 8 to the National Health Service Act 1977(a), or
    - (ii) under Part III of the National Assistance Act 1948(b), or
    - (iii) under the Disabled Persons (Employment) Act 1958(c), or
    - (iv) under the Mental Health Act 1959(d), or
    - (v) under section 12 or 45 of the Health Services and Public Health Act 1968(e),other than such of those services as under section 3(1) of the National Health Service Act 1977 the Secretary of State considers are appropriate as part of the health service continued by section 1 of that Act;
  - (b) a body representative of local authorities or water authorities or of local authorities or water authorities and officers of local authorities or water authorities or a body representative of officers of local authorities or water authorities formed for the purpose of consultation as to the common interests of those authorities and the discussion of matters relating to local government or the functions of water authorities;
  - (c) a body authorised by any enactment to carry on any railway, light railway, tramway, road transport, water transport, canal, inland navigation, dock, harbour, pier, lighthouse or airport undertaking, or any undertaking for the supply of electricity, gas, hydraulic power or water;
  - (d) a body approved for the purposes of this regulation by the Secretary of

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(a) 1977 c.49.  
(b) 1948 c.29.  
(c) 1958 c.33.  
(d) 1959 c.72.  
(e) 1968 c.46.

State who are primarily engaged in carrying on any undertaking of a kind mentioned in sub-paragraph (c) though not authorised by any enactment to carry on any such undertaking;

- (e) a body, other than the governors or managers of a voluntary school within the meaning of the Education Act 1944(a), who provide a public service in the United Kingdom otherwise than for the purposes of gain or to whose funds any local authority contribute or to whom any grant is made out of moneys provided by Parliament;
- (f) the Housing Corporation;
- (g) the Commission for the New Towns;
- (h) a development corporation established under the New Towns Act 1981(b);
- (i) the company (limited by shares) incorporated on 1st July 1983 under the Companies Acts 1948 to 1981(c) under the name of British Water International Limited;
- (j) the company (limited by guarantee) which was so incorporated on 13th October 1969 under the name of International Water Supply Congress and Exhibition Limited;
- (k) the company (limited by guarantee) which, on a change of name, was so incorporated on 15th June 1984 under the name of International Association on Water Pollution Research and Control.

(9) Any agreement made under regulation B4 of the 1974 regulations, or continued in force by regulation J8 of those regulations as if so made, continues in force as if it were an admission agreement made under this regulation.

*Further provision as to admission of employees of other bodies*

**B4.**—(1) For the purposes of this regulation a relevant event occurs, whether or not any property, debts, liabilities or obligations of either body then become vested in or attach to the other body, both—

- (a) when any activity carried on by a scheduled body ceases in whole or part to be carried on by that body and, to the extent that it so ceases, becomes or becomes part of an activity carried on by another body (“the transferee body”) which is neither a scheduled body nor a body specified in regulation B3(8), and
- (b) on any subsequent occasion when an activity, or part of an activity, originally comprised in the first activity mentioned in sub-paragraph (a) ceases in whole or part to be carried on by one body and, to the extent that it so ceases, becomes or becomes part of an activity carried on by another body (“a successor body”) which is neither a scheduled body nor a body specified in regulation B3(8).

(2) Where a relevant event occurs, the transferee body or, as the case may be, a successor body shall, for the purpose only of enabling an agreement to be made under regulation B3 for the admission of employees of theirs who—

(a) 1944 c.31.

(b) 1981 c.64.

(c) 1948 c.38, 1967 c.81, Parts I and III, 1972 c.67, 1972 c.68, section 9, 1976 c.47, sections 1 to 4, 1976 c.60, section 9, 1976 c.69, 1980 c.22, 1981 c.62 (except sections 28 and 29).

- (a) immediately before the occurrence of the relevant event mentioned in paragraph (1)(a) were pensionable employees of the scheduled body, and
- (b) immediately before the occurrence of every subsequent relevant event were entitled by virtue of an agreement under regulation B3 to participate in the benefits of a superannuation fund maintained under these regulations, and
- (c) are employed by the transferee body or successor body in connection with an activity, or part of an activity, originally comprised in the first activity mentioned in paragraph (1)(a),

be deemed to be a body specified in regulation B3(8).

*Treatment of certain additional duties*

**B5.**—(1) This regulation applies where the duties of an officer who is in a whole-time employment with a scheduled body include the additional duty of a returning officer at local government elections or of an acting returning officer.

(2) Where—

- (a) the officer became a pensionable employee under the 1974 regulations on 1st April 1974, and
- (b) immediately before that date he was in the whole-time employment and his duties in it included one or both of the additional duties,

then unless the context otherwise requires these regulations apply to him in relation to each additional duty as if it were a separate variable-time employment with a scheduled body other than the body with whom he is in the whole-time employment.

(3) In any other case these regulations apply to the officer, unless the context otherwise requires—

- (a) where there is one additional duty, in relation to that duty as if it were, or
- (b) where there are two additional duties, in relation to both those duties as if they were,

a separate variable-time employment with a scheduled body other than the body with whom he is in the whole-time employment.

(4) For the purposes of this regulation the duty of an acting returning officer includes any duties of a returning officer at an Assembly election which are required by regulations made under paragraph 2 of Schedule 1 to the European Assembly Elections Act 1978(a) to be discharged by an acting returning officer.

*Treatment of certain separate employments*

**B6.** Where a person holds two or more separate employments under one scheduled body, then unless the context otherwise requires these

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(a) 1978 c.10.

regulations apply in relation to each of those employments as if the other or others were held by him under another scheduled body.

*Deemed employments*

**B7.** In these regulations, unless the context otherwise requires, references to employees of a scheduled body shall be construed as including references to persons who are deemed for the purposes of these regulations to be in the employment of a scheduled body, and other provisions relating to employment by or under a scheduled body shall be construed accordingly.

*Age of compulsory retirement*

**B8.** When a pensionable employee attains the age of 65 years he shall cease to hold his employment; except that the employing authority may, with his consent, extend his service for one year or any lesser period, and so from time to time as they deem expedient.

## PART C

### PAYMENTS BY EMPLOYEES

*Appropriate superannuation fund*

**C1.**—(1) Subject to paragraphs (2) and (3), in relation to a pensionable employee of an administering authority the appropriate superannuation fund is the fund maintained by that authority.

(2) In relation to a person who—

- (a) is a pensionable employee of a London borough council or of the Common Council, and
- (b) immediately before 1st April 1974 was by virtue of article 14 or 15 of the London Authorities (Superannuation) Order 1965(a) entitled to participate in the benefits of the superannuation fund maintained under Part I of the Act of 1937 by the Greater London Council, and
- (c) became a pensionable employee on 1st April 1974, and
- (d) during the period beginning on 1st April 1974 and ending with 28th February 1986 continued in the employment of the same London borough council, or, as the case may be, of the Common Council,

the appropriate superannuation fund is, so long as he continues in the employment of the body in question, the fund maintained by the Greater London Council.

(3) In relation to a pensionable employee who was transferred after 30th June 1985 by or under the Greater London Council (Staff Transfer and Protection) Order 1979(b), the appropriate superannuation fund is, for any period before 1st April 1986 during which he continues to be employed by the

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(a) S.I. 1965/621.

(b) S.I. 1979/1737.

authority to which he was transferred, the superannuation fund maintained by the Greater London Council.

(4) In relation to a person who—

- (a) is a pensionable employee by virtue of regulation B1(12) and
- (b) immediately before 1st April 1974 was entitled to participate in the benefits of the superannuation fund maintained under Part I of the Act of 1937 by—
  - (i) the Greater London Council, or
  - (ii) Newham London borough council,

the appropriate superannuation fund is the fund maintained by the same body.

(5) In relation to a person who—

- (a) is a pensionable employee by virtue of regulation B1(13), or
- (b) is a pensionable employee of the probation committee for any area in Greater London other than the City of London probation area, or
- (c) is a pensionable employee of the London Residuary Body,

the appropriate superannuation fund is the fund maintained by the Greater London Council.

(6) In relation to a pensionable employee of a water authority, the appropriate superannuation fund is the fund which the Severn-Trent Water Authority became required to maintain by virtue of regulation 5 of the Local Government Superannuation (National Water Council Dissolution) Regulations 1983(a) (“the dissolution regulations”).

(7) In relation to a person to whom these regulations apply by virtue of an agreement made under regulation B3 with the Severn-Trent Water Authority, the appropriate superannuation fund is the second fund which that authority became required to maintain by virtue of regulation 3 of the dissolution regulations.

(8) Subject to paragraph (9), in relation to a pensionable employee whose case does not fall within paragraphs (1) to (6) the appropriate superannuation fund is the fund maintained by the administering authority within whose area lies the greater part of the area of his employing authority.

(9) Where paragraph (8) applies to any pensionable employees of a scheduled body the Secretary of State may, after consultation with the bodies appearing to him to be concerned, by direction substitute as the appropriate superannuation fund in relation to those employees or any of them the fund maintained by some other administering authority (“the substituted fund”).

(10) A direction under paragraph (9) may—

- (a) require the making of financial adjustments between the funds, whether by way of a payment to the substituted fund or of a transfer of assets or both, or

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(a) S.I. 1983/1271.

- (b) contain provision as to the transfer of liabilities to the substituted fund and any other consequential and incidental matters.

*Payment and amount of employee's contributions*

**C2.**—(1) Subject to paragraph (3), a pensionable employee shall, at such intervals as the appropriate administering authority may determine, make contributions to the appropriate superannuation fund in respect of every employment in which he is a pensionable employee.

- (2) The amount of the contribution to be made for any period is—

- (a) in the case of a manual worker, 5%, and  
 (b) subject to paragraph (5), in the case of an officer, 6%,

of his remuneration in the employment; and 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) A pensionable employee shall not make contributions in respect of any employment in relation to which he is entitled to reckon 45 years' reckonable service.

(4) For the purposes of paragraph (3) reckonable service does not include reckonable service before attaining the age of 60 years beyond a total of 40 years.

- (5) In the case of an officer who—

- (a) is a designated employee, and  
 (b) has not had a disqualifying break of service, and  
 (c) has not, before entering the employment in which he is a pensionable employee, ceased to hold another local government employment and—  
 (i) become entitled to benefits under these regulations or the 1974 regulations otherwise than under regulation E2(1)(c), or  
 (ii) having become entitled under regulation E2(1)(c), given notice under regulation E2(9)(c),

the amount of the contribution to be made for any period is 5% of his remuneration in the employment.

*Leave of absence from duty*

**C3.**—(1) A pensionable employee who is on leave of absence from duty in an employment, otherwise than by reason of illness or injury, with reduced remuneration or without remuneration, shall not make any contribution under regulation C2 in respect of the employment for the period of his absence.

(2) The employee shall for a period of 30 days beginning on the first day of the leave of absence, or for the period of absence if shorter, make contributions to the appropriate superannuation fund of amounts equal to the contributions he would have been required to make under regulation C2 on the remuneration he would have received during that period but for the leave of absence.

(3) If the employee gives notice in writing for the purpose to the employing authority not later than 30 days after—

- (a) the day on which he returns to duty, or
- (b) the day on which he ceases to be employed by that authority,

whichever is the earlier, he shall make such contributions as are mentioned in paragraph (2) for 36 months, or for the period of his absence if shorter.

(4) Where the leave of absence was given to enable the employee to attend—

- (a) for jury service in pursuance of a summons under the Juries Act 1974(a), or
- (b) as a juror at an inquest under the Coroners Act 1887(b),

and such attendance continues after the expiration of the period of 30 days mentioned in paragraph (2), the employee shall be deemed to have given such a notice as is mentioned in paragraph (3).

*Absence due to trade dispute*

C4.—(1) This regulation applies to a person who—

- (a) has been absent from duty, otherwise than on leave of absence, for a period of one or more days during and in consequence of a trade dispute, and
- (b) immediately before—
  - (i) the period of absence, or
  - (ii) where two or more periods of absence occurred in consequence of a single trade dispute, the first of those periods,
 was a pensionable employee.

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

- (a) a person whose contract of employment is terminated in consequence of a trade dispute is, notwithstanding the termination, to be treated as having been absent from duty after the termination if, not later than the day after the end of the trade dispute, he again becomes a pensionable employee of the same scheduled body, and
- (b) it is immaterial whether or not—
  - (i) the person was participating in or financing or otherwise directly interested in the trade dispute, or
  - (ii) the employing authority were a party to the trade dispute.

(3) In this regulation, unless the context otherwise requires—

“relevant absence” means a period for which a person to whom this regulation applies was absent from duty as mentioned in paragraph (1);

“relevant contribution period” means a period which—

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(a) 1974 c.23.  
(b) 1887 c.71.

(a) is coextensive with one of the intervals at which a person to whom this regulation applies was required under regulation C2(1) to contribute to the appropriate superannuation fund, and

(b) includes all or part of a relevant absence;

“remuneration” does not include any guarantee payment under Part II of the Employment Protection (Consolidation) Act 1978(a); and

“trade dispute” has the meaning given by section 29 of the Trade Union and Labour Relations Act 1974(b).

(4) Subject to paragraphs (5), (6) and (8), if notice in writing is given for the purpose by—

(a) a person to whom this regulation applies, or

(b) the personal representatives of a person to whom this regulation applied who has died before the end of the period of 3 months specified in paragraph (6) without giving such notice (referred to in this regulation as a “deceased employee”),

the amount specified in paragraph (7) is payable in respect of a relevant contribution period to the authority to whom notice was given; and the authority shall pay to the appropriate superannuation fund any sum they receive by way of full or part payment of that amount.

(5) Where all or part of more than one relevant contribution period is included in a relevant absence or relevant absences which occurred in consequence of a single trade dispute, notice given for the purpose mentioned in paragraph (4) in respect of any one of those periods is of no effect unless notice is given in respect of all those periods.

(6) Notice for the purpose mentioned in paragraph (4) must be given in writing, within the period of 3 months beginning on the day after the last day of the relevant contribution period or, where paragraph (5) applies, of the last of the relevant contribution periods, in respect of which it is given, or in the case of a deceased employee within the period of 12 months beginning on the date of his death, or in either case within such longer period as the authority may allow, to the authority who are, or as the case may be were last, the employing authority in relation to the person by or in respect of whom notice is given.

(7) The amount mentioned in paragraph (4) is an amount equal to 16% of the difference between—

(a) the person’s remuneration (if any) for the relevant contribution period, and

(b) the remuneration he would have received for that period if it had not included any relevant absence or part of a relevant absence.

(8) Notwithstanding anything in regulation C11, but without prejudice to the power of the appropriate administering authority under that regulation to

(a) 1978 c.44.

(b) 1974 c.52; part of section 29(3) was repealed by the Trade Union and Labour Relations (Amendment) Act 1976 (c.7), section 1(d), and section 29(7) was repealed by the Criminal Law Act 1977 (c.45), section 65 and Schedule 13; further amendments were made to section 29 by the Employment Act 1982 (c.46), section 18.



deduct from any payment by way of benefits under these regulations any sum remaining due on account of an amount payable under this regulation—

- (a) an employing authority shall not accept from a pensionable employee, or deduct from his remuneration, and
- (b) an administering authority shall not recover from a pensionable employee,

in any period of 12 months ending with 5th April, by way of full or part payment of so much of any amount payable under this regulation as is attributable to any relevant absence during that period, any sum which, when aggregated with any such amounts as are mentioned in Schedule 7, would exceed 15% of his remuneration for that period.

*Lump sum payment to increase reckonable service*

C5.—(1) Subject to paragraph (3), a pensionable employee may, by notice in writing given to the appropriate administering authority within 12 months after having first become a pensionable employee under these regulations or the 1974 regulations, elect to make a payment into the appropriate superannuation fund in order to become entitled under regulation D4 to reckon an additional period as reckonable service in relation to an employment in which he is a pensionable employee.

(2) The length of the period is not to exceed the maximum calculated in accordance with Schedule 3, the amount of the payment is to be calculated in accordance with Part I of Schedule 4, and the payment is to be made within 1 month after the date on which notice was given.

(3) An employee may not make an election under this regulation if he has attained the age of 65 years.

*Periodical payments to increase reckonable service*

C6.—(1) Subject to paragraph (4), a pensionable employee may at any time, by notice in writing given to the appropriate administering authority, elect to make additional contributions to the appropriate superannuation fund in order to become entitled under regulation D5 to reckon an additional period as reckonable service in relation to an employment in which he is a pensionable employee.

(2) The length of the period is not to exceed the maximum calculated in accordance with Schedule 3 and the additional contributions are to be calculated in accordance with Part II of Schedule 4.

(3) The additional contributions—

- (a) are payable, at such intervals as the appropriate administering authority may determine, from the employee's birthday next following the date of the election, and
- (b) subject to paragraph (5), cease to be payable on the day before the birthday on which, or as the case may be his last birthday before, the employee attains pensionable age.

(4) An employee may not make an election under this regulation if—

- (a) he has attained the age of 64 years, or
- (b) he was precluded by regulation D13(5)(b) of the 1974 regulations from making an election under that regulation, or
- (c) the appropriate administering authority have resolved that he should (at his own expense) undergo a medical examination and he has not done so to their satisfaction.

(5) Payment in accordance with paragraph (3) may be discontinued if the employee satisfies the appropriate administering authority that its continuance would cause financial hardship.

*Payment by manual worker in respect of previous service*

C7.—(1) A whole-time manual worker who becomes a pensionable employee by virtue of regulation B1(3)(c) may make a payment into the appropriate superannuation fund in order to become entitled under regulation D9 to reckon as reckonable service in relation to the employment in which he is a pensionable employee the period during which he was in that employment before becoming a pensionable employee.

(2) The amount of the payment is an amount equal to the contributions which he would have been required to make under regulation C2 in respect of the employment if he had throughout the period been a pensionable employee, and the payment is to be made, unless the employing authority allow a longer period, within the period of 6 months beginning on the date on which he becomes a pensionable employee.

(3) The payment is to be treated for the purposes of these regulations as if it consisted of contributions made under regulation C2 in respect of employment in which the person was a pensionable employee.

*Payments to avoid reduction of retiring allowance and death grant*

C8.—(1) This regulation applies to a pensionable employee whose retiring allowance would be subject to reduction under regulation E3(7) or (8) (reduction in respect of reckonable service before 1st April 1972, etc.).

(2) Subject to paragraphs (3) to (9), a person to whom this regulation applies may, by notice in writing given to the appropriate administering authority, elect to make payment to the appropriate superannuation fund in order to avoid all or part of the reduction in his retiring allowance, and in any death grant that may become payable under regulation E11.

(3) A notice under paragraph (2) must specify whether the reckonable service in respect of which the reduction is to be avoided is the whole, and if not what part it is, of his reckonable service before, as the case may be—

- (a) 1st April 1972, or
- (b) in the case of a male employee, any earlier date on which he became a widower or was judicially separated from his wife or on which his marriage was dissolved.

(4) An election may not be made in respect of a period of reckonable service of less than one year unless—

- (a) the whole of the person's reckonable service before 1st April 1972, or
- (b) where he has previously made an election in respect of part of that service, the remainder of it,

amounts to less than one year.

(5) A notice under paragraph (2) must specify whether payment is to be made—

- (a) by a lump sum, or
- (b) by instalments, or
- (c) by way of additional contributions.

(6) An election to make payment by a lump sum or by instalments must be made within 12 months after first becoming a person to whom this regulation applies.

(7) An election to make payment by a lump sum may not be made after attaining the age of 65 years.

(8) An election to make payment by instalments may not be made—

- (a) before attaining the age of 60 years or after attaining the age of 65 years, or
- (b) after making an election to make payment by way of additional contributions, or
- (c) if in the particular case the appropriate administering authority so resolve, without having, at his own expense, undergone a medical examination to their satisfaction.

(9) Elections to make payment by way of additional contributions may be made from time to time, but not—

- (a) after attaining the age of 64 years, or
- (b) after making an election to make payment by instalments, or
- (c) if in the particular case the appropriate administering authority so resolve, without having, at his own expense, undergone a medical examination to their satisfaction.

(10) Subject to paragraph (11) and to Part IV of Schedule 5, payment is to be made—

- (a) in the case of an election to make payment by a lump sum, in accordance with Part I of Schedule 5,
- (b) in the case of an election to make payment by instalments, in accordance with Part II of that Schedule, and
- (c) in the case of an election to make payment by way of additional contributions, in accordance with Part III of that Schedule.

(11) Payment in accordance with paragraph (10) may be discontinued if the employee satisfies the appropriate administering authority that its continuance would cause financial hardship.

*Continuation of certain payments*

**C9.**—(1) Where immediately before 1st March 1986 any payments remained to be made under a provision of the 1974 regulations specified in column (1) of the Table below, they shall be deemed to be payments due under the corresponding provision of these regulations specified in column (2).

TABLE

(1) 1974 regulations	(2) These regulations
Regulation C1A (trade disputes)	Regulation C4
Regulation C2A (avoidance of reduction of retiring allowance, etc.)	Regulation C8
Regulation D12 (increase of reckonable service on lump sum payment)	Regulation C5
Regulation D13 (increase of reckonable service on periodical payments)	Regulation C6
Regulation D14A (whole-time manual workers)	Regulation C7

(2) Where immediately before 1st March 1986 any payments remained to be made under a provision of the 1974 regulations specified in paragraph (3), they remain payable notwithstanding the revocation of the 1974 regulations by these regulations.

(3) The payments mentioned in paragraph (2) are payments under regulations D6 (non-contributing service), D7 (previous employment treated as non-contributing service), D8 (additional contributory payments under former regulations), D10 (added years) and D11 (payments under former regulations for added years) of the 1974 regulations.

(4) Schedule 6 applies in relation to any payments under regulation D6, D7 or D8 of the 1974 regulations which remain payable by virtue of paragraph (2).

*Statement of remuneration received otherwise than from employing authority*

**C10.**—(1) A pensionable employee who receives any part of his remuneration otherwise than from the employing authority shall provide the employing authority with half-yearly statements of his receipts in respect of that part.

(2) The statements are to relate to the periods 1st April to 30th September and 1st October to 31st March, and are to be provided not later than 31st October and 30th April respectively.

(3) As soon as is reasonably practicable after receiving a request in writing from the employing authority the employee shall provide them with a statutory declaration verifying the correctness of any statement specified in the request.

*Deduction and recovery of employee's contributions*

**C11.**—(1) An employing authority may deduct from the remuneration payable by them to a pensionable employee—

- (a) contributions payable under regulations C2 and C3,
- (b) any amount payable under regulation C4, and
- (c) any instalments or additional contributions payable to the appropriate superannuation fund.

(2) If and so far as deductions are not made under paragraph (1), the appropriate administering authority may recover any sum remaining due—

- (a) as a simple contract debt in any court of competent jurisdiction, or
- (b) by deducting it from any payment by way of benefits under these regulations.

*Return of employee's contributions in certain cases*

**C12.**—(1) This regulation applies to a pensionable employee who—

- (a) ceases to be employed by a scheduled body,
- (b) on so ceasing to be employed does not become entitled to a retirement pension, and
- (c) does not, within one month and one day after so ceasing to be employed, become a pensionable employee in any employment with any scheduled body.

(2) For the purposes of this regulation a person is to be treated as not becoming entitled to a retirement pension if—

- (a) he ceases to be employed in the circumstances mentioned in regulation E2(1)(c) and does not—
  - (i) make an election under regulation E2(6), or
  - (ii) fall within regulation E2(6)(a), or
- (b) he falls within regulation E2(1)(d) and does not make an election under regulation E2(8)(a), or
- (c) he falls within regulation E2(2).

(3) A person to whom this regulation applies who is entitled to reckon an aggregate of less than 5 years' reckonable service and qualifying service and whose relevant remuneration has not in any income tax year exceeded £5,000 is, subject to paragraphs (8) and (11), entitled to receive a payment under paragraph (7).

(4) A person to whom this regulation applies who is entitled to reckon an aggregate of less than 5 years' reckonable service and qualifying service and whose relevant remuneration has exceeded £5,000 in any income tax year is, subject to paragraphs (8) and (11), entitled to receive a payment under paragraph (7) unless he—

- (a) became a pensionable employee before 6th April 1980, and
- (b) by notice given in accordance with paragraph (6) elects not to receive such a payment.

(5) A person to whom this regulation applies who is entitled to reckon an aggregate of 5 or more than 5 years' reckonable service and qualifying service may, subject to paragraphs (8) and (11), by notice given in accordance with paragraph (6) elect to receive a payment under paragraph (7).

(6) Notice for the purposes of paragraph (4) or (5) must be given in writing to the appropriate administering authority—

- (a) not earlier than one month and two days after the date on which the person ceased to be employed as mentioned in paragraph (1)(a), but
- (b) within the period of 12 months beginning on that date.

(7) A payment under this paragraph is a payment out of the appropriate superannuation fund of a sum equal to—

- (a) the aggregate amount of the person's contributions to the fund, and
- (b) if he ceased to be employed for any reason other than—
  - (i) his voluntary resignation, or
  - (ii) his resignation or dismissal in consequence of inefficiency or an offence of a fraudulent character or misconduct,

compound interest on the amount mentioned in paragraph (a) calculated, to the date on which he ceased to be employed, for any period before 1st April 1972 at the rate of 3% per annum with half-yearly rests on 31st March and 30th September, for any other period before 1st April 1980 at the rate of 4% per annum with yearly rests on 31st March, and for any period after 31st March 1980 at the rate of 9% per annum with yearly rests on 31st March.

(8) Paragraphs (3) to (5) do not apply to a person who ceases to be employed in consequence of—

- (a) an offence of a fraudulent character, or
- (b) grave misconduct,

in connection with his employment.

(9) Where paragraph (8) applies to a person, the employing authority may, subject to paragraphs (10) and (11), direct the payment out of the appropriate superannuation fund—

- (a) to him, or
- (b) where paragraph (8)(a) applies, to him or to his spouse or any dependant of his,

of a sum equal to the whole or a part of the aggregate amount of his contributions to the fund.

(10) If the person ceased to be employed in the circumstances mentioned in regulation E2(1)(c), a direction under paragraph (9) may only be given in respect of contributions relating to a period of service in respect of which the employing authority have given a direction as to forfeiture under regulation M1.

(11) No payment shall be made under this regulation—

- (a) to a person who, having ceased to be employed in the circumstances mentioned in regulation E2(1)(c) and not having given a notice under paragraph (5), again becomes a pensionable employee and gives notice under regulation E2(10), or
- (b) in the case of a person whose period of reckonable service and

qualifying service is 5 years or more, in respect of any period of reckonable service and qualifying service after 5th April 1975, or

- (c) in the case of a person who ceases to be employed in the circumstances mentioned in regulation E2(1)(c) or falls within regulation E2(1)(d), in respect of any period of service in contracted-out employment by reference to the scheme, or
- (d) to a person who is for the time being entitled to be paid, or has been paid, an ill-health retirement grant under regulation E4.

(12) A payment under paragraph (2) to a person falling within paragraph (3), or a person falling within paragraph (4) who has not made an election under paragraph (4)(b), shall be made at the end of the 12 months following the termination of his employment or in accordance with any written request received by the administering authority for earlier payment (but in no case earlier than one month and two days after the termination of the employment) or for later payment.

(13) The administering authority shall deduct from any payment (with or without interest) under this regulation any tax to which they may become chargeable under paragraph 2 of Part II of Schedule 5 to the Finance Act 1970(a) (which relates to charge to tax on repayment of employee's contributions).

(14) In this regulation "relevant remuneration" means, in relation to a person to whom this regulation applies, the remuneration on which contributions were paid—

- (a) under regulation C2 or C3, or
- (b) under regulation C1 or C2 of the 1974 regulations, or
- (c) under Part I of the Act of 1937, or
- (d) under a local Act scheme, or
- (e) under some other superannuation scheme in respect of service or employment—
  - (i) which became, by virtue of interchange rules, reckonable for the purposes of the former regulations, or
  - (ii) to which a transfer value accepted under regulation J8 relates.

(15) In this regulation references to the aggregate amount of a person's contributions to a superannuation fund include references to the contributions and amounts specified in paragraph (16) in so far as they—

- (a) have not been returned to the person or, if returned, have subsequently been repaid by him,
- (b) are attributable to service which might have reckoned under Part D in relation to the employment he has ceased to hold, and
- (c) are not attributable to any earlier period of service in respect of which a benefit has been paid under Part E or under the 1974 regulations.

(16) The contributions and amounts mentioned in paragraph (15) are—

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(a) 1970 c.24.

- (a) any contributions paid by him to any superannuation fund—
  - (i) under regulation C2 or C3, or
  - (ii) under regulation C1 or C2 of the 1974 regulations, or
  - (iii) under Part I of the Act of 1937, or
  - (iv) under a local Act scheme;
- (b) any contributions which, if—
  - (i) the former regulations had not been revoked by the 1974 regulations, and
  - (ii) he had immediately before ceasing to be employed been a contributory employee,

he would, by virtue of interchange rules, have been deemed to have made to the appropriate superannuation fund within the meaning of the Act of 1937;
- (c) any amount which in those circumstances would, by virtue of interchange rules, have been included in any amount which would, on his ceasing to be employed, have become payable to him by way of a return of contributions under section 10 of the Act of 1937;
- (d) any amount by which in those circumstances the amount mentioned in sub-paragraph (c) would, by virtue of interchange rules, have been deemed to have been increased;
- (e) any amount paid by him into a superannuation fund under an old modification scheme; and
- (f) any amount paid by him—
  - (i) by way of additional contributory payments or added period payments, or
  - (ii) under regulation C4 or C8, or
  - (iii) under regulation C1A or C2A of the 1974 regulations.

(17) Where the service in respect of which a payment under this regulation may be made is restricted by paragraph (11)(b) or (c), paragraph (16) has effect as if—

- (a) in sub-paragraph (f)(i), the words “or added period payments”, and
- (b) in sub-paragraph (f)(ii), the words “C4 or”, and
- (c) in sub-paragraph (f)(iii), the words “C1A or”,

were omitted.

*Effect of return to local government on right to a return of contributions*

**C13.** A person’s right to a payment under regulation C12 is extinguished if—

- (a) he returns to local government employment after leaving previous local government employment with a right to such a payment,
- (b) on the date on which he returns to local government employment he has not received the payment, and
- (c) he has not given, within 3 months after that date or such longer period



as his previous fund authority and, if different, his new fund authority may allow, written notice to his previous fund authority that he wishes to receive an immediate payment.

*Restoration of right to reckon service in transitional cases where there has been a return of contributions*

C14—(1) Notwithstanding regulation D3, service for which a return of contributions has been received shall be reckonable as reckonable service if the conditions in paragraph (2) are satisfied and the person makes the payment required by paragraph (3).

(2) The conditions are that—

- (a) the person ceased to be employed in local government employment on or after 1st April 1974 and before 1st January 1980; and
- (b) on the cessation of that employment the aggregate of his reckonable and qualifying service (or, if he was subject to a local Act scheme, the service which would have been taken into account in determining whether or not he was entitled to benefits) amounted to less than 5 years; and
- (c) the return of contributions was made in relation to that employment; and
- (d) he subsequently returns to local government employment.

(3) The person must pay by not later than the relevant date to his previous fund authority for the credit of their superannuation fund—

- (a) a sum equal to the contributions returned to him (together with any increase under regulation J10 and any interest he was paid); and
- (b) compound interest on that sum calculated in accordance with regulation J7 for the period beginning with the date on which he received the return of contributions and ending on the date of the payment of that sum.

(4) The relevant date is the expiry of 6 months after his return to local government employment.

(5) The previous fund authority may in any particular case extend the period mentioned in paragraph (4).

*Reduction of returned contributions following payment in lieu of contributions*

C15.—(1) Subject to the provisions of this regulation, where a pensionable employee leaves employment in circumstances—

- (a) to which regulation 6 of the Transitional Provisions Regulations does not apply; and
- (b) in which returned contributions are due and a payment in lieu of contributions has previously been made in respect of him in circumstances in which returned contributions were not due,

those returned contributions shall be reduced by a sum equal to the amount, or the aggregate of the amounts, by which under section 60(5) of the Insurance Act (which defines an employer's rights against an insured person in respect of

payments in lieu of contributions) they could have been reduced if returned at the time when the previous payment in lieu of contributions was made.

(2) Paragraph (1) shall also apply for the reduction of returned contributions where a payment in lieu of contributions has been made under any insurance code in respect of any period of former employment which is reckonable as service as a pensionable employee if—

- (a) that payment in lieu was made in circumstances not involving the return of any superannuation contributions made by him in that employment; and
- (b) the transfer value payable in respect of that employment has been adjusted to take account of that payment in lieu;

and where no superannuation contributions were payable in that employment, any amount returnable in respect of contributions deemed to have been made therein shall be reduced by a sum equal to one half of that payment in lieu.

(3) No payment in lieu of contributions shall be taken into account for the purposes of paragraphs (1) and (2)—

- (a) on more than one occasion; or
- (b) if the payment is one which has been reduced under regulation 13 of the National Insurance (Non-participation—Assurance of Equivalent Pension Benefits) Regulations 1960(a) or any corresponding enactment in force in Northern Ireland or the Isle of Man.

(4) Where the employment of a pensionable employee comes to an end in circumstances to which regulation 6 of the Transitional Provisions Regulations applies, the amount of returned contributions to which he is entitled shall be reduced by any amount which, under section 60 of the Insurance Act as modified by the said regulation 6, the person who has made or is liable to make a payment in lieu of contributions in respect of such employee or would be so liable had the employee not been assured of equivalent pension benefits is entitled either to recover from the person liable for the returned contributions or to retain out of the returned contributions.

(5) Where returned contributions are due in the circumstances mentioned in paragraph (1) or paragraph (4) on the cessation of two or more concurrently held employments, the reduction required by that paragraph shall be made by such one of the authorities paying the returned contributions as they may agree or, in default of agreement, as is determined by the Secretary of State, and where those employments were held under the same employing authority, the reduction shall be made in relation to such one only of the employments as is determined by the authority.

(6) Where returned contributions are reduced under paragraph (1) or under section 60(5) of the Insurance Act or the said section 60(5) as modified by regulation 6 of the Transitional Provisions Regulations or under any corresponding provision of the Northern Ireland Act or the Isle of Man Act, any sum so deducted shall not form part of any amount payable to or in respect of him, either as returned contributions or as a benefit ascertained by reference

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(a) S.I. 1960/1103.

to the amount of the contributions paid by him, on the occasion of any later cessation of his employment.

(7) In this regulation “returned contributions” means an amount payable under regulation C12 to or in respect of a pensionable employee by way of a return of contributions.

#### *Limitation of payments*

**C16.** Schedule 7 has effect for the limitation, in certain circumstances, of payments under this Part.

## PART D

### SERVICE

#### *Reckonable service*

**D1.**—(1) Reckonable service is time that counts both for the purpose of ascertaining entitlement to benefits under these regulations and for the purpose of calculating them.

(2) Subject to paragraphs (3) and (4) and regulations D3 and D8, a pensionable employee is entitled to reckon as reckonable service, in relation to an employment in which he is a pensionable employee—

- (a) any period for which he has paid contributions under regulation C2 or C3,
- (b) any period which he became entitled to reckon as reckonable service by virtue of regulation D1(1)(b) to (h) of the 1974 regulations,
- (c) any period which he is entitled to reckon as reckonable service by virtue of regulations D4 to D7 or Part F (war service).

(3) A period of absence from duty without remuneration, otherwise than on leave of absence, may not be reckoned as reckonable service unless—

- (a) that period was a relevant absence, and
- (b) the amount specified in regulation C4(7) has been paid in respect of every relevant contribution period all or part of which was included in that relevant absence.

(4) Where the amount specified in regulation C4(7) has been paid in respect of a relevant contribution period, so much of any relevant absence as was included in that period may be reckoned as reckonable service whether or not a contract of employment continued to subsist during the relevant absence or any part of it.

#### *Qualifying service*

**D2.**—(1) Qualifying service is time that counts for the purpose of ascertaining entitlement to benefits under these regulations but not for the purpose of calculating them.

(2) Subject to regulation D3, a pensionable employee's qualifying service is—

- (a) any period which he is entitled to reckon as qualifying service by virtue of regulation D10, D11 or J9(1)(b), and
- (b) any period which he became entitled to reckon as qualifying service by virtue of regulation D2 of the 1974 regulations.

*Exclusion from reckonable service and qualifying service*

**D3.**—(1) Subject to regulation E16 (combined benefits), a pensionable employee who—

- (a) has entered the employment of a scheduled body or former local authority 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 E2(1)(c) and has given notice under regulation E2(9)(c) (retention of entitlement to preserved benefits), or
- (c) by virtue of regulation K1 of the 1974 regulations—
  - (i) became entitled to receive payment in respect of any benefit under those regulations, or
  - (ii) became entitled to a benefit under paragraph (1)(c) of, and gave notice under paragraph (4)(e) of, regulation E2 of those regulations,

is not entitled to reckon as reckonable service any period of which account has been taken for the purpose of determining whether he was entitled to that benefit or of which account has been or is to be taken for the purpose of calculating its amount.

(2) Subject to regulation E16, a pensionable employee who—

- (a) ceased after 5th April 1975 and before 30th March 1978 to hold a local government employment (“the first employment”), and
- (b) within one month and one day after ceasing to hold the first employment—
  - (i) entered the employment in which he is a pensionable employee, and
  - (ii) became in that employment a pensionable employee, and
- (c) in respect of his ceasing to hold the first employment received a return of contributions under the 1974 regulations,

is not entitled to reckon as reckonable service any period in respect of which the return of contributions was made.

(3) Subject to regulation E16, a pensionable employee who—

- (a) on ceasing to hold a local government employment became entitled to a benefit under regulation E2(1)(c), 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

appropriate superannuation fund within the meaning of regulation C12,

is not entitled to reckon as reckonable service any period in respect of which the return of contributions was made.

(4) Subject to regulation E16, a pensionable employee who—

- (a) on ceasing to hold a local government employment became entitled to a benefit under regulation E2(1)(c), and
- (b) in respect of his ceasing to hold that employment received a return of part of the aggregate amount mentioned in paragraph (3)(b), and
- (c) did not enter the employment in which he is a pensionable employee 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 E2(9)(c),

is not entitled to reckon as reckonable service any period in respect of which the return of contributions was made.

(5) Subject to paragraph (6), a pensionable employee who—

- (a) before entering the employment in which he is a pensionable employee 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 1974 regulations or under these regulations,

is not entitled to reckon either as reckonable service or as qualifying service 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 pensionable employee he was in another local government employment (“the first employment”), and
- (b) on his ceasing to hold the first employment a transfer value was paid to a body other than an administering authority, a body maintaining a superannuation fund under Part I of the Act of 1937 or a local Act authority,

a pensionable employee is not entitled to reckon either as reckonable service or as qualifying service any period in respect of which the transfer value was paid.

#### *Increase of reckonable service on lump sum payment*

**D4.** A pensionable employee who has made a payment in accordance with regulation C5 is entitled to reckon as reckonable service in relation to the relevant employment the period in respect of which the payment was made.

*Increase of reckonable service on making periodical payments*

**D5.** A pensionable employee is entitled to reckon as reckonable service in relation to the relevant employment—

- (a) if he completes payment of additional contributions in accordance with regulation C6(3), the additional period in respect of which payment was made, or
- (b) if he begins such payment but does not complete it, an additional period calculated in accordance with Schedule 8.

*Increase of reckonable service on completion or cessation of payments under previous regulations*

**D6.**—(1) Where regulation C9(1) applies, on the making or as the case may be the completion or discontinuance of any payments deemed to be due under regulation C5, C6 or C7 a pensionable employee is entitled to reckon additional service in accordance, respectively, with regulation D4, D5 or D9.

(2) Where regulation C9(2) applies, on the making or as the case may be the completion or discontinuance of any payments of a kind there mentioned (“the relevant event”) a pensionable employee is entitled to reckon additional service to the same extent as if the relevant event had occurred before 1st March 1986.

*Increase of reckonable service at discretion of employing authority*

**D7.**—(1) Subject to paragraphs (2) and (3), if the employing authority are satisfied that, having regard to the interests of the efficient exercise of their functions, there are exceptional reasons for doing so, they may resolve to add an additional period to a pensionable employee’s reckonable service.

(2) A resolution under paragraph (1) may be passed before or within 6 months after the person becomes a pensionable employee in the authority’s employment, but not after he has attained the age of 59 years unless he did so after becoming such an employee.

(3) The additional period is to be specified in the resolution and is not to exceed the maximum determined in accordance with Schedule 3.

(4) Where the employing authority have passed a resolution under paragraph (1) or under regulation D14 of the 1974 regulations and the employee—

- (a) remains in his employment under that authority until he attains pensionable age, or
- (b) on ceasing to hold that employment before attaining that age is incapable of discharging efficiently the duties of the employment by reason of permanent ill-health or infirmity of mind or body, or
- (c) dies while in that employment,

he is entitled to reckon as reckonable service the additional period specified in the resolution.

(5) In any other case where the employing authority have passed such a

resolution the employee is entitled to reckon as reckonable service an additional period of  $\frac{A \times T}{R}$ , where—

A is the additional period specified in the resolution,

T is the period during which the employee has been in the employment of the authority who passed the resolution, and

R is the period during which the employee would have been in that employment if paragraph (4)(a) had applied.

(6) Where a pensionable employee of a City of London employing body—

(a) was immediately before 1st October 1977 a contributor to the superannuation fund maintained by the Common Council under their local Act scheme, and

(b) on 1st October 1977 became a pensionable employee, and

(c) on ceasing to hold his employment under the City of London employing body becomes entitled to a retirement pension otherwise than by virtue of regulation E2(1)(c),

the body may, in consideration of special circumstances, resolve to add an additional period of not more than 10 years to his reckonable service.

(7) A City of London employing body other than the Common Council shall on passing a resolution under paragraph (6) forthwith send a copy of it to the Common Council.

(8) Regulation N8(2) (Secretary of State not to determine discretionary questions) does not apply where notice of appeal is served by the Common Council in respect of a resolution under paragraph (6).

(9) In paragraphs (6) and (7) “City of London employing body” means the Common Council, the magistrates’ courts committee for the City of London, the probation committee for the City of London probation area, or the Board of Governors of the Museum of London.

*Reduction of added years reckonable on payment as reckonable service*

**D8.**—(1) This regulation applies where—

(a) a consent—

(i) was given under regulation D10 of the 1974 regulations, or

(ii) was given under regulation 12 of the Benefits regulations in respect of a person who became a pensionable employee under the 1974 regulations on 1st April 1974,

(b) the person in respect of whom the consent was given is a person in relation to whom regulation F3 applies,

(c) the notice of election under regulation R3 of the 1974 regulations was given within the period of 6 months beginning on the relevant date, or in the case of a deceased employee (within the meaning of Part F) who

died during that period, within the period of 12 months beginning on the date of his death, and

- (d) apart from this regulation some of the person's reckonable service would, or would if payments under regulation C9(2) were to continue up to the age specified in paragraph 1(a) or, as the case may be, paragraph 1(b) of Schedule 6 to the 1974 regulations, be left out of account in accordance with regulation E29(1)(a) or (5).
- (2) For the purposes of paragraph (1)(c) the relevant date—
- (a) where regulation F3(2)(f) applies, is 25th April 1985, and
  - (b) in any other case, is 1st December 1982.

(3) Where this regulation applies, the consent shall be deemed always to have related not to the original number of added years but instead to the longest additional period that would not entail any such leaving out of account of reckonable service as is mentioned in paragraph (1)(d), and payments made and any remaining to be made are to be adjusted accordingly.

*Previous service of certain whole-time manual workers*

**D9.** A pensionable employee who has made a payment in accordance with regulation C7 is entitled to reckon as reckonable service in relation to the employment in which he became a pensionable employee the period during which he was in that employment before becoming a pensionable employee.

*Previous service of certain variable-time employees*

**D10.**—(1) This regulation applies to a person who—

- (a) while a pensionable employee in the whole-time employment of a scheduled body becomes a variable-time employee of any scheduled body, and
- (b) while remaining a pensionable employee in the whole-time employment becomes a pensionable employee in the variable-time employment.

(2) A person to whom this regulation applies is entitled to reckon as qualifying service in relation to the variable-time employment any period which, when he became a pensionable employee in the variable-time employment, he was entitled to reckon as reckonable service or qualifying service in relation to the whole-time employment.

*Previous service of certain re-employed pensioners*

**D11.**—(1) A person who—

- (a) has become entitled to a retirement pension, otherwise than by virtue of regulation E2(2), and
- (b) enters further employment with any scheduled body in which he becomes a pensionable employee,

is entitled to reckon as qualifying service the period in respect of which he became entitled to the retirement pension.



(2) A person—

- (a) who is in receipt of a pension payable out of public funds,
- (b) who enters employment with any scheduled body in which he becomes a pensionable employee, and
- (c) whose pension is on that account liable to be reduced or suspended,

is entitled to reckon as qualifying service the period in respect of which the pension was granted.

(3) 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) enters further employment with any scheduled body in which he becomes a pensionable employee, 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 to the appropriate superannuation fund within the meaning of regulation C12,

is entitled to reckon as qualifying service the period in respect of which the return of contributions was made.

(4) In paragraph (1) “retirement pension” includes a short service grant under the Benefits regulations, an ill-health grant under regulation E4, a superannuation allowance under Part I of the Act of 1937, and an annual pension under the former regulations.

## PART E

### BENEFITS

#### *Guaranteed minimum pension for certain pensionable employees and their widows*

E1.—(1) This regulation applies if the employment of a pensionable employee in any local government employment is contracted-out employment.

(2) Where this regulation applies it overrides anything in these regulations that is inconsistent with it, except regulations E15 (reduction of retirement pension in the case of certain re-employed pensioners), E21 (power to compound certain small pensions) and M1 (forfeiture of rights).

(3) Where this regulation applies and the pensionable employee has a guaranteed minimum under section 35 of the Pensions Act in relation to benefits under these regulations—

- (a) unless on ceasing to hold his local government employment he is entitled to a retirement pension at a higher rate, he is from the date on which he attains state pensionable age entitled to a pension at a weekly rate equal to that guaranteed minimum,
- (b) if he attains state pensionable age while in local government employment, continues in the same employment for a further period of 5 years and does not then cease to hold it, he is (unless he consents to a postponement of the entitlement) entitled from the end of that

period to so much of his retirement pension as equals that guaranteed minimum, and

- (c) if he dies at any time and leaves a widow, unless she is entitled to a widow's pension at a higher rate she is, during any such period as is mentioned in section 36(6) of the Pensions Act, entitled to a pension at a weekly rate equal to half that guaranteed minimum.

*Entitlement to retirement pension and retiring allowance*

**E2.**—(1) Subject to paragraphs (3) to (10), when a person ceases to hold a local government employment he becomes entitled in relation to that employment to an annual retirement pension and a lump sum retiring allowance if—

- (a) he has attained the age of 60 years and the total of his reckonable service and any qualifying service is not less than 25 years, or
- (b) the total of his reckonable service and any qualifying service is not less than 5 years and—
  - (i) he is incapable of discharging efficiently the duties of that employment by reason of permanent ill-health or infirmity of mind or body, or
  - (ii) he has attained the age of 65 years, or
  - (iii) he has attained the age of 50 years and one of the conditions in paragraph (4) is satisfied, or
- (c) neither sub-paragraph (a) nor sub-paragraph (b) applies and—
  - (i) the total of his reckonable service and any qualifying service is not less than 5 years, or
  - (ii) he makes an election under regulation C12(4)(b), or
  - (iii) he is treated by virtue of regulation J13(3) as having ceased to hold the employment on becoming subject in it to an approved non-local government scheme, or
- (d) none of the preceding sub-paragraphs applies and he—
  - (i) has attained state pensionable age, or
  - (ii) would attain state pensionable age before the following 6th April.

(2) When a person ceases to hold a local government employment he becomes entitled in relation to that employment to an annual retirement pension if—

- (a) he is not so entitled under paragraph (1)(a) to (c), or he is entitled under paragraph (1)(c) but makes an election under regulation C12(5) and receives a return of contributions (in which case he shall be treated as having ceased to hold the employment on the day before the date of receipt), and
- (b) the whole or some part of his reckonable service was service in a non-participating employment or was reckonable service which relates to employment with a non-local government employer in a non-participating employment, and
- (c) a period of his service in a non-participating employment came to an

end by reason of the repeal of section 56(1) of the Insurance Act or by reason of the provisions of regulation 2(2) of the National Insurance (Non-participation—Assurance of Equivalent Pension Benefits) Regulations 1960(a) as modified by regulation 9(2)(a) or (b) of the Transitional Provisions Regulations, and

(d) at some time during the settlement period (within the meaning of regulation 2 of the Transitional Provisions Regulations) he became, and has remained, assured of equivalent pension benefits.

(3) Where but for the revocation of the 1974 regulations regulation E2(2) of those regulations (certain female nursing and other staff deemed to have satisfied regulation E2(1)(b)(iii) of those regulations) would have applied to a person on her ceasing to hold a local government employment, she shall be deemed to have ceased to hold the employment in the circumstances mentioned in paragraph (1)(b)(iii).

(4) The conditions mentioned in paragraph (1)(b)(iii) are—

- (a) that the employing authority certify that the person has ceased to hold the local government employment by reason of redundancy or in the interests of the efficient exercise of their functions, or
- (b) that the person was one of the holders of a joint appointment and his appointment has been terminated because the other ceased to hold his appointment.

(5) Benefits to which a person has become entitled by virtue of paragraph (1)(a) or (b) are payable immediately.

(6) Subject to paragraphs (9) to (11), preserved benefits become payable from the date on which the person attains pensionable age, or if earlier—

- (a) from any date on which he becomes incapable by reason of permanent ill-health or infirmity of mind or body of discharging efficiently the duties of the employment he ceased to hold, or
- (b) from any date after he has attained the age of 50 years from which the employing authority determine on compassionate grounds that the benefits are to become payable, or
- (c) in the case of a woman, from the first date on which she both—
  - (i) has attained the age of 60 years, and
  - (ii) is no longer in any local government employment,

unless he is a man who has attained the age of 60 years and has, on or after but not more than 3 months after the date of his attaining that age or of his ceasing to be employed, whichever is the later, by notice in writing to the employing authority elected to receive payment from that date.

(7) Benefits to which a person has become entitled by virtue of paragraph (1)(d) are payable immediately if the person had attained the age of 65 years before he ceased to hold the employment.

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(a) S.I. 1960/1103.

(8) Subject to paragraph (11), benefits to which a person has become entitled by virtue of paragraph (1)(d) but which have not become payable by virtue of paragraph (7), and benefits to which a person was entitled by virtue of regulation E2(1)(d) of the 1974 regulations immediately before 1st March 1986 which have not otherwise become payable, become payable—

- (a) in the case of a man who has so elected by notice in writing given to the employing authority not later than 3 months after ceasing to hold the employment, as from the date on which he ceased to hold it, or
- (b) in the case of a woman, from the first date (if earlier than the date mentioned in sub-paragraph (c)) on which she both—
  - (i) has attained the age of 60 years, and
  - (ii) is no longer in any local government employment, or
- (c) in any other case, from the date on which the person attains the age of 65 years.

(9) A person who is entitled to preserved benefits ceases to be entitled to them—

- (a) if the whole of the aggregate amount of his contributions to the appropriate superannuation fund, within the meaning of regulation C12, has been returned to him (whether with or without interest) under that regulation or under regulation C8 of the 1974 regulations and, after receiving the return of contributions, he has no further right to reckon any reckonable service to which a transfer value accepted under regulation J8 relates, or
- (b) if rights in respect of the reckonable service he was entitled to reckon in relation to the employment he ceased to hold have been transferred to a non-local government scheme by virtue of the payment of a transfer value, or
- (c) if he re-enters local government employment, unless he elects to remain entitled to the preserved benefits.

(10) An election for the purposes of paragraph (9)(c) must be made by giving notice in writing to the appropriate administering authority, within 3 months after re-entering local government employment unless they or, where there is a change of fund, the administering authorities of both funds, allow a longer period.

(11) A person may not make an election under paragraph (6) or (8)(a) if the retirement pension to which he has become entitled—

- (a) is a pension in relation to which he has a guaranteed minimum under section 35 of the Pensions Act, and
- (b) would, but for regulation E1(3)(a), be reduced under regulation E3(14) to less than his guaranteed minimum pension.

(12) A retirement pension to which a person has become entitled by virtue of paragraph (2) is payable from the first date on which he both—

- (a) has attained state pensionable age, and

(b) is no longer in any local government employment.

*Amount of retirement pension and retiring allowance*

E3.—(1) Subject to paragraphs (2) and (12) to (16), and to regulation E29, the annual rate of a person's retirement pension is one eightieth of his pensionable remuneration multiplied by the length in years of his reckonable service.

(2) In the case of a person who—

(a) is entitled under regulation D4, D5, D6(1) or D7 to reckon an additional period as reckonable service, and

(b) had at the appropriate time (as defined in paragraph 1 of Schedule 3) attained the age of 45 years,

the rate specified in paragraph (1) is increased by one two hundred and fortieth of his pensionable remuneration multiplied by the length in years of that additional period.

(3) Subject to paragraphs (4) to (14) and to regulation E29, the amount of a person's retiring allowance is three eightieths of his pensionable remuneration multiplied by the length in years of his reckonable service; but where paragraph (2) applies his reckonable service does not for the purposes of this paragraph include the additional period.

(4) Where but for the revocation of the 1974 regulations regulation E3(4) of those regulations (preservation of certain rights under former regulations to increased retiring allowance) would have applied to a person on ceasing to hold a local government employment, the amount calculated in accordance with paragraph (3) is increased by the amount by which it would have been increased if that regulation had applied.

(5) For the purposes of paragraph (4)—

(a) an additional period which a person has become entitled to reckon as reckonable service by virtue of, or of payments commenced under, regulation D10 of the 1974 regulations shall be treated as reckonable service ending immediately before the date on which he first became a contributory employee or, if earlier, a local Act contributor, and

(b) no account shall be taken of any period which a person has become entitled to reckon as reckonable service by virtue of regulation F6(1)(a) or (b) (war service).

(6) In the case of a person to whom regulation E19 of the 1974 regulations applied but who made an election under paragraph (2) of that regulation, paragraph (4) of this regulation applies as if he had at no time been entitled as mentioned in paragraph (1)(b) of that regulation and had immediately before the time there mentioned been such a person as was mentioned in regulation 14(a) or (b) of the Benefits regulations.

(7) Subject to paragraph (10), where the person is a married man and a widow's pension may become payable under regulation E5 the amount calculated in accordance with paragraphs (3) to (6) is reduced by two eightieths

of his pensionable remuneration multiplied by the length in years of any reckonable service before 1st April 1972.

(8) Subject to paragraphs (10) and (11), where—

- (a) the person is a widower, or
- (b) he and his wife are judicially separated, or
- (c) his marriage has been dissolved,

and the death, separation or dissolution occurred after the relevant date, the amount calculated in accordance with paragraphs (3) to (6) is reduced by two eightieths of his pensionable remuneration multiplied by the length in years of any reckonable service before 1st April 1972, or, if earlier, the date of the death, separation or dissolution.

(9) The relevant date for the purposes of paragraph (8) is—

- (a) 30th September 1950, or
- (b) if but for the revocation of the 1974 regulations sub-paragraph (ii) of paragraph (6) of regulation E3 of those regulations (certain cases where local Act provisions had applied before 1st April 1974) would have applied, the date that would have been the relevant date for the purposes of that paragraph.

(10) In calculating any reduction under paragraph (7) or (8), no account shall be taken of any reckonable service in respect of which payment under regulation C8 has or is to be treated as having been completed.

(11) No reduction is to be made under paragraph (8) where the person is a woman in relation to whom this regulation applies as provided in regulation E12 and who has not made any election under regulation E12(1)(b) or (2)(b).

(12) Where regulation E2(1)(b)(i) (permanent ill-health etc.) applies, the person is to be treated for the purposes of this regulation as being entitled to reckon as reckonable service an additional period calculated in accordance with Schedule 9.

(13) Where a person has become entitled to preserved benefits and subsequently receives a return of contributions but regulation E2(9)(a) does not apply, for the purposes of this regulation his reckonable service shall be taken to be the reckonable service which he is entitled to reckon after he receives the return of contributions, excluding reckonable service to which the return of contributions relates.

(14) Subject to paragraph (15), where benefits have become payable—

- (a) to a man by virtue of an election under regulation E2(6) or (8)(a), or
- (b) to a woman by virtue of regulation E2(6)(c) or (8)(b),

the amounts calculated in accordance with paragraphs (1) to (13) are reduced in accordance with Schedule 10.

(15) A person's retirement pension is not to be reduced under paragraph (14)—

- (a) to less than any minimum rate of equivalent pension benefits applicable under the Insurance Acts, or

- (b) in the case of a woman, to less than the annual rate obtained by multiplying one eightieth of her pensionable remuneration by the length in years of the whole period of her service in contracted-out employment.

(16) The rate of a retirement pension payable by virtue of regulation E2(2) is the rate of equivalent pension benefits applicable to the person in respect of any period of reckonable service in a non-participating employment or which relates to service with a non-local government employer in a non-participating employment.

*Ill-health retirement grant*

E4.—(1) This paragraph applies to a person—

- (a) who has at any time after 13th November 1978 ceased to hold a local government employment,
- (b) who when he ceased to hold that employment—
- (i) was entitled to reckon an aggregate of one or more but less than 5 years' reckonable service and qualifying service, and
  - (ii) was incapable of discharging efficiently the duties of that employment by reason of permanent ill-health or infirmity of mind or body,
- (c) who did not cease to hold that employment in consequence of any such offence or misconduct as are mentioned in regulation C12(8),
- (d) who is not apart from this regulation entitled, whether by virtue of his having made an election under regulation C12(4)(b) or otherwise, to any payment out of the appropriate superannuation fund, other than an injury allowance under regulation 7 of the Benefits regulations or a return of contributions, and has not—
- (i) received any return of contributions other than one in respect of which a payment was made under regulation E20(3) of the 1974 regulations, or
  - (ii) been granted any gratuity under Part K, under section 18 of the Act of 1953, or under any local Act, or
  - (iii) received a grant under regulation E20 of the 1974 regulations, and
- (e) who if a return of contributions (increased under regulation J10 where that regulation applies) were made to him would receive a net amount smaller than that of a grant calculated in accordance with paragraph (2).

(2) A person to whom paragraph (1) applies is, subject to paragraph (3), entitled to be paid a grant ("an ill-health retirement grant") of an amount equal to—

- (a) one twelfth of his pensionable remuneration multiplied by the length in years of his reckonable service, or
- (b) three eightieths of his pensionable remuneration multiplied by the length in years of the total period he would have been entitled to reckon as reckonable service if—

- (i) he had continued in local government employment until he had attained the age of 65 years, and
  - (ii) any added period payments had been completed,
- whichever is the lesser amount.

(3) A person to whom paragraph (1) applies—

- (a) may, notwithstanding that he is for the time being entitled to an ill-health retirement grant, at any time before such a grant is paid to him be granted a gratuity under Part K, and
- (b) on being so granted a gratuity under Part K or under a local Act, ceases to be entitled to an ill-health retirement grant.

(4) In the case of a person falling within paragraph (1)(a) to (c) who has ceased to hold his employment after 28th February 1986, the appropriate administering authority are, without prejudice to any subsequent decision under regulation N5 or N6, to notify him in writing, as soon as is reasonably practicable, of the amount of the ill-health retirement grant to which he would, subject to paragraph (3), be entitled if he were and remained a person to whom paragraph (1) applies.

*Entitlement to widow's short-term and long-term pensions*

**E5.—(1)** If at the time of his death a man—

- (a) was entitled to receive payments in respect of a retirement pension, or
- (b) would have been so entitled but for the operation of regulation E15 (reduction of certain retirement pensions), or
- (c) was in a local government employment and—
  - (i) the total of his reckonable service and any qualifying service was not less than 5 years, or
  - (ii) he would if he had then ceased to be employed otherwise than by reason of his death have become entitled to benefits by virtue of regulation E2(1)(d),

and he leaves a widow or widows she is, or as the case may be they are jointly, entitled, subject to paragraphs (3) to (5), to a widow's short-term pension for 3 months after his death and then to a widow's long-term pension.

(2) If at the time of his death a man was entitled to preserved benefits and he leaves a widow or widows she is, or as the case may be they are jointly, entitled, subject to paragraphs (3) to (5), to a widow's long-term pension.

(3) A widow is not entitled to any pension by virtue of paragraph (1) or (2) if when her husband died or became entitled to a retirement pension she was judicially separated from him.

(4) A widow is not entitled to any pension by virtue of paragraph (1)(a) or (b) or paragraph (2) if—

- (a) she was not her husband's wife at some time while he was in local government employment after 31st March 1972 and before the date on which he became entitled to a retirement pension, or



- (b) her husband became entitled to a retirement pension by virtue of regulation E2(2).
- (5) Where but for paragraph (4)(a) a widow would have been entitled—
- (a) under paragraph (1) to a widow's short-term pension and to a widow's long-term pension, or
- (b) under paragraph (2) to a widow's long-term pension,
- she is entitled where sub-paragraph (a) applies to a short-term pension and a long-term pension and where sub-paragraph (b) applies to a long-term pension only, calculated in each case in accordance with regulation E6(4).
- (6) A pension to which a widow is entitled by virtue of this regulation—
- (a) is not payable to her during any subsequent marriage or any period of cohabitation outside marriage, and
- (b) is payable from the end of any such marriage or period only if the appropriate administering authority in their discretion so decide.

*Amounts of widow's short-term and long-term pensions*

**E6.—(1)** Subject to paragraphs (3) to (5), the annual rate of a widow's short-term pension is—

- (a) where regulation E5(1)(a) or (b) applies and any new employment for the purposes of regulation E15 (re-employed pensioners) was not a local government employment, the annual rate of her husband's retirement pension immediately before the date of his death, disregarding any reduction under regulation E15,
- (b) where regulation E5(1)(c) applies and the local government employment was not a new employment for the purposes of regulation E15, a rate equal to his pensionable remuneration, and
- (c) where regulation E5(1)(c) applies and the local government employment was such a new employment, a rate equal—
- (i) if the retirement pension was not reduced under regulation E15, to the total of his 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 his pensionable remuneration in the new employment and the annual rate, if any, at which the retirement pension was payable.
- (2) Subject to paragraphs (3) to (5), the annual rate of a widow's long-term pension is—
- (a) where paragraph (1)(a) applies, half the annual rate of her husband's retirement pension immediately before the date of his death,
- (b) where paragraph (1)(b) applies by virtue of regulation E5(1)(c)(i), half the annual rate of the retirement pension to which her husband would have been entitled if on the date of his death he had become entitled under regulation E2(1)(b)(i) (permanent ill-health, etc),
- (c) where paragraph (1)(b) applies by virtue of regulation E5(1)(c)(ii), half the annual rate of the retirement pension to which her husband would

have been entitled if on the date of his death he had become entitled under regulation E2(1)(d),

- (d) where paragraph (1)(c) applies, the greater of—
- (i) the total of half the annual rate of her husband's retirement pension and half the annual rate of the retirement pension to which he would have been entitled in respect of the new employment if on the date of his death he had become entitled under regulation E2(1)(b)(i), and
  - (ii) half the annual rate of the retirement pension to which he would have been entitled if on the date of his death he had become entitled under regulation E2(1)(b)(i) and notice had been given under regulation E16, and
- (e) where regulation E5(2) applies, half the annual rate of the retirement pension to which her husband would have been entitled if on the date of his death he had become entitled under regulation E2(1)(b)(ii).

(3) For the purposes of paragraph (2)—

- (a) the retirement pension mentioned in paragraph (2)(a) is to be taken to be the pension that would have been payable but for—
- (i) any increase under regulation E3(2) (certain cases where additional service is reckonable),
  - (ii) any reduction under regulation E3(14) (early payments) or E15 or E31 (National Insurance), and
  - (iii) any surrender under regulation E20, and
- (b) any retirement pension mentioned in paragraph (2)(b) or (d) is to be taken to be the pension that would have been payable but for any surrender under regulation E20, and if the pension would have been increased under regulation E3(2) or reduced under regulation E31 no account is to be taken of that increase or reduction.

(4) Where regulation E5(5) (post-retirement marriages) applies—

- (a) the references in paragraphs (1)(a), (2)(a), (c), (d) and (e), and the second reference in paragraph (1)(c)(i), to the retirement pension are to be construed as references to, and
- (b) for the purposes of paragraph (1)(c)(ii), any annual rate at which the retirement pension was payable is to be taken not to have exceeded the rate of,

the part of the pension attributable to the whole period of his service in respect of which the pension was payable which was in contracted-out employment.

(5) If greater than the annual rate calculated in accordance with paragraphs (1) to (4), the annual rate of a widow's pension is the rate obtained by multiplying one one hundred and sixtieth of her husband's pensionable remuneration by the length in years of the whole period of his service which was in contracted-out employment.

*Widow's special short-term pension*

E7.—(1) If at the time of his death a man was in a local government

employment and he leaves a widow but neither of the conditions in regulation E5(1)(c) is satisfied, then unless when he died she was—

- (a) judicially separated from him, or
- (b) cohabiting with another man as his wife,

she is entitled to a widow's special short-term pension at an annual rate equal to his pensionable remuneration.

(2) Where the deceased leaves no eligible child or there is no eligible child in the widow's care, the pension is payable for 3 months after the death.

(3) While there is one eligible child in the widow's care, the pension is payable for 4½ months after the death.

(4) While there are two or more eligible children in the widow's care, the pension is payable for 6 months after the death.

*Entitlement to children's short-term and long-term pensions*

**E8.**—(1) If at the time of his death a man—

- (a) was entitled to receive payments in respect of a retirement pension, or
- (b) would have been so entitled but for the operation of regulation E15 (re-employed pensioners), or
- (c) was in a local government employment and the total of his reckonable service and any qualifying service was not less than 5 years,

and he leaves one or more eligible children, they are, subject to paragraphs (3) to (5), entitled to or to the benefit of a children's short-term pension for 3 months after the death and then a children's long-term pension.

(2) If at the time of his death a man was entitled to preserved benefits and he leaves one or more eligible children, they are, subject to paragraphs (4) and (5), entitled to or to the benefit of a children's long-term pension.

(3) No children's short-term pension is payable while a widow's short-term pension is payable under regulation E5.

(4) There is no entitlement to any pension by virtue of paragraph (1)(a) or (b) or paragraph (2) if the deceased became entitled to a retirement pension by virtue of regulation E2(2).

(5) Payments in respect of a pension under this regulation shall not be made to or for the benefit of a female—

- (a) while she is married or during any period of cohabitation outside marriage, or
- (b) from the end of any marriage or period of cohabitation outside marriage unless the appropriate administering authority in their discretion so decide.

*Amounts of children's short-term and long-term pensions*

**E9.**—(1) Subject to paragraph (2), the annual rate of a children's short-term

pension is the rate at which a widow's short-term pension is or would have been payable by virtue of regulation E5(1).

(2) Where a widow's short-term pension is payable by virtue of regulation E5(5), the children's short-term pension rate specified in paragraph (1) is reduced by the rate of that pension.

(3) Subject to paragraphs (4) and (5), the annual amount of a children's long-term pension is—

- (a) where there is one eligible child and he is in the care of a widow of the deceased person, one quarter of the deceased person's retirement pension,
- (b) where there is one eligible child and he is not in the care of such a widow, one third of the retirement pension,
- (c) where there are two or more eligible children and—
  - (i) half or more of them are in the care of such a widow, or
  - (ii) fewer than half of them are in the care of such a widow but a widow's pension under regulation E5 is for the time being payable,one half of the retirement pension, and
- (d) where there are two or more eligible children and fewer than half of them are in the care of such a widow and no such widow's pension is payable, two thirds of the retirement pension.

(4) For the purposes of paragraph (3) the retirement pension of a deceased person shall be taken to be—

- (a) if he died while in local government employment, the retirement pension to which he would have become entitled if he had then become entitled under regulation E2(1)(b)(i) (permanent ill-health, etc.),
- (b) if he was entitled at the time of his death to preserved benefits, the retirement pension to which he would have become entitled if he had then become entitled under regulation E2(1)(b)(ii) (retirement on or after pensionable age), and
- (c) if he was entitled at the time of his death to receive payments in respect of a retirement pension, the retirement pension that would have been payable but for—
  - (i) any increase under regulation E3(2) (certain cases where additional service is reckonable),
  - (ii) any reduction under regulation E3(14) (early payments), E15 (re-employed pensioners) or E31 (National Insurance), and
  - (iii) any surrender under regulation E20,

and for the purposes of sub-paragraphs (a) and (b) it is to be assumed that the pension to which the person would have become entitled would not have been subject to any such increase or reduction, and that there has been no such surrender, as is mentioned in sub-paragraph (c).

(5) If a child in respect of whom a children's long-term pension is payable has attained the age of 17 years and is receiving remuneration in respect of full-

time training for a trade, profession or calling at an annual rate in excess of the indexed training rate, then—

- (a) the annual rate of the pension is to be reduced by the amount of the excess, or
- (b) the child is to be disregarded for the purpose of calculating the pension,

whichever results in the smaller reduction in its annual rate.

(6) In paragraph (5) “the indexed training rate” means the annual rate at which an official pension within the meaning of the Pensions (Increase) Act 1971(a) would for the time being be payable if it had begun on 1st April 1974 and had then been payable at an annual rate of £250.

(7) The appropriate administering authority may—

- (a) apportion a children’s pension among the eligible children in respect of whom it is for the time being payable in such shares as they think fit, and
- (b) pay the pension or any part of it to a person other than an eligible child, to be applied in accordance with any directions they may give for the benefit of any eligible child or eligible children.

*Children’s special short-term pension*

**E10.**—(1) If at the time of his death a man was in a local government employment and—

- (a) the total of his reckonable service and any qualifying service is less than 5 years, and
- (b) he leaves one or more eligible children, and
- (c) any such child is in the care of a guardian,

a children’s special short-term pension at an annual rate equal to the deceased’s pensionable remuneration is payable to the guardian.

(2) In this regulation “guardian” means a person who is not entitled in respect of the deceased to either—

- (a) a widow’s special short-term pension by virtue of regulation E7, or
- (b) a widow’s short-term pension and a widow’s long-term pension by virtue of regulation E5(1)(c)(ii).

(3) Where the deceased left a widow who is entitled as mentioned in paragraph (2)(a) or (b)—

- (a) if there is no eligible child in the widow’s care, the pension is payable to the guardian—
  - (i) for 1½ months after the death if there is one eligible child in the care of the guardian, and

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(a) 1971 c.56.

- (ii) for 3 months after the death if there are two or more eligible children in the care of the guardian, and
  - (b) if there is an eligible child in the widow's care, the pension is payable to the guardian for 1½ months after the death.
- (4) Where the deceased did not leave a widow who is entitled as mentioned in paragraph (2)(a) or (b), the pension is payable to the guardian—
- (a) for 2 months after the death if there is one eligible child in the care of the guardian, and
  - (b) for 4 months after the death if there are two or more eligible children in the care of the guardian.

*Death grant*

**E11.**—(1) Subject to paragraphs (9) to (11), if at the time of his death a person—

- (a) was in a local government employment, or
- (b) was entitled to receive payments in respect of a retirement pension in relation to which this paragraph applies, or
- (c) would have been so entitled but for the operation of regulation E15 (re-employed pensioners), or
- (d) was entitled to preserved benefits,

his personal representatives are entitled to receive a lump sum death grant.

- (2) Paragraph (1) applies in relation to a retirement pension if—
- (a) the deceased's reckonable service amounted to less than 10 years and he had been entitled for less than 5 years to receive payments in respect of the pension, or
  - (b) his reckonable service amounted to 10 years or more.
- (3) In paragraphs (4) to (11)—
- A is the deceased's pensionable remuneration,
  - B is three-eightieths of his pensionable remuneration,
  - C is the length in years of his reckonable service,
  - D is two-eightieths of his pensionable remuneration multiplied by the length in years of any reckonable service before 1st April 1972 in respect of which a widow's pension is payable under regulation E5, other than service in respect of which a return of contributions has been made or payment under regulation C8 has been or is to be treated as having been completed,
  - E is the total of any payments made to him in respect of retirement pension and lump sum retiring allowance,
  - F is the length in years of the reckonable service he would have had on attaining pensionable age,
  - G is the annual rate of his retirement pension, and

H is the total of any payments made to him in respect of retirement pension.

(4) Subject to paragraphs (9) and (11), where—

- (a) paragraph (1)(a) applies, or
- (b) paragraph (1)(b) or (c) and paragraph (2)(b) apply and the deceased became entitled to the retirement pension otherwise than by virtue of regulation E2(1)(c),

the amount of the death grant is the greater of A and  $(B \times C)$ .

(5) Where—

- (a) paragraph (1)(b) or (c) and paragraph (2)(b) apply and the deceased became entitled to the retirement pension by virtue of regulation E2(1)(c), or
- (b) paragraph (1)(b) or (c) and paragraph (2)(a) apply and the deceased—
  - (i) became entitled to the retirement pension by virtue of regulation E2(1)(c), and
  - (ii) would have had 10 years' or more reckonable service on attaining pensionable age,

the amount of the death grant is the greater of

$$(B \times C) - (D + E) \text{ and } \frac{C}{F} \times (A - (D + E)).$$

(6) Subject to paragraph (10), where paragraph (1)(b) or (c) and paragraph (2)(a) apply and the deceased became entitled to the retirement pension otherwise than by virtue of regulation E2(1)(c) or (d), the amount of the death grant is  $5 \times G$ .

(7) Where paragraph (1)(b) or (c) and paragraph (2)(a) apply and the deceased—

- (a) became entitled to the retirement pension by virtue of regulation E2(1)(c) and would have had less than 10 years' reckonable service on attaining pensionable age, or
- (b) became entitled to the retirement pension by virtue of regulation E2(1)(d),

the amount of the death grant is

$$\frac{C}{F} \times ((5 \times G) - H).$$

(8) Subject to paragraph (9), where paragraph (1)(d) applies the amount of the death grant is  $B \times C$ .

(9) Where—

- (a) paragraph (1)(a) or (d) applies, or
- (b) paragraph (1)(b) or (c) and paragraph (2)(b) apply and the deceased became entitled to the retirement pension otherwise than by virtue of regulation E2(1)(c),

and a widow's pension is payable under regulation E5, the amount of the death grant is reduced by D.

(10) Where paragraph (1)(b) or (c) and paragraph (2)(a) apply and the deceased became entitled to the retirement pension otherwise than by virtue of regulation E2(1)(c) or (d), the amount of the death grant is reduced—

- (a) by H, or
- (b) where the pension was reduced under regulation E15 or had been surrendered in part under regulation E20, by the amount which would have been paid in respect of the pension but for the reduction or surrender.

(11) Where paragraph (1)(b) or (c) and paragraph (2)(b) apply and the deceased became entitled to the retirement pension otherwise than by virtue of regulation E2(1)(c), the amount of the death grant is reduced—

- (a) by E, or
- (b) where the pension was reduced under regulation E15 or had been surrendered in part under regulation E20, by the amount which would have been paid in respect of retirement pension but for the reduction or surrender.

(12) Subject to paragraph (13), for the purpose of calculating the amount of a death grant under the preceding provisions of this regulation no account shall be taken of reckonable service before attaining the age of 60 years beyond a total of 40 years.

(13) Where a death grant is reduced under paragraph (9), any reckonable service to be left out of account under paragraph (12) is to be taken from the beginning of the period of reckonable service.

*Pensions of widowers etc*

**E12.**—(1) Where a woman who is a pensionable employee—

- (a) has no husband but has a potentially eligible child, or
- (b) having a husband who is permanently incapacitated by reason of ill-health or infirmity of mind or body and wholly or mainly dependent on her, so elects,

regulations E3 (amount of retirement pension and retiring allowance) and E5 to E10 (widows' and childrens' pensions) apply in relation to her as if she were a man and, where sub-paragraph (b) applies, as if her husband were a woman.

(2) Where either of the conditions in paragraph (1)(a) and (b) has become satisfied, regulations E5 to E10 do not apply so as to confer any rights on a woman's husband by, or any potentially eligible child she acquires by virtue of or during, a subsequent marriage unless—

- (a) her husband by that marriage is permanently incapacitated by reason of ill-health or infirmity of mind or body and wholly or mainly dependent on her, and
- (b) she elects that those regulations are so to apply.



(3) An election under paragraph (1)(b) or (2)(b) is to be made by giving notice in writing to the appropriate administering authority.

(4) In this regulation “potentially eligible child” means a child who might become an eligible child on the woman’s death.

*Discretionary additional benefits for certain female nursing staff*

**E13.**—(1) This regulation applies to a woman who—

- (a) immediately before 1st April 1974 was a nurse, midwife or health visitor to whom section 16(1) of the Act of 1937 applied,
- (b) became a pensionable employee on 1st April 1974,
- (c) has not since had a disqualifying break of service,
- (d) on or after attaining the age of 60 years, but before completing 40 years’ reckonable service, becomes entitled, otherwise than by virtue of regulation E2(2), to a retirement pension, and
- (e) immediately before becoming entitled to the pension was employed as a nurse, midwife or health visitor.

(2) The employing authority of a woman to whom this regulation applies may grant her an additional benefit not exceeding the difference between the benefit to which she is entitled and the benefit to which she would have been entitled if she had remained in their employment until she attained the age of 65 years receiving an annual remuneration equal to her pensionable remuneration.

*Reduction of retirement pension in the case of certain former teachers*

**E14.**—(1) Where a person becomes entitled to a retirement pension in the calculation of the amount of which account is taken of service which he was entitled to reckon under section 17 of the Act of 1937 (which related to teachers), the amount receivable by him in any year in respect of that pension shall be reduced by a sum equivalent to the amount (if any) which is receivable by him in that year by virtue of the Teachers (Superannuation) Acts 1918 to 1945 (in this regulation referred to as “the Teachers Acts”), or would have been so receivable by him in that year but for any deduction made by the Secretary of State under section 7 of the Teachers (Superannuation) Act 1925(a), and the sums (if any) payable to him under the Teachers’ Superannuation Regulations 1967 to 1974, or the Teachers’ Superannuation Regulations 1976(b) (together in this regulation referred to as “the Teachers regulations”), or which would be so payable but for any deduction made under regulation 52 of the Teachers’ Superannuation Regulations 1967(c) or regulation 77 of the Teachers’ Superannuation Regulations 1976.

(2) In computing the reduction to be made under paragraph (1), account shall be taken of any sum paid or payable at any time under the Teachers Acts or the Teachers regulations which was or is in the nature of a capital payment or which represents a return of contributions in respect of a period of service

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(a) 1925 c.59.  
(b) S.I. 1976/1987.  
(c) S.I. 1967/489.

which has been taken into account in calculating the amount of the retirement pension, in the following manner, that is to say—

- (a) the amount of any sum paid under the Teachers Acts or the Teachers regulations on or before the date on which the person became entitled to that retirement pension or becoming payable under the Teachers Acts or the Teachers regulations at any time thereafter which was or is in the nature of a capital payment shall be divided by the factor shown in the following table in relation to the class of the person and to his age at the date on which the sum was paid or becomes payable, and the resulting amount shall be treated as a sum receivable by him by virtue of the Teachers Acts or the Teachers regulations in any year;
- (b) the amount representing any balance of his contributions under the Teachers Acts or the Teachers regulations which he has become entitled to be repaid at the date on which he became entitled to the retirement pension in respect of a period of service which has been taken into account in calculating the amount of the retirement pension shall be divided by the factor shown in the table in relation to the class of the person and to his age at the date on which he became entitled to the retirement pension, and the resulting amount shall be treated as a sum receivable by him by virtue of the Teachers Acts or payable to him by virtue of the Teachers regulations in any year;
- (c) the amount representing any balance of his contributions under the Teachers Acts or the Teachers regulations which he may become entitled to be repaid after the date on which he became entitled to the retirement pension in respect of a period of service which has been taken into account in calculating the amount of the retirement pension shall be divided by the factor shown in the table in relation to the class of the person and to his age at the date on which he so becomes entitled to be repaid that balance of his contributions, and the resulting amount shall be treated as a sum receivable by him by virtue of the Teachers Acts or payable to him by virtue of the Teachers regulations in any year:

Provided that if, after the provisions of either sub-paragraph (b) or (c) have become applicable in relation to any person, a superannuation allowance under the Teachers regulations is granted to him then, if the aggregate amount of the deductions made from his retirement pension by reason of the previous operation of those provisions is less than the amount granted to him by way of lump sum under the Teachers Acts or the Teachers regulations, such latter amount for the purpose of the application of sub-paragraph (a) shall be deemed to be the difference between that amount and such aggregate amount as aforesaid and sub-paragraphs (b) and (c) shall cease to have any further effect in relation to him.

(3) If, after the provisions of either paragraph (2)(b) or (c) have become applicable in relation to any person, a repayment of the amount representing the balance of the person's contributions under the Teachers Acts or the Teachers regulations is made to him, those provisions shall, in respect of the amount so repaid, continue to apply in the same manner as they had previously applied in relation to him for the purpose of computing the reduction to be made in his retirement pension in any year under paragraph (1) and no further account for that purpose shall be taken of that amount.

(4) If a person surrenders or has surrendered in accordance with Part VI of the Teachers' Superannuation Regulations 1967, or Part III of the Teachers'

Superannuation Regulations 1976 part of the annual sum payable to him by way of superannuation allowance under the Teachers Acts or the Teachers regulations, the annual sum receivable in any year by virtue of the Teachers Acts or the Teachers regulations shall for the purpose of paragraph (1) be deemed to be the annual sum which would have been receivable by him in that year but for the surrender.

(5) Any reference in this regulation to the date on which a person becomes entitled to a retirement pension shall, in relation to a person who ceased to be employed in the circumstances mentioned in regulation E2(1)(c), be construed as a reference to the date on which he becomes entitled to receive payments in respect of that pension.

TABLE

Age	Factor			
	Men		Women	
	A.	B.	A.	B.
Under 60 years ... ..	10	—	12.5	—
60 years but under 61 years ... ..	10	11.6	12.5	13.4
61 " " " 62 " ... ..	10	11.2	12.5	13
62 " " " 63 " ... ..	10	10.8	12.5	—
63 " " " 64 " ... ..	10	10.4	12.1	—
64 " " " 65 " ... ..	10	—	11.7	—
65 " " " 66 " ... ..	9.7	—	11.2	—
66 " " " 67 " ... ..	9.3	—	10.8	—
67 " " " 68 " ... ..	8.9	—	10.3	—
68 " " " 69 " ... ..	8.5	—	9.9	—
69 " " " 70 " ... ..	8.1	—	9.5	—
70 " " " 71 " ... ..	7.7	—	9	—

A. Applicable to persons who ceased to be employed in the circumstances mentioned in regulation E2(1)(b)(i).

B. Applicable to persons who ceased to be employed in the circumstances mentioned in regulation E2(1), other than sub-paragraph (b)(i).

*Reduction of retirement pension in the case of certain re-employed pensioners*

E15.—(1) Subject to paragraph (12), this regulation applies to a person who, since becoming entitled to a retirement pension in relation to a former employment, has entered a new employment with any scheduled body, other than an employment by virtue of which he is entitled to participate in benefits provided under regulations made under section 9 of the Act of 1972 (superannuation of teachers).

(2) In paragraph (3)—

A is the annual rate of remuneration of the former employment,

B is the amount (if any) by which, immediately before the first day of the new employment, A would have been increased if it had been the rate of an official pension, within the meaning of the Pensions (Increase)

Act 1971(a), beginning on and payable from the day after the last day of the former employment,

C is the annual rate of remuneration of the new employment,

D is the reduced rate of the retirement pension, and

E is the amount (if any) by which D would, immediately before the first day of the new employment, have been increased under the Pensions (Increase) Act 1971 if it had then been the rate of the retirement pension, assuming that that pension had by then qualified for increases under that Act,

and in paragraph (5), A, B and C have the same meanings as in paragraph (3) and—

F is the annual rate of remuneration of the concurrent employment on the last day of that employment, and

G is the amount (if any) by which, immediately before the first day of the new employment, F would have been increased if it had been the rate of an official pension, within the meaning of the Pensions (Increase) Act 1971, beginning on and payable from the day after the last day of the concurrent employment.

(3) Subject to paragraphs (4), (5), (11) and (13), while the person holds the new employment the annual rate of the retirement pension is reduced—

(a) if C equals or exceeds (A + B), to zero, and

(b) in any other case, by the amount (if any) which is necessary to secure that (C + D + E) does not exceed (A + B).

(4) This paragraph applies where within the last 12 months of the former employment the person held another concurrent employment with any scheduled body, former local authority or local Act authority, has ceased to hold the concurrent employment without becoming entitled in relation to it to a retirement pension, and—

(a) has—

(i) ceased to hold the concurrent employment before ceasing to hold the former employment, and

(ii) entered the new employment within 12 months after ceasing to hold the concurrent employment, or

(b) has ceased to hold the concurrent employment after ceasing to hold the former employment.

(5) Where paragraph (4) applies—

(a) if the person 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

(b) in any other case, the annual rate of the retirement pension is reduced

by the amount (if any) by which the aggregate of that rate and C exceeds  $A + B + F + G$ .

(6) For the purposes of this regulation the annual rate of remuneration of the former employment is, subject to paragraph (7), to be ascertained in accordance with the Table below.

TABLE

Source of entitlement to the retirement pension	Annual rate of remuneration	
	Fixed-rate emoluments	Fees
These regulations or the 1974 regulations	Rate on last day of relevant period for the purposes of regulation E22	Average rate during period by reference to which pensionable remuneration fell to be calculated under regulation E22(10)
Other	Rate on last day of employment	Average rate during period, within last 3 years of employment, during which fees were receivable

(7) For the purposes of paragraph (6), where the person's remuneration was at any material time reduced or discontinued by reason of his absence from duty, and either the absence was due to illness or injury or he made contributions or payments under section 6(5) of the Act of 1937 or regulation C3 or C4, then—

- (a) any reduction or discontinuance of fixed-rate emoluments is to be disregarded, and
- (b) any fees are to be averaged over a period of the same length as the period mentioned in the Table but ending immediately before the reduction or discontinuance.

(8) For the purposes of this regulation the annual rate of remuneration of the new employment is, subject to paragraph (9), to be ascertained in accordance with the Table below.

TABLE

Nature of remuneration	Annual rate of remuneration
	Fixed-rate emoluments
Fees	<ul style="list-style-type: none"> <li>(1) Where fees were receivable in the former employment, the annual rate of those fees ascertained in accordance with paragraph (6)</li> <li>(2) Where no fees were receivable, a rate agreed by the person and the body employing him or, in default of agreement, determined by the Secretary of State</li> </ul>

(9) For the purposes of paragraph (8), if fees were receivable in the former employment and are receivable in the new employment and H is greater than J, where—

H is the annual rate of remuneration of the former employment, and

J is the annual rate of remuneration of the new employment ascertained in accordance with the Table,

the annual rate of the fees receivable in the new employment, ascertained in accordance with the Table, is to be multiplied by  $\frac{J}{H}$

(10) If—

(a) the person's contractual hours in a part-time new employment are altered, or

(b) he is transferred to another post under the same employing body at an altered remuneration,

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

(11) If this regulation applies in relation to two or more retirement pensions, each is reduced in proportion to its amount.

(12) This regulation does not apply to a person who has become entitled to a retirement pension payable to him in respect of service rendered without a disqualifying break of service—

(a) as a designated employee and a contributory employee, or

(b) as a designated employee, a contributory employee and a pensionable employee,

unless, within 3 months after entering his new employment, he elects by notice in writing to the employing authority that it is to apply to him.

(13) Where the new employment commenced before 6th January 1986, this regulation has effect with the substitution for paragraph (3) of the following:

“(3) Subject to paragraphs (4), (5) and (11), while the person holds the new employment the annual rate of the retirement pension is reduced by the amount (if any) by which it exceeds  $A + B - C$ .”.

(14) In this regulation, “retirement pension” includes an annual pension under the former regulations and a retirement pension under the 1974 regulations.

*Combined benefits in the case of certain re-employed pensioners*

**E16.**—(1) Subject to paragraphs (2) and (7), where—

(a) a person has become entitled to a retirement pension other than one to which he became entitled under regulation E2(2) or one which is reduced under regulation E3(14) (“the first retirement pension”), and

(b) after becoming so entitled he entered further whole-time local government employment, and

(c) at any time while he held the further employment the first retirement

pension was liable to be reduced or suspended under regulation E15, and

- (d) he has ceased to hold the further employment and has become entitled in relation to it to a retirement pension which has become payable (“the second retirement pension”),

he may, by notice in writing given to the appropriate administering authority within 3 months after the date on which the second retirement pension became payable, elect that this regulation is to apply to him.

(2) Subject to paragraphs (4) to (6), a person to whom this regulation applies is to be treated as having, on the date on which the second retirement pension became payable—

- (a) become 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 reckonable service in the further employment and the reckonable service taken into account in calculating the first retirement pension, and
- (b) ceased to be entitled to the first retirement pension and the second retirement pension.

(3) In paragraph (2) “reckonable service” includes any period by reference to which an additional benefit has been granted under regulation E13 or under regulation 13 of the Benefits regulations (both of which concern additional benefits for certain female nursing staff).

(4) If in conjunction with the first retirement pension the person received a retiring allowance—

- (a) in calculating the lump sum no account is to be taken of any additional period excluded in accordance with regulation E3(3) from the calculation of the retiring allowance,
- (b) if the lump sum would be the same as or less than the retiring allowance, the person—
- (i) is not entitled to payment of the lump sum, and
- (ii) is not entitled to the annual pension unless, within 3 months after giving notice under paragraph (1), he pays to the appropriate administering authority the amount of any difference, and
- (c) if the lump sum is greater than the retiring allowance, the lump sum is reduced by the amount of the allowance.

(5) If—

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

reduced under Part F of the 1974 regulations or regulation E31, the annual pension is reduced by the same amount as the first retirement pension.

(6) If part of the first retirement pension was surrendered under regulation E20—

- (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 authority by whom the annual pension is payable.

(7) In relation to a person who—

(a) before 1st April 1972—

(i) became entitled to a superannuation allowance under Part I of the Act of 1937 or 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 of service,

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

*Separate benefits in the case of certain re-employed pensioners*

E17.—(1) This regulation applies to a person who—

(a) has become entitled to a retirement pension (a “previous pension”), and

(b) after becoming so entitled entered further local government employment, and

(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 regulation E16 (combined benefits).

(2) 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 E2(1)(b)(i) (permanent ill-health) applied, and

(b) he gave a notice under paragraph 4 of Schedule 9,

regulation E3(12) (additional reckonable service) does not apply on his ceasing to hold any further employment.

(3) If regulation E2(1)(b)(i) did not apply on the person's ceasing to hold a previous employment, but does apply on his ceasing to hold a further employment—

(a) sub-paragraph (1) of paragraph 2 of Schedule 9 applies with the substitution for the words from “the period specified” to the end of the sub-paragraph of the words “6<sup>243</sup>/<sub>365</sub> years”, and

(b) paragraph 4 of Schedule 9 does not apply.

(4) Subject to paragraph (5), if when the person dies paragraph (4) of regulation E11 (death grant) applies, it applies with the substitution for the words “is the greater of A and (B × C)” of the words “is (B × C)”.



(5) If the person became entitled to a previous pension or to an additional pension by virtue of regulation E2(1)(c) or (d)—

- (a) if P equals or exceeds Q, there is no entitlement under regulation E11 to a death grant in relation to the further employment, and
- (b) if P is less than Q but (P + R) is greater than Q, R is reduced by the amount of the excess.

(6) In paragraph (5)—

(a) P is the total of—

- (i) every death grant payable in relation to any previous employment calculated in accordance with regulation E11,
- (ii) payments made in respect of every previous pension,
- (iii) every retiring allowance 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 retiring allowance to which the person became entitled in conjunction with the additional pension,

including in each case any increase under the Pensions (Increase) Act 1971,

(b) Q 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 that Act, 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, and

(c) R is the amount of the death grant calculated in accordance with regulation E11 in relation to the further employment.

(7) In this regulation “retirement pension” includes—

- (a) a superannuation allowance under Part I of the Act of 1937,
- (b) an annual pension under the former regulations,
- (c) a pension under a local Act scheme, and
- (d) a short service grant under regulation 9 of the Benefits regulations.

*Adjustment of superannuation rights on death of certain re-employed pensioners*

**E18.**—(1) This paragraph applies where—

- (a) a person was entitled to a retirement pension other than one which was reduced under regulation E3(14), and
- (b) after becoming so entitled he entered further local government employment, and
- (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 regulation E16 (combined benefits).

(2) Where paragraph (1) applies—

(a) any benefits payable in respect of the person (except any widow's short-term pension 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 regulation E16 or E17, whichever is the more favourable to the person entitled to receive the benefits payable.

(3) Where—

(a) a person was entitled to a superannuation allowance under Part I of the Act of 1937 or an annual pension under the former regulations or a pension under a local Act scheme, and

(b) after becoming so entitled he entered further local government employment, and

(c) the pension or allowance was on that account reduced or suspended, and

(d) he dies in the further employment,

any benefits payable in respect of him (except any widow's short-term pension or children's short-term pension) are to be calculated as if immediately before his death he had become entitled to benefits under regulation E17 (separate benefits).

*Benefits of certain persons employed before April 1974*

**E19.** In relation to a pensionable employee who is a person to whom regulation E19 of the 1974 regulations applied but who did not make an election under that regulation, this Part applies—

(a) if he fell within paragraph (1)(b)(i) of that regulation (no previous right to retiring allowance or widow's pension), subject to the modifications set out in Parts I and III of Schedule 11, or

(b) if he fell within paragraph (1)(b)(ii) of that regulation (no previous right to widow's pension), subject to the modifications set out in Parts II and III of Schedule 11.

*Surrender of part of retirement pension*

**E20.**—(1) This regulation has effect subject to Schedule 12.

(2) A person who—

(a) has become entitled to receive payments in respect of a retirement pension, or

(b) is a pensionable employee and has attained pensionable age,

may surrender as from the relevant date, in favour of his spouse or any

dependant of his ("the beneficiary"), a part of the retirement pension which is or, as the case may be, may become payable to him.

(3) For the purposes of this regulation the relevant date is the date of becoming entitled to receive payments in respect of the retirement pension; and if the person dies while a pensionable employee he is to be treated as having become so entitled immediately before he died.

(4) An annual pension at a rate which is (according to tables to be prepared from time to time by the Government Actuary) actuarially equivalent at the relevant date to the value of the surrendered part of the retirement pension becomes payable to the beneficiary on the person's death.

(5) A person who has surrendered part of a retirement pension may surrender further parts of it.

*Power to compound certain small pensions*

**E21.**—(1) This paragraph applies where—

- (a) a pensionable employee has become entitled to a retirement pension and has attained state pensionable age, and
- (b) the aggregate of the annual rates of—
  - (i) that pension,
  - (ii) any other retirement pension to which he has become entitled, and
  - (iii) any increase payable under the Pensions (Increase) Act 1971(a) in respect of any retirement pension to which he has become entitled,does not exceed £78.

(2) Where paragraph (1) applies, the appropriate administering authority may discharge their liability in respect of—

- (a) any retirement pension to which the pensionable employee has become entitled, and
- (b) if the pensionable employee is a man—
  - (i) any widow's long-term pension which, in the event of his dying leaving a widow, would be payable to her in respect of his reckonable service, and
  - (ii) any children's long-term pension which, in the event of his dying leaving an eligible child or eligible children, would be payable to or for the benefit of his eligible child or eligible children in respect of his reckonable service,

by payment to the pensionable employee of a lump sum of such amount as represents the capital value of the pensions mentioned in sub-paragraphs (a) and (b), calculated in accordance with tables prepared by the Government Actuary.

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(a) 1971 c.56.

(3) For the purposes of paragraphs (1) and (2), a pensionable employee shall not be treated as having become entitled to a retirement pension in relation to any employment—

- (a) in which he ceases to be employed in the circumstances mentioned in regulation E2(1)(c), or
- (b) in relation to which he satisfies the requirements of regulation E2(1)(d),

until the date (if any) on which he becomes entitled to receive payments in respect of that pension.

(4) This paragraph applies where—

- (a) a widow's long-term pension is payable to a widow, and
- (b) the aggregate of the annual rates of—
  - (i) that pension,
  - (ii) any other widow's long-term pension payable to her, and
  - (iii) any increase payable under the Pensions (Increase) Act 1971 in respect of any widow's long-term pension payable to her,does not exceed £104.

(5) Where paragraph (4) applies, the appropriate administering authority may discharge their liability in respect of any widow's long-term pension payable to the widow by payment to her of a lump sum of such amount as represents the capital value of the pension, calculated in accordance with the tables mentioned in paragraph (2).

(6) This paragraph applies where—

- (a) a children's long-term pension is payable to or for the benefit of an eligible child or eligible children, and
- (b) the aggregate of the annual rates of—
  - (i) that pension,
  - (ii) any other children's long-term pension payable to him or them or for his or their benefit, and
  - (iii) any increase payable under the Pensions (Increase) Act 1971 in respect of any children's long-term pension so payable,does not exceed £104.

(7) Where paragraph (6) applies, the appropriate administering authority may discharge their liability in respect of any children's long-term pension payable to or for the benefit of the eligible child or children by payment of a lump sum of such amount as represents the capital value of the pension, calculated in accordance with the tables mentioned in paragraph (2).

#### *Pensionable remuneration*

**E22.**—(1) Subject to paragraphs (4) and (6) to (12) and regulations E23 (pay restraint to be disregarded in certain cases), E24 (certificates as to reduction in remuneration) and G6 (certain former contributory employees), a person's pensionable remuneration in relation to a local government employment is his

remuneration for so much of the relevant period as he is entitled to reckon as reckonable service in relation to that employment.

(2) Subject to paragraphs (3), (4) and (5), for the purposes of this regulation the relevant period is the year ending with the day on which the person ceases to hold the employment or, if earlier, the day on which he becomes entitled to reckon 45 years as reckonable service in relation to the employment, disregarding reckonable service before attaining the age of 60 years beyond a total of 40 years.

(3) Subject to paragraphs (4) and (5), where—

- (a) the person is not entitled to reckon the whole of the period specified in paragraph (2) as reckonable service because he has been absent from duty otherwise than by reason of illness or injury, and
- (b) this paragraph applies to him by virtue of a notice or determination, the relevant period comprises the last 365 days which he is entitled to reckon as reckonable service.

(4) Where a reduction in the person's remuneration has been certified as material under regulation E24 and this paragraph applies to him by virtue of a notice or determination, the relevant period is—

- (a) if the reduction occurred during the 13 years ending with the day mentioned in paragraph (2), either—
  - (i) such one of the last 5 of those 13 years, or
  - (ii) such consecutive 3 of those 13 years, as may be specified in the notice or determination, or
- (b) if the reduction occurred during the last 5 of those 13 years, such consecutive 3 of those 5 years as may be specified in the notice or determination;

and where by virtue of this paragraph the relevant period is a period of 3 consecutive years, the person's pensionable remuneration is the aggregate of his remuneration during that period divided by 3.

(5) Where—

- (a) the relevant period would otherwise be the period specified in paragraph (2), and
  - (b) either one or each of the 2 immediately preceding years would yield a higher amount of pensionable remuneration, and
  - (c) this paragraph applies to the person by virtue of a notice or determination,
- the relevant period is the year which yields the highest amount.

(6) If during the 13 years ending with the day mentioned in paragraph (2) the person's remuneration was reduced or suspended during absence from duty

by reason of illness or injury, he is for the purposes of this regulation to be treated as having received the remuneration which he would have received but for the reduction or discontinuance.

(7) If during the 13 years ending with the day mentioned in paragraph (2) the person's remuneration was reduced or discontinued during absence from duty otherwise than by reason of illness or injury and he—

- (a) made contributions under regulation C3 (leave of absence) or a payment under regulation C4 (absence due to trade dispute), or
- (b) contributed under section 6(5) of the Act of 1937 (leave of absence etc.),

he is for the purposes of this regulation 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.

(8) For the purposes of this regulation, except its application—

- (a) to regulations E6(1)(b) and (c), E7 and E10 (which concern, respectively, the amounts of widows' pensions and of their special short-term pensions and entitlement to and amounts of children's special short-term pensions), and
- (b) in ascertaining the value of "A" for the purposes of regulation E11(4) (amount of death grant in certain cases),

the person 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.

(9) Where—

- (a) the person was at any time employed in a single local government employment ("the first employment"), and
- (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 is for that purpose to be multiplied by  $\frac{A}{B}$ ,

where A is the annual rate of remuneration of the second employment at the date of cessation and B is the total of the annual rates of remuneration of all the concurrent employments at that date.

(10) Where the whole or a part of the person's remuneration consisted of fees, his pensionable remuneration in respect of them is the annual average of the fees earned by him—

- (a) during the period of 3 years ending with the last day of the relevant period, or
- (b) during such more favourable period, of more than 3 but not more than 5 years, as his last employing authority may allow, or

- (c) if he was entitled to receive fees during part only of the period mentioned in sub-paragraph (a), during that part of the period.

(11) Where the person is entitled to reckon as reckonable service in relation to the employment which he ceases to hold only part of the period specified in paragraph (2), his pensionable remuneration is his remuneration during that part multiplied by  $\frac{365}{A}$ ,  
where A is the number of days comprised in that part.

(12) Where—

- (a) any of the person's remuneration during the relevant period was determined in accordance with an agreement under regulation G8 (notional remuneration), and
- (b) his average weekly earnings from his local government employment in that period (other than payments for overtime and payments by way of bonus) exceed one-and-a-half times the lower earnings limit, but do not exceed the upper earnings limit, in force under section 4(1) of the Social Security Act 1975(a) at the end of the period, 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.

(13) References in this regulation to a notice are references to a notice in writing given by the person to the appropriate administering authority not later than one month after he is notified under regulation N7 of his entitlement to a benefit.

(14) References in this regulation to a determination are references to a determination given by the appropriate administering authority in respect of a person who has died while still in local government employment or without having given a notice.

*Pay restraint not to affect pensionable remuneration in certain cases*

E23.—(1) Paragraph (4) applies to a person if his pensionable remuneration would, apart from this regulation, be less than it would have been but for a relevant limitation.

(2) In this regulation “relevant limitation” means a limitation of remuneration—

- (a) which was necessary in order to comply with limits referred to in section 1 of the Remuneration, Charges and Grants Act 1975(b), and
- (b) the effect of which was that any relevant remuneration was less than

(a) 1975 c.14.

(b) 1975 c.57; section 1 was amended, and the period for which it had effect extended, by the Price Commission Act 1977 (c.33), section 17; references to limits set out in documents laid before Parliament in 1976 and 1977 were added by S.I. 1976/1097, 1977/1294.

would, apart from that section, have been payable under an agreement entered into before 1st August 1975.

(3) In paragraph (2) “relevant remuneration” means any remuneration which is material for any of the purposes of regulation E22 (pensionable remuneration).

(4) The pensionable remuneration of a person to whom this paragraph applies shall be taken to be what it would have been but for the relevant limitation.

(5) Paragraph (7) applies to a person who—

- (a) was at a material time a teacher whose remuneration fell to be determined by reference to the Primary and Secondary Schools Document 1979 or the Further Education Document 1979, as from time to time amended, or
- (b) is affected by a staging agreement.

(6) A person is affected by a staging agreement if—

- (a) there has been an agreement or award—
  - (i) which gave rise to rights enforceable by every member of a class or description of employees to which he belonged at a material time,
  - (ii) which, whether or not it entitled him to any interim increase, entitled him to the payment of remuneration from a specified date at an increased rate (“the final rate”) which was either specified in or to be determined by a method or in a manner specified in the agreement or award, and
  - (iii) under the terms of which the final rate, or an interim increase, or the first of two or more interim increases, became payable before 2nd January 1980,
- (b) but for considerations of economy the final rate would have been made payable from a date (“the relevant date”) earlier than the date mentioned in sub-paragraph (a)(ii), and
- (c) his remuneration at a material time was less than it would have been if the final rate had become payable from the relevant date.

(7) Subject to paragraph (8), where this paragraph applies to a person the amount of any remuneration that is material for the purposes of regulation E22 shall for those purposes—

- (a) where paragraph (5)(a) applies, be taken to be what it would have been on the hypothesis set out in regulation 3(2)(a) or, as the case may be, regulation 3(2)(b) of the Teachers’ Superannuation (Notional Salaries) Regulations 1981(a), and
- (b) where paragraph (5)(b) applies, be taken to be what it would have been if the final rate had become payable from the relevant date.

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(a) S.I. 1981/934.



(8) Paragraph (7) does not apply to the calculation of a person's pensionable remuneration for the purposes of regulations E6(1)(b), E7 and E10.

(9) For the purposes of this regulation—

- (a) a material time is a time material for the purpose of calculating the person's pensionable remuneration under regulation E22,
- (b) in paragraph (5)(a) the reference to the Primary and Secondary Schools Document 1979 is a reference to the document published by Her Majesty's Stationery Office on 21st September 1979 under the title "Scales of Salaries for Teachers in Primary and Secondary Schools, England and Wales 1979", and the reference to the Further Education Document 1979 is a reference to the document so published on 21st February 1980 under the title "Scales of Salaries for Teachers in Establishments for Further Education, England and Wales 1979", and
- (c) a class or description of employees may include persons who neither are nor are deemed to be employees of a scheduled body.

(10) In relation to a person to whom regulation G6 (certain former contributory employees) applies, any reference in this regulation to regulation E22 is to be construed as a reference to regulation E22 as it has effect in relation to him by virtue of regulation G6.

*Certificates as to reduction in remuneration*

**E24.—**(1) Where a pensionable employee suffers a material reduction in the remuneration of an employment which he continues to hold, he is, subject to paragraph (4), entitled to be issued by the employing authority with a certificate to that effect.

(2) Subject to paragraph (3), a reduction in remuneration is material if, and only if it is such that the employee's pensionable remuneration would be likely to be less if the relevant period were the period specified in regulation E22(2) than if it were a period mentioned in regulation E22(4).

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

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

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

(5) A certificate issued under this regulation is to specify the date of the material reduction and the authority are to keep, for 10 years from that date, a

record of the certificate including such information as would be necessary for applying regulation E22(4).

*Calculation of part-time service*

**E25.**—(1) Subject to paragraph (2), for the purpose of calculating the amount of any benefit a period of part-time service in local government employment shall be treated as though it had been whole-time service for a proportionately reduced period.

(2) Paragraph (1) does not apply for the purpose of calculating an increase in retiring allowance under regulation E3(4).

*Counting of non-contributing service*

**E26.**—(1) Subject to paragraph (3), any period which—

- (a) is reckonable as reckonable service by virtue of its having been reckonable under the former regulations as non-contributing service, and
- (b) does not fall to be treated as having been reckonable as contributing service,

shall for the purposes of these regulations be counted at half its full length.

(2) For the purposes of paragraph (1), the full length of a period of part-time non-contributing service is its length as reduced under regulation E25.

(3) This regulation does not apply for the purpose of—

- (a) determining whether a person is entitled to, or to payment of, a benefit,
- (b) ascertaining, where notice was given under Schedule 2 to the Benefits regulations or regulation D6 or D7 of the 1974 regulations, the maximum length of any additional period to which Schedule 3 applies, or
- (c) ascertaining the length of the additional period where notice is given under paragraph 4 of Schedule 9.

*Disregard of certain reckonable service in determining entitlement to benefits*

**E27.** For the purpose of determining entitlement to any benefit, no account shall be taken of—

- (a) any added years,
- (b) any additional period reckonable as reckonable service by virtue of regulations D4 to D7,
- (c) any period which by virtue of interchange rules became reckonable under the former regulations only for the purpose of calculating the amount of benefits, or
- (d) except in relation to regulation E2(2), any period reckonable by virtue of regulation J9(1)(a) (transfer values).

*Counting of certain reckonable service and qualifying service in determining entitlement to benefits*

**E28.** For the purpose of determining whether a person is entitled to, or to payment of, a benefit, any reckonable service and qualifying service which was reckonable for the purpose of determining entitlement to benefits under the former regulations shall be counted at the same length as it would have been counted for the latter purpose.

*Disregard of certain reckonable service in calculating amount of benefits*

**E29.**—(1) For the purpose of calculating the amount of any benefit under regulation E3—

- (a) subject to paragraphs (2) to (4), 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 (monetary obligation arising out of crime etc), 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 regulation E3(12) (permanent ill-health) or F6(1)(a) or (b) (war service) 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(7) or (8) (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 retiring allowance falls to be increased under regulation E3(4) (preservation of certain rights under former regulations), any reckonable service to be left out of account by virtue of paragraph (1)(a) shall be taken from the end of the person's reckonable service.
- (5) Where  $A + B + C$  exceeds 45 years, for the purpose of calculating any benefit A is reduced by a period equal to the excess.

(6) In paragraph (5)—

- 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),
- B is the length of 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, and
- C is the length of any period by reference to which an additional benefit has been granted under regulation E13 or under regulation 13 of the Benefits regulations.

*Counting of certain reckonable service in calculating amount of benefits*

**E30.** For the purpose of calculating the amount of any benefit—

- (a) any period which is reckonable as reckonable service by virtue of its having been reckonable under the former regulations as contributing service shall, subject to regulations E25 and E26 (part-time and non-contributing service), be counted at the same length as it would have been counted for the purpose of calculating any benefit under the former regulations, and
- (b) any reckonable service in excess of a number of complete years shall be counted as  $\frac{A}{365}$  of a year, where A is the number of completed days comprised in the excess.

*National Insurance*

**E31.—(1)** Where but for the revocation of the 1974 regulations the amount of a benefit would have fallen to be reduced under Part F of those regulations, the amount shall be reduced as if that Part had not been revoked.

(2) No provision in these regulations—

- (a) for the surrender or assignment of a pension, or
- (b) for the reduction, termination or suspension of a pension, where the provision is invoked for any cause other than one prescribed by regulations made or deemed to have been made under section 57(1)(c) of the Insurance Act (which section describes equivalent pension benefits),

shall apply so as to reduce a pension payable in respect of any period of service to an employee who attains state pensionable age below the minimum rate of equivalent pension benefits applicable in respect of that period under the Insurance Acts.

(3) For the purposes of paragraph (2) “service” means service in a non-participating employment which is reckonable for the purpose of calculating any benefits payable to the employee, except any earlier period of such service in respect of which—

- (a) a payment in lieu of contributions has been made, or
- (b) equivalent pension benefits satisfying the requirements of the Insurance Acts had already been assured to him.

*Benefits not assignable*

**E32.** Every benefit—

- (a) is payable to, or in trust for, the person who is entitled to it under these regulations, and
- (b) is not assignable and is not chargeable with that person’s debts or other liabilities.

## PART F

## WAR SERVICE

*Interpretation etc*

**F1.—(1)** In this Part, unless the context otherwise requires—

“deceased employee” means a person with war service who died after 31st March 1978 and in relation to whom the conditions specified in regulation F3(2) to (8) were or are deemed to have been satisfied when he died;

“excess remuneration” means, in relation to a retired officer of the armed forces of the Crown who is re-employed in those forces, any service pension drawn in respect of such period of re-employment, or any addition to the normal pay attaching to the post in which the officer is re-employed which is granted by reason of the officer’s former employment in those forces;

“non-effective pay” includes naval, military and air force pensions, retired pay, and gratuities (other than war gratuities to which section 23 of the Finance (No. 2) Act 1945(a), which exempted war gratuities from income tax, applies and gratuities paid to former members of the Palestine Police Force);

“occupational pension scheme” means any scheme or arrangement comprised in one or more instruments or agreements and having, or being capable of having, effect in relation to one or more descriptions or categories of employments so as to provide benefits, in the form of pensions or otherwise, payable on termination of service, or on death or retirement, to or in respect of earners with qualifying service in an employment of any such description or category; and

“public service scheme” means a water company scheme, the Universities’ Superannuation Scheme, and any occupational pension scheme—

(a) which cannot come into force, or be amended, without the scheme or amendment being approved by a Minister of the Crown or government department, and

(b) which includes provisions for any such whole-time service as is described in regulation F2(1), rendered before becoming entitled to participate in the scheme, to be reckonable as service in respect of which benefits are payable under the scheme;

“war service provisions”, in relation to a public service scheme, means provisions of the kind specified in paragraph (b) of the definition of the latter expression;

and references to war service are to be construed in accordance with regulation F2.

(2) Where by virtue of a determination or determinations given under one or more of the following, that is to say section 12(6) of the Act of 1937, section 7(3) of the Act of 1953 and regulation D4 of the 1974 regulations, a period comprising the whole or a part or parts of a person’s indirect service was, or has fallen to be treated as having been, reckonable by him as non-contributing service for the purposes of the former regulations, then—

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(a) 1945 (9 & 10 Geo. 6) c.13.

- (a) for the purposes of regulation F2(2)(b), the period shall be deemed to have been so reckonable only to the extent that its length exceeds that of his civilian indirect service, and
  - (b) if the period is not the whole of the indirect service—
    - (i) it shall for the purposes of regulation F3(2)(c) be deemed to have been a continuous period ending on the last day of the indirect service, and
    - (ii) none of the indirect service shall for the purposes of regulation F2(2)(d) be taken to be or to have been capable of being taken into account as there mentioned.
- (3) For the purposes of paragraph (2)—
- (a) a person's indirect service is the total of any service, employment and periods in respect of which determinations could have been given under any of the provisions mentioned in that paragraph, and
  - (b) a person's civilian indirect service is any of his indirect service that was not such whole-time service as is described in regulation F2(1).

*War service*

**F2.—**(1) For the purposes of this Part, a person's war service is, subject to paragraph (2), the period of his whole-time service at any time after 2nd September 1939 and before 30th June 1950, while 18 years old or older, in the armed forces of the Crown, in the merchant navy or the mercantile marine, or in any of the women's services specified in Schedule 13.

- (2) Subject to regulation F1(2), a person's war service does not include—
- (a) any period in respect of which any non-effective pay or excess remuneration has been received by him and not refunded,
  - (b) any period that was, or falls to be treated as having been, reckonable by him as non-contributing or contributing service, or a period of contribution, for the purposes of the former regulations or of a local Act scheme,
  - (c) any period that has at any time been taken into account (whether at its full length or otherwise) for the purpose of calculating any benefit under any other occupational pension scheme, or
  - (d) any period that is or has at any time been capable of being taken into account otherwise than under this Part (whether at its full length or otherwise), for the purpose of calculating any benefit under any occupational pension scheme; but in the case of a person to whom regulation F3(2)(f) applies "benefit" does not include a benefit under the war service provisions of a public service scheme.

*Election as to war service*

**F3.—**(1) A person with war service in relation to whom the conditions specified in paragraphs (2) to (10) are satisfied, or the personal representatives of a deceased employee, may by notice given in accordance with regulation F5 elect that this regulation shall apply in relation to him.

- (2) One at least of the following must be the case:
- (a) he became before 1st July 1950 entitled to participate in the benefits of a superannuation fund maintained under Part I of the Act of 1937 or under a local Act or by a body specified in Column 1 of Schedule 15 to the 1974 regulations, or
  - (b) he became before 1st July 1950 a participant in a scheme which was a relevant scheme within the meaning of regulation G14 of the 1974 regulations or a relevant policy scheme within the meaning of regulation P13 of the Local Government Superannuation (Scotland) Regulations 1974(a), and is a person to whom regulation G14 of the 1974 regulations applied, or
  - (c) a period beginning before 1st July 1950 was, or falls to be treated as having been, reckonable by him otherwise than by virtue of interchange rules as non-contributing or contributing service, or a period of contribution, for the purposes of the former regulations or of a local Act scheme, or
  - (d) sub-paragraph (c) is not the case, but he is a person to whom regulation D4 of the 1974 regulations applied, and—
    - (i) his period of previous employment (within the meaning of that regulation) began before 1st July 1950, and
    - (ii) an application was made by or in respect of him under regulation D4 or D4A of the 1974 regulations, or
  - (e) he successfully completed before 1st July 1950, or was on 30th June 1950 undergoing and later successfully completed—
    - (i) a course of training for the Royal Sanitary Institute's Certificate in Public Health Inspection, or
    - (ii) a course of training for a diploma or other qualification in the social sciences at or before the commencement of which he obtained a conditional offer of appointment as a probation officer and within 6 months after completing which he was so appointed, or
    - (iii) a course of training leading to the issue by the Institute of Municipal Engineers of a *testamur* of general proficiency, or
    - (iv) a course of training sponsored by the former Kent County Council at their Lamorbey Park Adult Education Centre, leading to the award of a diploma for youth employment officers, or
    - (v) a course of training leading to the award of a diploma qualifying the holder for appointment to the staff of occupational centres for, and of education departments of institutions for, mental defectives,and not later than 6 months after completing the course of training he became entitled or a participant as mentioned in sub-paragraph (a) or (b) or, as the case may be, a period began which was reckonable, or falls to be treated as having been reckonable, as mentioned in sub-paragraph (c), or
  - (f) none of the foregoing is the case, but a transfer value was accepted and

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(a) S.I. 1974/812; relevant amending instruments are S.I. 1975/638, 1978/425.

received in relation to him by an administering authority or a former local authority before 1st April 1978 and a scheme is designated under regulation F5(2)(b).

(3) He must on 1st April 1978 have been—

- (a) an employee entitled to participate in the benefits of a superannuation fund maintained under the 1974 regulations, or
- (b) a participant in a scheme which was a relevant scheme within the meaning of regulation G14 of those regulations, or
- (c) entitled to receive payments in respect of an annual pension out of a superannuation fund maintained under those regulations, or
- (d) entitled to an annual pension under regulation E2(1)(c) of those regulations, or
- (e) a person to whom regulation E15 of those regulations applied.

(4) Except where paragraph (2)(e) or (f) is the case, there must not since the date specified in paragraph (12) have been a continuous period of 12 months or more throughout which none of the following was the case:

- (a) he was entitled or a participant as mentioned in paragraph 2(a) or (b), or
- (b) the period mentioned in paragraph (2)(c) or (d)(i) was running, or
- (c) he was undergoing such a course of training as is mentioned in paragraph (2)(e), or
- (d) he was entitled or a participant as mentioned in paragraph (3), or
- (e) he was entitled to receive payments in respect of a pension out of a superannuation fund mentioned in paragraph (2)(a), or
- (f) he was a person to whom regulation E15, section 6 of the Act of 1953 or section 31 of the Act of 1937 applied.

(5) Where paragraph (2)(e) is the case, paragraph (4) applies—

- (a) with the substitution for the date specified in paragraph (12) of the date (being a date later than 30th June 1950) on which he became entitled or a participant as mentioned in paragraph (2)(a) or (b), or, as the case may be, a period began which was reckonable, or falls to be treated as having been reckonable, as mentioned in paragraph (2)(c), and
- (b) with the substitution for the reference in paragraph (4)(b) to the period mentioned in paragraph (2)(c) or (d)(i) of a reference to such a period as is mentioned in sub-paragraph (a).

(6) Where paragraph (2)(f) is the case, paragraph (4) applies with the substitution for the date specified in paragraph (12) of the date (being a date later than 30th June 1950) on which he last became entitled or a participant as mentioned in paragraph (2)(a) or (b).

(7) If he is a person to whom regulation D1(2) of the 1974 regulations applied in respect of any service after the end of his war service, he must have repaid to the appropriate administering authority the sum or amount there mentioned.



(8) If he is an employee entitled to participate in the benefits of a superannuation fund maintained under these regulations, he must not be entitled to reckon more than 45 years' reckonable service, disregarding reckonable service before attaining the age of 60 years beyond a total of 40 years.

(9) If he has become entitled to receive payment in respect of an annual pension out of a superannuation fund maintained under these regulations (including a pension which is for the time being subject to reduction or suspension under regulation E15), no more than 45 years' service must have been taken into account in calculating the amount of that pension.

(10) In the case of a deceased employee, paragraph (2)(d)(ii) shall for the purposes of paragraph (1) be deemed to be satisfied even though the application was made after his death.

(11) Where paragraph (2)(f) applies and the scheme designated under regulation F5(2)(b) is not a scheme specified in Schedule 14, or a water company scheme, war service is for the purposes of paragraph (1) to be assumed.

(12) The date mentioned in paragraph (4) is the date before 1st July 1950 and after the end of his war service when, as the case may be—

- (a) he became entitled or a participant as mentioned in paragraph (2)(a) or (b), or
- (b) the period mentioned in paragraph (2)(c) or (d)(i) began.

*Modified application of regulation F3 in certain cases*

F4.—(1) Regulation F3 applies in accordance with paragraphs (3) to (6) of this regulation in the cases specified in those paragraphs.

(2) In this regulation, unless the context otherwise requires, “service” means service or employment with any employer.

(3) In the case of a person to whom rule 11 of the Superannuation (Local Government and Overseas Employment) Interchange Rules 1969(a) applied otherwise than by virtue of rule 3(3)(c) of those Rules, or to whom rule 5 of the Superannuation (Local Government and Overseas Employment) Interchange Rules 1958(b), rule 3 of the Superannuation (Local Government, Commonwealth and Foreign Service) Interchange Rules 1952(c), or rule 3 of the Superannuation (Local Government and Colonial Service) Interchange Rules 1949(d) applied—

- (a) service reckonable by virtue of the provisions of any of those Rules shall for the purposes of regulation F3(2)(c) be deemed to have been reckonable by him otherwise than by virtue of interchange rules, and
- (b) the period between his leaving and re-entering local government

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(a) S.I. 1969/975.  
(b) S.I. 1958/1416.  
(c) S.I. 1952/133.  
(d) S.I. 1949/1463.

employment shall be deemed not to be such a period as is mentioned in regulation F3(4).

(4) In the case of a person to whom regulation 4 of the Electricity (Pension Rights) Regulations 1948(a) applied, or to whom regulation 4 of the Gas (Pension Rights) Regulations 1950(b) applied as mentioned in paragraph (4) of that regulation, and in relation to whom the condition in paragraph (5) is satisfied—

(a) any period of service beginning before 1st July 1950—

(i) in respect of which a transfer value has been accepted under interchange rules, or has been accepted or fallen to be treated as if it had been accepted under Part J, or

(ii) which he became entitled to reckon as reckonable service, or as non-contributing or contributing service or a period of contribution for the purposes of the former regulations or of a local Act scheme,

shall be deemed to be such a period as is mentioned in regulation F3(2)(c), and

(b) the period between his leaving and re-entering local government employment shall be deemed not to be such a period as is mentioned in regulation F3(4).

(5) The condition mentioned in paragraph (4) is that the person re-entered local government employment—

(a) not more than 12 months after ceasing to hold the employment by virtue of which the relevant regulation applied to him, or

(b) if within 12 months after ceasing to hold that employment he entered an employment in which he was subject to another public service scheme, after ceasing to hold the latter employment.

(6) In the case of a person—

(a) who after the date specified in regulation F3(12) left local government employment and became entitled to participate in the benefits of another occupational pension scheme, and

(b) who re-entered local government employment not more than 12 months after ceasing to be entitled as mentioned in sub-paragraph (a) and became entitled in that employment to reckon—

(i) as reckonable service or qualifying service, or

(ii) as non-contributing or contributing service, or a period of contribution, for the purposes of the former regulations or of a local Act scheme, or

(iii) as service material for the purposes of regulation H6(5),

a period at least equal in length to the whole of his service from the date specified in regulation F3 (12),

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(a) S.I. 1948/2172.

(b) S.I. 1950/1206.

the period between his leaving and re-entering local government employment shall be deemed not to be such a period as is mentioned in regulation F3(4).

*Notice of election*

**F5.—**(1) Notice of an election under regulation F3 is to be given in writing—

- (a) in the case of a person who has, or a deceased employee who had before he died—
  - (i) become entitled to receive payments in respect of any annual pension out of a superannuation fund maintained under these regulations (including a pension subject for the time being to reduction or suspension under regulation E15), or
  - (ii) become entitled to any annual pension under regulation E2(1)(c), to the administering authority maintaining the superannuation fund which is or was liable in respect of the pension or, where there is more than one pension, the first of them, or
- (b) in the case of a person in respect of whom a transfer value has been paid after 31st March 1978, under Part J or under or in anticipation of Part N of the 1974 regulations, to the administering authority maintaining the superannuation fund out of which it was paid, or
- (c) in any other case, to the appropriate administering authority.

(2) The person giving notice of an election under regulation F3—

- (a) is to give the authority, in writing—
  - (i) all information in his possession, and
  - (ii) if the authority notify him in writing that they so require, any further information specified by them that he can reasonably be expected to obtain,  
concerning the war service of the person to whom the notice relates, and
- (b) is to designate in the notice the scheme, if any, which he believes complies with regulation F6(4), and
- (c) may—
  - (i) in that notice, or
  - (ii) at any time before he receives a notification of a decision or determination that the conditions specified in regulation F3(2) to (10) are satisfied in relation to the person to whom that notice relates, by a further notice in writing to the same authority,  
elect that regulation F6 shall apply with the substitution, in paragraph (1)(a) or (b) or (13) as the case may be, for “47 per cent” (or for any reduced percentage substituted under paragraph (14)) of any specified lesser percentage, and
- (d) whether or not he has so elected, may at any time before he receives such a notification withdraw the notice given under regulation F3.

*Reckonable service and benefits*

**F6.—(1)** Subject to regulation F5(2)(c) and paragraphs (2) to (17), a person in relation to whom regulation F3 applies is entitled, or as the case may be shall be deemed to have been entitled—

- (a) in the case of a person entitled on the relevant date—
  - (i) to participate in the benefits of a superannuation fund maintained under these regulations, or
  - (ii) to a retirement pension, other than a person to whom regulation G14 of the 1974 regulations applied, to reckon as reckonable service a period equal to 47 per cent of his war service; or
- (b) in the case of a person to whom on the relevant date regulation G14 of the 1974 regulations applied, to have a period equal to 47 per cent of his war service treated as having been for the purposes of paragraph (4) of that regulation a period during which the whole of his relevant policies were fully maintained; or
- (c) in the case of a person who, having become entitled to receive an annual pension under the former regulations or a local Act scheme, was on the relevant date entitled to receive payments in respect of that pension out of a superannuation fund maintained under these regulations or the 1974 regulations, to receive, in respect of the service in respect of which that pension is payable, the additional benefits specified in paragraph (12).

(2) Where regulation F3(2)(f) applies and the scheme designated under regulation F5(2)(b) ("the designated scheme") is a scheme specified in Schedule 14, paragraph (1) applies only if that scheme complies with paragraph (4).

(3) Where regulation F3(2)(f) applies and the designated scheme is a water company scheme, paragraph (1) applies only if—

- (a) that scheme complies with paragraph (4), and
- (b) the administering authority to whom notice was required to be given under regulation F5 was the National Water Council or the Severn-Trent Water Authority.

(4) A scheme complies with this paragraph if—

- (a) it is the first public service scheme the war service provisions of which could have become applicable to the person if he had remained a member of it, and
- (b) he is, or in the case of a deceased employee was immediately before he died—
  - (i) entitled to reckon the employment in which he was subject to the scheme as reckonable service, or
  - (ii) entitled to a retirement pension in the calculation of which that employment was taken into account as reckonable service.

(5) Where the designated scheme is a scheme specified in Part I of Schedule 14 and complies with paragraph (4), this regulation applies with the

substitution throughout for references to 47 per cent of references to  $63\frac{2}{3}$  per cent.

(6) Where the designated scheme is a scheme specified in Part II of Schedule 14 and complies with paragraph (4), this regulation applies with the substitution throughout for references to 47 per cent of references to  $46\frac{1}{2}$  per cent.

(7) Where the designated scheme is not a scheme specified in Schedule 14, or a water company scheme, paragraph (1) applies only if a transfer value, calculated in accordance with Part VI of Schedule 16, is received in respect of the period that could have become reckonable under the war service provisions of that scheme.

(8) Where paragraph (1) applies by virtue of the acceptance of such a transfer value, this regulation applies with the substitution throughout for references to a period equal to 47 per cent of the person's war service of references to the period that could have become reckonable under the war service provisions of the designated scheme.

(9) Where the person was entitled on the relevant date to a retirement pension—

(a) his entitlement under paragraph (1)(a) or (b), and to any resulting increase in the rate of his retirement pension, shall be taken to have arisen on—

(i) 1st April 1978, or

(ii) the date on which he ceased to hold his employment, whichever is the later date, and

(b) if regulation E3(9) of the 1974 regulations applied to him before 1st December 1982—

(i) any increase by virtue of paragraph (1)(a) or (b) in the amount of any benefit is not subject to reduction under regulation E3(14), and

(ii) the period that he is entitled by paragraph (1)(a) or (b) to reckon as reckonable service is not to be taken into account in calculating the reduction of any benefit falling to be reduced under regulation E3(14).

(10) The relevant date for the purposes of paragraphs (1) and (9) is the date of the election under regulation F3, except in the case of a deceased employee where it is the date of his death.

(11) Any period which a person is or is deemed to have been entitled to reckon as reckonable service by virtue of paragraph (1)(a) or (b) shall for the purposes of regulation E3(7) to (10) and of regulation E11(5) and (9) be deemed to be reckonable service before, as the case may be—

(a) 1st April 1972, or

(b) any earlier date on which he became a widower or was judicially separated from his wife or on which his marriage was dissolved.

(12) The additional benefits mentioned in paragraph (1)(c) are—

(a) an additional pension, payable from—

- (i) 1st April 1978, or
  - (ii) the date on which the person became entitled to receive payments in respect of a pension as mentioned in paragraph (1)(c),
- whichever is the later date, and
- (b) if the person has received or is entitled to receive payment of any lump sum of the same nature as a retiring allowance, an additional lump sum,

calculated in accordance with paragraph (13).

(13) Subject to regulation F5(2)(c) and paragraphs (14) and (17)—

- (a) the annual rate of an additional pension, and
- (b) the amount of an additional lump sum,

specified in paragraph (12) is the amount by which the annual rate of the corresponding original pension or, as the case may be, the amount of the corresponding original lump sum would have been increased if a period equal to 47 per cent of the person's war service had been service, or a period, of a kind which (however described) counted in full in the calculation of the original pension or lump sum.

(14) If a period of part-time service or employment falling to be treated under section 12(5) of the Act of 1937 or under regulation E25 or under regulation G14(4)(c) of the 1974 regulations as though it were whole-time service or employment for a proportionately reduced period—

- (a) began before and ended on or after 1st July 1950, and
- (b) was not preceded, without any break, by a period of whole-time service or employment,

paragraph (1)(a) or, as the case may be, paragraph (1)(b) or paragraphs (13) and (17) apply with the substitution for "47 per cent" of the percentage obtained by reducing 47 per cent in the same proportion.

(15) Where—

- (a) before the date of notification of a decision or determination that he is entitled to reckon a period as reckonable service by virtue of paragraph (1)(a) or (b), a person in relation to whom regulation F3 applies has been credited with an additional period of service under—
  - (i) any provision made by an enactment or instrument for compensation for loss of employment or loss or diminution of emoluments or for early retirement in lieu of such compensation, or
  - (ii) regulation E3(12),
 ("the enhancement provision"), and
- (b)  $A + B + C$  exceeds 40 years, where
  - A is the period which would but for this paragraph be reckonable by him as reckonable service by virtue of paragraph (1)(a) or (b),
  - B is the remainder of his reckonable service, and
  - C is the additional period of service with which he has been credited under the enhancement provision,

the period which is reckonable by him as reckonable service by virtue of paragraph (1)(a) or (b) is the total of  $40 - (B + C)$  and the amount, if any, by which  $(A + B + C) - 40$  exceeds C; except that where the enhancement provision is comprised in regulations made under section 260 of the Local Government Act "45" is to be substituted for "40" wherever the latter figure occurs in this paragraph.

(16) Where a person dies who was entitled or deemed to be entitled to any additional benefit specified in paragraph (12) and there is payable in respect of him out of a superannuation fund maintained under these regulations any benefit similar to a widow's pension, children's pension or death grant payable under Part E ("the death benefit"), the person entitled to receive the death benefit is entitled to receive, in respect of the service in respect of which the death benefit is payable, a corresponding additional benefit at any rate or, as the case may be, of any amount by which the death benefit would have been increased if a period equal to 47 per cent of the deceased person's war service had been service, or a period, which (however described) counted in full in ascertaining entitlement to the death benefit and its rate or amount.

(17) The total of an additional benefit under paragraph (12) or (16) and the corresponding original benefit must not exceed the greatest original benefit that could have been paid if—

- (a) the period equal to 47 per cent of the person's war service had been a period of service before he attained the age of 60 years, and
- (b) no more than—
  - (i) 40 years' service before attaining that age, and
  - (ii) 45 years' service in all,had been capable of counting in the calculation of the original benefit.

(18) In calculating a period equal to a percentage of a person's war service for any of the purposes of this regulation, the war service is to be counted as a number of days, arrived at by—

- (a) multiplying the number of complete years of war service, if any, by 365, and
- (b) counting any part of the war service that does not amount to a number of complete years at its actual length in days,

rounding up any fraction of a day resulting from the calculation to the nearest whole day.

#### *Revision of certain elections*

F7.—(1) Subject to paragraph (2), where—

- (a) notice of one or more elections under regulation C8(2) or notice under regulation 16(2)(a) of the Local Government Superannuation (Amendment) Regulations 1979(a) has been given by or in respect of a person in relation to whom regulation F3 applies, and

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(a) S.I. 1979/2.

(b) the service thereby specified amounts to the whole of his reckonable service before, as the case may be—

(i) 1st April 1972, or

(ii) any earlier date on which he became a widower or was judicially separated from his wife or on which his marriage was dissolved,

he or his personal representatives may elect that the period which he is or is deemed to be entitled to reckon as reckonable service by virtue of regulation F6(1)(a) or (b) is to be treated as having been included in the service specified in the latest notice.

(2) An election under paragraph (1)—

(a) may not be made unless notice of election under regulation R3 of the 1974 regulations was given within the period of 6 months beginning on the relevant date, or in the case of a deceased employee who died during that period within the period of 12 months beginning on the date of his death, and

(b) must, unless they allow a longer period, be made by giving notice in writing to the administering authority concerned within 3 months after the date of notification of a decision by that authority, or as the case may be a determination by the Secretary of State under regulation N8, that the person is or is deemed to be entitled to reckon such a period as is mentioned in paragraph (1).

(3) For the purposes of paragraph (2)(a) the relevant date—

(a) where regulation F3(2)(f) applies, is 25th April 1985, and

(b) in any other case, is 1st December 1982.

## PART G

### MODIFICATION IN SPECIAL CASES

#### *Employees of magistrates' courts committees*

**G1.** In their application to a person employed by a magistrates' courts committee these regulations have effect—

(a) in any case, subject to the modifications in paragraphs 1 to 6, and

(b) in the case of a justices' clerk (outside the inner London area), subject also to the modifications in paragraphs 7 and 8,

of Part I of Schedule 15.

#### *Certain employees of the committee of magistrates for the inner London area*

**G2.** In their application to a person who is a pensionable employee by virtue of regulation B1(13) these regulations have effect—

(a) in any case, subject to the modifications in paragraphs 1 and 2, and



(b) in the case of a justices' clerk (inner London area), subject also to the modifications in paragraphs 3 and 4, of Part II of Schedule 15.

*Employees of probation committees*

G3. In their application to a person employed by a probation committee these regulations have effect subject to the modifications in Part III of Schedule 15.

*Coroners*

G4. In their application to a coroner who is by virtue of regulation B1(14) a pensionable employee these regulations have effect subject to the modifications in Part IV of Schedule 15.

*Certain employees of City of London employing bodies*

G5. In their application to persons who were existing contributors or former contributors within the meaning of the Local Government Superannuation (City of London) Regulations 1977(a) these regulations have effect subject to the modifications in Part V of Schedule 15.

*Certain former contributory employees*

G6.—(1) This regulation applies to a person who—

(a) immediately before 1st April 1974 was a contributory employee to whom the Acts of 1937 to 1953 and the regulations made under them applied either—

(i) as modified or extended by, or

(ii) together with,

any local Act or scheme, and

(b) became on 1st April 1974 a pensionable employee under a scheduled body,

and in relation to such a person the provisions which applied as mentioned in sub-paragraph (a) are referred to in this regulation as his former superannuation scheme.

(2) Where any provision of the person's former superannuation scheme which was similar to a provision in the Table below would have been more beneficial than the provision in the Table, these regulations have effect, for the appropriate period, as if the former provision had applied.

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(a) S.I. 1977/1341.

TABLE

- |  |
|--|
| TABLE  |
| <ol style="list-style-type: none"> <li>1. Paragraph (a) of the definition of "remuneration" in Schedule 1 (exclusion of payments for non-contractual overtime).</li> <li>2. Regulation C2 (payment and amount of employee's contributions).</li> <li>3. Regulation E2(1)(a) (pensionable age).</li> <li>4. Regulation E15 (reduction of pension of re-employed pensioner).</li> <li>5. Regulation E20 (allocation of part of pension), but only where no election was made under regulation E19 of the 1974 regulations.</li> <li>6. Regulation E22 (pensionable remuneration).</li> <li>7. Regulation B8 (age of compulsory retirement).</li> </ol> |

(3) If the person—

- (a) having ceased to be employed during the appropriate period by reason of his voluntary resignation, becomes entitled to receive a payment under regulation C12 (return of contributions), and
- (b) if his former superannuation scheme had still applied to him, would have been entitled under it to receive a return of contributions together with interest,

he is entitled to receive out of the appropriate superannuation fund interest on so much of the amount payable to him under regulation C12 as is equal to the contributions paid by him in respect of service before 1st April 1972 to any superannuation fund under Part I of the Act of 1937 or under a local Act scheme.

(4) Interest under paragraph (3) is to be calculated, to the date on which the person ceased to be employed, at the same rate and with the same rests as if it had been payable under his former superannuation scheme.

(5) If—

- (a) the person dies during the appropriate period, and
- (b) under his former superannuation scheme a death gratuity would have been calculated by reference to a fraction of his average remuneration (within the meaning of the Benefits regulations) greater than three eightieths,

the amount of the death grant payable under regulation E11 is increased by  $A \times B \times (C - D)$ , where—

- A is the length in years of his reckonable service before 1st April 1972,
- B is his pensionable remuneration,
- C is the fraction mentioned in paragraph (b), and
- D is three eightieths.

(6) The appropriate period for the purposes of this regulation is the period of application specified in the relevant provision of the person's former superannuation scheme, or if no period is so specified, the period during which he continues in the employment of the scheduled body mentioned in paragraph (1)(b).

*Former clerks of the peace etc.*

**G7.**—(1) A person—

- (a) to whom paragraph 13(2) of Schedule 10 to the Courts Act 1971(a) (“paragraph 13(2)”) applied, and
- (b) who immediately before 1st March 1986 was under regulation J10 of the 1974 regulations contributing to the appropriate superannuation fund the amount specified in paragraph 13(2) (“the paragraph 13(2) amount”),

may, so long as he continues in the employment of the same body, continue to contribute the paragraph 13(2) amount.

(2) For the purpose of calculating the amount of any benefit, a person shall be treated as having received, for any period for which he has, under regulation J10 of the 1974 regulations or this regulation, contributed the paragraph 13(2) amount, the remuneration which he would have received but for the reduction by virtue of which paragraph 13(2) became applicable to him.

*Power to agree notional remuneration*

**G8.**—(1) A scheduled body may from time to time enter into an agreement with the bodies or persons representative of any class or description of employee of that authority specifying the method by which an amount representing the whole of the remuneration of a member of that class or, as the case may be, an employee of that description or such part of his remuneration as is specified in the agreement shall, in respect of the period during which the agreement remains in force, be determined.

(2) Where an employee of a scheduled body belongs to a class or description of employee in relation to which an agreement entered into by that body under paragraph (1) is in force, then in respect of the period during which that agreement remains in force and the employee in his employment under that body remains an employee of that class or description, the amount determined in relation to him in accordance with the method specified in the agreement as the amount representing the whole of his remuneration or, as the case may be, such part of his remuneration as is specified in the agreement, shall be deemed for the purposes of these regulations to be his remuneration or, as the case may be, such part of his remuneration as is so specified.

(3) Where a scheduled body enter into an agreement under paragraph (1) they shall send a written notification of that fact, which shall include a conspicuous statement directing the attention of the employee to the place at which he may obtain information about details of the agreement, to every employee of theirs who is a member of a class or, as the case may be, an employee of a description, to which the agreement relates.

(4) The notification required by paragraph (3) shall be sent—

- (a) in the case of a person in the employment of the scheduled body on the date on which the agreement was entered into, as soon as is reasonably practicable after that date; and

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(a) 1971 c.23; Schedule 10, paragraph 13, was repealed by the Superannuation Act 1972, Schedule 8.

- (b) in the case of a person entering the employment of that body after that date, within 3 months after he has entered that employment.

*Transfers from and to Scotland*

**G9.**—(1) This paragraph applies where a person becomes employed in a local government employment after having ceased, at any time after 30th March 1972, to hold a relevant Scottish employment.

(2) Where paragraph (1) applies, these regulations or, as the case may be, the 1974 regulations shall be deemed to have become applicable to the person on the cessation of his relevant Scottish employment as if that employment had been local government employment but the appointed day for the purposes of the 1974 regulations had been 16th May 1974.

(3) In paragraphs (1) and (2) “relevant Scottish employment” means—

- (a) in relation to any time before 16th May 1974, employment by virtue of which the person was, or was deemed to be, a contributory employee within the meaning of the Local Government Superannuation (Scotland) Act 1937(a) or a local Act contributor within the meaning of that Act, and
- (b) in relation to any time after 15th May 1974, employment by virtue of which the person was, or was deemed to be, a pensionable employee within the meaning of the Local Government Superannuation (Scotland) Regulations 1974(b).

(4) In regulation E15 (reduction of retirement pension on re-employment) the reference in paragraph (1) to employment with any scheduled body is to be construed as including a reference to employment with any scheduled body within the meaning of the Local Government Superannuation (Scotland) Regulations 1974.

(5) In the case of a person who, after ceasing to be employed in a local government employment, has become employed in a local government employment within the meaning of the Local Government Superannuation (Scotland) Regulations 1974, Part Q of these regulations applies as if the latter employment had been a local government employment.

*Overseas employment*

**G10.**—(1) In relation to a person to whom regulation 3 of the Local Government Superannuation (Overseas Employment) Regulations 1985(c) applies and who has not made an election under paragraph (3) of that regulation, these regulations apply as if—

- (a) in regulation D2 (qualifying service) after paragraph (b) there were inserted the following:

“and

- (c) any period which, if Part II of the Superannuation (Local Government and Overseas Employment) Interchange Rules 1969(d) had applied to him, would have been a period of overseas employment within the meaning of those rules.”; and

(a) 1937 c.69.

(b) S.I. 1974/812; to which there are amendments not relevant to these regulations.

(c) S.I. 1985/1922.

(d) S.I. 1969/975.

(b) in regulation E2 (entitlement to retirement pension and retiring allowance)—

(i) after paragraph (9)(c) there were inserted the following:

“or

(d) if the total of his reckonable service and qualifying service is less than 5 years.”, and

(ii) in paragraph (10) after the word “period” there were inserted the words “; but no such election may be made where paragraph (9)(d) applies”.

(2) In the case of such a person—

(a) preserved benefits are subject to reduction, but

(b) on a return to local government employment previous service becomes reckonable on repayment of returned contributions,

as if regulations K1(7), D1(2) (with the substitution for “the appointed day” of “6th January 1986”) and D1(3) of the 1974 regulations had continued to have effect.

## PART H

### LOCAL GOVERNMENT REORGANISATION ETC

#### *Interpretation*

**H1.** In this Part, unless the context otherwise requires—

“Health Service regulations” means the National Health Service (Superannuation) Regulations 1961 to 1973(a), as in force immediately before 1st April 1974;

“transferred employee” means—

(a) a person transferred on or after 1st April 1974—

(i) by or under an order made under section 84 of the London Government Act 1963(b) or an agreement made under section 24(7) of that Act; or

(ii) by virtue of a scheme made under Part I of the Police Act 1964(c); or

(iii) by the operation of the Public Libraries and Museums Act 1964(d); or

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(a) S.I. 1961/1441, 1966/1523, 1972/1339, 1537, 1973/242, 731, 1649.

(b) 1963 c.33.

(c) 1964 c.48.

(d) 1964 c.75.

- (iv) by or under an order made under section 17 of the Transport Act 1968(a); or
  - (v) by or under an order made under section 46 of the Children and Young Persons Act 1969(b); or
  - (vi) by or under an order or regulations made under the Local Government Act which, in accordance with the provisions of section 255 of that Act, contains a provision as to the transfer of that person;
- (b) any person appointed by a local authority, or the National Water Council or a water authority to hold any office or employment before or as from 1st April 1974 who, but for the appointment, would have been transferred on that day under section 255 of the Local Government Act; and
- (c) any person who on 1st April 1974 remained in the employment of the same body as immediately before that day but who in consequence of the Local Government Act, or anything done thereunder or of the 1974 regulations became on that day entitled to participate in the benefits of a superannuation fund maintained under those regulations by a body different from the body which maintained the superannuation fund in the benefits of which he was immediately before that day entitled to participate;

“new employment” means employment to which a person has been so transferred or appointed; and

“new employing body” means the body which has become the employing authority in relation to a person so transferred or appointed;

and in relation to a person appointed as aforesaid his taking up of the office or employment to which he was appointed shall for the purpose of this Part be deemed to be a transfer.

*Continuity of employment and preservation of status*

**H2.**—(1) Subject to paragraph (2)—

- (a) any provision of these regulations has effect, in relation to a transferred employee to whom it applies, as if his new employment and his former employment had been one continuous employment, and
- (b) notwithstanding anything in these regulations, a transferred employee who is transferred after 28th February 1986 and was a pensionable employee immediately before the date on which he is transferred continues in his new employment to be a pensionable employee.

(2) Paragraph (1) does not affect the operation of regulation H3 or of regulations Q1 to Q3.

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(a) 1968 c.73.  
(b) 1969 c.54.

*Discretionary powers***H3.** Where—

- (a) a transferred employee has continued in the employment of his new employing body, and
- (b) immediately before he was transferred (whether before or after the commencement of these regulations) it was the prevailing practice of the body employing him, in relation to employees of that description, to exercise so as to secure the payment of, or of increased, gratuities, allowances or pensions any discretionary power exercisable by them by virtue of any enactment relating to pensions, and
- (c) that or any corresponding power becomes exercisable in relation to him,

the new employing body shall exercise the power in a way which is not less beneficial than the general character of that practice.

*Contributions of transferred manual workers*

**H4.** A transferred employee who immediately before he was transferred (whether before or after the commencement of these regulations) was paying contributions at a rate appropriate to a manual worker shall continue to contribute at the like rate so long as he continues to be employed by his new employing body on duties reasonably comparable to those on which he was engaged immediately before he was transferred.

*Former employees of Manchester Corporation***H5.—(1)** Where a transferred employee—

- (a) was immediately before he was transferred a contributor to the Manchester pension fund, and
- (b) has continued in the employment of his new employing body,

these regulations have effect in relation to him, so long as he continues in the employment of that body, as if for any reference to an expression in column (1) of the following table (which lists certain expressions used in these regulations) there were substituted a reference to the expression appearing opposite thereto in column (2):—

TABLE

(1)	(2)
1. the Acts of 1937 to 1953, or the regulations made thereunder	the Manchester pension provisions
the Acts of 1937 to 1953, or the regulations made thereunder applying as amended or extended by any local Act or scheme or together with any such provisions	
2. the appropriate superannuation fund within the meaning of the Act of 1937	the Manchester pension fund
a superannuation fund maintained under Part I of the Act of 1937	
3. contributory employee	contributor to the Manchester pension fund
4. (a) contributing service and (b) non-contributing service for the purposes of the former regulations	service for purposes of the Manchester pension provisions
5. the former regulations	the Manchester pension provisions
6. a provision in the former regulations	the corresponding or similar provision in the Manchester pension provisions

(2) In this regulation—

“the Manchester pension fund” means the pension fund maintained immediately before 1st April 1974 by the Manchester City Council for the officers and servants of the Manchester Corporation; and

“the Manchester pension provisions” means the provisions of the enactments, and of the schemes and other instruments in force thereunder immediately before 1st April 1974, relating to the Manchester pension fund (including the provisions of the Acts of 1937 to 1953 and of any relevant instruments thereunder so far as applicable to that fund).

*Persons transferred to scheduled bodies under section 18(4)(a) of the National Health Service Reorganisation Act 1973*

**H6.**—(1) This paragraph applies to a person—

- (a) who was by or under an order made under section 18(4)(a) of the National Health Service Reorganisation Act 1973 transferred to the employment of a scheduled body, and
- (b) who immediately before he was so transferred was in an employment in which he was an officer within the meaning of the Health Service regulations, and
- (c) to whom neither paragraph (4) nor paragraph (5) applies.



- 
- (2) A person to whom paragraph (1) applies—
- (a) is, subject to paragraph (3), entitled to reckon—
    - (i) as reckonable service any service which for the purposes of the Health Service regulations he was entitled to reckon in relation to the employment mentioned in paragraph (1)(b), as, or as a period of, contributing service, and
    - (ii) as qualifying service any service which for the purposes of those regulations he was entitled to reckon in relation to that employment for the purpose of determining whether he was entitled to a benefit under those regulations, but for no other purpose, and
  - (b) where immediately before he was transferred he was in the process of making payments which were or were deemed to be payments under Schedule 2 of the Health Service regulations, is entitled to make the outstanding payments as if they had been instalments of an amount payable under regulation D6 of the 1974 regulations and, if he completes the payments in the manner provided in Schedule 6, to have the service in respect of which they were made counted for all the purposes of these regulations at its full length, and
  - (c) where immediately before he was transferred he was in the process of making payments in respect of added years, is entitled to make the outstanding payments as if they had been payments of an amount payable under regulation D10 of the 1974 regulations and in respect of the added years in respect of which those payments are made shall enjoy rights and be subject to liabilities as if those years were added years reckonable under regulation D6 in the employment to which he is so transferred.
- (3) For the purposes of paragraph (2)(a) any period of part-time service shall be treated as though it was whole-time service for a proportionately reduced period and, except for the purposes referred to in regulation E26(3), any service which was reckonable under the Health Service regulations for all purposes (other than for the purpose of determining whether any benefit was payable) as a period of contributing service at half its length shall, subject to paragraph (2)(b), be counted at half its length.
- (4) Where immediately before he was transferred a person in relation to whom paragraph (1)(a) and (b) are satisfied was a person in respect of whom the Secretary of State paid contributions under regulation 45 of the Health Service regulations (persons subject to non-statutory superannuation schemes and arrangements) or carried out any such scheme or arrangements as are referred to in that regulation, that person shall not be subject to any provisions of these regulations except those contained in this regulation, and the body to which that person was transferred shall—
- (a) where immediately before 1st April 1974 the Secretary of State was under regulation 45 of the Health Service regulations paying in respect of that person the contributions authorised or required by the relevant scheme to be paid by the employer, pay those contributions, and
  - (b) deduct from the person's remuneration the amount of any contribution required by the scheme or under the arrangements to be paid by the employee.
- (5) In relation to a person who gave notice under regulation J17(3)(e) of the

1974 regulations that he did not wish to avail himself of the benefits provided under those regulations, these regulations have effect as if they conferred on him rights corresponding with those which he would have enjoyed if he had remained subject to the provisions of the Health Service regulations, and continue so to apply so long as he is employed without a disqualifying break of service by a scheduled body on duties reasonably comparable to those on which he was engaged immediately before he was transferred.

(6) Notwithstanding anything in paragraph (5), where that paragraph applies—

- (a) regulation C12(11) has effect as if—
  - (i) sub-paragraph (a) were omitted, and
  - (ii) the reference in sub-paragraph (b) to reckonable service and qualifying service were a reference to service reckonable for the purpose of determining whether any benefit is payable,
- (b) regulation D11 has effect as if—
  - (i) references to qualifying service included references to service reckonable for the purpose of determining whether any benefit is payable,
  - (ii) paragraph (2) were omitted,
  - (iii) in paragraph (3), the reference to regulation E2(1)(c) included a reference to regulation 8(1)(a)(iv) of the Health Service regulations, and
  - (iv) “retirement pension” included a pension payable by virtue of paragraph (5) of this regulation,
- (c) regulation E15 has effect in lieu of regulation 39 of the Health Service regulations and as if—
  - (i) “retirement pension” included a pension payable by virtue of that paragraph, and
  - (ii) for the purpose of ascertaining the remuneration of a former employment, entitlement to such a pension were not an entitlement under these regulations or the 1974 regulations, and
- (d) regulation M1 has effect in lieu of regulation 55 of the Health Service regulations.

*Gratuities etc. granted by former local authorities*

H7. Notwithstanding the revocation of the 1974 regulations—

- (a) an authority who became responsible under regulation J11(1) of those regulations for the continued payment of a gratuity or allowance remain so responsible, and
- (b) an authority who became liable under regulation J11A of those regulations to contribute towards such continued payment remain so liable, and every agreement and every determination under that regulation continues to have effect,

as if the 1974 regulations had not been revoked.

*Policy schemes*

**H8.** Any agreement or trust deed which immediately before 1st March 1986 had effect as mentioned in regulation J12 of the 1974 regulations continues so to have effect, and any policy of insurance held by a scheduled body immediately before that date for the purposes mentioned in that regulation shall continue to be held by them for those purposes.

## PART J

## INTERCHANGE ETC.

*Interpretation*

**J1.** In this Part, unless the context otherwise requires—

“Communities’ scheme” means the pension scheme provided for officials and other servants of the Communities in accordance with regulations adopted by the Council of the European Communities;

“Community institution” includes a body treated as one of the Communities’ institutions for the purposes of the Communities’ scheme;

“fund authority” means—

- (a) in the application of regulations J2 to J6 to a person, the body maintaining the superannuation fund to which he was a contributor immediately before he ceased to be employed in his local government employment or, if that fund has been closed, the body which would be liable to pay him his pension in respect of that employment if he had been entitled to receive payment of such a pension when he ceased to be employed in his local government employment, and
- (b) in the application of regulations J8 to J12 to a person, the body maintaining the superannuation fund to which he became a contributor after he ceased to be employed in his non-local government employment or, if that fund has been closed—
  - (i) if when the fund was closed he was not employed in local government employment, the body which would be liable to pay him his pension in respect of the local government employment in question if he had been entitled to receive payment of such a pension when he ceased to be employed in that employment; and
  - (ii) in all other cases, the body maintaining the superannuation fund to which he became a contributor when the fund was closed;

“local Act authority” and “local Act scheme” have—

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

“local government employer”, in relation to a person who is, or has been, employed in local government employment, means the body which is, or is

treated as being, the employing authority or former employing authority for the purposes of the Acts of 1937 to 1953, the local Act scheme or these regulations, as the case may be;

“pension” does not include an allowance or gratuity; and

“service” means service or employment with any employer.

#### *Outwards transfers*

**J2.**—(1) Subject to paragraphs (6) and (7), a transfer value shall be paid in relation to a person who has ceased to be employed in local government employment and has become employed in approved non-local government employment if the conditions in paragraph (3) are satisfied.

(2) This regulation applies even if the cessation of the local government employment, or the commencement of the approved non-local government employment, or both the cessation and the commencement, occurred before 1st March 1986.

(3) The conditions are that—

- (a) he has made a written request to his fund authority for the transfer value to be paid, and
- (b) subject to paragraph (4), the request was made not later than 6 months after 1st March 1986, or, if later, 6 months after the date on which he became employed in his approved non-local government employment, and
- (c) the scheme managers of his approved non-local government scheme have agreed to accept the transfer value, and
- (d) in the case of a person who ceased to be employed in his local government employment before 31st March 1972, his local government employer has consented to the payment of the transfer value, and
- (e) in the case of a person who received a return of contributions in relation to his local government employment (other than a person falling within paragraph (7)), he has within 3 months of making his request under sub-paragraph (a) paid his fund authority for the credit of their superannuation fund—
  - (i) a sum equal to the contributions returned to him (together with any interest which he was paid),
  - (ii) a sum equal to any deduction made on account of tax under section 378(2) of the Income Tax Act 1952(a) or section 209(2) of the Income and Corporation Taxes Act 1970(b), and
  - (iii) compound interest on both those sums calculated in accordance with regulation J7 for the period beginning with the date on which he received the return of contributions and ending on the date of his request under sub-paragraph (a) (but no interest is to be paid if that period is less than 6 months).

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(a) 1952 c.10.  
(b) 1970 c.10.

(4) The local government employer may in any particular case extend the period mentioned in paragraph (3)(b).

(5) The local government employer shall not give its consent under paragraph (3)(d) unless—

- (a) in the interval between the employments the person was in employment outside the United Kingdom in relation to which rules made under section 2 of the Act of 1948 applied, or
- (b) the person left his local government employment with a right to a prospective pension under a local Act,

and he has not previously made an application for a transfer value to be paid to the scheme managers in question in relation to his local government employment which was refused.

(6) A transfer value shall not be paid in relation to a person—

- (a) who has received any benefit (other than a return of contributions) under the Acts of 1937 to 1953 and the regulations made thereunder, the former regulations, any local Act scheme, the 1974 regulations or these regulations in respect of his local government employment, or
- (b) who ceased to be employed in local government employment on or after 6th April 1978 having reached state pensionable age, unless his accrued pension for the purposes of Schedule 16 relates solely to service after he reached state pensionable age; or
- (c) who ceased to be employed in local government employment on or after 6th April 1978 and who has become employed in approved non-local government employment (other than employment with a Community institution) which is not contracted-out employment for the purposes of the Pensions Act, unless—
  - (i) the person is a married woman or widow who has made, or is treated as having made, an election for the purposes of section 3(2) of that Act and she has not revoked that election and, in consequence, on the cessation of her local government employment she has no accrued rights under these regulations to a guaranteed minimum pension in connection with that employment; or
  - (ii) an election has been made under section 42(2) of that Act to pay a contributions equivalent premium with a view to extinguishing the person's accrued rights under these regulations to a guaranteed minimum pension in connection with his local government employment, or
- (d) in respect of whom a transfer value has been paid by the fund authority or a predecessor of that authority since he ceased to be employed in his local government employment, or
- (e) who, on becoming employed in approved non-local government employment became entitled, without any condition as to receipt of a transfer value, to reckon service in his local government employment in relation to his approved non-local government employment, or
- (f) if a direction has been made in relation to his service in his local government employment under regulation C12(9) or M1 or any corresponding provision of earlier legislation or a local Act scheme.

(7) In relation to a person who—

- (a) ceased to be employed in local government employment on or after 1st April 1974 but before 1st January 1980 with an aggregate of at least 5 years' reckonable and qualifying service (or, if he was subject to a local Act scheme, with an aggregate of at least 5 years' service which was to be taken into account under the scheme for the purposes of determining whether he was entitled to benefit), or
- (b) ceased to be employed in local government employment on or after 1st January 1980,

and has received a return of contributions in relation to that employment, a transfer value may only be paid in relation to service in respect of which he is entitled to preserved benefits.

*Additional transfer value on outwards transfer in certain cases*

**J3.**—(1) Notwithstanding regulation J2(6)(d), where after 31st March 1978 there has been paid in respect of a person to whom regulation F3 applies a transfer value in the calculation of which the period that he became entitled by regulation F6(1)(a) or (b) to reckon as reckonable service was not taken into account, an additional transfer value shall be paid in respect of that period.

(2) Notwithstanding regulation J2(6)(d), where a transfer value has been paid before 1st April 1978 in respect of a person in relation to whom one of the conditions in regulation F3(2)(a) to (e) is satisfied and the conditions in regulation F3(4) to (9) were satisfied at the time of payment, an additional transfer value shall be paid if the conditions in paragraph (3) are satisfied.

(3) The conditions are that the scheme managers of a public service scheme not specified in Schedule 14—

- (a) have made a written request to the fund authority for the additional transfer value to be paid,
- (b) have given them particulars of the service (being such whole-time service as is described in regulation F2(1)) to which it is to relate, and the rate or amount, as the case may be, to be used in ascertaining C of the formula set out in Part VI of Schedule 16, and
- (c) have certified that on payment of the additional transfer value the person will be entitled to reckon extra service for the purposes of the scheme.

(4) This regulation does not apply where the transfer value was paid to the scheme managers of a water company scheme.

*Amount of transfer value etc.*

**J4.**—(1) The amount of any transfer value payable under regulation J2 and of any additional transfer value payable under regulation J3(1) shall be calculated in accordance with the provisions of Parts I to IV of Schedule 16.

(2) The amount of any additional transfer value payable under regulation J3(2) shall be calculated in accordance with Part VI of Schedule 16.

(3) The transfer value or additional transfer value shall be paid to the scheme managers by the fund authority out of their superannuation fund.

(4) The fund authority shall provide the scheme managers and the person to whom the transfer value or additional transfer value relates with a written notice showing how it was calculated.

(5) A notice provided to a person under paragraph (4) shall include a statement of the kind required by regulation N7(2)(c).

*Termination of right to payment out of fund authority's superannuation fund*

**J5.** Notwithstanding anything in the Acts of 1937 to 1953 and the regulations made thereunder, the former regulations, any local Act scheme, the 1974 regulations or any other provision of these regulations (except regulations J3 and J6), where a transfer value is to be or has been paid under regulation J2 no other payment or transfer of assets shall, subject to regulations J3 and J6, be made out of the superannuation fund on account of the service to which the transfer value relates.

*Rights where a person transfers to the Communities' scheme and leaves without a right to either an immediate or prospective pension*

**J6.—**(1) This regulation has effect to confer rights on a person and those claiming through him where—

- (a) the person became employed by a Community institution after having been employed in local government employment, and
- (b) the scheme managers of the Communities' scheme were paid a transfer value under regulation J2 in relation to his previous service in local government employment, and
- (c) he ceased to be employed in his employment with the Community institution without the right to an immediate or prospective pension, and
- (d) his fund authority has been paid for the credit of their superannuation fund—
  - (i) a sum equal to the amount of the transfer value which the scheme managers received, and
  - (ii) compound interest on that sum calculated in accordance with regulation J7 for 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 fund authority was paid the sum required by (i) above (but no interest is to be paid if that period is less than 6 months).

(2) Where the person ceased to be employed in his local government employment before 31st March 1972, he and those claiming through him shall, subject to paragraph (3), have the same rights as they would have had by virtue of the Acts of 1937 to 1953 and the regulations made thereunder, the former regulations, any local Act scheme and these regulations (so far as applicable) if—

- (a) he had reached the age of 65 by the termination of his local government employment, and
  - (b) he had sufficient service at that time to qualify him for a pension; and
  - (c) the payment of the transfer value had not been requested or made.
- (3) Paragraph (2) 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 he left his employment with the Community institution or, if later, the earliest date on which any benefit would have been payable if he had left his local government employment with the right to a retirement pension under regulation E2(1)(c).
- (4) Where the person ceased to be employed in his local government employment on or after 31st March 1972 in circumstances in which he would, apart from regulations J2 to J5, have been entitled to a pension (other than a pension under regulation E1(3)(b) or E2(2)) in respect of the service to which the transfer value relates, he and those claiming through him shall, subject to paragraph (6), have the same rights as they would have had by virtue of these regulations and any local Act scheme (so far as applicable) if the payment of the transfer value had not been requested or made.
- (5) Where the person ceased to be employed in his local government employment on or after 31st March 1972 in circumstances in which he would not, apart from regulations J2 to J5, have been entitled to a pension (other than a pension under regulation E1(3)(b) or E2(2)) in respect of the service to which the transfer value relates, he and those claiming through him shall, subject to paragraph (6), have the same rights as they would have had by virtue of these regulations and any local Act scheme (so far as applicable) if—
- (a) on the termination of his local government employment he had been entitled to reckon an aggregate of 5 years' reckonable and qualifying service (or, if he was subject to a local Act scheme, 5 years' service which would have been taken into account under the scheme for the purpose of determining whether he was entitled to benefit), and
  - (b) the payment of the transfer value had not been requested or made.
- (6) Paragraphs (4) and (5) 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 he left his employment with the Community institution.
- (7) For the purposes of this regulation references to those claiming through a person shall be construed as references to his widow, dependants, children and personal representatives so far as is appropriate in his particular case.

*Compound interest on certain sums*

**J7.** Compound interest under regulations C14(3)(b), J2(3)(e)(iii) and J6(1)(d)(ii) and Parts I (paragraph 1(2)), V (paragraph 7) and VI of Schedule 16 is to be calculated—

- (a) at the rate of 6 per cent with yearly rests for each complete period of a



year ending before 1st April 1977 (any residual period of less than a year is to be ignored), and

- (b) at the rate of  $2\frac{1}{4}$  per cent with 3-monthly rests for each complete period of 3 months beginning after 31st March 1977 (any residual period of less than 3 months is to be ignored).

*Inward transfers*

**J8.**—(1) Subject to paragraphs (5) and (6), a transfer value offered to a person's fund authority by the scheme managers of his previous non-local government scheme shall be accepted by them and shall, together with the amount of any limited revaluation premium under section 45 of the Pensions Act repaid to the fund authority by the Secretary of State, be credited to their superannuation fund if the conditions specified in paragraph (3) are satisfied.

(2) This regulation applies even if the cessation of the non-local government employment, or the commencement of the local government employment, or both the cessation and commencement, occurred before 1st March 1986.

(3) The conditions are that—

- (a) except where the transfer value is offered as mentioned in paragraph (5)(a) and is in respect of such a period as is mentioned in paragraph (5)(b), or relates only to service reckonable under the war service provisions of a public service scheme, he has made a written request to his fund authority for the transfer value to be accepted, and
- (b) subject to paragraph (4), the request was made not later than 6 months after 1st March 1986 or, if later, 6 months after the date on which he became employed in his local government employment, and
- (c) the transfer value is not offered on conditions which are inconsistent with the provisions of these regulations, and
- (d) except in the case of a person who became employed in his local government employment on or after 1st January 1980 and who ceased to be employed in his non-local government employment on or after 31st March 1972, his local government employer has consented to the transfer value being accepted, and
- (e) in the case of a person who became employed in his local government employment before 31st March 1972, he was employed in local government employment on that date.

(4) The local government employer may in any particular case extend the period mentioned in paragraph (3)(b).

(5) A transfer value which—

- (a) is offered by the scheme managers of a public service scheme in relation to a person in relation to whom a transfer value was accepted and received before 1st April 1978, and
- (b) is in respect of a period which could if he had not ceased to be employed in his non-local government employment have become reckonable under the war service provisions of the scheme,

shall not be accepted unless it is one calculated in accordance with Part VI of Schedule 16.

(6) A transfer value under paragraph (1) shall not be accepted in relation to a person if—

- (a) his non-local government employment was contracted-out employment for the purposes of the Pensions Act, and
- (b) his non-local government scheme was not a statutory scheme or a scheme which is to be treated for the purposes of Schedule 17 as being a statutory scheme, and
- (c) the transfer value would not secure a resultant pension at least equal to—
  - (i) the annual equivalent of his guaranteed minimum in respect of service to which the transfer value relates, and
  - (ii) where equivalent pension benefits were, but would not remain, assured by his non-local government scheme, the annual rate of those benefits.

(7) A person's resultant pension shall be calculated in accordance with the formula:

$$R = \left[ \frac{N}{80} \times S \right] \text{ where—}$$

- R is the annual amount of the resultant pension,
- N is the reckonable service (expressed in years and fractions of a year) which would, apart from paragraph (5), be credited to him under regulation J9(1)(a) if the transfer value were to be accepted by the fund authority, and
- S is the annual rate of his remuneration on becoming employed in his local government employment (if he is paid weekly, the annual rate shall be calculated by multiplying the weekly rate by 52.18).

(8) A person's guaranteed minimum shall be calculated in accordance with section 35 of the Pensions Act (except that subsections (7) and (8) shall be ignored) by reference to the regulations applying in relation to that section, and the orders in force under section 21 of that Act, when he becomes employed in his local government employment, and the annual equivalent shall be calculated by multiplying the guaranteed minimum by 52.18.

*Right to reckon service*

**J9.**—(1) Where a transfer value (other than one to which regulation J8(5) applies) has been accepted in relation to a person under regulation J8—

- (a) he shall, subject to regulation J10(4), (5) and (6), be entitled to reckon as reckonable service a period calculated in accordance with Schedule 17 for all purposes of these regulations except that of determining whether there is any entitlement to benefit (other than any benefit under regulation E2(2)), and
- (b) he shall be entitled to reckon as qualifying service any service to which the transfer value relates which would not otherwise be qualifying service.

(2) A period reckonable under paragraph (1)(a) shall be treated as reckonable service after 31st March 1972 for the purposes of making any calculation under these regulations.

(3) Service reckonable under paragraph (1)(b) shall count at its actual length.

(4) The fund authority shall provide the person with a written notice stating the periods of service which he is entitled to reckon under paragraph (1)(a) and (b) and, in the case of a person who became employed in his local government employment before 1st April 1980, whether or not his retirement pension is subject to reduction under regulation J11 or J12.

(5) A notice under paragraph (4) shall contain a statement of the kind required by regulation N7(2)(c).

*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 C12(3) to (5),
- (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 C12(3) to (5) 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 sub-paragraph (b) if it had been paid when the transfer value was received by his fund authority.

(2) Where compound interest is payable on the contributions to be returned under regulation C12(3) to (5), 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 fund authority 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 C12(3) to (5) 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 C12(3) to (5) 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—

$$A = B \times \frac{(C - D)}{C}, \text{ where—}$$

- 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).

*National Insurance modification for flat-rate retirement pension*

**J11.**—(1) The retirement pension of a person to whom regulation J9 applies shall be reduced in accordance with paragraph (2) where—

- (a) he became employed in his local government employment before 1st April 1980, and
- (b) on becoming employed in his local government employment he did not enjoy unmodified status for the purposes of Part F of the 1974 regulations, and
- (c) his retirement pension is calculated by reference to reckonable service which includes the period which he is entitled to reckon under regulation J9(1)(a).

(2) Regulation F7 of the 1974 regulations shall be taken to have applied in relation to the period which he is entitled to reckon under regulation J9(1)(a) as if—

- (a) during that period he had been a person within Case B of Part F of the 1974 regulations, and
- (b) that period were service after 31st August 1947, and

- (c) he had been a person who was not immediately before the appointed day entitled to the optant's rate for the purposes of the National Insurance (Modification of Local Government Superannuation Schemes) Regulations 1969(a).

*National Insurance modification for graduated retirement pension*

**J12.**—(1) The retirement pension of a person to whom regulation J9 applies shall be reduced by the amount specified in paragraph (2) where—

- (a) he became employed in his local government employment before 1st April 1980, and
- (b) his non-local government scheme was a statutory scheme, and
- (c) in calculating the amount of the transfer value accepted under regulation J8 a deduction was made in connection with graduated retirement benefit under section 36 of the Insurance Act, and
- (d) his retirement pension is calculated by reference to reckonable service which includes the period which he is entitled to reckon under regulation J9(1)(a).

(2) The specified amount is the reduction in connection with graduated retirement benefit under section 36 of the Insurance Act which would have been made to the person's pension under his non-local government scheme in relation to the service to which the transfer value relates if on ceasing to be employed in his non-local government employment—

- (a) he had reached state pensionable age, and
- (b) he had become entitled to the immediate payment of a pension under that scheme instead of the payment of a transfer value.

(3) The reduction under this regulation shall take effect on the date on which the person's retirement pension becomes payable or, if later, the date on which he reaches state pensionable age and shall be additional to any reduction required by regulation J11.

(4) The reduction under this regulation shall be treated for the purposes of Schedule 16 as a reduction made in connection with graduated retirement benefit under section 36 of the Insurance Act.

*Certain persons who become subject to other superannuation schemes*

**J13.**—(1) Subject to paragraph (2), this regulation applies to a person who is in an employment—

- (a) under a passenger transport executive or a water authority in which he is a pensionable employee, or
- (b) in which he is an admitted employee within the meaning of regulation B3,

and for whose superannuation in that employment ("the relevant employment") the body employing him can make other provision under an approved

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(a) S.I. 1969/793.

non-local government scheme which would be a contracted-out scheme in relation to the employment for the purposes of the Pensions Act.

(2) This regulation does not apply to a person unless he gives written notice to the body employing him, and to the appropriate administering authority if different, that he wishes it to apply to him, and they consent to its doing so.

(3) On the person's becoming subject in the relevant employment to an approved non-local government scheme, he shall be treated for the purposes of these regulations, except regulations C12 (return of contributions) and J2 to J6, as having ceased to hold the relevant employment.

(4) On, but not before, the actual termination of the relevant employment, the person may, unless regulation J14 applies to him, request the payment of a transfer value under regulation J2.

(5) If a transfer value is requested in the circumstances mentioned in paragraph (4)—

- (a) regulations J2 to J6 apply as if the person had continued to be employed in his local government employment until the date of the actual termination of the relevant employment, but
- (b) Schedule 16 applies as if his local government employment had ended on the day before he became subject to the approved non-local government scheme.

#### *Transfer of pension rights*

**J14.**—(1) Where—

- (a) regulation J13 applies to a person, and
- (b) on the date on which he becomes subject to the approved non-local government scheme he has not reached state pensionable age, and
- (c) before that date he has given written notice to the appropriate administering authority and, if different, to his employing authority that he wishes to transfer his pension rights under these regulations to the approved non-local government scheme, and
- (d) the scheme managers, the appropriate administering authority and, if different, his employing authority have each given their consent before that date,

the appropriate administering authority shall, subject to paragraphs (4) and (6), pay to the scheme managers out of the superannuation fund a transfer value calculated in accordance with Schedule 16.

(2) The appropriate administering authority shall not give their consent under paragraph (1)(d) unless the person transferring his pension rights will acquire pension rights under the approved non-local government scheme at least equivalent to those which he would have obtained if a transfer value had been paid to the scheme managers under regulation J2.

(3) The appropriate administering authority shall provide the person transferring his pension rights with sufficient information in writing to check that the condition in paragraph (2) is satisfied.

(4) If—

- (a) the number of persons transferring their pension rights under paragraph (1) from a particular superannuation fund to the same or a different approved non-local government scheme as part of the same transfer scheme is more than 9 but less than 100, and
- (b) the fund's assets immediately before any transfer takes place are not adequate, or are more than adequate, to meet the accrued actuarial liabilities of the fund at that time,

the total payable under paragraph (1) (or, as the case may be, the respective totals) shall be adjusted to the extent that the fund's actuary and the actuary of the approved non-local government scheme consider appropriate in the circumstances.

(5) If any question arises as to the application of paragraph (4) or the actuaries are unable to agree on the adjustment to be made under that paragraph, the adjustment (if any) to be made shall be decided by an actuary appointed by the Secretary of State.

(6) If the number of persons transferring their pension rights under paragraph (1) from a particular superannuation fund to the same or a different approved non-local government scheme as part of the same transfer scheme is 100 or more—

- (a) no payment shall be made under that paragraph; and
- (b) the fund shall be apportioned in accordance with Schedule 18.

(7) Where paragraph (6) applies in relation to any person, he shall be treated for the purposes of regulation D3(7) as if a transfer value had been paid in relation to him under paragraph (1).

(8) Notwithstanding anything in the Acts of 1937 to 1953 and the regulations made thereunder, the former regulations, any local Act scheme or any provision of the 1974 regulations or these regulations, where a payment or transfer of assets is to be or has been made under this regulation or under Schedule 18 no other payment or transfer of assets shall be made out of the superannuation fund on account of service or employment to which the payment or transfer of assets under this regulation or under Schedule 18 relates.

(9) A person shall be treated for the purposes of this regulation as having transferred his pension rights on the date on which he becomes subject to the approved non-local government scheme.

(10) For the purposes of this regulation, a transfer scheme is a scheme agreed between the scheme managers, the appropriate administering authority and, if different, the employing authority providing for the transfer of pension rights under this regulation of a number of persons.

(11) "Accrued actuarial liabilities" means the actual and potential liabilities of the fund in connection with any service or employment before any transfer takes place.

## PART K

## GRATUITIES

*Power to grant gratuities*

**K1.**—(1) Any scheduled body may grant to any employee on his ceasing to be employed by them, or to the widow or any other dependant of an employee who dies in their employment, a gratuity either—

- (a) by way of a lump sum not exceeding an amount equal to twice that of the annual emoluments of the employment; or
- (b) by way of periodical payments not exceeding in the aggregate the amount aforesaid; or
- (c) by way of an annuity the capital value of which does not exceed the amount aforesaid:

Provided that—

- (i) a gratuity granted under this paragraph shall not be paid out of the superannuation fund;
- (ii) this paragraph shall not apply in the case of a pensionable employee who is entitled to any payment out of the superannuation fund other than a return of contributions.

(2) Where a body have granted a gratuity to an employee under paragraph (1) and either—

- (a) the gratuity was by way of periodical payments and the employee dies before all the payments are completed; or
- (b) the gratuity was by way of an annuity and the employee dies before receiving an aggregate amount equal to the capital value of the annuity,

the body may grant a gratuity to the widow or any other dependant of the employee, and for that purpose paragraph (1) shall have effect as if the employee had died while in the employment of the body but as if for the amount specified in that paragraph there were substituted the aggregate amount of the periodical payments outstanding at the employee's death or, as the case may be, the difference between the capital value of the annuity and the aggregate amount of the payments made to the employee before his death.

*Application to certain other bodies*

**K2.**—(1) Subject to paragraphs (2) to (5), regulation K1 applies in relation to—

- (a) a probation committee,
- (b) a magistrates' courts committee, and
- (c) the committee of magistrates for the inner London area,

as if the committee were a scheduled body.

(2) The probation committee for an area other than the inner London area are to report any decision made by them under regulation K1 to the body responsible for defraying the expenses of the committee, or, where two or more bodies contribute to the defraying of those expenses, to each of those bodies.



(3) A magistrates' courts committee are to report any decision made by them under regulation K1 to the body who paid the employee's remuneration.

(4) Where a report is made under paragraph (2) or (3) above, regulation N8 has effect as if any body receiving the report were a person mentioned in paragraph (3) of regulation N8 (service of notice of appeal) and paragraph (2) of regulation N8 were omitted.

(5) Any decision made under regulation K1 by—

- (a) the probation committee for the inner London area, or
- (b) the committee of magistrates for that area,

is to be reported by the committee to the Secretary of State, and has no effect until approved by him; and any gratuity granted by virtue of such an approved decision is to be paid by the Receiver for the Metropolitan Police District.

## PART L

### INJURY ALLOWANCES ETC.

#### *Interpretation*

**L1.** In this Part, unless the context otherwise requires—

- “benefits” means any allowance or lump sum payable under this Part;
- “relevant body” has the meaning given by regulation L7; and
- “relevant employment” has the meaning given by regulation L2(2).

#### *Persons to whom Part L applies*

**L2.—**(1) Subject to paragraph (4), this Part applies to a person employed in a relevant employment if he—

- (a) sustains an injury, or
- (b) contracts a disease,

as a result of anything he was required to do in carrying out his work.

(2) Relevant employment is employment, otherwise than as a teacher—

- (a) with a body listed in column (1) of Part I of Schedule 2 or (with the exception of passenger transport executives) in Part II of that Schedule or the predecessor of such a body, or
- (b) in which the person is by virtue of section 15 of the Act of 1953 or regulation B4 or J8 of the 1974 regulations or regulation B3 of these regulations (which relate to admission agreements) entitled to participate in the benefits of a superannuation fund maintained under the former regulations or these regulations,

and for the purposes of this Part a police cadet appointed under section 17 of

the Police Act 1964(a) shall be deemed to be in employment with the police authority who maintain the police force with which he is undergoing training.

(3) A person is to be treated for the purposes of paragraph (1) as having sustained an injury as mentioned in that paragraph if—

- (a) he sustains the injury while travelling as a passenger by a vehicle with the express or implied permission of his employer to or from his place of work, and
- (b) at the time of the injury the vehicle was being operated, otherwise than in the course of a public transport service, by or on behalf of his employer or pursuant to arrangements made by his employer.

(4) This Part does not apply where the injury or disease is one in respect of which the person is entitled to an injury award under a scheme made in accordance with section 26 of the Fire Services Act 1947(b) or is entitled to injury benefits under regulations made in accordance with section 35 of the Police Act 1964.

*Loss of employment through permanent incapacity*

**L3.**—(1) If as a result of an incapacity which is likely to be permanent caused by the injury or disease a person to whom this Part applies ceases to be employed in a relevant employment (whether or not it is the same employment as that in which the injury or disease was sustained or contracted), he shall be entitled to an annual allowance.

(2) The allowance is to be paid by the relevant body and is to be of such amount as the body may from time to time determine.

(3) The relevant body may suspend or discontinue the allowance if the person becomes capable of working again.

(4) The allowance is not to be paid at a rate which exceeds 85 per cent of the person's annual rate of remuneration in respect of the employment when he ceased to be employed.

(5) In ascertaining for the purposes of paragraph (4) a person's annual rate of remuneration in respect of the employment when he ceased to be employed—

- (a) the annual rate of any fluctuating element of his remuneration is to be estimated by reference to an average taken over a representative period,
- (b) the annual rate of any benefit in kind included in his remuneration is to be the estimated annual value of the benefit in kind at the date on which he ceased to be employed,
- (c) if at that date he had no remuneration or his remuneration was reduced because of absence from duty, the annual rate is to be taken to be the annual rate which would have applied if he had not been absent,

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(a) 1964 c.48.

(b) 1947 c.41.

- (d) if at that date he was entitled to an allowance under regulation L4 by reason of a reduction in his remuneration, whether as a result of the same or of some other injury or disease, the annual rate is to be taken to be the annual rate which would have applied if his remuneration had not been reduced,
- (e) if his remuneration is retrospectively altered as a result of a pay award, the annual rate of his remuneration is to be based on the retrospective pay award, and
- (f) if his remuneration is not calculated by reference to an annual rate but by reference to some other rate, the annual rate is to be derived from the applicable rate at the date on which he ceased to be employed.

(6) In determining the amount of the allowance the relevant body is to have regard to all the circumstances of the case, including the matters specified in regulation L8.

#### *Reduction in remuneration*

**L4.**—(1) If as a result of the injury or disease a person to whom this Part applies suffers a reduction in his remuneration while he is employed in relevant employment (whether or not it is the same employment as that in which the injury or disease was sustained or contracted) and regulation L3 does not apply, he shall be entitled to an allowance while the reduction continues.

(2) A person's remuneration is to be treated for the purposes of paragraph (1) as reduced if at any time it is lower than it would have been but for the injury or disease.

(3) The allowance is to be paid by the relevant body and is to be of such amount as the body may from time to time determine.

(4) The amount of the allowance, together with the person's remuneration in the relevant employment, is not in any year to exceed the remuneration he would have been paid if he had not sustained or contracted the injury or disease.

(5) In determining the amount of an allowance under this regulation the relevant body is to have regard to all the circumstances of the case, including the matters specified in regulation L8.

#### *Allowances for pensioners*

**L5.**—(1) If on ceasing to be employed in a relevant employment a person becomes entitled under regulation E2 to receive payments in respect of an annual retirement pension and—

- (a) immediately before ceasing to be so employed he was entitled to an allowance under regulation L4, and
- (b) on ceasing to be so employed he does not become entitled to an allowance under regulation L3, and
- (c) regulation E1(2)(b)(ii) does not apply,

the relevant body may pay him an allowance under this regulation.

- (2) An allowance under this regulation—
- (a) is not in any year to exceed the amount by which the annual rate of the retirement pension falls short of what it would have been if the amount of the allowance paid under regulation L4 during the relevant period (within the meaning of regulation E22(2)) had been part of his remuneration in the relevant employment, and
  - (b) continues for such period as the relevant body may determine.

*Death benefits*

**L6.**—(1) If a person to whom this Part applies dies as a result of the injury or disease—

- (a) if he leaves a widow who qualifies under paragraph (2), she shall be entitled to an annual allowance or lump sum, and
  - (b) if he leaves a dependant, the dependant shall be eligible for an annual allowance or lump sum.
- (2) A widow qualifies for an annual allowance or lump sum unless—
- (a) her marriage to the person in question took place after he ceased to be employed in relevant employment and he was not subsequently employed in such employment, or
  - (b) at the date of death she was judicially separated or cohabiting with another man as his wife.
- (3) The allowance or lump sum is to be paid by the relevant body and is to be of such amount as the body may from time to time determine or, as the case may be, may determine.
- (4) In determining the amount of any allowance or lump sum the relevant body is to have regard to all the circumstances of the case, including the matters specified in regulation L8.
- (5) An allowance to a widow shall cease if she remarries or cohabits with another man as his wife, but if she again becomes a widow or the marriage is dissolved or the cohabitation ceases the relevant body may restore the allowance for such period as they may determine.
- (6) An allowance to a dependant shall continue for such period as the relevant body may determine.
- (7) This regulation shall apply with necessary modifications to a widower who at the date of his wife's death is permanently incapacitated by reason of ill-health or infirmity of mind or body and wholly or mainly dependent on her.

*The relevant body*

**L7.**—(1) The relevant body for the purposes of this Part is—

- (a) the body by whom the person in question was employed immediately before he first qualifies for any benefit under this Part, or
- (b) if he dies without qualifying for any benefit under this Part, the body

which last employed him in a relevant employment before his death,  
or

- (c) if the body specified in sub-paragraph (a) or (b) has ceased to exist, the body to which he would have been transferred if he had continued in the employment in question.

(2) Any question arising under paragraph (1)(c) as to the identity of the body to which the person would have been transferred shall be determined by the Secretary of State.

*Rights and payments to be taken into account in determining amount of benefit*

**L8.** In determining the amount of any benefit under this Part the relevant body is to have regard to—

- (a) any right to benefit under Chapter IV or Chapter V of Part II of the Social Security Act 1975(a) or corresponding provisions of earlier enactments,
- (b) any other statutory right to benefit or compensation,
- (c) any right to receive superannuation benefit (whether payable under an enactment or otherwise) out of any fund to which any body which employed him in relevant employment has made any contributions in respect of him or out of any fund to which assets of any such fund were transferred, and
- (d) any damages recovered and any sum received by virtue of a contract of insurance.

*Retrospective Effect*

**L9.**—(1) Subject to the following provisions of this regulation, this Part applies even if the injury or disease was sustained or contracted before 1st March 1986.

(2) Regulation L3, L4, L5 or L6, as the case may be, does not apply if the relevant event occurred before 31st March 1972 but, subject to the following provisions of this regulation, does apply if the relevant event occurred on or after that date and before 1st March 1986.

(3) For regulations L3 and L5 the relevant event is the cessation of the employment, for regulation L4 it is the reduction of remuneration and for regulation L6 it is the death of the employee.

(4) If the relevant body has anticipated this Part by paying before 1st March 1986 any benefit authorised by this Part, anything done by them in connection with that benefit is to be treated as if it had been done under this Part.

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(a) 1975 c.14.

(5) If adequate provision has already been made for the person in question under regulation 7 of the Benefits regulations, this Part does not apply to him.

(6) If regulation L3, L4, L5 or L6 applies in any case by virtue of paragraph (2) and paragraphs (4) and (5) do not apply, the relevant body shall decide what benefit, if any, is to be granted in accordance with the applicable regulation for any past or future period but in making that decision they shall take into account any allowance to which the person is or was entitled under regulation 7 of the Benefits regulations.

#### *Finance*

**L10.**—(1) Benefits under this Part are not to be met out of any superannuation fund.

(2) Where—

(a) an allowance under regulation 7 of the Benefits regulations is payable in addition to any benefit under this Part, and

(b) the relevant body are the employing authority for the purposes of regulation 7(4) of the Benefits regulations (repayment to appropriate superannuation fund),

the allowance shall be treated for the purposes of paragraph (1) as a benefit under this Part.

#### *Appeals*

**L11.** Regulation N8(3)(b) shall not apply to this Part.

#### *Notice of decisions*

**L12.** The relevant body shall give notice in writing of any decision relating to any benefit under this Part to the person affected and shall inform him about his right of appeal under regulation N8.

## PART M

### FORFEITURE ETC.

#### *Forfeiture of rights*

**M1.**—(1) If—

(a) a person has been convicted of an offence in connection with an employment in which he was a pensionable employee, and

(b) he has (whether before or after the conviction) ceased to hold that employment in consequence of that offence, and

- (c) on an application made within 3 months after the conviction by the body who were his employing authority in that employment, the Secretary of State has certified that the offence either was gravely injurious to the State or is liable to lead to serious loss of confidence in the public service,

that body may direct that all or any of the rights enjoyed by or in respect of him under these regulations with respect to his previous service shall, subject to paragraphs (2) and (5), be forfeited.

- (2) Unless the person ceased to hold his employment in consequence of—

- (a) an offence of treason, or  
(b) one or more offences under the Official Secrets Acts 1911 to 1939(a) for which he has been sentenced on the same occasion to a term of imprisonment of, or to two or more consecutive terms amounting in the aggregate to, at least 10 years,

no direction may be given under paragraph (1) which would deprive him of his guaranteed minimum pension or would, in the event of his leaving a widow, deprive her of her widow's guaranteed minimum pension.

- (3) If—

- (a) a person has ceased to hold an employment in which he was a pensionable employee in consequence of an offence in connection with his employment, and  
(b) the body who were his employing authority have neither notified a decision under Part N on any question as to entitlement to a benefit nor given any direction under paragraph (1),

the appropriate administering authority shall if so directed by that body make interim payments to any person specified by them who would be entitled to receive payment of a benefit under these regulations if no direction under paragraph (1) were given.

- (4) Directions under paragraph (3) may be given from time to time and—

- (a) must specify the amounts to be paid and the persons to whom they are to be paid,  
(b) must not require any person to be paid more than he would for the time being be entitled to have been paid on the assumption that no direction under paragraph (1) will be given, and  
(c) do not constitute decisions under Part N as to any person's entitlement to a benefit.

(5) Payments made to a person in accordance with directions under paragraph (3) shall, notwithstanding any direction given under paragraph (1) or any decision under Part N as to entitlement, be deemed to have been payments in respects of a benefit to which he was entitled.

(6) A body making an application to the Secretary of State for a certificate under paragraph (1)(c) shall at the same time send copies of the application to the person concerned and to the appropriate administering authority.

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(a) 1911 c.28, 1920 c.75, 1939 c.121.

*Transfer of certain sums from the superannuation fund*

**M2.**—(1) This regulation applies where—

- (a) a person (“the former employee”) has ceased to hold an employment in which he was a pensionable employee in consequence of—
  - (i) an offence of a fraudulent character, or
  - (ii) grave misconduct,in connection with that employment, and
- (b) the body who were his employing authority in that employment (“the former employing authority”) have suffered direct financial loss by reason of the offence or misconduct.

(2) Where this regulation applies and the former employing authority are an administering authority, they may transfer an appropriate amount from their superannuation fund—

- (a) in the case of a county council, to the county fund,
- (b) in the case of the Greater London Council, to the general fund,
- (c) in the case of a London borough council, to the general rate fund, or
- (d) in the case of the Severn-Trent Water Authority, to the appropriate account.

(3) Where this regulation applies and the former employing authority are not an administering authority, the appropriate administering authority shall, subject to paragraph (5), pay them an appropriate amount out of the superannuation fund if requested to do so.

(4) An appropriate amount is an amount which does not exceed the lesser of—

- (a) the amount of the direct financial loss, and
- (b) the amount of any contributions which could have, but have not, been returned to the former employee, or paid to his spouse or a dependant, under regulation C12(9).

(5) Where a payment in lieu of contributions has been made, or is due, in respect of the former employee, the administering authority may reduce a payment under paragraph (3) by half the amount of the payment in lieu of contributions.

(6) If after making a payment under paragraph (3) the administering authority are required to pay a transfer value in respect of the former employee, the former employing authority shall repay them the amount of that payment if requested to do so.

*Recovery or retention by employing authority of certain sums from the superannuation fund*

**M3.**—(1) This regulation applies where a person (“the former employee”)—

- (a) has ceased to hold an employment in which he was a pensionable employee in consequence of a criminal, negligent or fraudulent act or omission on his part in connection with that employment, and



(b) has incurred some monetary obligation, arising out of that act or omission, to the body who were his employing authority in that employment (“the former employing authority”).

(2) Where this regulation applies the former employing authority may recover or retain out of the appropriate superannuation fund an amount which (subject to any different agreement in writing between them and the former employee) does not exceed the lesser of—

- (a) the amount of the monetary obligation, and
- (b) the actuarial value, at the time of the recovery or retention, of all rights enjoyed by or in respect of the former employee under these regulations with respect to his previous service, other than rights enjoyed by virtue of the receipt of a transfer value from the scheme managers of a non-local government scheme.

(3) The former employing authority shall give the former employee not less than 3 months’ notice of the amount to be recovered or retained under paragraph (2).

(4) The former employee is entitled to a certificate from the former employing authority showing the amount retained under paragraph (2), the manner in which it is calculated, and the effect of the recovery or retention on his benefits or prospective benefits.

(5) In the event of any dispute as to the amount to be recovered or retained under paragraph (2), the former employing authority are not entitled to recover or retain any amount except after the monetary obligation has become enforceable under an order of a competent court or the award of an arbitrator.

## PART N

### DECISIONS AND APPEALS

#### *Initial decisions*

N1.—(1) Any question concerning the rights or liabilities under these regulations of any person other than a scheduled body shall be decided in the first instance by the body concerned.

(2) Where the body by whom any such question falls to be decided is ascertainable by reference to regulations N2 to N6, that body is for the purposes of this regulation and of regulation N8 (appeals) the body concerned.

(3) A decision by the body concerned does not bind any other scheduled body or the Secretary of State.

#### *Decisions by employing authorities as to status of employees*

N2.—(1) In relation to every employment under them of each of their employees a scheduled body are to decide—

- (a) whether the employee is an officer or a manual worker,
- (b) whether he is a whole-time, a variable-time or a part-time employee,

- (c) whether he has undergone to their satisfaction any medical examination required under regulation B1(16) and
  - (d) whether he is a pensionable employee.
- (2) If the body decide that a person is a pensionable employee in any employment they shall also decide—
- (a) which of his emoluments are remuneration on which contributions are payable, and
  - (b) if he is a part-time employee, the proportion which his contractual minimum hours of employment in each week bear to those of a comparable whole-time employment.
- (3) The questions specified in paragraph (1) and, where applicable, paragraph (2) are to be decided—
- (a) within 3 months after the person enters the employment, and
  - (b) as soon as is reasonably practicable after—
    - (i) any statutory resolution is passed by the body for the purposes of regulation B1(5),
    - (ii) any change occurs in the number of his regular or usual hours of employment, or
    - (iii) any other change occurs in or relation to the employment, which is material for the purposes of these regulations.

*Decisions by administering authorities as to status of employees*

**N3.**—(1) In relation to any employment in which a person is a pensionable employee the appropriate administering authority are to decide—

- (a) what previous service or employment (if any) he is entitled to reckon—
  - (i) as reckonable service, and
  - (ii) as qualifying service,
- (b) whether it includes any, and if so what, periods of service as a part-time employee,
- (c) what proportion of whole-time service his service during any such period represents,
- (d) whether a payment in lieu of contributions has been made or equivalent pension benefits have been assured under Part III of the Insurance Act in respect of any period of non-participating employment,
- (e) the amount of any payment in lieu of contributions,
- (f) what rate of contribution the employee is liable to pay to the appropriate superannuation fund, and
- (g) whether he is entitled to reckon as reckonable service—
  - (i) any, and if so how many, added years, or
  - (ii) any, and if so what, additional period.

(2) The questions specified in paragraph (1) are to be decided as soon as is reasonably practicable after the person becomes a pensionable employee in the relevant employment.

*Decisions by administering authorities as to war service*

N4.—(1) Within 6 months after receiving notice of an election under regulation F3 and the information mentioned in regulation F5(2)(a), an administering authority are to decide whether the conditions specified in regulation F3(2) to (10) are satisfied in relation to the person in respect of whom the notice was given.

(2) If they decide, or the Secretary of State determines under regulation N8, that those conditions are satisfied in relation to the person, the authority are, within 12 months after the date of notification of that decision or determination—

- (a) in the case of a person who is a pensionable employee or entitled to a retirement pension under regulation E2, to decide what period if any he is entitled, or is to be deemed to have been entitled, to reckon as reckonable service by virtue of regulation F6(1)(a) or (b), or
- (b) in any other case, to decide to which if any of the additional benefits specified in regulation F6(12) and (16) he or any other person is entitled.

(3) If the authority decide, or the Secretary of State determines under regulation N8, that a period is reckonable as mentioned in paragraph (2)(a), the authority are, within 3 months after the date of notification of that decision or determination, to decide whether regulation D8 applies.

*Decisions by employing authorities as to benefits*

N5.—(1) Any question whether a person is entitled to a benefit under these regulations is to be decided by the body who last employed the person in respect of whose employment the question arises.

(2) For the purposes of paragraph (1) “benefit” includes a return of contributions but does not include a benefit specified in Part L or regulation F6(12) or (16).

(3) Any such question as is mentioned in paragraph (1) is to be decided as soon as is reasonably practicable after the cessation of the employment or, as the case may be, the death of the employee.

*Decisions by administering authorities as to benefits*

N6.—(1) Where a person is entitled to a benefit which is or may become payable out of their superannuation fund, an administering authority are to decide the amount of the benefit.

(2) The amount of a benefit is to be decided as soon as is reasonably practicable after the person becomes entitled to it.

(3) For the purposes of this regulation “benefit” includes a return of contributions and a benefit specified in regulation F6(12) or (16).

#### *Notification of decisions*

N7.—(1) As soon as is reasonably practicable after deciding any question, the body concerned shall send a written notification of their decision to every person whose rights or liabilities the question concerns.

(2) The written notification shall include—

- (a) in the case of a decision that the person is not entitled to a benefit, the grounds for the decision, and
- (b) in the case of a decision as to the amount of a benefit, a statement showing how the amount is calculated, and
- (c) in any case, a conspicuous statement directing the person’s attention—
  - (i) to the address from which he may obtain further information about the decision, including details of any calculation of service or benefits, and
  - (ii) to his right under regulation N8 to serve notice of appeal on the Secretary of State.

#### *Appeals*

N8.—(1) Where the body concerned have either decided or failed to decide any such question as is mentioned in regulation N1 and written notice of appeal is served on the Secretary of State the question shall, subject to paragraph (2), be determined by him and his determination of it shall be final.

(2) Subject to paragraph (4), the Secretary of State shall not under this regulation determine any question that fell to be decided by the body concerned in the exercise of a discretion conferred on them by these regulations.

(3) Notice of appeal (which must be served as soon as is reasonably practicable and may be sent by post) may be served—

- (a) in any case, by any person whose rights or liabilities the question concerns, and
- (b) where the body concerned are not an administering authority, by the administering authority maintaining the superannuation fund to which that body pay employer’s contributions.

(4) Paragraph (2) does not apply where the appeal relates to a pension (within the meaning of section 12 of the Act of 1972) which is being paid or may become payable to or in respect of a person who ceased to hold his local government employment, or died, before 1st October 1981.

## PART P

## SUPERANNUATION FUNDS AND PAYMENTS BY AUTHORITIES

*Superannuation funds*

**P1.** The superannuation funds maintained immediately before 1st March 1986 under the Local Government Superannuation Regulations 1974 to 1984<sup>(a)</sup>—

- (a) by every county council,
- (b) by the Greater London Council,
- (c) by the Common Council,
- (d) by every London borough council, and
- (e) by the Severn-Trent Water Authority,

shall be maintained by those bodies for the purposes of these regulations.

*Management of superannuation fund*

**P2.** Every administering authority shall in each year carry and credit to their superannuation fund—

- (a) the amounts contributed during the year by pensionable employees entitled to participate in the benefits of the fund,
- (b) the amounts payable by scheduled bodies under regulation P7,
- (c) all dividends and interest arising during the year out of the investment or use of moneys forming part of the fund, and any capital moneys resulting from the realisation of investments or from the repayment of moneys used temporarily for other authorised purposes,
- (d) the amount of any additional contributory payments received by the administering authority under these regulations, and
- (e) any other sum which the administering authority may become liable to carry to the fund under these regulations.

*Use and investment of superannuation fund's moneys*

**P3.**—(1) Subject to paragraphs (3) to (7), an administering authority—

- (a) shall invest any moneys forming part of the superannuation fund maintained by them (“fund moneys”) that are not for the time being required to meet payments to be made out of the fund under these regulations, and
- (b) may vary the manner in which any fund moneys are for the time being invested.

(2) For the purposes of this regulation and of regulation P2(c), investment includes—

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(a) S.I. 1974/520, 1977/1121, 1845, 1978/266, 822, 1738, 1739, 1979/2, 592, 1534, 1980/216, 233, 234, 1981/1250, 1509, 1982/908, 1514, 1983/178, 1268, 1269, 1270, 1271, 1984/201.

- (a) any contract which by virtue of section 45 of the Finance Act 1984(a) (extension of pension schemes' tax exemptions to dealings in financial futures and traded options) is to be regarded as an investment for the purposes of the enactments referred to in that section, and
- (b) use by the administering authority for any purpose for which they have a statutory borrowing power.
- (3) On the total from day to day of any fund moneys used by them and for the time being not repaid an administering authority shall pay interest to the fund at a rate no lower than the lowest rate at which that amount could have been borrowed by them at arms' length, otherwise than by way of overdraft from a bank, at 7 days' notice.
- (4) An administering authority shall not—
- (a) make any investment in securities of companies other than listed securities so as to cause the total value of such investments (except investments made in accordance with a scheme under section 11 of the Trustee Investments Act 1961(b)) to exceed 10% of the value at the time of all investments of fund moneys, or
- (b) make any investment, other than—
- (i) an investment made in accordance with a scheme under section 11 of the Trustee Investments Act 1961, or
- (ii) an investment falling within paragraph 1 of Part I or paragraph 1 or 2 of Part II of the First Schedule to that Act, or
- (iii) a deposit with a bank, institution or person falling within section 2 of the Banking Act 1979(c),
- so as to result in more than 5% of the value at the time of all investments of fund moneys being represented by a single holding, or
- (c) make any deposit falling within sub-paragraph (b)(iii) so as to bring the aggregate of fund moneys deposited with any one bank, institution or person other than the National Savings Bank to an amount which exceeds 10% of the value at the time of all investments of fund moneys, or
- (d) lend to any person other than Her Majesty's Government in the United Kingdom or the Government of the Isle of Man, or use as mentioned in paragraph (2), or deposit with a person specified in paragraph 13 or 14 of Schedule 1 to the Banking Act 1979, any further fund moneys so as to bring the aggregate of all fund moneys so lent, used or deposited to an amount which exceeds 10% of the value at the time of all investments of fund moneys.
- (5) For the purposes of paragraph (4)(d) moneys are not lent if they are—
- (a) invested in registered securities to which section 1 of the Stock Transfer Act 1963(d) applies or in listed securities, or

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(a) 1984 c.43.

(b) 1961 c.62.

(c) 1979 c.37.

(d) 1963 c.18; section 1 was amended by virtue of the Interpretation Act 1889 (c.63), section 38(1), and by the Finance Act 1964 (c.49), section 26(7) and Schedule 9, and the Post Office Act 1969 (c.48), section 108(1)(f).

- (b) deposited with a bank or institution falling within section 2(1)(a) to (c) of the Banking Act 1979, or a person specified in paragraphs 1 to 12 of Schedule 1 to that Act.
- (6) In the discharge of their functions under this regulation an administering authority shall have regard—
- (a) to the need for diversification of investments of fund moneys,
  - (b) to the suitability of investments of any description of investment proposed and of any investment proposed as an investment of that description, and
  - (c) to proper advice, obtained at reasonable intervals.
- (7) Paragraph (6)(c) does not apply where functions under this regulation are lawfully discharged, under arrangements made under section 101 of the Local Government Act or otherwise, by an officer who is competent to give proper advice.
- (8) Where any fund moneys are used as mentioned in paragraph (2), subparagraphs (2) and (4) of paragraph 19 of Schedule 13 to the Local Government Act (repayment of money used, and deemed exercise of the statutory power to borrow) shall apply as they apply in the case of money so used under that paragraph; but except as aforesaid that paragraph shall not apply to a superannuation fund maintained under these regulations.
- (9) An administering authority may pay out of fund moneys any costs, charges and expenses incurred by them in the discharge of their functions under this regulation.
- (10) For the purposes of this regulation—
- “companies” includes companies established under the law of any territory outside the United Kingdom;
  - “listed securities” means securities in respect of which a listing has been granted and not withdrawn—
    - (a) on a stock exchange in the United Kingdom which is a recognised stock exchange within the meaning of the Prevention of Fraud (Investments) Act 1958(a), or
    - (b) on a stock exchange outside the United Kingdom of international repute;
  - “proper advice” means the advice of a person, including an officer of theirs, who is reasonably believed by the administering authority to be qualified by his ability in and practical experience of financial matters;
  - “securities” includes shares, stock and debentures;
  - “single holding” means investments—
    - (a) in securities of, or in units or other shares of the investments subject to the trusts of unit trust schemes managed by, or in loans to or deposits with, any one body, or
    - (b) in the acquisition, development or management of, or in any advance of money upon the security of, any one piece of land, or

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(a) 1958 c.45.

(c) in the acquisition of any one chattel;  
and the value at any time of all investments of fund moneys is to be taken to include the amount of any fund moneys used as mentioned in paragraph (2)(b) and for the time being not repaid.

*Accounts and audit*

**P4.** As soon as may be after any audit of their superannuation fund an administering authority shall send each body whose employees contribute to the fund copies of the revenue account and balance sheet of the fund and of any report by the auditor.

*Periodical valuation of superannuation fund*

**P5.**—(1) Every administering authority shall obtain an actuarial valuation of the assets and liabilities of their superannuation fund as at 31st March in the year 1989 and in every fifth year thereafter, together with a report by the actuary, and shall for that purpose provide the actuary with the consolidated revenue account of the fund and such other information as he may require.

(2) Unless the Secretary of State allows an extended period, the valuation and report are to be obtained within 21 months from the date as at which the valuation is made.

(3) Forthwith upon receiving any such valuation and report an administering authority shall—

- (a) send copies of them to the Secretary of State and to each body whose employees contribute to the fund,
- (b) send the Secretary of State a copy of the consolidated revenue account with which the actuary was provided, and
- (c) unless the report contains a summary of the assets of the fund at the date as at which the valuation was made, send the Secretary of State such a summary.

*Actuary's certificates*

**P6.**—(1) Every administering authority shall as soon as is reasonably practicable after obtaining a valuation under regulation P5 obtain from the same actuary a certificate specifying—

- (a) the common rate of employer's contribution, and
- (b) any individual adjustments,

for each year of the period of 5 years beginning with 1st April third following the date as at which the valuation was made.

(2) The common rate of employer's contribution is the percentage of their pensionable employees' remuneration which should in the actuary's opinion be paid to the fund, so as to ensure its solvency, by all bodies whose employees contribute to it, having regard to—

- (a) the existing and prospective liabilities of the fund arising from circumstances common to all those bodies, and



(b) the desirability of maintaining as nearly constant a rate as possible.

(3) An individual adjustment is any percentage or amount by which in the actuary's opinion contributions at the common rate should in the case of a particular body be increased or reduced having regard to existing or prospective—

(a) liabilities of the fund, or

(b) benefits accruing to the fund,

arising from circumstances peculiar to that body.

(4) Forthwith upon receiving a certificate under this regulation an administering authority shall send a copy of it to the Secretary of State and to each body whose employees contribute to the fund.

(5) If—

(a) the common rate of employers' contribution specified for the first year of the period to which a certificate under this regulation ("the new certificate") relates ("the new rate") is less than the common rate for the last year of the period ("the preceding period") to which the preceding certificate under this regulation or regulation B8 of the 1974 regulations ("the old certificate") relates ("the old rate"), and

(b) the new certificate has been obtained more than 6 months before the end of the preceding period,

the old certificate shall, if the actuary and the administering authority so agree, have effect for the last year of the preceding period with the substitution of the new rate for the old rate.

#### *Employer's contributions*

**P7.—**(1) A scheduled body shall contribute to the appropriate superannuation fund in each year of any period of 5 years for which a certificate is required to be obtained under regulation P6 a sum equal to the remuneration on which contributions have during that year been paid to the fund under regulation C2 or C3 by their employees multiplied by the common rate of employer's contribution specified under regulation P6(1)(a) for that year, increased or, as the case may be, reduced in accordance with any individual adjustment specified for the year in respect of the body under regulation P6(1)(b).

(2) A scheduled body shall, during each year of every such period as is mentioned in paragraph (1), pay to the appropriate superannuation fund at the end of each of the intervals determined under regulation P10, on account of the sum required by paragraph (1) to be paid in that year, a sum equal to the remuneration on which contributions have during the interval been paid to the fund under regulation C2 or C3 by their employees multiplied by the common rate of employer's contribution specified under regulation P6(1)(a) for that year, increased or, as the case may be, reduced by—

(a) any percentage, or

(b) a part, proportionate to the length of the interval, of any amount expressed in money terms,

that has been specified as an individual adjustment for the year in respect of the body under regulation P6(1)(b).

(3) If all or part of any sum due under paragraph (2) remains unpaid at the end of the period of one month after the date on which it becomes due, the administering authority may require the employing authority to pay interest, calculated at the standard rate on a day to day basis from the due date of payment to the date of payment, and compounded with 3-monthly rests, on the amount remaining unpaid.

(4) Interest paid under paragraph (3) shall be carried to the appropriate superannuation fund.

*Employer's additional contributions*

**P8.** Where immediately before 1st March 1986 any payments remained to be made by an employee under regulation D10 (added years) or D11 (payments under former regulations for added years) of the 1974 regulations, his employing authority shall, so long as he remains in their employment, pay to the appropriate superannuation fund—

- (a) contributions equal to the amounts payable by the employee under regulation C9(2), or
- (b) where the amounts payable by the employee—
  - (i) were reduced under proviso (ii) to regulation 12(3) of the Benefits regulations or the proviso to paragraph 1 of Schedule 6 to the 1974 regulations, or
  - (ii) were or are reduced by virtue of the payment of a lump sum under Schedule 4 to the 1974 regulations or Schedule 7 to these regulations,

contributions equal to the amounts that would have been payable by the employee but for the reduction.

*Employer's further payments*

**P9.** Any extra charge on the appropriate superannuation fund resulting from—

- (a) a determination under regulation D4 of the 1974 regulations (previous employment under an officer to be treated as non-contributing service); or
- (b) a resolution under regulation D9 of the 1974 regulations (non-contributing service to be treated as contributing service), or
- (c) a resolution under regulation D14 or G8 of the 1974 regulations or regulation D7 of these regulations (increase of reckonable service), or
- (d) an additional benefit granted under regulation E13 of the 1974 regulations or regulation E13 of these regulations (additional benefits for female nursing staff),

shall be repaid to the fund by the scheduled body concerned.

*Payments by employing authorities to administering authorities*

**P10.**—(1) Every scheduled body who are not an administering authority shall pay to the appropriate administering authority, at such intervals of not more than 12 months as that authority may determine—

- (a) all amounts from time to time deducted from the remuneration of their pensionable employees under these regulations,
- (b) any amount received by them under regulation C4, by deduction from remuneration or otherwise, during the interval,
- (c) any extra charge payable under regulation P9 the amount of which has been notified to them by the administering authority during the interval, and
- (d) a contribution towards the cost of the administration of the fund.

(2) The annual amount of the contributions payable under paragraph (1)(d) is to be agreed between the body concerned and the administering authority or, in default of agreement, determined by the Secretary of State.

(3) Payments made in pursuance of, and interest paid under paragraph (6) on sums due under, paragraph (1)(a) to (c) shall be carried to the appropriate superannuation fund.

(4) Subject to paragraph (5), every payment under paragraph (1)(a) is to be accompanied by a statement showing—

- (a) the name and remuneration of each of the pensionable employees in relation to whom the payment is made,
- (b) the amounts comprised in the payment which represent deductions from the remuneration of each of those employees and the periods in respect of which the deductions were made,
- (c) the amount of the remuneration of those employees from or in respect of whom deductions have not been made, and
- (d) the names of any pensionable employees from whose remuneration no deductions have been made.

(5) An administering authority may direct that, instead of complying with paragraph (4), the bodies making payments to them under paragraph (1)(a) are to provide them with the information mentioned in paragraph (4) in such form, and at such intervals of not more than 12 months, as may be specified in the direction.

(6) If all or part of any sum due under the provisions of this regulation remains unpaid at the end of the period of one month after the date on which it becomes due, the administering authority may require the body concerned to pay interest, calculated at the standard rate on a day to day basis from the due date of payment to the date of payment, and compounded with 3-monthly rests, on the amount remaining unpaid.

*Extra charges resulting from early retirement of chief officers*

**P11.**—(1) Subject to paragraph (5), where a person has become entitled to benefits under regulation E2(1)(b)(iii) and (3)(c) of the 1974 regulations, the body who are in relation to him the new authority for the purposes of the Local

Government (Retirement of Chief Officers) Regulations 1973(a) or the Water Authorities (Retirement of Chief Officers) Regulations 1974(b) (“the new authority”) shall in respect of any resulting extra charge on the superannuation fund out of which the benefits are payable (“the relevant fund”) make a payment in accordance with paragraph (2) to the authority administering the relevant fund, who shall carry the payment to that fund.

- (2) The payment to be made under paragraph (1)—
- (a) is a payment of an amount to be determined by the relevant fund’s actuary as at the date on which the person—
    - (i) attains pensionable age, or
    - (ii) dies before attaining that age, and
  - (b) becomes due 3 months after the new authority have been notified of the amount determined by the actuary.
- (3) If all or part of any sum due under this regulation remains unpaid at the end of the period of one month after the date on which it becomes due, the authority administering the relevant fund may require the new authority to pay interest, calculated at the standard rate on a day to day basis from the due date of payment to the date of payment, and compounded with 3-monthly rests, on the amount remaining unpaid.
- (4) Interest paid under paragraph (3) shall be carried to the relevant fund.
- (5) Paragraphs (1) to (4) do not apply—
- (a) while there is in force any agreement made before 6th January 1986 between the new authority and the authority administering the relevant fund as to the making of payments in respect of extra charges of the kind mentioned in paragraph (1), or
  - (b) where all payments in respect of a person that were required by such an agreement have been made.

*Liability for combined benefits*

**P12.—(1) Where—**

- (a) a benefit under regulation E16 or E18(1) (“the combined benefit”) becomes payable out of a superannuation fund (“the new fund”), and
- (b) a benefit (“the replaced benefit”) would otherwise have become or remained payable out of another fund,

the authority maintaining the new fund (“the new authority”) shall as soon as is reasonably practicable notify the authority maintaining the other fund (“the previous authority”) that the combined benefit has become payable.

(2) On being notified under paragraph (1), the previous authority shall, as from the date from which the combined benefit became payable and so long as it remains payable, make payments in accordance with paragraph (3) to the new authority, who shall carry them to the new fund.

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(a) S.I. 1973/1260.

(b) S.I. 1974/73.

(3) Subject to paragraph (4), the payments to be made under paragraph (2)—

- (a) are payments at an annual rate equal to that of the replaced benefit, and
- (b) are to be made on 31st March, 30th June, 30th September and 31st December, unless longer intervals are agreed by the two authorities.

(4) Where after the combined benefit became payable the previous authority have made any payment in respect of the replaced benefit to a person appearing to them to be entitled to it, the amount of that payment shall be deducted—

- (a) by the new authority from the combined benefit, and
- (b) by the previous authority from the amount to be paid by them under paragraphs (2) and (3).

(5) If all or part of any sum due under this regulation remains unpaid at the end of the period of one month after the latest of—

- (a) the date on which it becomes due, and
- (b) the date of receipt of notification under paragraph (1),

the new authority may require the previous authority to pay interest, calculated at the standard rate on a day to day basis from the due date of payment to the date of payment, and compounded with 3-monthly rests, on the amount remaining unpaid.

(6) Interest paid under paragraph (5) shall be carried to the new fund.

*Provision as to protection of pensions*

**P13.** Any increase in a pension which is required by virtue of sections 41A to 41C (protection of pensions) of the Pensions Act(a) shall be paid out of the appropriate superannuation fund.

## PART Q

### INTERFUND ADJUSTMENTS

*Interpretation*

**Q1.** For the purposes of this Part, unless the context otherwise requires—

“fund authority” means—

- (a) in relation to a person’s previous local government employment, the body maintaining the superannuation fund to which he was a contributor immediately before he ceased to be employed in his previous local government employment, or, if that fund has been

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(a) 1975 c.60; sections 41A to 41C were inserted by the Health and Social Security Act 1984 (c.48), Schedule 6, were modified by the Contracting-out (Protection of Pensions) Regulations 1984 (S.I. 1984/1921), and were further amended by the Social Security Act 1985 (c.53), section 6 and Schedule 3, paragraph 3.

closed, the body which would be liable to pay him his pension in respect of that employment if he had been entitled to receive payment of such a pension when he ceased to be employed in his previous local government employment; and

- (b) in relation to a person's new local government employment, the body maintaining the superannuation fund to which he became a contributor in his new local government employment or, if that fund has been closed—
  - (i) if when the fund was closed he was not employed in local government employment, the body which would be liable to pay him his pension in respect of his new local government employment if he had been entitled to receive payment of such a pension when he ceased to be employed in that employment; and
  - (ii) in all other cases, the body maintaining the superannuation fund to which he became a contributor when the fund was closed;

“new local government employment” has the same meaning as in regulation Q2(1)(a) and “new employing authority” is to be construed accordingly;

“new fund authority” has the same meaning as in regulation Q2(1)(b);

“pension” does not include an allowance or gratuity;

“previous fund authority” has the same meaning as in regulation Q2(1)(b); and

“previous local government employment” has the same meaning as in regulation Q2(1)(a) and “previous employing authority” is to be construed accordingly.

*Change of local government employment and fund authority*

**Q2.**—(1) Where—

- (a) a person who has ceased to be employed in a local government employment (“the previous local government employment”) subsequently becomes employed in some other local government employment (“the new local government employment”), and
- (b) in his new local government employment the fund authority (“the new fund authority”) is different from the fund authority (“the previous fund authority”) in his previous local government employment, and
- (c) in his new local government employment he is entitled to reckon any reckonable service which he was entitled to reckon in his previous local government employment, and
- (d) no direction has been made at any time in relation to his reckonable service in his previous local government employment under regulation M1 (forfeiture of rights) or any corresponding provision of any earlier enactment,

the previous fund authority shall, subject to the following provisions of these regulations, pay out of their superannuation fund to the new fund authority for the credit of their superannuation fund a transfer value calculated in accordance with Part V of Schedule 16.

(2) Subject to paragraphs (3), (4) and (5), if the change of employment occurs as a result of an order or regulations made under the Local Government Act in accordance with section 255 of that Act or an order made under section 84 of the London Government Act 1963(a) and the number of persons changing superannuation funds is more than 9 but less than 100, the transfer values payable under paragraph (1) shall be calculated in accordance with Part I of Schedule 16.

(3) An adjustment shall be made to the total sum payable under paragraph (2) if the assets of the fund of the previous fund authority immediately before any change of employment occurs are not adequate, or are more than adequate, to meet the accrued actuarial liabilities of the fund at that time.

(4) The total shall be adjusted to the extent that the actuaries of the funds concerned consider appropriate in the circumstances.

(5) If any question arises as to the application of paragraphs (3) and (4) or the actuaries are unable to agree on the adjustment to be made, the adjustment (if any) to be made shall be decided by an actuary appointed by the Secretary of State.

(6) If the change of employment occurs as a result of an order or regulations made under the Local Government Act in accordance with section 255 of that Act or an order made under section 84 of the London Government Act 1963 and the number of persons changing superannuation funds is 100 or more—

(a) no payment shall be made under paragraph (1), and

(b) the superannuation fund of the previous fund authority shall be apportioned in accordance with Schedule 19.

(7) “Accrued actuarial liabilities” means the actual and potential liabilities of the fund in connection with any service or employment before the change of employment takes place.

*Partial forfeitures*

**Q3.—(1) Where—**

(a) a direction has been made in relation to any person under regulation M1 (forfeiture of rights) or any corresponding provision of any earlier enactment, and

(b) any right to benefit under these regulations is retained, and

(c) the conditions of regulation Q2(1) are satisfied with the exception of the conditions in sub-paragraph (d),

the previous fund authority shall pay out of their superannuation fund a transfer value to the new fund authority for the credit of their superannuation fund.

(2) The transfer value is to be an amount equal to the actuarial value of the remaining benefits.

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(a) 1963 c.33.

*Greater London Council housing staff transfers*

**Q4.**—(1) The superannuation fund of the Greater London Council shall be apportioned in relation to persons transferred by or under the Greater London Council Housing (Staff Transfer and Protection) Order 1979(a) after 30th June 1985 who on 1st April 1986 are still employed by the authorities to which they were transferred.

(2) Schedule 19 shall apply to the apportionment subject to the following modifications—

- (a) “new fund authority” means, in relation to a person transferred, the appropriate administering authority on 1st April 1986;
- (b) “previous employing authority” means, in relation to a person transferred, the Greater London Council;
- (c) “previous fund authority” means, in relation to a person transferred, the Greater London Council; and
- (d) any liability of the Greater London Council under that Schedule shall be satisfied by a cash payment from their fund.

(3) Regulation Q2 shall not apply in relation to transfers to which this regulation applies.

**PART R****MISCELLANEOUS POWERS AND DUTIES OF AUTHORITIES***Information to be supplied by certain employees*

**R1.**—(1) Subject to paragraph (4)—

- (a) within 3 months after a person enters the employment of a scheduled body, and
- (b) within 6 months after any change which is material for the purposes of these regulations occurs in or in relation to a person’s employment under a scheduled body,

the body are to request the person in writing to provide them with the documents specified in paragraph (2).

(2) The documents mentioned in paragraph (1) are—

- (a) a statement in writing of all his previous periods of employment (whether by a scheduled body or by any other person) and any national service and war service, and
- (b) copies of all notifications previously given to him under these regulations, the 1974 regulations, the Local Government Superannuation (Administration) Regulations 1954(b) or the Local Government Superannuation (Administration) Regulations 1938(c).

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(a) S.I. 1979/1737.

(b) S.I. 1954/1192.

(c) S.R.&O. 1938/574.



(3) A request under paragraph (1) is to include a conspicuous statement directing the attention of the employee to the importance of his providing full and accurate information and warning him that any omission or inaccuracy may prejudice the ascertainment of his rights under these regulations.

(4) Paragraph (1) does not apply where the body are satisfied—

- (a) that the person is not a pensionable employee, or
- (b) that they, or the administering authority if different, already have a complete and accurate record of any previous service or employment which is material for the purposes of these regulations.

*Records to be kept by authorities*

**R2.**—(1) A scheduled body are to keep, in such form as they think fit, a record of—

- (a) the name of, and
  - (b) all their decisions under regulation N2 in relation to,
- each of their pensionable employees.

(2) An administering authority are to keep, in such form as they think fit, a record of—

- (a) the name of, and
  - (b) all their decisions under regulation N3 or N4 in relation to,
- every pensionable employee in relation to whom they are the appropriate administering authority.

*Transmission of documents and information*

**R3.**—(1) A scheduled body who are not an administering authority are to send the appropriate administering authority, as soon as is reasonably practicable—

- (a) copies of all documents provided under regulation R1,
- (b) copies of all notifications of decisions made under regulation N2 or N5,
- (c) copies of all statements and statutory declarations provided under regulation C10, and
- (d) such other documents and information as the administering authority may reasonably require for the purpose of discharging their functions under these regulations.

(2) A scheduled body who are not an administering authority—

- (a) on receiving from a pensionable employee notice of his intended retirement, or
- (b) on giving an employee notice to terminate his employment in circumstances in which he may become entitled to a return of contributions or to a benefit payable out of the appropriate superannuation fund, or

- (c) on becoming aware of any other circumstances which may necessitate any payment out of that fund,

are to comply, as soon as is reasonably practicable, with the requirements in paragraph (3).

(3) The requirements mentioned in paragraph (2) are to inform the appropriate administering authority of the notice or other circumstances and—

- (a) send them particulars of the employee's remuneration during the period that is relevant to a decision on the amount of the benefit that may become payable to or in respect of him, and
- (b) send them a copy of any relevant medical or death certificate and of any certificate issued by the body under regulation E24 (reduction in remuneration).

(4) An administering authority when notifying a person who is not in their employment of a decision under regulation N3 or N4 are to send a copy of the notification to the body, if any, who are the employing authority in relation to that person.

(5) If an administering authority decide, or the Secretary of State determines under regulation N8, that the conditions specified in regulation F3(2) to (10) are satisfied in relation to a person, and regulation F3(2)(f) applies and the scheme designated under regulation F5(2)(b) is not a scheme specified in Schedule 14, or a water company scheme, the authority shall as soon as is reasonably practicable—

- (a) inform the scheme managers of the designated scheme that on receipt by the authority of a transfer value (calculated in accordance with Part VI of Schedule 16) regulation F6(1) (reckonable service and benefits in respect of war service) would apply to the person, and
- (b) inform them of the rate or amount, as the case may be, to be used in ascertaining C of the formula set out in that Part.

*Payments due in respect of deceased persons*

**R4.**—(1) This regulation applies where a person dies and the total of—

- (a) any sums that were due to him under these regulations, and
- (b) any other sums payable under these regulations to his personal representatives

(“the amount due”) does not exceed the amount specified in any order for the time being in force under section 6 of the Administration of Estates (Small Payments) Act 1965(a) and applying in relation to the death.

(2) Where this regulation applies the appropriate administering authority may, without requiring the production of probate or letters of administration of the estate of the deceased person, pay out of their superannuation fund—

- (a) to the personal representatives, or
- (b) to the person, or to or among any one or more of any persons, appearing to the authority to be beneficially entitled to the estate,

the whole or any part of the amount due.

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(a) 1965 c.32.

(3) A person to whom a payment is made under paragraph (2) is, and the administering authority are not, liable to account for the amount paid to him.

*Provisions as to contributions equivalent premiums*

**R5.**—(1) Where a scheduled body pay a contributions equivalent premium under Part III of the Pensions Act in respect of any pensionable employee, they are entitled to recover, or if they are an administering authority to retain, out of the appropriate superannuation fund a sum not exceeding the amount of that premium, less the amount (if any) which they could recover or retain under section 47 of that Act in respect of the premium.

(2) Where such a contributions equivalent premium is refunded under regulation 24(3)(c) of the Occupational Pension Schemes (Contracting-out) Regulations 1984(a), the authority to whom it is refunded shall pay to the appropriate superannuation fund a sum equal to the amount of the premium.

## PART 5

### MISCELLANEOUS AND SUPPLEMENTAL

*Periods of time*

**S1.** Where a period of time specified in any regulations revoked by these regulations is current at the commencement of these regulations, these regulations have effect as if the corresponding provision of these regulations had been in force when that period began to run.

*Application to benefits in respect of former employments*

**S2.**—(1) Subject to paragraph (2), these regulations apply in relation to benefits which—

- (a) were before 1st March 1986 being paid, or
- (b) may on or after that date become payable,

to or in respect of persons who before that date ceased to hold, or died while in, a local government employment.

(2) Where—

- (a) a provision of these regulations (“the new provision”) re-enacts with any modification a provision of any regulations revoked by these regulations (“the former provision”), and
- (b) a person to whom a benefit in relation to which the new provision applies was being paid, or may become payable, as mentioned in paragraph (1) is placed in a worse position by the new provision than he would have been in if the former provision had continued to have effect,

he may, by notice in writing given to the appropriate administering authority within 3 months after 1st March 1986, elect that the new provision shall apply

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(a) S.I. 1984/380.

in relation to the benefit as if it had re-enacted the former provision without modification.

(3) In this regulation “benefit” includes an allowance, a gratuity, and a return of contributions.

*Revocations*

**S3.** The regulations specified in column (1) of Schedule 20 are revoked to the extent mentioned in column (3).

## SCHEDULE 1

## Regulation A2(1)

## GLOSSARY OF EXPRESSIONS

Expression	Meaning
“The Act of 1922”	The Local Government and other Officers’ Superannuation Act 1922(a).
“The Act of 1937”	The Local Government Superannuation Act 1937(b).
“The Act of 1953”	The Local Government Superannuation Act 1953(c).
“The Acts of 1937 to 1953”	The Local Government Superannuation Acts 1937 to 1953(d).
“The Act of 1972”	The Superannuation Act 1972(e).
“Actuary”	A Fellow of the Institute of Actuaries or of the Faculty of Actuaries.
“Added period payment”	A payment made for the purposes of regulation C5 or C6, regulation D10 of the 1974 regulations, or section 2(1) of the Act of 1953 or any similar provision contained in a local Act scheme.
“Added years”	An additional period which a person has become entitled to reckon as reckonable service by virtue of— <ul style="list-style-type: none"> <li>(a) regulation D10 of the 1974 regulations or regulation D6(2), or</li> <li>(b) regulation 12 of the Benefits regulations, or</li> <li>(c) regulation 5 of the Local Government Superannuation (Reckoning of Service on Transfer) Regulations 1954(f), or</li> <li>(d) regulation 15(2)(b) of the Local Government Superannuation (England and Scotland) Regulations 1948 to 1954(g), or</li> <li>(e) any similar provision of a local Act scheme.</li> </ul>
“Additional contributory payment”	A payment made under— <ul style="list-style-type: none"> <li>(a) regulation D6 or D7 of the 1974 regulations or regulation C9(2), or</li> <li>(b) section 2(3) of the Act of 1953 as originally enacted or as having effect as mentioned in regulation A2(2)(c), or</li> </ul>

(a) 1922 c.59.

(b) 1937 c.68.

(c) 1953 c.25.

(d) 1937 c.68, 1939 c.18, 1953 c.25.

(e) 1972 c.11.

(f) S.I. 1954/1211.

(g) S.I. 1948/1131, 1949/631, 1954/1250.

## Regulation A2(1)

SCHEDULE 1 (*cont.*)

Expression	Meaning
	<p>(c) the Act of 1937 as originally enacted, the Act of 1922 or a local Act scheme, as a condition of being entitled to reckon any service either as service generally or as service of a particular character, or</p> <p>(d) proviso (ii) to section 8(2)(b) of the Act of 1937.</p>
“Administering authority”	A body required to maintain a superannuation fund under these regulations.
“Admission agreement”	An agreement made or continued in force as if made under regulation B3.
“Appropriate administering authority”	The body maintaining the appropriate superannuation fund.
“Appropriate superannuation fund”	Construe in accordance with regulation C1.
“Approved non-local government employment”	Employment in which a person participates in an approved non-local government scheme.
“Approved non-local government scheme”	<p>A non-local government scheme—</p> <p>(a) the fund of which is wholly approved under section 208 of the Income and Corporation Taxes Act 1970(a), or</p> <p>(b) which is approved under section 222 of that Act or under Chapter II of Part II of the Finance Act 1970(b), or</p> <p>(c) which is approved by the Commissioners of Inland Revenue for the purposes of these regulations.</p>
“The Benefits regulations”	The Local Government Superannuation (Benefits) Regulations 1954 and 1955(c).
“Child”	<p>A person who—</p> <p>(a) has not attained the age of 17 years, or</p> <p>(b) has attained the age of 17 years and has since been receiving full-time education or undergoing a full-time course of training, of not less than 2 years’ duration, for a trade, profession or calling, either—</p> <p>(i) continuously, or</p> <p>(ii) except during a period which the appropriate administering authority, being satisfied that his education or training ought not to be regarded as completed, have in their discretion decided to disregard, or</p>

(a) 1970 c.10.

(b) 1970 c.24.

(c) S.I. 1954/1048, 1955/1041.

SCHEDULE 1 (*cont.*)

## Regulation A2(1)

Expression	Meaning
	<p>(c) has attained the age of 17 years and is incapacitated by reason of ill-health or infirmity of mind or body which arose either—</p> <p>(i) before he attained that age, or</p> <p>(ii) while receiving such full-time education or training, or</p> <p>(iii) during a period which the authority have under paragraph (b)(ii) decided to disregard.</p>
“Combined police authority”	The same meaning as in the Police Act 1964(a).
“The Common Council”	The Common Council of the City of London.
“Contracted-out employment”	Construe in accordance with section 30 of the Pensions Act.
“Contributory employee”	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”	A death grant payable under regulation E11.
“Designated employee”	A person who before 1st April 1939 had been, or had been treated by a local authority as being, a person to whom the Act of 1922 applied.
“Disqualifying break of service”	A continuous period of 12 months or longer during no part of which was the person concerned a pensionable employee, contributory employee or local Act contributor.
“Eligible child”	<p>A child is an eligible child of a person who has died after becoming entitled to a retirement pension if he is—</p> <p>(a) a legitimate child of a marriage of that person which took place before the date on which he became entitled to the retirement pension, and was born within 12 months after that date, or</p> <p>(b) a child adopted by the person before he became entitled to the retirement pension, or</p> <p>(c) a child wholly or mainly dependent on the person both before he became entitled to the retirement pension and at the time of his death who is—</p> <p>(i) the person’s step-child or illegitimate child, or</p> <p>(ii) an adopted child of a woman who married the person before he became entitled to the retirement pension, or</p>

(a) 1964 c.48.

## Regulation A2(1)

## SCHEDULE 1 (cont.)

Expression	Meaning
	<p>(iii) a child accepted by the person as a member of the family.</p> <p>A child is an eligible child of a person who has died in an employment in which he was a pensionable employee if he is—</p> <p>(a) a legitimate or adopted child of that person, or</p> <p>(b) a child wholly or mainly dependent on the person at the time of his death who is—</p> <p>(i) the person's step-child or illegitimate child, or</p> <p>(ii) an adopted child of a woman who has been married to the person, or</p> <p>(iii) a child accepted by the person as a member of the family.</p>
“Employee”	An employee whether permanent or temporary, other than a person appointed to a post in a temporary capacity for a period of not more than 3 months or whose employment is of a casual nature.
“Employer's contribution”	A sum payable under regulation P7(1).
“Employing authority”	The body employing a pensionable employee.
“Employment”	Construe as including office.
“Enactment”	Construe as including any instrument made under an Act.
“Equivalent pension benefits”	The meaning given by section 57(1) of the Insurance Act.
“Fees”	Includes other payments in the nature of fees.
“Former local authority”	A body, other than a scheduled body, who were a local authority within the meaning of the Act of 1937 as originally enacted.
“The former regulations”	Those of the enactments and instruments referred to in paragraph 5(1) of Schedule 7 to the Act of 1972 and applying to England and Wales that were in force immediately before 1st April 1974, the Miscellaneous Provisions regulations and the Local Government Superannuation (Miscellaneous Provisions) (No. 2) Regulations 1973(a).
“Guaranteed minimum”	A guaranteed minimum under section 35 of the Pensions Act.
“Inner London area”	The same meaning as in section 2 of the Justices of the Peace Act 1979(b)
“The Insurance Act”	The National Insurance Act 1965(c).

(a) S.I. 1973/1996.

(b) 1979 c.55.

(c) 1965 c.51.



SCHEDULE 1 (*cont.*)

## Regulation A2(1)

Expression	Meaning
“The Insurance Acts”	The National Insurance Acts 1965 to 1973(a)
“Insurance code”	The Insurance Act, the Northern Ireland Act or the Isle of Man Act.
“Interchange rules”	Rules made under section 2 of the Superannuation (Miscellaneous Provisions) Act 1948(b) (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”	The National Insurance (Isle of Man) Act 1961 (an Act of Tynwald).
“Judicially separated”	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.
“Justices’ clerk (inner London area)”	A person who, under section 37 of the Justices of the Peace Act 1979, has been or is deemed to have been appointed by the committee of magistrates for the inner London area to be a justices’ clerk.
“Justices’ clerk (outside the inner London area)”	A person who, under section 25 of the Justices of the Peace Act 1979, has been or is deemed to have been appointed by a committee of magistrates to be a justices’ clerk.
“Local Act contributor”	A person who was entitled to participate in the benefits of a superannuation fund maintained under a local Act scheme.
“Local education authority”	The same meaning as in the Education Act 1944(c).
“The Local Government Act”	The Local Government Act 1972(d).
“Local government employment”	In relation to any time before 1st April 1974, the expression means employment by virtue of which the person employed was, or is deemed to have been, a contributory employee or a local Act contributor.  In relation to any time after 31st March 1974, the expression means employment by virtue of which the person employed is, or is deemed to be, a pensionable employee or a local Act contributor.
“Manual worker”	An employee who is not an officer.
“The Miscellaneous Provisions regulations”	The Local Government Superannuation (Miscellaneous Provisions) Regulations 1973(e).
“The 1974 regulations”	The Local Government Superannuation Regulations 1974(f)

(a) 1965 c.51, 1966 c.6, 1969 c.44, 1971 c.50, 1972 c.57, 1973 c.42.

(b) 1948 c.33.

(c) 1944 c.31.

(d) 1972 c.70.

(e) S.I. 1973/313.

(f) S.I. 1974/520, amended by the other instruments listed in Part III of Schedule 20 to these regulations.

## Regulation A2(1)

SCHEDULE 1 (*cont.*)

Expression	Meaning
“Non-local government scheme”	A superannuation scheme or other arrangements for superannuation, other than— <p>(a) the superannuation scheme provided in the Acts of 1937 to 1953 and the regulations made thereunder or in the Local Government Superannuation (Scotland) Acts 1937 to 1953(a) and the regulations made thereunder,</p> <p>(b) a superannuation scheme provided in regulations for the time being in force under section 7 of the Act of 1972, and</p> <p>(c) a local Act scheme.</p>
“Non-participating employment”	The same meaning as in section 56(1) of the Insurance Act.
“The Northern Ireland Act”	The National Insurance Act (Northern Ireland) 1959(b).
“Officer”	An employee whose duties are wholly or mainly administrative, professional, technical or clerical.
“Part-time employee”	An employee who is neither a whole-time employee nor a variable-time employee.
“Passenger transport executive”	The Executive for a designated area within section 9(1) of the Transport Act 1968(c).
“Payment in lieu of contributions”	A payment in lieu of contributions under Part III of the Insurance Act.
“Pensionable age”	A person’s pensionable age is the earliest age at which (assuming continuous local government employment) he could become entitled by virtue of regulation E2(1)(a) or (b)(ii) to a retirement pension.
“Pensionable employee”	In relation to any time before 1st March 1986, the expression means a person who was a pensionable employee under the 1974 regulations. In relation to any time after 28th February 1986, the expression is to be construed in accordance with regulation B1.
“Pensionable remuneration”	Construe in accordance with regulation E22.
“The Pensions Act”	The Social Security Pensions Act 1975(d).
“Police authority”	The same meaning as in the Police Act 1964.
“Preserved benefits”	Benefits to which a person— <p>(a) was entitled immediately before 1st March 1986 by virtue of regulation E2(1)(c) of the 1974 regulations, or</p> <p>(b) has become entitled by virtue of regulation E2(1)(c),</p> and which have not become payable.

(a) 1937 c.69, 1939 c.18, 1953 c.25.

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

(c) 1968 c.73.

(d) 1975 c.60.

SCHEDULE 1 (*cont.*)

## Regulation A2(1)

Expression	Meaning
“Probation committee”	A probation committee constituted by paragraph 2(1) of Schedule 3 to the Powers of Criminal Courts Act 1973(a).
“Probation officer”	A probation officer appointed or deemed to have been appointed by a probation committee under paragraph 3 of Schedule 3 to the Powers of Criminal Courts Act 1973.
“Public service scheme”	The meaning given by regulation F1(1).
“Qualifying service”	Construe in accordance with regulation D2.
“Reckonable service”	Construe in accordance with regulation D1.
“Registration officer”	A superintendent registrar or registrar of births and deaths, a registrar of births and deaths exercising any of the functions of a registrar of marriages, or a person provided by and at the expense of a local authority to act as a deputy superintendent registrar or deputy registrar of births and deaths.
“Relevant absence” and “relevant contribution period”	The meanings given by regulation C4.
“Remuneration”	<p>Except to the extent that any notional remuneration has been agreed under regulation G8, the expression means all the salary, wages, fees, poundage and other payments paid or made to an employee as such for his own use and the money value of any apartments, rations or other allowances in kind appertaining to his employment.</p> <p>The expression does not include—</p> <ul style="list-style-type: none"> <li>(a) payments for non-contractual overtime,</li> <li>(b) any allowance paid to an employee to cover cost of office accommodation or clerk’s assistance,</li> <li>(c) any travelling or subsistence allowance or other moneys to be spent, or to cover expenses incurred by him, for the purposes of his employment,</li> <li>(d) any payment made to him on his ceasing to hold his employment in consideration of loss of holidays, or</li> <li>(e) any payment accepted by him in lieu of notice to terminate his contract of employment.</li> </ul>
“Rent officer” and “deputy rent officer”	A person who has been or is deemed to have been appointed as a rent officer or, as the case may be, a deputy rent officer in pursuance of a scheme under section 63 of the Rent Act 1977(b).

(a) 1973 c.62; the designation of such committees was changed by the Criminal Justice Act 1982 (c.48), section 65(1).

(b) 1977 c.42.

## Regulation A2(1)

SCHEDULE 1 (*cont.*)

Expression	Meaning
“Residuary body” and “London Residuary Body”	The first expression has the meaning given in section 105(1) of the Local Government Act 1985(a) and the second means the body established by section 57(1)(a) of that Act.
“Retiring allowance”	A retiring allowance payable under regulation E2.
“Retirement pension”	A retirement pension payable under regulation E2.
“Scheduled body”	A body described in Schedule 2.
“Scheme managers”	In relation to a statutory scheme, the expression means the Minister of the Crown or police or fire authority administering the scheme.  In any other case, the expression means the person responsible for the management of a non-local government scheme.
“Service”	Except in Part J, where it has the meaning given by regulation J1, the expression means service rendered to a scheduled body.  Service rendered by an employee of a scheduled body 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 scheduled body.
“Standard rate”	1% above the rate which is for the time being the base rate published by the Committee of London Clearing Bankers or, where there is for the time being more than one such base rate, the lowest of them.
“State pensionable age”	In the case of a man, 65; in the case of a woman, 60.
“Statutory scheme”	A scheme established under section 1 of the Act of 1972, arrangements for superannuation maintained in pursuance of regulations made or having effect as if made under section 9 or 10 of that Act or section 1 of the Police Pensions Act 1976(b), or the Firemen’s Pension Scheme made under the Fire Services Act 1947(c).
“Trade dispute”	The meaning given by regulation C4.
“The Transitional Provisions Regulations”	The National Insurance (Non-participation—Transitional Provisions) Regulations 1974(d).
“Variable-time employee”	An employee who has no contractual hours of employment.
“War service”	Construe in accordance with regulation F2.
“War service provisions”	The meaning given by regulation F1(1).

(a) 1985 c.51.

(b) 1976 c.35.

(c) 1947 c.41.

(d) S.I. 1974/2057.

SCHEDULE 1 (*cont.*)

## Regulation A2(1)

Expression	Meaning
"Water authority"	The same meaning as in the Water Act 1973(a).
"Water company scheme"	The standard water company scheme under subsection (2) of section 27 of the Water Act 1973 or, in relation to a person who opted under paragraph (c) of subsection (3) of that section that that scheme should not apply to him, the superannuation arrangements mentioned in that paragraph.
"Whole-time"	A person is a "whole-time employee", and as the case may be a "whole-time officer" or a "whole-time manual worker", if his contractual minimum hours of employment regularly or usually amount to 30 hours or more in each week.

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(a) 1973 c.37.

## Regulation B1

## SCHEDULE 2

## PENSIONABLE EMPLOYEES

## PART I

(1) Body	(2) Excepted employees
<p>A county council, the Greater London Council, the Common Council, a district council, a London borough council, a residuary body.</p> <p>A joint board or joint committee appointed under any Act or statutory order or statutory scheme, if all the constituent authorities are councils described in the preceding item.</p> <p>A fire authority constituted by a combination scheme made under the Fire Services Act 1947(a).</p> <p>A local valuation panel constituted under the General Rate Act 1967(b).</p> <p>A magistrates' courts committee.</p> <p>A police authority or combined police authority.</p> <p>A probation committee.</p> <p>A water authority.</p> <p>The Chichester Harbour Conservancy.</p> <p>The Lee Valley Regional Park Authority.</p>	<p>A person who gave notice under the proviso to section 20(1) of the Act of 1937 electing that that Act should not apply to his clerkship.</p> <p>A person who gave notice in accordance with Article 1 of the Probation Officers (Superannuation) Order 1948(c).</p>

## PART II

A variable-time employee of a body described in column (1) of Part I who is not also in the whole-time employment of such a body.

A whole-time employee or a variable-time employee of the Board of Governors of the Museum of London, other than a person appointed under section 9(2) of the Museum of London Act 1965(d) to act as secretary or treasurer of the Board.

A whole-time employee or a variable-time employee of any other body which is a local authority for the purposes of the Local Loans Act 1875(e).

A whole-time employee of a passenger transport executive.

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- (a) 1947 c.41.  
 (b) 1967 c.9.  
 (c) S.I. 1948/1220.  
 (d) 1965 c.17.  
 (e) 1875 c.83.

## PART III

1. The requirements to be satisfied in order that a whole-time manual worker employed by a body described in column (1) of Part I may be a pensionable employee by virtue of regulation B1(3)(c) are that—

- (a) he became employed by that body as such a worker after ceasing to be employed in non-local government employment, and
- (b) he has, not later than 12 months after the date on which he became employed by that body as such a worker, elected to become a pensionable employee by notice in writing given to that body.

2. A notice under paragraph 1(b) must also contain a declaration by the worker that his pension rights under his non-local government scheme will be preserved or that he has applied, or will apply, for their transfer to the appropriate administering authority.

## SCHEDULE 3          Regulations C5, C6, D7

## MAXIMUM LENGTH OF ADDITIONAL PERIODS

1.—(1) Subject to paragraph 2, the maximum length of the period in respect of which payment may be made under regulation C5 or C6 or which may be specified in a resolution under regulation D7 is A – B, where—

- A is the number of years specified in column (2) of the Table below against the age which the person had attained at the appropriate time, and
- B is the period he would otherwise be entitled to reckon as reckonable service in relation to his local government employment if he continued in it until he attained the age of 65 years.

TABLE

(1) Age attained	(2) Number of years
Any age less than 55	40
55	32
56	24
57	16
58	8
59	0

(2) Subject to sub-paragraph (3), the appropriate time is the first day of the earliest period that the person is entitled to reckon as reckonable service in relation to his local government employment.

(3) Where that period is one of service under an officer of a scheduled body or former local authority, or one during which the person was subject to a non-local government scheme other than one which was or became a statutory scheme, the appropriate time is the first day of the earliest period of local government employment that the person is entitled to reckon as mentioned in sub-paragraph (2).

2.—(1) In the case of a person who at the appropriate time was entitled to or had received superannuation benefits (including a return of contributions and any benefit by way of a lump sum payment) in respect of any local government employment or under

any non-local government scheme, the number of years specified in column (2) of the Table in paragraph 1(1) is to be reduced, in accordance with the certificate of an actuary, to the extent necessary to ensure that—

- (a) the aggregate annual amount of—
    - (i) the actuarial value, expressed as an annuity payable to him, of those superannuation benefits, and
    - (ii) the part of his retirement pension attributable to reckonable service before attaining pensionable age, and
    - (iii) the actuarial value, expressed as an annuity payable to him, of the part of his retiring allowance attributable to such reckonable service,
 will not exceed two-thirds of his pensionable remuneration, and
  - (b) the aggregate amount of—
    - (i) his retiring allowance, and
    - (ii) any lump sum comprised in those superannuation benefits,
 will not exceed one hundred and twenty eightieths of his pensionable remuneration.
- (2) For the purposes of this paragraph—
- (a) it is to be assumed that the person will, until he attains pensionable age, continue in the same local government employment and on the same scale of remuneration as at the material date,
  - (b) any reckonable service on or after the material date is to be disregarded,
  - (c) the material date is the date of, as the case may be, the election under regulation C5 or C6 or the resolution under regulation D7,
  - (d) a person who, when a scheduled body passed a resolution in respect of him under regulation D7, had not become a pensionable employee in their employment is to be treated as if he had on the date of the resolution become such an employee on the scale of remuneration at which the employment was offered to him, and
  - (e) regard is to be had to any Inland Revenue advice as to the calculation of the value of the earlier benefits.

Regulations C5, C6

SCHEDULE 4

AMOUNT TO BE PAID FOR ADDITIONAL PERIOD

PART I

LUMP SUM PAYMENT

1. The amount to be paid by an employee who has made an election under regulation C5 is—

$$\frac{A \times B \times C}{100}$$

where—

- A is the length of the additional period, expressed in complete years and any fraction of a year,
- B is his remuneration at the time when he made the election, and
- C is the figure in Table I or II below appropriate to his age on his birthday next following the date of the election and to his pensionable age.



TABLE I

## MALES

Age on birthday next following election	Figure to be used by reference to the under-mentioned pensionable age							
	Employee to whom on retirement regulation E3(2) would apply	Others						
		65	60	Over 60 and under 61	61 and under 62	62 and under 63	63 and under 64	64 and under 65
26		22.20						
27		21.40						
28		20.80						
29		20.30						
30		19.90						
31		19.60						
32		19.30						
33		19.10						
34		18.90						
35		18.80						
36		18.70	18.50					
37		18.60	18.40	18.00				
38		18.60	18.40	17.90	17.50			
39		18.60	18.40	17.90	17.50	17.10		
40		18.60	18.40	17.90	17.50	17.10	16.70	
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	17.30	19.20	18.90	18.40	18.00	17.50	17.00	16.80
47	17.40	19.30	19.00	18.50	18.10	17.60	17.10	16.90
48	17.50	19.40	19.10	18.60	18.20	17.70	17.20	17.00
49	17.60	19.50	19.20	18.70	18.30	17.80	17.30	17.10
50	17.70	19.70	19.40	18.80	18.40	17.90	17.40	17.20
51	17.80	19.90	19.60	19.00	18.50	18.00	17.50	17.30
52	17.90	20.10	19.80	19.20	18.70	18.10	17.60	17.40
53	18.00	20.30	20.00	19.40	18.90	18.30	17.70	17.50
54	18.10	20.50	20.20	19.60	19.10	18.50	17.80	17.60
55	18.30	20.70	20.40	19.80	19.30	18.70	18.00	17.80
56	18.50	20.90	20.60	20.00	19.50	18.90	18.20	18.00
57	18.70	21.20	20.90	20.20	19.70	19.10	18.40	18.20
58	18.90	21.50	21.20	20.50	19.90	19.30	18.60	18.40
59	19.10	21.80	21.50	20.80	20.10	19.50	18.80	18.60
60	19.40			21.10	20.40	19.70	19.10	18.80
61	19.70				20.70	19.90	19.30	19.00
62	20.00					20.10	19.50	19.30
63	20.30						19.70	19.60
64	20.70							19.90

TABLE II

## FEMALES

Age on birthday next following election	Figure to be used by reference to the under-mentioned pensionable age							
	Employee to whom on retirement regulation E3(2) would apply	Others						
	65	60	Over 60 and under 61	61 and under 62	62 and under 63	63 and under 64	64 and under 65	
26		20.40						
27		19.80						
28		19.40						
29		19.00						
30		18.70						
31		18.60						
32		18.60						
33		18.70						
34		18.70						
35		18.80						
36		18.90	18.60					
37		19.00	18.70	18.20				
38		19.10	18.80	18.30	17.80			
39		19.30	19.00	18.40	17.90	17.30		
40		19.40	19.10	18.60	18.00	17.40	16.90	
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	18.80	20.20	19.90	19.20	18.60	18.10	17.50	17.20
47	18.90	20.40	20.00	19.40	18.80	18.20	17.60	17.30
48	19.00	20.50	20.20	19.50	18.90	18.30	17.70	17.40
49	19.10	20.60	20.30	19.60	19.00	18.40	17.80	17.50
50	19.20	20.80	20.40	19.80	19.20	18.60	17.90	17.60
51	19.30	21.00	20.60	19.90	19.30	18.70	18.00	17.70
52	19.40	21.10	20.80	20.10	19.40	18.80	18.20	17.90
53	19.50	21.30	21.00	20.30	19.60	19.00	18.30	18.00
54	19.60	21.50	21.20	20.40	19.80	19.10	18.40	18.10
55	19.80	21.70	21.40	20.60	19.90	19.20	18.60	18.20
56	20.00	21.90	21.60	20.80	20.10	19.40	18.70	18.30
57	20.20	22.10	21.80	21.00	20.30	19.60	18.80	18.50
58	20.40	22.30	22.00	21.20	20.50	19.80	19.00	18.70
59	20.60	22.60	22.20	21.40	20.70	20.00	19.20	18.90
60	20.80			21.70	20.90	20.20	19.40	19.10
61	21.10				21.20	20.40	19.60	19.30
62	21.40					20.50	19.80	19.50
63	21.70						20.00	19.80
64	22.00							20.10

## PART II

## PERIODICAL PAYMENTS

2. The amount to be paid by way of additional contributions by an employee who has made an election under regulation C6 is—

$$\frac{A \times B \times C}{100}$$

where—

- A is the length of the additional period, expressed in complete years and any fraction of a year,
- B is his remuneration for the time being, and
- C is the figure in Table I or II below appropriate to his age on his birthday next following the date of the election and to his pensionable age.



TABLE II

## FEMALES

Age on birthday next following election	Figure to be used by reference to the under-mentioned pensionable age								
	Employee to whom on retirement regulation E3(2) would apply	Others							
		65	60	Over 60 and under 61	61 and under 62	62 and under 63	63 and under 64	64 and under 65	65
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	1.14	1.57	1.54	1.40	1.29	1.19	1.11	1.04	
47	1.21	1.70	1.67	1.51	1.38	1.27	1.18	1.11	
48	1.29	1.85	1.82	1.64	1.49	1.36	1.26	1.18	
49	1.38	2.03	1.99	1.79	1.62	1.46	1.35	1.26	
50	1.48	2.24	2.20	1.96	1.77	1.58	1.45	1.35	
51	1.59	2.50	2.46	2.17	1.94	1.72	1.57	1.45	
52	1.72	2.83	2.78	2.42	2.14	1.89	1.71	1.57	
53	1.87	3.24	3.19	2.73	2.38	2.09	1.87	1.71	
54	2.05	3.80	3.73	3.13	2.69	2.33	2.06	1.87	
55	2.26	4.58	4.50	3.67	3.08	2.63	2.30	2.06	
56	2.52	5.73	5.64	4.40	3.60	3.02	2.59	2.30	
57	2.84	7.66	7.53	5.51	4.33	3.54	2.96	2.59	
58	3.24	11.47	11.26	7.36	5.40	4.24	3.47	2.96	
59	3.79	22.86	22.45	11.05	7.20	5.30	4.15	3.46	
60	4.53			22.15	10.79	7.05	5.17	4.14	
61	5.65				21.64	10.59	6.89	5.17	
62	7.52					20.72	10.24	6.87	
63	11.28						20.34	10.29	
64	22.44							20.46	

3.—(1) For the purposes of paragraph 2, in relation to any additional contribution falling to be paid by an employee under regulation C6 his remuneration for the time being is, subject to sub-paragraph (2), the remuneration received by him for the interval (being an interval determined under regulation C6(3)(a)) at the end of which the additional contribution falls to be paid.

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

- (a) an employee 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 remuneration or without 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 employee during any period of absence from duty of any statutory entitlement shall be disregarded.

## Regulation C8

## SCHEDULE 5

### PAYMENT TO AVOID REDUCTION OF RETIRING ALLOWANCE

#### PART I

#### LUMP SUM PAYMENT

1. The amount to be paid by an employee who has under regulation C8 elected to make payment by a lump sum is—

$$\frac{A \times B \times C}{100}$$

where—

- A is the length of the period of reckonable service specified in his notice of election, expressed in complete years and any fraction of a year,
- B is his remuneration at the date of the election, and
- C is, in the case of a man, the figure specified in column 2 of the Table below against his age on his birthday following the date of the election; and in the case of a woman, a figure to be specified by the Government Actuary.

TABLE

1. Age on birthday next following election	2. Figure to be used
25	2.76
26	2.61
27	2.51
28	2.44
29	2.39
30	2.35
31	2.31
32	2.28
33	2.25
34	2.23
35	2.21
36	2.20
37	2.18
38	2.17
39	2.16
40	2.15
41	2.14
42	2.13
43	2.12
44	2.11
45	2.10
46	2.09
47	2.08
48	2.08
49	2.09
50	2.10
51	2.12
52	2.14
53	2.16
54	2.18
55	2.20
56	2.22
57	2.24
58	2.26
59	2.28
60	2.30
61	2.31
62	2.32
63	2.33
64	2.34

2. The amount is to be paid within one month after the date of the election.

## PART II

## INSTALMENTS

3. The amount to be paid by an employee who has under regulation C8 elected to make payment by instalments is the amount he would have been required to pay under Part I if he had on the same date elected to make payment by a lump sum, increased by 5% for each complete year, and pro rata for any fraction of a year, during which under paragraph 4 instalments are due to be paid.

4. The employee is to specify in his notice of election the date up to which instalments are to be paid, which may not be—

- (a) later than his 65th birthday, or
- (b) earlier than the date on which he would attain pensionable age.

5. Instalments are to be of equal amounts and to be paid at such intervals as the appropriate administering authority may determine, the first instalment being due to be paid not later than one month after the date of the election.

## PART III

## ADDITIONAL CONTRIBUTIONS

6. The amount to be paid by way of additional contributions by an employee who has under regulation C8 elected to make payment in that manner is

$$\frac{A \times B \times C}{100}$$

where—

- A is the length of the period of reckonable service specified in his notice of election, expressed in complete years and any fraction of a year,
- B is his remuneration for the time being, and
- C is, in the case of a man, the figure in the Table below appropriate to his age on his birthday next following the date of the election and to his specified birthday (within the meaning of paragraph 8); and in the case of a woman, a figure to be specified by the Government Actuary.



TABLE

Age on birthday next following election	Figure to be used by reference to the under-mentioned specified birthday					
	60	61	62	63	64	65
25	0.07					
26	0.07					
27	0.07					
28	0.07					
29	0.08					
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
61			2.48	1.22	0.80	0.60
62				2.40	1.20	0.80
63					2.37	1.21
64						2.39

7.—(1) For the purposes of paragraph 6, in relation to any additional contribution falling to be paid by an employee his remuneration for the time being is, subject to sub-paragraph (2), the remuneration received by him for the interval (being an interval determined under paragraph 9) at the end of which the additional contribution falls to be paid.

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

(a) an employee 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 remuneration or without 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 employee during any period of absence from duty of any statutory entitlement shall be disregarded.
8. An employee is to specify in his notice of election the birthday (“the specified birthday”) up to which additional contributions are to be paid, which may be—
- (a) his 65th birthday, or
- (b) any earlier birthday falling on or after the date on which he would attain pensionable age.
9. Additional contributions are to be paid, at such intervals as the appropriate administering authority may determine, from the employee’s birthday next following the date of the election.

## PART IV

## UNCOMPLETED PAYMENTS

10. This Part applies where an employee has under regulation C8 elected to make payment by instalments or by way of additional contributions and has commenced payment, but before, as the case may be—
- (a) the date specified under paragraph 4, or
- (b) the birthday specified under paragraph 8,
- a relevant event occurs.

11. The relevant events are—

- (a) the discontinuance of payment under regulation C8(11), and
- (b) where there has been no such discontinuance of payment—
- (i) the employee’s ceasing to hold his employment, and
- (ii) the death of the employee while in local government employment.

12. Where the relevant event is the discontinuance of payment under regulation C8(11), the period of reckonable service in respect of which the election was made is to be treated as having been

$$\frac{A \times B}{C}$$

where—

- A is the length of the period during which instalments or additional contributions have been paid,
- B is the length of the period of reckonable service in respect of which the election was made, and
- C is the length of the period during which, under Part II or Part III, instalments or additional contributions were to have been paid,

each period being expressed in complete years and any fraction of a year.

13. Where the relevant event is—

- (a) the death of the employee, or
- (b) his ceasing to hold his employment by reason of permanent ill-health or infirmity of mind or body,

he is to be treated as having completed payment in accordance with Part II or, as the case may be, Part III.

14.—(1) Where the relevant event is the employee's ceasing to hold his employment and—

- (a) condition (a) or (b) in regulation E2(4) is satisfied, and
- (b) the last day of his employment is not less than 12 months after the date of receipt of his notice of election under regulation C8, and
- (c) he gives notice in writing for the purpose to the appropriate administering authority within the period of 3 months beginning on the day after the last day of his employment,

he may pay to the appropriate superannuation fund within the period specified in sub-paragraph (2) an amount calculated by the fund's actuary to represent the capital value of the instalments or additional contributions remaining to be paid, and shall in that event be treated as having completed payment in accordance with Part II or, as the case may be, Part III.

(2) The period for making a payment under sub-paragraph (1) is the period of one month beginning on the date on which the person is notified by the appropriate administering authority of the amount calculated as mentioned in that sub-paragraph.

(3) An administering authority may accept a notice given under sub-paragraph (1)(c) notwithstanding that sub-paragraph (1)(b) is not satisfied.

15.—(1) Where the relevant event is the employee's ceasing to hold his employment and neither paragraph 13(b) nor paragraph 14 applies, he is, unless sub-paragraph (2) applies, to be treated as if paragraph 12 (discontinuance of payment) had applied.

(2) This sub-paragraph applies where the employee—

- (a) elected under regulation C8 to make payment by way of additional contributions, and
- (b) has within 12 months after ceasing to hold his employment again entered local government employment, without having—
  - (i) become entitled in relation to the first employment to the payment of any benefit, or
  - (ii) elected to receive a payment under regulation C12(7) (return of contributions), or
  - (iii) made a request for earlier payment under regulation C12(12), and
- (c) has not made an election for the purposes of regulation E2(9)(c) (retention of right to preserved benefits), and
- (d) within 3 months after his again entering local government employment pays to his new employing authority an amount equal to any additional contributions that would have been payable if he had not ceased to hold the first employment.

(3) Where sub-paragraph (2) applies, the election under regulation C8 continues to have effect as if the relevant event had not occurred.

#### SCHEDULE 6

#### Regulation C9(4)

#### OUTSTANDING PAYMENTS UNDER 1974 REGULATIONS

1. Paragraphs 2 to 7 apply while any amount is outstanding in respect of payments under regulation D6, D7 or D8 of the 1974 regulations which remain payable by virtue of regulation C9(2) of these regulations.

2. Compound interest, calculated at the rate of 3% per annum with half-yearly rests, is payable on the amount for the time being outstanding.

3. If a benefit calculated by reference to the length of the employee's service becomes payable to or in respect of him, the amount outstanding is to be recovered by deducting it from any amount payable by way of benefits.

4. If benefits become payable to or in respect of the employee but none of them is calculated by reference to the length of his reckonable service, the amount outstanding ceases to be payable.

5. Subject to paragraphs 6 and 7, if the employee ceases to hold his employment and no benefit becomes payable to him, the amount then outstanding ceases to be payable.

6. If the employee becomes entitled to preserved benefits and does not elect to receive a payment under regulation C12(7) (return of contributions) he may, by notice in writing given to his employing authority within 3 months after becoming entitled to those benefits, elect to pay the amount outstanding in a lump sum to that authority.

7.—(1) If the employee ceases to hold his employment and—

- (a) no benefit becomes payable to him, and
- (b) he has paid all the instalments due up to the date when he ceased to hold his employment, and
- (c) within 12 months after that date he has again entered local government employment, without having—
  - (i) elected to receive a payment under regulation C12(7), or
  - (ii) made a request for earlier payment under regulation C12(12),

he may, subject to sub-paragraphs (2) and (3), pay the amount outstanding as if he had not ceased to hold the first employment.

(2) The amount outstanding is payable to the new employing authority or, where there are more than one, among them in the proportions which the employee's remuneration in each of the employments bear to the aggregate of his remuneration in all the employments.

(3) An apportionment under sub-paragraph (2) takes effect as if the employee had entered all the employments to which it relates on the date on which he entered the first of them, and any payments made by him under this paragraph before the apportionment are to be adjusted accordingly.

## Regulation C16

## SCHEDULE 7

### LIMITATION OF PAYMENTS UNDER PART C

If the amount payable by a pensionable employee by way of additional contributions in pursuance of a notice given under regulation D10 or D10A of the 1974 regulations or an election made under regulation C6 or C8 or the amount of an instalment payable in pursuance of an election under regulation C8, as the case may be, when aggregated with—

- (a) any other amounts payable by him under any of those regulations in addition to the first-mentioned amount, and
- (b) the amount payable by him by way of contributions under regulation C2,

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.

## SCHEDULE 8

## Regulation D5

## UNCOMPLETED PAYMENT OF ADDITIONAL CONTRIBUTIONS

1. This Schedule applies where an employee has made an election under regulation C6 (periodical payments to increase reckonable service) and has commenced payment, but before he attains pensionable age a relevant event occurs and any payment made to him under regulation C12 (return of contributions) does not include the amount already paid by him under regulation C6(3).

2. The relevant events are—

- (a) the discontinuance of payment under regulation C6(5), and
- (b) where there has been no such discontinuance of payment—
  - (i) the employee's ceasing to hold his employment, and
  - (ii) the death of the employee while in local government employment.

3. Where the relevant event is the discontinuance of payment under regulation C6(5), the employee is entitled to reckon as reckonable service an additional period of

where—  $\frac{A \times B}{C}$

- A is the length of the period during which additional contributions have been paid,
- B is the length of the additional period in respect of which the election was made, and
- C is the length of the period during which, under regulation C6(3), the additional contributions were to have been paid,

each period being expressed in complete years and any fraction of a year.

4. Where the relevant event is—

- (a) the death of the employee, or
- (b) his ceasing to hold his employment by reason of permanent ill-health or infirmity of mind or body,

he is to be treated as having completed payment in accordance with regulation C6(3).

5.—(1) Where the relevant event is the employee's ceasing to hold his employment and—

- (a) condition (a) or (b) in regulation E2(4) is satisfied, and
- (b) the last day of his employment is not less than 12 months after the date of receipt of his notice of election under regulation C6, and
- (c) he gives notice in writing for the purpose to the appropriate administering authority within the period of 3 months beginning on the day after the last day of his employment,

he may pay to the appropriate superannuation fund within the period specified in sub-paragraph (3) an amount calculated by the fund's actuary to represent the capital value of the additional contributions remaining to be paid, and shall in that event be treated as having completed payment in accordance with regulation C6(3).

(2) An administering authority may accept a notice given under sub-paragraph (1)(c) notwithstanding that sub-paragraph (1)(b) is not satisfied.

(3) The period for making a payment under sub-paragraph (1) is the period of one month beginning on the date on which the person is notified by the appropriate administering authority of the amount calculated as mentioned in that sub-paragraph.

6.—(1) Where the relevant event is the employee's ceasing to hold his employment and neither paragraph 4(b) nor paragraph 5 applies, he is, unless sub-paragraph (2) applies, to be treated as if paragraph 3 (discontinuance of payment) had applied.

(2) This sub-paragraph applies where the employee—

- (a) has within 12 months after ceasing to hold his employment again entered local government employment, without having—
  - (i) become entitled in relation to the first employment to the payment of any benefit, or
  - (ii) received any payment under regulation C12(7) (return of contributions) which includes the amount already paid by him under regulation C6(3), or
  - (iii) made a request for earlier payment under regulation C12(12), and
- (b) has not made an election for the purposes of regulation E2(9)(c) (retention of right to preserved benefits), and
- (c) within 3 months after his again entering local government employment pays to his new employing authority an amount equal to any additional contributions that would have been payable if he had not ceased to hold the first employment.

(3) Where sub-paragraph (2) applies, the election under regulation C6 continues to have effect as if the relevant event had not occurred.

#### Regulation E3(12)

#### SCHEDULE 9

##### ADDITIONAL RECKONABLE SERVICE FOR ILL-HEALTH

1.—(1) This Schedule applies for the calculation of the additional period which a person is to be treated as being entitled to reckon as reckonable service where regulation E3(12) applies.

(2) For the purposes of this Schedule—

- (a) a person'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 12 of the Benefits regulations or under that regulation as applied by or under any enactment, or
  - (ii) under a corresponding provision of a local Act scheme, and
- (b) a person's relevant reckonable service is the total of—
  - (i) any relevant service which became reckonable service by virtue of regulation D1 of the 1974 regulations, and
  - (ii) any subsequent reckonable service except additional periods purchased by lump sum or additional contributions.

2.—(1) Subject to sub-paragraph (2) and paragraphs 3 and 4, the additional period is the period specified in column (2) of the Table below appropriate to the length of the person's relevant reckonable service.

TABLE

(1) Length of relevant reckonable service	(2) Additional period
Not exceeding 10 years	A period equal to the length of the relevant reckonable service
Exceeding 10 years but not exceeding $13\frac{121}{365}$ years	The period by which the length of the relevant reckonable service falls short of 20 years
Exceeding $13\frac{121}{365}$ years	$6\frac{243}{365}$ years

(2) The additional period is not to exceed the period by which the person's reckonable service would have been increased if he had continued in the employment which he has ceased to hold—

- (a) until he attained the age of 65 years, or
- (b) until his reckonable service amounted to 40 years,

whichever would have occurred first.

3.—(1) Subject to paragraph 4, this paragraph applies 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 under regulation E2(1)(b)(i) or under regulation 5(1)(a) of the Benefits regulations.

(2) Where this paragraph applies, the person's relevant reckonable service is to be treated for the purposes of paragraph 2 as having included (A – B), where—

- A is the length of his relevant reckonable service or, as the case may be, his relevant service, in relation to the previous employment, and
- B is the length of the additional period which became reckonable in relation to the previous employment by virtue of regulation E3(12) or, as the case may be, the period by which his relevant service in relation to that employment is by virtue of sub-paragraph (3) to be deemed to have been increased.

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

- (a) where the person's retirement pension in respect of the previous employment was calculated under regulation 5(3)(a) of the Benefits regulations, his relevant service shall be deemed to have been increased by the period by which its length fell short of 20 years, and
- (b) where that pension was calculated under regulation 5(3)(b) of the Benefits regulations, his relevant service shall be deemed to have been increased by 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.

4.—(1) This paragraph applies where—

- (a) the person either—
  - (i) was a contributory employee immediately before 1st April 1974 and became a pensionable employee on that day, or
  - (ii) became a pensionable employee within 12 months after having ceased to be a contributory employee, and
- (b) the length of his relevant reckonable service is not less than 10 years, and

- (c) notice that this paragraph is to apply is given in accordance with sub-paragraph (3) or (4).
- (2) Where this paragraph applies, paragraphs 2 and 3 do not apply and the additional period is the shorter of—
- (a) the period by which the person's reckonable service would have been increased if he had continued in the employment which he has ceased to hold until he attained the age of 65 years, and
- (b) the period by which his reckonable service falls short of 20 years.
- (3) Subject to sub-paragraph (4), notice that this paragraph is to apply must be given by the person to the appropriate administering authority, in writing, within one month after ceasing to hold his employment or such longer period as the authority may allow.
- (4) If the person dies within the period allowed for giving notice without having given it, notice may be given—
- (a) if the person was a man and has left a widow, by her, or
- (b) if the person was a man and has not left a widow, or his widow has died without giving notice, by his personal representatives, or
- (c) if the person was a woman, by her personal representatives,
- within 6 months after the date of the person's death, or such longer period as the authority may allow.

## Regulation E3(14)

## SCHEDULE 10

## REDUCTION OF BENEFITS ON EARLY PAYMENT

Where regulation E3(14) applies, benefits are reduced by the percentage shown in the appropriate column of the Table below opposite the period remaining from the date from which the person became entitled to receive benefits to the attainment of pensionable age; and where the period remaining is not an exact number of years the necessary interpolations are to be made in the Table.

TABLE

Period remaining (years)	Percentage reduction		
	Retirement pension		Retiring allowance
	Male	Female	Both sexes
0	0	0	0
1	8	7	2
2	15	13	5
3	22	18	7
4	28	23	9
5	33	27	11



## SCHEDULE 11

## Regulation E19

## MODIFICATIONS TO PART E WHERE NO RIGHT TO RETIRING ALLOWANCE ETC.

## PART I

1. In regulation E2(1), delete the words “and a lump sum retiring allowance”.
2. In regulation E3—
  - (a) in paragraph (1), for the words “one eightieth” substitute “one sixtieth”; and
  - (b) delete paragraphs (2) to (11).
3. In regulation E11—
  - (a) in paragraph (1)(b), after the word “pension” insert “, other than a pension under regulation E2(2)”; and
  - (b) delete paragraph (11).
4. In regulation E17, delete paragraph (6)(a)(iii) and (v).

## PART II

5. In regulation E3, delete paragraphs (4) to (11).
6. In regulation E11, delete paragraph (10).

## PART III

7. In regulation E6, for paragraphs (2) to (4) substitute:

“(2) Subject to paragraphs (3) and (5), the annual rate of a widow’s long-term pension is the aggregate of—

  - (a) one four hundred and eightieth of her husband’s pensionable remuneration multiplied by the length in years of his reckonable service before 1st April 1972, and
  - (b) one one hundred and sixtieth of his pensionable remuneration multiplied by the length in years of his reckonable service after 31st March 1972.

(3) For the purpose of calculating the rate of the pension under paragraph (2), no account shall be taken of reckonable service before attaining the age of 60 years beyond a total of 40 years, and any reckonable service which is accordingly to be left out of account shall be taken from the beginning of the husband’s reckonable service.”.
8. In regulation E8—
  - (a) in paragraph (1), delete sub-paragraph (b) and the words “and then a children’s long-term pension”;
  - (b) delete paragraph (2); and
  - (c) in paragraph (4), delete the words “or (b) or paragraph (2)”.

9. In regulation E11—
- (a) in paragraph (1)(b), delete the words “in relation to which this paragraph applies”;
  - (b) delete paragraph (2);
  - (c) in paragraph (4)(b) and (5)(a), for the words “and paragraph (2)(b) apply” substitute “applies”;
  - (d) in paragraph (5)(b), for the words “and paragraph (2)(a) apply” substitute “applies”;
  - (e) in paragraph (5), for the words from “the greater of” to the end of the paragraph substitute “the greater of  $(B \times C) - E$  and  $\frac{C}{F} \times (A - E)$ ”;
  - (f) delete paragraphs (6) and (7);
  - (g) in paragraph (12), delete the words “Subject to paragraph (13),”; and
  - (h) delete paragraph (13).

## Regulation E20

## SCHEDULE 12

## SURRENDER OF PART OF RETIREMENT PENSION

## PART I

## LIMITS ON AMOUNT SURRENDERED

- 1.—(1) The part of the retirement pension surrendered on any occasion—
- (a) must be an exact number of pounds, and
  - (b) must secure for the beneficiary a pension of at least £39 per annum.
- (2) The surrendered part must not, together with any parts previously surrendered—
- (a) exceed the lower of—
    - (i) the amount which would result in the reduction of the retirement pension to less than the rate of the pension which would become payable to the beneficiary, and
    - (ii) one third of the retirement pension, or where regulation E14 (former teachers) applies one third of the retirement pension receivable after reduction under that regulation, or
  - (b) where the person’s local government employment is or was contracted-out employment, be of an amount which would result in the retirement pension—
    - (i) becoming payable at an annual rate less than that obtained by multiplying one eightieth of his pensionable remuneration by the length in years of the whole period of his service in contracted-out employment, or
    - (ii) being, but for regulation E1(3), less than his guaranteed minimum if any.
2. Where the person falls within regulation E20(2)(b), references in paragraph 1 to the retirement pension are references to the retirement pension which would become payable if he were to cease to hold his employment on the day on which the surrender takes effect.

## PART II

## PROCEDURE

3. Upon a person's first becoming eligible to notify his wish to surrender part of his retirement pension the appropriate administering authority shall send him a notice stating that provision has been made by these regulations for the surrender of part of a retirement pension to a spouse or dependant and informing the person to whom the notice is addressed that he may on application to the authority obtain further information on the subject.

4. Where a person wishes to make a surrender he may—

- (a) in the case of a pensionable employee 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 2 months before or within one month after the date on which he ceases to be employed; and
- (b) in the case of a pensionable employee 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 2 months before or at any time after becoming a continuing employee and while he is still employed,

notify his desire to surrender a part of that retirement pension by completing a copy of the form specified at the end of this schedule, or a form to the like effect, and sending it to the appropriate administering authority;

Provided that where the appropriate administering authority are satisfied that it has not been reasonably practicable for a retiring employee to notify his desire to surrender a part of a retirement pension within the time limit imposed by sub-paragraph (a), owing to circumstances beyond his control, they may at their discretion extend that limit to a date not more than 6 months after the date on which he ceases to be employed.

5. On receipt by the appropriate administering authority of a notification given by a person under paragraph 4 that authority shall—

- (a) forthwith arrange for the person to be examined by a registered medical practitioner nominated by them and for a report to be given to them by the practitioner stating whether, in his opinion, the person is in good health, regard being had to his age; and if the opinion stated in such report is that the person is not in good health, the appropriate administering authority shall notify him accordingly and offer him an opportunity of a further examination by some other registered medical practitioner nominated by them with a view to that practitioner reporting to them on the state of the person's health;
- (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 authority and is not disputed;
  - (ii) in respect of a beneficiary who is the person's spouse a birth certificate and a marriage certificate;
  - (iii) in respect of a beneficiary who is a dependant a birth certificate and such evidence as may be appropriate to prove dependency,

and any other information or evidence which the authority consider necessary:

Provided that if for any reason a birth or marriage certificate cannot be supplied the authority may accept such other evidence of birth or marriage as they think fit in order to determine the age or the question of marriage of the person concerned, as the case may be.

6. Any fee payable to a practitioner in respect of an examination and report under paragraph 5 shall be paid by the person examined at the time of the examination.

7.—(1) Subject to the provisions of this schedule, unless the appropriate administering authority are of opinion, on consideration of a report obtained by them under paragraph 5, that the person to whom the report relates is not in good health or they are of opinion that the evidence produced in regard to marriage or dependency is not satisfactory, they shall 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 shall 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 E20(4).

Provided that a decision by an appropriate administering authority 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 an appropriate administering authority to allow a surrender by a continuing employee shall not be made before the date on which he becomes such an employee.

(2) Notwithstanding anything in sub-paragraph (1), the appropriate administering authority shall, if they are dissatisfied with the evidence of marriage, but are nevertheless satisfied on the evidence already before them or after making such further enquires as they think necessary that a person named as spouse in the notification given under paragraph 4 is a dependant of the person who gave the notification, treat the notification as if the person named therein as spouse had been named as a dependant of the person giving the notification.

(3) As soon as is reasonably practicable after coming to a decision in regard to a notification given by a person, the appropriate administering authority shall notify him that they have allowed a surrender in favour of the person named in his notification or that they have decided not to allow a surrender of any part of the retirement pension, as the case may be, and if the appropriate administering authority have allowed a surrender they shall also furnish him with a statement as to the amount of the pension to which the beneficiary may become entitled after his death and, if the person who gave the notification under paragraph 4 is a retiring employee, with a statement as to the amount of the reduced retirement pension to which he is entitled.

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

(5) A notification sent to an employee in pursuance of sub-paragraph (3) shall, if it has been posted in a prepaid envelope addressed to the employee by the appropriate administering authority, be deemed to have been received by the employee at the time at which a letter would be delivered in the ordinary course of post.

8. A person who has given a notification of his desire to surrender a part of his retirement pension under paragraph 4 may cancel or amend the notification by a notice in writing addressed to the appropriate administering authority and posted in a prepaid envelope to or left at the principal office of the authority at any time before he has received notification from the authority that his surrender has been allowed.

9.—(1) A notification given by a person under paragraph 4 shall become null and void if—

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

(2) Subject as aforesaid 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.

**FORM OF NOTIFICATION OF SURRENDER  
LOCAL GOVERNMENT SUPERANNUATION REGULATIONS  
(Regulation E20 and Schedule 12)**

**SURRENDER OF RETIREMENT PENSION**

To<sup>(1)</sup> .....

Name of employing authority or former employing authority .....

Particulars relating to person desiring to make the surrender	}	(a) Name in full .....
		(b) Date of birth .....
		(c) Address (private) .....
Particulars relating to beneficiary	}	(a) Name in full .....
		(b) Date of birth .....
		(c) Address (private) .....
		(d) Sex .....
		(e) Relationship of beneficiary to person desiring to make the surrender .....
		(f) If the beneficiary is spouse of person desiring to make the surrender, date of marriage .....

A.<sup>(2)</sup> In pursuance of paragraph 4(a) of Schedule 12 to the above-mentioned regulations I hereby notify my desire to surrender in favour of the above-named beneficiary the under-mentioned part of the retirement pension to which, on ..... 19..... I/became/expect to become <sup>(3)</sup>/entitled to receive payments in respect thereof.

B.<sup>(2)</sup> In pursuance of paragraph 4(b) of Schedule 12 to the above-mentioned regulations I hereby notify my desire to surrender in favour of the above-named beneficiary the under-mentioned part of the retirement pension to which, if I were to retire [immediately] [on ..... 19.....], <sup>(3)</sup> I would become entitled.

	£	p
(1) Amount of retirement pension to be surrendered <sup>(4)</sup> ... ..		
(2) Amount of retirement pension expected after deduction of amount surrendered <sup>(5)</sup> ... ..		
(3) Pension to beneficiary expected in return for amount surrendered <sup>(6)</sup> ... ..		

Signature .....

Date .....

<sup>(1)</sup> Insert name of local authority administering the superannuation fund.  
<sup>(2)</sup> Delete paragraph A or B, whichever does not apply.  
<sup>(3)</sup> Delete the word or words which do not apply.  
<sup>(4)</sup> This must be an exact number of pounds.  
<sup>(5)</sup> This must not be less than the pension payable under the above-mentioned regulations to the beneficiary.  
<sup>(6)</sup> This must not be less than £39.

## Regulation F2(1)

## SCHEDULE 13

## WOMEN'S SERVICES

1. Member of Queen Alexandra's Royal Naval Nursing Service or any reserve thereof.
2. Member of the Women's Royal Naval Service.
3. Woman medical or dental practitioner serving in the Royal Navy or any Naval reserve.
4. Member of Queen Alexandra's Imperial Military Nursing Service or any reserve thereof or of Queen Alexandra's Royal Army Nursing Corps or any reserve thereof.
5. Member of the Territorial Army Nursing Service or any reserve thereof.
6. Member of the Auxiliary Territorial Service.
7. Woman employed with the Royal Army Medical Corps or the Army Dental Corps with relative rank as an officer.
8. Member of Princess Mary's Royal Air Force Nursing Service or any reserve thereof.
9. Member of the Women's Auxiliary Air Force.
10. Woman employed with the Medical Branch or the Dental Branch of the Royal Air Force with relative rank as an officer.
11. Member of the Voluntary Aid Detachments employed under the Admiralty, Army Council or Air Council.

Regulations  
J3(3), F6(2), (5), (6)

## SCHEDULE 14

## PUBLIC SERVICE SCHEMES

## PART I

1. Regulations from time to time in force under the Police Pensions Act 1948(a) or the Police Pensions Act 1976(b).
2. Orders and regulations from time to time in force under the Constabulary Acts (Northern Ireland) 1922 to 1949(c) or section 25 of the Police Act (Northern Ireland) 1970(d).
3. The Firemen's Pension Scheme brought into operation under section 26 of the Fire Services Act 1947(e), as in force from time to time.
4. Orders from time to time in force under section 10 of the Fire Services

(a) 1948 c.24.

(b) 1976 c.35.

(c) 1922 c.8 (N.I.), 1924 c.17 (N.I.), 1928 c.4 (N.I.), 1930 c.18 (N.I.), 1933 c.27 (N.I.), 1934 c.10 (N.I.), 1944 c.9 (N.I.), 1949 c.9 (N.I.).

(d) 1970 c.9 (N.I.); section 25 was amended by the Police (Northern Ireland) Order 1977 (S.I. 1977/53 (N.I. 2)), article 13.

(e) 1947 c.41.

(Amendment) Act (Northern Ireland) 1950(a) (“the Act of 1950”) or section 17 of the Fire Services Act (Northern Ireland) 1969(b) (“the Act of 1969”), and schemes from time to time in force under section 13 of the Act of 1950 or section 26 of the Act of 1969.

## PART II

5. The Teachers (Superannuation) Act 1925(c) and rules from time to time in force under that Act, a Teachers Superannuation Scheme within the meaning of section 145 (47) of the Education (Scotland) Act 1962(d), and regulations from time to time in force under section 102 of that Act or under the Teachers’ Superannuation Act 1965(e), the Teachers’ Superannuation Act 1967(f), the Teachers Superannuation (Scotland) Act 1968(g) or section 9 of the Act of 1972.

6. A 1923 Act scheme within the meaning of the Teachers (Superannuation) Act (Northern Ireland) 1950(h), and regulations from time to time in force under the Teachers’ Superannuation Acts (Northern Ireland) 1950 to 1967(i) or article 11 of the Superannuation (Northern Ireland) Order 1972(j).

## PART III

7. Provisions of or under the Local Government Superannuation (Scotland) Act 1937(k), the Act of 1953, section 7 of the Act of 1972, or a local Act scheme, as in force from time to time, being provisions relating to the payment of pensions, allowances or gratuities by local authorities or other bodies in Scotland.

8. Regulations from time to time in force under section 67 of the National Health Service Act 1946(l), section 66 of the National Health Service (Scotland) Act 1947(m) or section 10 of the Act of 1972.

9. Regulations from time to time in force under section 61 of the Health Services (Northern Ireland) Act 1948(n) or article 12 of the Superannuation (Northern Ireland) Order 1972.

10. Regulations from time to time in force under section 2(1) of the Local Government (Superannuation) Act (Northern Ireland) 1950(o) or article 9 of the Superannuation (Northern Ireland) Order 1972.

(a) 1950 c.4 (N.I.); section 10 was amended by the Superannuation (Miscellaneous Provisions) Act (Northern Ireland) 1958 (c.21 (N.I.)), section 5.

(b) 1969 c.13 (N.I.); section 17 was amended by the Fire Services (Northern Ireland) Order 1973 (S.I. 1973/601 (N.I. 9)), articles 7 and 12.

(c) 1925 c.59.

(d) 1962 c.47.

(e) 1965 c.83.

(f) 1967 c.12.

(g) 1968 c.12.

(h) 1950 c.33 (N.I.).

(i) 1950 c.33 (N.I.), 1951 c.28 (N.I.), Part I, 1956 c.22 (N.I.), 1963 c.7 (N.I.), 1967 c.3 (N.I.).

(j) S.I. 1972/1073 (N.I. 9).

(k) 1937 c.69.

(l) 1946 c.81; section 67 was amended by the National Health Service (Amendment) Act 1949 (c.93), section 29(1) and Schedule, Part I; by the Local Government Superannuation Act 1953 (c.25), section 4(1)(c); and by the Secretary of State for Social Services Order 1968 (S.I. 1968/1699), article 5(3) and Schedule.

(m) 1947 c.27; section 66 was amended by the National Health Service (Amendment) Act 1949, section 29(1) and Schedule, Part II; by the Local Government Superannuation Act 1953, section 4(2)(c); and by the Secretary of State for Social Services Order 1968, article 5(3) and Schedule.

(n) 1948 c.3 (N.I.); section 61 was amended by the Health Services Act (Northern Ireland) 1953 (c.6 (N.I.)), section 11; by the Health Services Act (Northern Ireland) 1958 (c.29 (N.I.)), section 8; by the Health Services (Amendment) Act (Northern Ireland) 1963 (c.20 (N.I.)), section 2; by the Administration of Estates (Small Payments) Act (Northern Ireland) 1967 (c.5 (N.I.)), section 1; and by the Health Services (Amendment) Act (Northern Ireland) 1969 (c.36 (N.I.)), sections 21 to 24.

(o) 1950 c.10 (N.I.); section 2 was amended by the Local Government (Superannuation) (Amendment) Act (Northern Ireland) 1950 (c.22 (N.I.)), section 1, and by the Local Government (Superannuation) (Amendment) Act (Northern Ireland) 1951 (c.9 (N.I.)), section 2.

## SCHEDULE 15

## MODIFICATION IN SPECIAL CASES

## Regulation G1

## PART I

## EMPLOYEES OF MAGISTRATES' COURTS COMMITTEES

## 1. Where—

- (a) a person is employed by two or more magistrates' courts committees, and
- (b) any of the employments is an employment for which he does not receive separate remuneration,

his remuneration for that employment is that part of his total remuneration which is paid by the body responsible for defraying the expenses of the employing committee, or, where the remuneration for more than one employment is paid by the same body, such part of his total remuneration for those employments as may be agreed between him and the body, or, in default of agreement, determined by the Secretary of State.

2. Without prejudice to regulation B6, a person who holds two or more clerkships under a magistrates' courts committee or is employed by a magistrates' courts committee to assist a justices' clerk or clerks in two or more clerkships shall be deemed for the purposes of these regulations (except regulation C1) to be in separate employments under separate scheduled bodies as respects any clerkships for which the remuneration is paid by different bodies.

3. Regulation C10 (statement of remuneration received otherwise than from employing authority) does not apply.

## 4. The body paying the person's remuneration are to be treated—

- (a) as his employing authority for the purposes of regulations C11 (deduction of contributions) and P8 (employer's additional contributions),
- (b) as employing him for the purposes of regulation P7 (employer's contributions), and
- (c) as the scheduled body concerned for the purposes of regulation P9 (employer's further payments).

5.—(1) A magistrates' courts committee are to report to the body paying the person's remuneration any decision made by them under—

- (a) regulation C12(9) (return of contributions in case of offence, etc., in connection with employment),
- (b) regulation D7 (increase of reckonable service at discretion of employing authority), or
- (c) regulation M1 (forfeiture of rights).

(2) Regulation N8 has effect as if the body receiving the report were a person mentioned in paragraph (3) of that regulation (service of notice of appeal) and paragraph (2) were omitted.

## 6. In the case of a person who—

- (a) was on 30th March 1939 subject to the Act of 1922 by virtue of a local Act or an order made by the Secretary of State under a local Act, or



(b) was on 30th September 1954 a person to whom paragraph (h) of Part III of Schedule 2 to the Act of 1937 applied, regulation C2 (employee's contributions) has effect with the substitution for "6%" of "5%".

7. Regulation B8 (age of compulsory retirement) has effect as if for the reference to the age of 65 years there were substituted a reference to the age of 70 years or any lesser age (not being less than 65 years) at which the justices' clerk completes 45 years' reckonable service.

8. Schedule 9 (additional reckonable service for ill-health) has effect with the substitution for "65 years", wherever occurring, of "70 years".

## PART II

## Regulation G2

## CERTAIN EMPLOYEES OF THE COMMITTEE OF MAGISTRATES FOR THE INNER LONDON AREA

1. The Receiver for the Metropolitan Police District is to be treated—

- (a) as the person's employing authority for the purposes of regulation C11 (deduction of contributions) and P8 (employer's additional contributions),
- (b) as employing him for the purposes of regulation P7 (employer's contributions), and
- (c) as the scheduled body concerned for the purposes of regulation P9 (employer's further payments).

2.—(1) The committee of magistrates are to report to the Secretary of State any decision made by them under—

- (a) regulation C12(9) (return of contributions in case of offence, etc, in connection with employment),
- (b) regulation D7 (increase of reckonable service at discretion of employing authority), or
- (c) regulation M1 (forfeiture of rights).

(2) Such a decision has no effect until approved by the Secretary of State.

3. Regulation B8 (age of compulsory retirement) has effect as if for the reference to the age of 65 years there were substituted a reference to the age of 70 years or any lesser age (not being less than 65 years) at which the justices' clerk completes 45 years' reckonable service.

4. Schedule 9 (additional reckonable service for ill-health) has effect with the substitution for "65 years", wherever occurring, of "70 years".

## PART III

## Regulation G3

## EMPLOYEES OF PROBATION COMMITTEES

1. For the purposes of the definition of "employee" in Schedule 1, a probation officer whose appointment is determinable within 3 months unless confirmed by the Secretary of State is not for that reason to be treated as being a person appointed to a post in a temporary capacity for a period of not more than 3 months.

2. In relation to a pensionable employee of the probation committee for the inner London area, the Receiver for the Metropolitan Police District is to be treated—

- (a) as his employing authority for the purposes of regulations C10 (statement of remuneration received otherwise than from employing authority), C11 (deduction of contributions) and P8 (employer's additional contributions),
- (b) as employing him for the purposes of regulation P7 (employer's contributions), and
- (c) as the scheduled body concerned for the purposes of regulation P9 (employer's further payments).

3.—(1) The probation committee for the inner London area are to report to the Secretary of State any decision made by them under—

- (a) regulation C12(9) (return of contributions in case of offence, etc., in connection with employment),
- (b) regulation D7 (increase of reckonable service at discretion of employment authority), or
- (c) regulation M1 (forfeiture of rights).

(2) Such a decision has no effect until approved by the Secretary of State.

4.—(1) The probation committee for an area other than the inner London area are to report any decision made by them under regulation C12(9), D7 or M1 to the body responsible for defraying the expenses of the committee, or, where two or more bodies contribute to the defraying of those expenses, to each of those bodies.

(2) Regulation N8 has effect as if a body receiving such a report were a person mentioned in paragraph (3) of that regulation (service of notice of appeal) and paragraph (2) were omitted.

5.—(1) In the application of regulation E25 (calculation of part-time service) to part-time service as a probation officer, the proportionately reduced period is to be determined by making a separate calculation in respect of each year of part-time service.

(2) Subject to paragraph (3), in respect of any year of part-time service the period is

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

where—

- A is one year,
- B is the remuneration received by the probation officer in the year of part-time service, and
- C is the mean of the annual salary scale applicable to probation officers in respect of that year.

(3) In relation to any year of part-time service before 1st April 1965, paragraph (2) applies as if C were the amount specified in column (2) or (3) of the Table below opposite the entry in column (1) which includes the date on which the year commenced.

TABLE

(1) Date on which year of part-time service commenced	(2) Men	(3) Women
1st July 1937 to 30th June 1944	£ 330	£ 290
1st July 1944 to 30th November 1946	375	330
1st December 1946 to 31st March 1954	485	420
1st April 1954 to 31st March 1965	620	555

(4) This paragraph applies with the necessary modifications to periods of part-time service of less than a year.

## PART IV

## Regulation G4

## CORONERS

1. Regulation B8 (age of compulsory retirement) has effect as if for the reference to the age of 65 years there were substituted a reference to the age of 70 years or any lesser age (not being less than 65 years) at which the coroner completes 45 years' reckonable service.

2. Schedule 9 (additional reckonable service for ill-health) has effect with the substitution for "65 years", wherever occurring, of "70 years".

## PART V

## Regulation G5

## CERTAIN EMPLOYEES OF CITY OF LONDON EMPLOYING BODIES

1. In this Part, unless the context otherwise requires, "existing contributor", "former contributor", and "the local Act superannuation provisions" have the same meanings as in the Local Government Superannuation (City of London) Regulations 1977(a).

2. In relation to existing contributors and former contributors, these regulations have effect as if for any reference to an expression in column (1) of the Table below there were substituted a reference to the expression appearing opposite it in column (2).

---

(a) S.I. 1977/1341.

TABLE

(1)	(2)
The Acts of 1937 to 1953, or the regulations made thereunder	The local Act superannuation provisions
The Acts of 1937 to 1953, or the regulations made thereunder, applying as amended or extended by the provisions of any local Act or scheme or together with any such provisions	
The appropriate superannuation fund within the meaning of the Act of 1937	The local Act superannuation fund
A superannuation fund maintained under Part I of the Act of 1937	
Contributory employee	Contributor to the local Act superannuation fund
Contributing service	Service reckonable for all the purposes of the local Act superannuation provisions at its full length
Non-contributing service	Service reckonable for the purpose of calculating the amount of a benefit under the local Act superannuation provisions at half its length
The former regulations	The local Act superannuation provisions
A provision in the former regulations	The corresponding or similar provision in the local Act superannuation provisions

3. In relation to an existing contributor or former contributor who was immediately before 1st March 1986 entitled by virtue of regulation 10 of the Local Government Superannuation (City of London) Regulations 1977 to make contributions at a lower rate, regulation C2 has effect, while he continues in the employment of the same City of London employing body, with the substitution for "6%" or "5%" of that lower rate.

4. In relation to existing contributors and former contributors these regulations have effect—

(a) with the substitution for regulation E19 of the following:

*"Benefits of certain persons employed before 1st October 1977*

**E19.**—(1) Subject to paragraph (3), in relation to a person who—

- (a) was prospectively entitled under the local Act superannuation provisions to benefits which did not include a lump sum retiring allowance and a pension payable to his widow, and
- (b) did not make an election under regulation E19(2) of the 1974 regulations,

Part E has effect subject to the modifications set out in Parts I and III of Schedule 11.

(2) In relation to a person who—

- (a) was prospectively entitled under the local Act superannuation provisions to benefits which did not include a lump sum retiring allowance, and

- (b) did not make an election under regulation E19(2) of the 1974 regulations,

Part E has effect subject to the modifications set out in Parts II and III of Schedule 11.

- (3) In relation to a person falling within paragraph (1)(a) and (b)—

- (a) who—

- (i) immediately before 1st October 1977 was not married, and
- (ii) has first married on or after that date, and
- (iii) from the day on which he first became a pensionable employee has continued without a break of 12 months or more to contribute to the superannuation fund maintained by the Common Council, and
- (iv) at any time while, during the period of 3 months after first marrying, he is a pensionable employee under any City of London employing body, by notice in writing given to the Common Council elects to be treated as a person falling within paragraph (2)(a) and (b), or

- (b) who made a similar election under regulation E19 of the 1974 regulations,

Part E has effect subject to the modifications set out in Parts II and III of Schedule 11.

(4) In this regulation “the local Act superannuation provisions” and “City of London employing body” have the same meanings as in the Local Government Superannuation (City of London) Regulations 1977.”; and

- (b) with the substitution for Schedule 11 of the following:

“Regulation E19

SCHEDULE 11

MODIFICATIONS TO PART E WHERE NO RIGHT TO RETIRING ALLOWANCE ETC.

PART I

1. In regulation E3(1), for the words “one eightieth” substitute “one sixtieth”.
2. For regulation E6(2) substitute:
 

“(2) Subject to paragraphs (3) and (4), the amount of a widow’s long-term pension is the aggregate of—

  - (a) one four hundred and eightieth of her husband’s pensionable remuneration multiplied by the length in years of his reckonable service before 1st April 1972, and
  - (b) one one hundred and sixtieth of his pensionable remuneration multiplied by the length in years of his reckonable service after 31st March 1972.”.
3. In regulation E8—
  - (a) in paragraph (1), delete the words “and then a children’s long-term pension”;
  - (b) delete paragraph (2); and
  - (c) in paragraph (4), delete the words “or paragraph (2)”.

## PART II

## 4. For regulation E3(1) substitute:

“(1) Subject to paragraphs (12) to (16), and to regulation E29, the annual rate of a person’s retirement pension is the aggregate of—

- (a) one seventieth of his pensionable remuneration multiplied by the length in years of his reckonable service before 1st April 1972, and
- (b) one sixtieth of his pensionable remuneration multiplied by the length in years of his reckonable service after 31st March 1972.”.

## 5. In regulation E6—

## (a) for paragraph (2) substitute:

“(2) Subject to paragraphs (2A) to (4), the amount of a widow’s long-term pension is the aggregate of—

- (a) three tenths of the retirement pension to which her husband was or would have been entitled at the time of his death in respect of his reckonable service before 1st April 1972, and
- (b) one four hundred and eightieth of his pensionable remuneration multiplied by the length in years of his reckonable service before 1st April 1972, and
- (c) one one hundred and sixtieth of his pensionable remuneration multiplied by the length in years of his reckonable service after 31st March 1972.”; and

## (b) after paragraph (2) insert:

“(2A) Where—

- (a) the widow’s age at the date of her husband’s death was less than his and she has no eligible child, or
- (b) her age at the date of her husband’s death was greater than his, the amount calculated under paragraph (2)(a) is to be reduced or increased by an amount certified by an actuary to be just.”.

## 6. After regulation E8(3) insert:

“(4) Where a widow’s long-term pension is payable under regulation E5, no children’s long-term pension is payable until the day after the widow’s death.”.

## 7. In regulation E9—

## (a) for paragraphs (3) and (4) substitute:

“(3) Subject to paragraph (4), the amount of a children’s long-term pension is the aggregate of—

- (a) three tenths of the retirement pension to which the deceased was or would have been entitled at the time of his death in respect of his reckonable service before 1st April 1972, and
- (b) one four hundred and eightieth of his pensionable remuneration multiplied by the length in years of his reckonable service before 1st April 1972, and
- (c) one one hundred and sixtieth of his pensionable remuneration multiplied by the length in years of his reckonable service after 31st March 1972.

(4) For the purposes of calculating the amount of a children’s long-term pension under paragraph (3) no account shall be taken of reckonable service before attaining the age of 60 years beyond a total of

40 years; and any reckonable service which is accordingly to be left out of account shall be taken from the beginning of the husband's reckonable service."; and

- (b) in paragraph (5), for the words from "then" to the end of the paragraph substitute "the annual rate of the pension is to be reduced by the amount of the excess".

### PART III

8. In regulation E2(1), delete the words "and a lump sum retiring allowance".

9. In regulation E3, delete paragraphs (2) to (11).

10. For regulation E6(3) and (4) substitute:

"(3) Where regulation E5(1)(c) applies, for the purpose of calculating the amount of a widow's long-term pension under paragraph (2) her husband shall be treated as having on the date of his death become entitled to benefits under regulation E2(1)(b)(i) (permanent ill-health etc.) and to reckon an additional period as reckonable service accordingly.

(4) For the purpose of calculating the amount of a widow's long-term pension under paragraph (2) no account shall be taken of reckonable service before attaining the age of 60 years beyond a total of 40 years; and any reckonable service which is accordingly to be left out of account shall be taken from the beginning of the husband's reckonable service."

11. In regulation E11—

(a) for paragraph (2) substitute:

"(2) Paragraph (1) applies in relation to any retirement pension except one to which a person became entitled by virtue of regulation E2(2).";

(b) in paragraphs (4)(b) and (5)(a), for the words "and paragraph (2)(b) apply" substitute "applies";

(c) in paragraph (5)(b), for the words "and paragraph (2)(a) apply" substitute "applies";

(d) in paragraph (5), for the words from "the greater of" to the end of the paragraph substitute "the greater of

$$(B \times C) - E \text{ and } \frac{C}{F} \times (A - E);$$

(e) delete paragraphs (6), (7) and (9);

(f) in paragraph (10), for the words "and paragraph (2)(b) apply" substitute "applies";

(g) in paragraph (12), delete the words "Subject to paragraph (13)"; and

(h) delete paragraph (13).

12. In regulation E17, delete paragraph (6)(a)(iii) and (v)."

5. In relation to existing contributors these regulations have effect with the substitution for regulation H6 of the following:

*"Persons transferred to the Common Council under section 18(4)(a) of the National Health Service Reorganisation Act 1973*

**H6.**—(1) This paragraph applies to a person—

- (a) who was by or under an order made under section 18(4)(a) of the National Health Service Reorganisation Act 1973 transferred to the employment of the Common Council, and
- (b) who immediately before he was so transferred was in an employment in which he was an officer within the meaning of the Health Service regulations, and
- (c) who on the date on which he was so transferred became a contributor to the local Act superannuation fund in the employment to which he was so transferred, and
- (d) who became a pensionable employee in that employment on 1st October 1977, and
- (e) to whom paragraph (4) does not apply.

(2) A person to whom paragraph (1) applies is, subject to paragraph (3), entitled to reckon—

- (a) as reckonable service any service which for the purposes of the Health Service regulations he was entitled to reckon in relation to the employment mentioned in paragraph (1)(b), as, or as a period of, contributing service, and
- (b) as qualifying service any service which for the purposes of those regulations he was entitled to reckon in relation to that employment for the purpose of determining whether he was entitled to a benefit under those regulations, but for no other purpose.

(3) For the purposes of paragraph (2) any period of part-time service shall be treated as though it was whole-time service for a proportionately reduced period and, except for the purposes referred to in regulation E26(3), any service which was reckonable under the Health Service regulations for all purposes (other than for the purpose of determining whether any benefit was payable) as a period of contributing service at half its length shall be counted at half its length.

(4) In relation to a person who gave notice under regulation 19(3) of the Local Government Superannuation (City of London) Regulations 1977 that he did not wish to avail himself of the benefits provided under the 1974 regulations, these regulations have effect as if they conferred on him rights corresponding with those which he would have enjoyed if he had remained subject to the provisions of the Health Service regulations, and continue so to apply so long as he is employed without a disqualifying break of service by the Common Council on duties reasonably comparable to those on which he was engaged immediately before he was transferred.

(5) Notwithstanding anything in paragraph (4), where that paragraph applies—

- (a) regulation C12(11) has effect as if—
  - (i) sub-paragraph (a) were omitted, and
  - (ii) the reference in sub-paragraph (b) to reckonable service and qualifying service were a reference to service reckonable for the purpose of determining whether any benefit is payable,
- (b) regulation D11 has effect as if—
  - (i) references to qualifying service included references to service reckonable for the purpose of determining whether any benefit is payable,
  - (ii) paragraph (2) were omitted,
  - (iii) in paragraph (3), the reference to regulation E2(1)(c) included a reference to regulation 8(1)(a)(iv) of the Health Service regulations, and



- (iv) "retirement pension" included a pension payable by virtue of paragraph (4) of this regulation,
  - (c) regulation E15 has effect in lieu of regulation 39 of the Health Service regulations and as if—
    - (i) "retirement pension" included a pension payable by virtue of that paragraph, and
    - (ii) for the purpose of ascertaining the remuneration of a former employment, entitlement to such a pension were not an entitlement under these regulations or the 1974 regulations, and
  - (d) regulation M1 has effect in lieu of regulation 55 of the Health Service regulations.
- (6) In this regulation "the local Act superannuation fund" has the same meaning as in the Local Government Superannuation (City of London) Regulations 1977."

Regulations J2 to J4, J8, J14  
and Q2

### SCHEDULE 16

#### CALCULATION OF TRANSFER VALUES

##### PART I

1. The transfer value payable under regulation J2, J3(1), J14 or G2(2) in respect of any person is an amount equal to—

(1) the aggregate of the sums calculated in accordance with paragraph 2 below in respect of his accrued pension, accrued retiring allowance and, if the person is a man, his accrued widow's pension, less—

- (a) a sum (calculated in accordance with paragraph 2 below) in respect of accrued modification, and
- (b) any additional contributory payments remaining unpaid when he ceased to be employed in his local government employment, and
- (c) in the case of a person who is entitled or prospectively entitled to a guaranteed minimum pension under these regulations when he ceases to be employed in his local government employment and who has made a request under regulation J2, a sum (calculated in accordance with paragraph 2 below) in respect of the pensions increase liability on his guaranteed minimum pension, and
- (d) in the case of a person in relation to whom, when he ceases to be employed in local government employment—
  - (i) a contributions equivalent premium is paid under section 42 of the Pensions Act, or
  - (ii) a limited revaluation premium is paid under section 45 of that Act otherwise than by the scheme managers of his approved non-local government scheme,

a sum equal to the amount of the premium or premiums,

together with—

(2) compound interest calculated in accordance with regulation J7 in respect of the period beginning immediately after the date on which the person ceased to be employed in his local government employment and ending with the date on which the transfer value is paid (but no interest is to be included in the transfer value if that period is less than 6 months).

2.—(1) The sums in respect of accrued pension, accrued retiring allowance and accrued modification shall be calculated by multiplying the accrued pension by the

pension factor, the accrued retiring allowance by the retiring allowance factor and the accrued modification by the modification factor, such factors being the factors, in the appropriate table in Part II of this Schedule where regulation J14 or Q2(2) applies and Part III of this Schedule where regulation J2 or J3(1) applies, which are applicable to the person's age when he ceased to be employed in his local government employment.

(2) The sum in respect of accrued widow's pension shall be calculated by multiplying the accrued widow's pension by 2.4 where regulation J14 or Q2(2) applies and by 4 where regulation J2 or J3(1) applies.

(3) The sum in respect of the pensions increase liability on a person's guaranteed minimum pension shall be calculated by multiplying the annual equivalent of his guaranteed minimum in relation to his retirement pension in connection with his local government employment by the pensions increase liability factor in the appropriate table in Part IV of this Schedule which is applicable in relation to his age when he ceased to be employed in local government employment.

(4) The guaranteed minimum shall be calculated in accordance with section 35 of the Pensions Act (except that subsections (7) and (8) shall be ignored) by reference to the regulations applying in relation to that section, and the orders in force under section 21 of that Act, when the person ceased to be employed in his local government employment, and the annual equivalent of his guaranteed minimum shall be calculated by multiplying the guaranteed minimum by 52.18.

3. In this Schedule—

“accrued pension” means the annual retirement pension (however named) to which, having regard to regulations E1(3) and E31(2) and apart from any reduction falling to be made to that pension in connection with a retirement pension under section 28 of the Social Security Act 1975 or corresponding provisions of earlier legislation or graduated retirement benefit under section 36 of the Insurance Act or corresponding provisions of earlier legislation, the person would have become entitled if, on the date when he ceased to be employed in his local government employment—

(1) he had reached the age of 65; and

(2)(a) where the person ceased to be employed in that employment before 31st March 1972, he had completed a sufficient period of service to qualify for the pension and, notwithstanding anything in any enactment—

(i) if in that employment he was a contributory employee within the meaning of the Act of 1937, for the purpose of calculating the amount of that pension his service had been calculated in accordance with regulation 4(1) to (1B) of the Benefits regulations, and

(ii) his entitlement to that pension had been calculated by reference to completed years and completed days;

(b) where the person ceased to be employed in that employment on or after 31st March 1972, he had been entitled to reckon an aggregate of not less than 5 years' reckonable service and qualifying service (or, if he was subject to a local Act scheme, 5 years' service which would have been taken into account under that scheme for the purpose of determining whether he was entitled to benefit); and

(3) he had completed the payment of any additional contributory payments;

“accrued retiring allowance” means the lump sum retiring allowance (however named) to which the person would have become entitled if, on the date when he ceased to be employed in his local government employment—

- (1) he had reached the age of 65; and
- (2)(a) where the person ceased to be employed in that employment before 31st March 1972, he had completed a sufficient period of service to qualify for the allowance and, notwithstanding anything in any enactment—
  - (i) if in that employment he was a contributory employee within the meaning of the Act of 1937, for the purpose of calculating the amount of that allowance his service had been calculated in accordance with regulation 4(1) to (1B) of the Benefits regulations, and
  - (ii) his entitlement to that allowance had been calculated by reference to completed years and completed days;
- (b) where the person ceased to be employed in that employment on or after 31st March 1972, he had been entitled to reckon an aggregate of not less than 5 years' reckonable service and qualifying service (or, if he was subject to a local Act scheme, 5 years' service which would have been taken into account under that scheme for the purpose of determining whether he was entitled to benefit); and

(3) he had completed the payment of any additional contributory payments; and

(4) if the person is a man, he had been married and he and his wife had not been judicially separated;

“accrued widow’s pension” means the annual widow’s long-term pension (however named) which, after any initial period during which it might not have been payable, would have been payable in respect of the person if, on the date when he ceased to be employed in his local government employment—

(1) he had been married and he and his wife had not been judicially separated; and

(2) by virtue of his having reached the age of 65, he had been in receipt of a pension equivalent to his accrued pension; and

(3) he had died;

“accrued modification” means the amount by which the accrued pension would be reduced in connection with the retirement pension under section 28 of the Social Security Act 1975 or corresponding provisions of earlier legislation and graduated retirement benefit under section 36 of the Insurance Act or corresponding provisions of earlier legislation.

## PART II

TABLE 1—MEN

Age	Pension Factor	Retiring Allowance Factor	Modification Factor
under 20	3.90	0.60	0.20
20	3.95	0.60	0.20
21	4.00	0.61	0.20
22	4.05	0.61	0.25
23	4.10	0.61	0.25
24	4.10	0.62	0.25
25	4.15	0.62	0.30
26	4.20	0.63	0.30
27	4.25	0.63	0.35
28	4.30	0.63	0.35
29	4.30	0.64	0.40
30	4.35	0.64	0.40
31	4.40	0.65	0.45
32	4.45	0.66	0.50
33	4.45	0.66	0.50
34	4.50	0.67	0.55
35	4.55	0.67	0.65
36	4.60	0.68	0.70
37	4.65	0.68	0.80
38	4.65	0.68	0.90
39	4.70	0.69	0.95
40	4.75	0.69	1.05
41	4.80	0.70	1.10
42	4.85	0.70	1.20
43	4.85	0.71	1.30
44	4.90	0.72	1.35
45	4.95	0.72	1.45
46	5.00	0.73	1.50
47	5.10	0.74	1.60
48	5.20	0.74	1.75
49	5.25	0.75	1.90
50	5.35	0.75	2.10
51	5.45	0.76	2.30
52	5.60	0.76	2.55
53	5.75	0.77	2.80
54	5.90	0.78	3.05
55	6.05	0.79	3.35
56	6.25	0.80	3.65
57	6.50	0.81	4.00
58	6.75	0.82	4.30
59	7.05	0.84	4.65
60	7.45	0.86	5.05
61	7.45	0.88	5.45
62	7.45	0.91	5.85
63	7.45	0.94	6.35
64	7.45	0.98	7.05

TABLE 2—WOMEN

Age	Pension Factor	Retiring Allowance Factor	Modification Factor
under 20	5.20	0.60	0.40
20	5.20	0.60	0.40
21	5.25	0.61	0.40
22	5.30	0.61	0.45
23	5.35	0.61	0.50
24	5.40	0.62	0.50
25	5.45	0.62	0.55
26	5.50	0.63	0.60
27	5.55	0.63	0.65
28	5.60	0.63	0.65
29	5.65	0.64	0.70
30	5.70	0.64	0.80
31	5.75	0.65	0.85
32	5.80	0.66	0.95
33	5.85	0.66	1.00
34	5.90	0.67	1.10
35	6.00	0.67	1.15
36	6.10	0.68	1.25
37	6.15	0.68	1.30
38	6.25	0.68	1.35
39	6.30	0.69	1.45
40	6.40	0.69	1.55
41	6.45	0.70	1.65
42	6.55	0.70	1.80
43	6.60	0.71	1.95
44	6.70	0.72	2.15
45	6.80	0.73	2.35
46	6.85	0.74	2.55
47	6.95	0.75	2.75
48	7.00	0.76	3.00
49	7.10	0.77	3.25
50	7.15	0.78	3.55
51	7.25	0.79	3.85
52	7.35	0.80	4.15
53	7.45	0.81	4.55
54	7.60	0.82	4.95
55	7.75	0.83	5.40
56	7.90	0.84	5.90
57	8.10	0.85	6.50
58	8.30	0.87	7.20
59	8.60	0.89	8.00

## PART III

TABLE 1—MEN

Age	Pension Factor	Retiring Allowance Factor	Modification Factor
under 20	5.00	0.60	0.25
20	5.05	0.60	0.25
21	5.10	0.61	0.25
22	5.15	0.61	0.30
23	5.20	0.61	0.30
24	5.25	0.62	0.30
25	5.30	0.62	0.35
26	5.35	0.63	0.40
27	5.40	0.63	0.40
28	5.45	0.63	0.45
29	5.50	0.64	0.50
30	5.55	0.64	0.50
31	5.60	0.65	0.55
32	5.65	0.66	0.60
33	5.70	0.66	0.65
34	5.75	0.67	0.70
35	5.80	0.67	0.80
36	5.85	0.68	0.90
37	5.90	0.68	1.00
38	5.95	0.68	1.10
39	6.00	0.69	1.20
40	6.05	0.69	1.30
41	6.10	0.70	1.40
42	6.15	0.70	1.50
43	6.20	0.71	1.60
44	6.25	0.72	1.70
45	6.30	0.72	1.80
46	6.40	0.73	1.90
47	6.50	0.74	2.00
48	6.60	0.74	2.20
49	6.70	0.75	2.40
50	6.80	0.75	2.60
51	6.90	0.76	2.90
52	7.10	0.76	3.20
53	7.30	0.77	3.50
54	7.50	0.78	3.80
55	7.70	0.79	4.20
56	8.00	0.80	4.60
57	8.30	0.81	5.00
58	8.60	0.82	5.40
59	9.00	0.84	5.80
60	9.50	0.86	6.30
61	9.50	0.88	6.80
62	9.50	0.91	7.40
63	9.50	0.94	8.10
64	9.50	0.98	9.00
65	9.50	1.00	9.50

## PART III

TABLE 1—MEN (*cont.*)

Age	Pension Factor	Retiring Allowance Factor	Modification Factor
66	9.15	1.00	9.15
67	8.80	1.00	8.80
68	8.50	1.00	8.50
69	8.15	1.00	8.15
70	7.80	1.00	7.80

TABLE 2—WOMEN

Age	Pension Factor	Retiring Allowance Factor	Modification Factor
under 20	7.00	0.60	0.50
20	7.05	0.60	0.50
21	7.10	0.61	0.55
22	7.15	0.61	0.60
23	7.20	0.61	0.65
24	7.25	0.62	0.70
25	7.35	0.62	0.75
26	7.40	0.63	0.80
27	7.45	0.63	0.85
28	7.50	0.63	0.90
29	7.55	0.64	0.95
30	7.65	0.64	1.05
31	7.70	0.65	1.15
32	7.80	0.66	1.25
33	7.90	0.66	1.35
34	7.95	0.67	1.45
35	8.05	0.67	1.55
36	8.15	0.68	1.65
37	8.25	0.68	1.75
38	8.35	0.68	1.85
39	8.45	0.69	1.95
40	8.55	0.69	2.10
41	8.65	0.70	2.25
42	8.75	0.70	2.45
43	8.85	0.71	2.65
44	8.95	0.72	2.90
45	9.05	0.73	3.15
46	9.15	0.74	3.40
47	9.25	0.75	3.70
48	9.35	0.76	4.00
49	9.45	0.77	4.35
50	9.55	0.78	4.75
51	9.65	0.79	5.15

TABLE 2—WOMEN (cont.)

Age	Pension Factor	Retiring Allowance Factor	Modification Factor
52	9.80	0.80	5.60
53	9.95	0.81	6.10
54	10.10	0.82	6.65
55	10.30	0.83	7.25
56	10.50	0.84	7.95
57	10.75	0.85	8.75
58	11.05	0.87	9.65
59	11.40	0.89	10.65
60	11.75	0.91	11.75
61	11.75	0.93	11.75
62	11.75	0.95	11.75
63	11.75	0.97	11.75
64	11.75	0.99	11.75
65	11.75	1.00	11.75
66	11.40	1.00	11.40
67	11.05	1.00	11.05
68	10.70	1.00	10.70
69	10.35	1.00	10.35
70	10.00	1.00	10.00



## PART IV

TABLE 1—MEN

Age	Pensions Increase Liability Factor
under 20	1.47
20	1.50
21	1.53
22	1.56
23	1.59
24	1.62
25	1.65
26	1.68
27	1.71
28	1.74
29	1.78
30	1.81
31	1.85
32	1.88
33	1.92
34	1.95
35	1.99
36	2.02
37	2.06
38	2.10
39	2.14
40	2.18
41	2.22
42	2.26
43	2.30
44	2.34
45	2.39
46	2.44
47	2.48
48	2.53
49	2.58
50	2.62
51	2.67
52	2.72
53	2.78
54	2.84
55	2.90
56	2.97
57	3.04
58	3.12
59	3.20
60	3.28
61	3.36
62	3.44
63	3.53
64	3.64
65 and over	—

TABLE 2—WOMEN

Age	Pensions Increase Liability Factor
under 20	2.20
20	2.24
21	2.28
22	2.32
23	2.36
24	2.40
25	2.45
26	2.50
27	2.55
28	2.60
29	2.66
30	2.71
31	2.77
32	2.82
33	2.88
34	2.93
35	2.99
36	3.05
37	3.11
38	3.17
39	3.24
40	3.31
41	3.38
42	3.45
43	3.52
44	3.59
45	3.66
46	3.74
47	3.82
48	3.90
49	3.98
50	4.06
51	4.15
52	4.24
53	4.33
54	4.43
55	4.53
56	4.63
57	4.74
58	4.85
59	4.97
60 and over	—

## Regulation Q2(1)

## PART V

1. The transfer value payable under regulation Q2(1) in respect of a person is to be calculated in accordance with the following formula if the service he is entitled to reckon in his new local government employment which he was also entitled to reckon in his previous local government employment exceeds 182 days—

$$T = \left( \frac{F \times S \times R}{100} \right) - A,$$

where—

- T is the amount of the transfer value,  
 F is the amount shown in column 2 of the following Table applicable to his age in years when he ceased to be employed in his previous local government employment,

TABLE

Age on ceasing to be Employed in Previous Local Government Employment	Amount
1	2
	£
Under 30 .....	11
30 to 39 (inclusive) .....	12
40 to 49 (inclusive) .....	13
50 and over .....	14

- S is the length of the reckonable service in complete years ignoring any residual period of 182 days or less and taking any residual period which exceeds 182 days as a complete year,  
 R is the annual rate of his remuneration in his previous local government employment at the date on which he ceased to be employed in that employment, and  
 A is the amount of any additional contributory payments remaining outstanding when he ceased to be employed in his previous local government employment.

2. In any case not falling within paragraph 1 the transfer value payable under regulation Q2(1) in respect of a person is to be calculated in accordance with the following formula—

$$T = 2 \times C, \text{ where—}$$

- T is the amount of the transfer value, and  
 C is the amount of the employer's primary contributions in relation to the reckonable service,

but the amount of the transfer value shall be zero if the person becomes employed in his new local government employment on or after 1st October 1981.

3. In ascertaining for the purposes of this Part the length of reckonable service which a person is or was entitled to reckon, the reckonable service is to count at the length at which it would reckon in calculating the amount of a retirement pension under regulation E2(1)(b)(ii), except that—

- (a) any period of reckonable service which was reckonable under section 17 of the Act of 1937 (which related to teachers) is to be ignored,  
 (b) it is to be assumed that he had completed the payment of any additional contributory payments, and  
 (c) if additional contributions under regulation D10 of the 1974 regulations (or any corresponding provision of an earlier enactment) or regulation C6 have been paid but not all those for which he was originally liable, the apportionment formula in paragraph 3 of Schedule 8 is to be applied.

4. Subject to paragraph 5, in ascertaining for the purposes of this Part the annual rate of a person's remuneration at the date on which he ceased to be employed in his previous local government employment—

- (a) the annual rate of any fluctuating element of his remuneration is to be estimated by reference to an average taken over a representative period,
- (b) the annual rate of any benefit in kind included in his remuneration is to be the estimated annual value of the benefit in kind at the date on which he ceased to be employed,
- (c) if at that date he had no remuneration or his remuneration was reduced because of absence from duty, the annual rate is to be taken to be the annual rate which would have applied if he had not been absent,
- (d) if the annual rate of his remuneration is retrospectively altered as a result of a pay award promulgated by a national joint council or other negotiating body on or before the date on which he ceased to be employed, the annual rate of his remuneration is to be based on the retrospective pay award,
- (e) if his remuneration is not calculated by reference to an annual rate but by reference to some other rate, the annual rate is to be derived from the applicable rate at the date on which he ceased to be employed,
- (f) if his previous local government employment was part-time the annual rate of remuneration of a single comparable whole-time employment is to be used, and
- (g) if the annual rate of his remuneration exceeds £100 it is to be rounded down to the nearest £100.

5. If—

- (a) during the 13 years ending on the cessation of the person's previous local government employment his remuneration was reduced, and
- (b) his employing authority certified under regulation E24 that the reduction was material, and
- (c) his annual rate of remuneration immediately before the reduction, ascertained on similar principles to those in paragraph 4, was greater than the annual rate of remuneration on the date on which he ceased to be employed in his previous local government employment,

it is to be assumed for the purposes of this Part that he was earning at the higher rate at the date on which he ceased to be employed in his previous local government employment.

6. Where the person has made a payment to his new fund authority under regulation D1(2) of the 1974 regulations, the transfer value payable under regulation Q2(1) is to be reduced by an amount equal to that payment.

7. Compound interest calculated in accordance with regulation J7 is to be paid on the transfer value payable under regulation Q2(1) for the period beginning with the date on which the person ceased to be employed in his previous local government employment and ending on the date on which the transfer value is paid (but no interest is to be paid if that period is less than 6 months).

Regulations J4(2)  
and J8(5)

#### PART VI

The additional transfer value payable under regulation J3(2) and the transfer value that may be accepted where regulation J8(5) applies is in each case  $(A \times B \times C) + D$ , where—

- A is the period—
- (a) which the person would have been entitled to reckon as reckonable service by virtue of regulation F6(1)(a) or (b), or
  - (b) which would have been taken into account in calculating additional benefits in accordance with regulation F6(13), or
  - (c) which he would have been entitled to reckon under the war service provisions of the public service scheme,
- as the case may be,
- B is the figure in column (2) or (3) of the Table below appropriate to the person's age on 1st April 1978 and sex,
- C is either—
- (a) the annual rate of the person's remuneration at 1st April 1978, ascertained in accordance with paragraph 4 of Part V of this Schedule as if he had ceased to be employed on that date, or
  - (b) if on that date he was entitled to a pension, the amount used as a multiplier in respect of remuneration in calculating the pension, increased by the annual amount (if any) by which an annual pension at a rate equal to that amount of remuneration, and beginning on the same date as the person's pension, would by 1st April 1978 have been increased under the Pensions (Increase) Act 1971(a), and
- D is compound interest on  $(A \times B \times C)$ , calculated, in the case of an additional transfer value payable under regulation J3(2), in accordance with regulation J7, in respect of the period beginning on 1st April 1978 and ending with the date on which the transfer value or additional transfer value is paid.

TABLE

(1) Age on 1st April 1978	(2) Men	(3) Women
40	0.1009	0.1328
41	0.1018	0.1344
42	0.1024	0.1357
43	0.1031	0.1372
44	0.1038	0.1389
45	0.1045	0.1405
46	0.1058	0.1422
47	0.1073	0.1437
48	0.1085	0.1454
49	0.1099	0.1470
50	0.1111	0.1487
51	0.1125	0.1502
52	0.1150	0.1525
53	0.1176	0.1548
54	0.1203	0.1571
55	0.1229	0.1599
56	0.1267	0.1628
57	0.1306	0.1663
58	0.1345	0.1707
59	0.1397	0.1759

(a) 1971 c.56.

TABLE (cont.)

(1) Age on 1st April 1978	(2) Men	(3) Women
60	0.1463	0.1810
61	0.1465	0.1818
62	0.1469	0.1825
63	0.1473	0.1833
64	0.1478	0.1840
65	0.1480	0.1844
66	0.1436	0.1800
67	0.1392	0.1756
68	0.1355	0.1713
69	0.1311	0.1669
70	0.1267	0.1625
71	0.1230	0.1575
72	0.1190	0.1519
73	0.1144	0.1463
74	0.1106	0.1406
75	0.1063	0.1350
76	0.1019	0.1294
77	0.0981	0.1238
78	0.0938	0.1181
79	0.0900	0.1131
80	0.0854	0.1088
81	0.0815	0.1044
82	0.0775	0.1006
83	0.0735	0.0969
84	0.0698	0.0931
85	0.0661	0.0894
86	0.0623	0.0856
87	0.0585	0.0825
88	0.0554	0.0794
89	0.0525	0.0769
90	0.0496	0.0744
91	0.0467	0.0719
92	0.0440	0.0694
93	0.0419	0.0669
94	0.0398	0.0644
95	0.0377	0.0625
96	0.0356	0.0600
97	0.0342	0.0581
98	0.0321	0.0556
99	0.0306	0.0531

Regulation J9(1)(a)

SCHEDULE 17

## CALCULATION OF RECKONABLE SERVICE TO BE CREDITED UNDER REGULATION J9(1)(a)

1. Subject to the provisions of this schedule, the period which a person is entitled to reckon as reckonable service by virtue of regulation J9(1)(a) is a period equal to the period of reckonable service which would enable the fund authority to pay under regulation J2 a transfer value (calculated in accordance with Schedule 16)—

- (a) of the amount which that authority accepted in respect of him under regulation J8, or

(b) where—

- (i) the person became employed in his local government employment after 4th April 1983, and
- (ii) a limited revaluation premium was paid under section 45 of the Pensions Act and has been repaid to the fund authority by the Secretary of State, of the total of the amount mentioned in sub-paragraph (a) and the amount of the premium.

2. For the purposes of paragraph 1 above—

(1) in the case of a person who was subject in his non-local government employment to a statutory scheme or to any other scheme which is for the time being specified by the Secretary of State as a scheme which is to be treated as a statutory scheme for the purposes of this Schedule—

- (a) the calculation of the period he is entitled to reckon as reckonable service is to be made by reference to his age, and to the rate of his pensionable pay, used in the calculation of the transfer value accepted,
- (b) where in that calculation an amount of a person's pay has been disregarded in connection with a retirement pension under section 28 of the Social Security Act 1975 or corresponding provisions of earlier legislation, the pensionable pay is to be increased by that amount, and
- (c) any sum representing interest included in the transfer value accepted is to be ignored;

(2) in the case of a person who was subject in his non-local government employment to any other scheme—

- (a) if he became employed in his local government employment before 22nd April 1975—
  - (i) the calculation of the period he is entitled to reckon as reckonable service is to be made by reference to his age, and the annual rate of his remuneration, on 1st April 1972, or, if later, on the date when he became employed in his local government employment (here referred to as the "relevant date"); and
  - (ii) the sum to be used as the amount of the transfer value shall be the sum notified to the fund authority by the scheme managers as the sum which the fund authority would have received in respect of the person had the transfer value been calculated and paid on the relevant date;
- (b) if he became employed in his local government employment on or after 22nd April 1975, the calculation of the period he is entitled to reckon as reckonable service is to be made by reference to his age, and the annual rate of his remuneration, on the date when he became employed in his local government employment or, if the transfer value in respect of him is received by the fund authority more than one year after he became employed in his local government employment, on the date on which the transfer value is received;
- (c) any sum representing interest which is included in the transfer value accepted is to be taken into account;

(3) the accrued pension in respect of the period last mentioned in paragraph 1 above shall be deemed—

- (a) where the person is such a person as is mentioned in regulation J11, to be subject to that regulation, and paragraph (2) of that regulation shall have effect for this purpose as if at the end there were added the words—  
“, and

- (d) at the end of regulation F7(2) of the 1974 regulations, there had been added the words “and a proportionate amount in respect of part of a year of such service”;
- (b) where the person is such a person as is mentioned in regulation J12, to be subject to that regulation;
- (4) where—
- (a) the pensionable pay mentioned in sub-paragraph (1) above relates to a period of part-time employment, the pensionable pay for that period shall be deemed to be the pensionable pay by reference to which the transfer value accepted would have been calculated had the person during that period been in a single comparable whole-time employment;
- (b) the remuneration mentioned in sub-paragraph (2) above relates to part-time employment, the annual rate of remuneration on the relevant date shall be deemed to be the annual rate of remuneration notified to the fund authority by his local government employer as the remuneration which would have been paid in respect of a single comparable whole-time employment;
- (5) in applying Schedule 16 in accordance with paragraph 1 of this Schedule in relation to a person who ceased to be employed in his non-local government employment on or after 6th April 1978 and whose non-local government employment was not contracted-out employment for the purposes of the Pensions Act, paragraphs 1(1)(c), 2(3) and (4) of Schedule 16 shall be ignored.

## Regulation J14

## SCHEDULE 18

## FUND APPORTIONMENT WHERE 100 OR MORE TRANSFER THEIR PENSION RIGHTS UNDER REGULATION J14

## PART I

1. This Part of this Schedule applies if the fund is to be apportioned under regulation J14(6) and all of the transfers under the transfer scheme are to take place on the same day.
2. The appropriate administering authority shall obtain a report from the fund's actuary specifying the apportionment fraction to be applied in apportioning the fund together with details of the calculation.
3. The apportionment fraction is—

$$\frac{\left[ \frac{A}{B} \times (C + D) \right] - E}{C},$$

where—

- A is the value at the relevant date of the accrued actuarial liabilities of the fund which relate to the persons transferring their pension rights on that date to the approved non-local government scheme,
- B is the value at the relevant date of all accrued actuarial liabilities of the fund,
- C is the value at the relevant date of the transferable assets of the fund minus any sums then due from the fund,
- D is the value at the relevant date of any adjustments to be made in consequence of a certificate under regulation P6(1)(b) to sums (other than sums then due to the fund) to be contributed to the fund under regulation P7(1), and



- E is the value at the relevant date of the part (if any) of those adjustments which relates to the persons transferring their pension rights on that date to the approved non-local government scheme.
4. The relevant date is the date on which those transferring their pension rights become subject to the approved non-local government scheme.
5. The accrued actuarial liabilities of the fund are the actual and potential liabilities of the fund in connection with any service or employment before the relevant date and, for this purpose, it is to be assumed that the liabilities which relate to those transferring their pension rights remain liabilities of the fund notwithstanding regulation J14 (8).
6. The transferable assets of the fund are the assets which belong to the fund at the relevant date.
7. The values of items D and E are to be agreed by the fund's actuary and the actuary of the non-local government scheme or, if they are unable to agree, they are to be determined by an actuary appointed by the Secretary of State.
8. Subject to paragraph 7 above, valuations are to be made by the fund's actuary.
9. Where more than one approved non-local government scheme is involved, separate apportionment fraction shall be specified in the actuary's report for the different schemes.
10. When the appropriate administering authority receive the actuary's report they shall provide the scheme managers of the approved non-local government scheme with a copy of it.
11. The value of the share of the fund to which the scheme managers of the approved non-local government scheme are entitled shall be calculated in accordance with the formula:

$$V = W \times [X - (Y + Z)],$$

where—

- V is the value of the share of the fund to which the scheme managers are entitled,
- W is the apportionment fraction specified in the actuary's report,
- X is the value (determined by the fund's actuary) at the apportionment date of the transferable assets which still belong to the fund at that date and any other assets which belong to the fund at that date which represent in any form or have accrued from any transferable asset,
- Y is the total of any sums due from the fund at the relevant date and still outstanding at the apportionment date, and
- Z is the total of any sums due from the fund at the apportionment date (but not at the relevant date) in respect of any expenditure in connection with the transferable assets of the fund or assets representing or accruing from those assets.
12. The apportionment date is the date specified as such by the appropriate administering authority in a notice given to the scheme managers of the approved non-local government scheme.
13. Except with the agreement of the scheme managers of the approved non-local government scheme, the apportionment date shall not be later than six months after the date on which the appropriate administering authority receive the actuary's report.
14. Subject to paragraphs 15 to 17 below, immediately after the apportionment date the appropriate administering authority shall transfer to the scheme managers of the

approved non-local government scheme assets of the fund of a value at the apportionment date equal to the value of the scheme managers' share of the fund and, unless the appropriate administering authority and the scheme managers otherwise agree, the composition of the assets to be transferred shall so far as possible reflect the composition of the transferable assets which still belong to the fund at the apportionment date and any other assets which belong to the fund at that date which represent in any form or have accrued from any transferable asset.

15. The appropriate administering authority and the scheme managers may agree to transfer assets in advance of the apportionment date.

16. The value of an advance under paragraph 15 shall not exceed such sum as the fund's actuary may specify as appropriate in the circumstances.

17. Where an advance is made under paragraph 15, the appropriate administering authority's liability under paragraphs 11 and 14 shall be reduced by an amount equal to:

$$\frac{L}{M} \times N,$$

where—

L is the value of the advance,

M is the value of the share of the fund to which the scheme managers would have been entitled under paragraph 11 if the apportionment date had been the date on which the advance was made, and

N is the value of the share of the fund to which the scheme managers would have been entitled under paragraph 11 if the advance had not been made.

18. The employing authority shall bear the costs of apportioning the fund or, if there is more than one employing authority involved, each shall bear such part of those costs as the fund's actuary determines.

19. The appropriate administering authority shall keep their accounts in a form which enables the calculations required in apportioning the fund to be made, and they shall also provide the fund's actuary with any information he requires in connection with the apportionment.

## PART II

20. This Part of this schedule applies where the fund is to be apportioned under regulation J14(6) and the transfers under the transfer scheme are to take place on different days.

21. The provisions of Part I of this schedule are to apply to the apportionment as if the transfers had occurred on a single date, but suitable adjustments are to be made to the sums payable to the scheme managers to reflect the fact that the transfers take place on different dates.

22. If any question arises in connection with paragraph 21 above, it shall be determined by the fund's actuary and the actuary of the approved non-local government scheme or, if they are unable to agree, by an actuary appointed by the Secretary of State.

## SCHEDULE 19

## Regulation Q2(6)

## FUND APPORTIONMENT FOR CHANGES OF FUND WITHIN LOCAL GOVERNMENT

## PART I

1. This Part of this Schedule applies if the fund is to be apportioned under regulation Q2(6) and of all the persons who are changing funds do so on the same day.

2. The previous fund authority shall obtain a report from their actuary specifying the apportionment fraction to be applied in apportioning the fund together with details of the calculation.

3. The apportionment fraction is—

$$\frac{\frac{A}{B} \times (C + D) - E}{C},$$

where—

- A is the value at the relevant date of the accrued actuarial liabilities of the fund which relate to the persons changing funds on that date,
- B is the value at the relevant date of all accrued actuarial liabilities of the fund;
- C is the value at the relevant date of the transferable assets of the fund minus any sums then due from the fund,
- D is the value at the relevant date of any adjustments to be made in consequence of a certificate under regulation P6(1)(b) to sums (other than sums then due to the fund) to be contributed to the fund under regulation P7(1), and
- E is the value at the relevant date of the part (if any) of those adjustments which relates to the persons changing funds on that date.

4. The relevant date is the date on which the change of fund occurs.

5. The accrued actuarial liabilities of the fund are the actual and potential liabilities of the fund in connection with any service or employment before the relevant date and, for this purpose, it is to be assumed that the liabilities which relate to those changing funds remain liabilities of the fund.

6. The transferable assets of the fund are the assets which belong to the fund at the relevant date.

7. The values of items D and E are to be agreed between the fund's actuary and the actuary of the new fund authority or, if they are unable to agree, they are to be determined by an actuary appointed by the Secretary of State.

8. Subject to paragraph 7, valuations are to be made by the fund's actuary.

9. Where more than one new fund authority is involved, separate apportionment fractions shall be specified in the actuary's report for the different new fund authorities.

10. When the previous fund authority receive the actuary's report they shall provide the new fund authority with a copy of it.

11. The value of the share of the fund to which the new fund authority are entitled shall be calculated in accordance with the formula:

$$V = W \times [X - (Y + Z)],$$

where—

- V is the value of the share of the fund to which the new fund authority are entitled,
- W is the apportionment fraction specified in the actuary's report,
- X is the value (determined by the fund's actuary) at the apportionment date of the transferable assets which still belong to the fund at that date and any other assets which belong to the fund at that date which represent in any form or have accrued from any transferable asset,
- Y is the total of any sums due from the fund at the relevant date and still outstanding at the apportionment date, and
- Z is the total of any sums due from the fund at the apportionment date (but not at the relevant date) in respect of any expenditure in connection with the transferable assets of the fund or assets representing or accruing from those assets.

12. The apportionment date is the date specified as such by the previous fund authority in a notice given to the new fund authority.

13. Except with the agreement of the new fund authority, the apportionment date shall not be later than six months after the date on which the previous fund authority receive the actuary's report.

14. Subject to paragraphs 15 to 17, immediately after the apportionment date the previous fund authority shall transfer to the new fund authority assets of the fund of a value at the apportionment date equal to the value of the new fund authority's share of the fund and, unless the previous fund authority and new fund authority otherwise agree, the composition of the assets to be transferred shall so far as possible reflect the composition of the transferable assets which still belong to the fund at the apportionment date and any other assets which belong to the fund at that date which represent in any form or have accrued from any transferable asset.

15. The previous fund authority and the new fund authority may agree to transfer assets in advance of the apportionment date.

16. The value of an advance under paragraph 15 shall not exceed such sum as the fund's actuary may specify as appropriate in the circumstances.

17. Where an advance is made under paragraph 15, the previous fund authority's liability under paragraphs 11 and 14 shall be reduced by an amount equal to:

$$\frac{L}{M} \times N,$$

where—

- L is the value of the advance,
- M is the value of the share of the fund to which the the new fund authority would have been entitled under paragraph 11 if the apportionment date had been the date on which the advance was made, and
- N is the value of the share of the fund to which the new fund authority would have been entitled under paragraph 11 if the advance had not been made.

18. The previous employing authority shall bear the costs of apportioning the fund or, if there is more than one previous employing authority involved each shall bear such part of the costs as the fund's actuary determines.

19. The previous fund authority shall keep their accounts in a form which enables the calculations required in apportioning the fund to be made, and they shall also provide the fund's actuary with any information he requires in connection with the apportionment.

## PART II

20. This Part of this Schedule applies where the fund is to be apportioned under regulation Q2(6) and the persons changing funds do so on different days.

21. The provisions of Part I of this Schedule are to apply to the apportionment as if the changes of fund had occurred on a single date, but suitable adjustments are to be made to the sums payable to the new fund authority to reflect the fact that the changes of fund occur on different dates.

22. If any question arises in connection with paragraph 21, it shall be determined by the fund's actuary and the actuary of the new fund authority, or, if they are unable to agree, by an actuary appointed by the Secretary of State.

## SCHEDULE 20

## Regulation S3

## REVOCATIONS

## PART I

## ENACTMENTS HAVING EFFECT AS REGULATIONS UNDER SECTION 7 OF THE SUPERANNUATION ACT 1972

(1) Enactments revoked	(2) References	(3) Extent of revocation
The Local Government Superannuation Act 1937	1937 c.68	The whole Act, so far as unrevoked, except s.38
The Local Government Superannuation Act 1953	1953 c.25	The whole Act, so far as applying to England and Wales and unrevoked, except s.1(1), (3)(c), (d), (4)(c), (5)

## PART II

INSTRUMENTS HAVING EFFECT AS REGULATIONS UNDER SECTION 7 OF THE  
SUPERANNUATION ACT 1972

(1) Instruments revoked	(2) References	(1) Extent of revocation
The Local Government Super- annuation (Surrender of Superannuation Allowance) Rules 1938	S.R.&O.1938/1509	} The whole instrument
The Local Government Super- annuation (Mental Hospital etc Employment) Regulations 1939	S.R.&O. 1939/56	
The Local Government Super- annuation (Transfer Value) Regulations 1954	S.I. 1954/1212	
The Local Government Super- annuation (Mental Hospital, etc., Employment) (Amendment) Regulations 1954	S.I. 1954/1227	

## PART III

## OTHER INSTRUMENTS

(1) Instruments revoked	(2) References	(3) Extent of revocation
The Local Government Superannuation Regulations 1974	S.I. 1974/520	
The Local Government Superannuation (Amendment) Regulations 1977	S.I. 1977/1121	
The Local Government Superannuation (City of London) Regulations 1977	S.I. 1977/1341	
The Local Government Superannuation (Amendment) (No. 2) Regulations 1977	S.I. 1977/1845	
The Local Government Superannuation (Amendment) (No. 3) Regulations 1977	S.I. 1977/1956	
The Local Government Superannuation (Amendment) Regulations 1978	S.I. 1978/266	
The Local Government Superannuation (Amendment) (No. 2) Regulations 1978	S.I. 1978/822	} The whole instrument
The Local Government Superannuation (Social Security—Requirements for Contracting-out) Regulations 1978	S.I. 1978/1738	
The Local Government Superannuation (Amendment) (No. 3) Regulations 1978	S.I. 1978/1739	
The Local Government Superannuation (Amendment) Regulations 1979	S.I. 1979/2	
The Local Government Superannuation (Amendment) (No.2) Regulations 1979	S.I. 1979/592	
The Local Government Superannuation (Amendment) (No. 3) Regulations 1979	S.I. 1979/1534	

## PART III (cont.)

(1) Instruments revoked	(2) References	(3) Extent of revocation
The Local Government Superannuation (Amendment) Regulations 1980	S.I. 1980/216	} The whole instrument
The Local Government Superannuation (Amendment) (No. 2) Regulations 1980	S.I. 1980/233	
The Local Government Superannuation (Amendment) (No. 3) Regulations 1980	S.I. 1980/234	
The Local Government Superannuation (Amendment) Regulations 1981	S.I. 1981/1250	
The Local Government Superannuation (Amendment) (No. 2) Regulations 1981	S.I. 1981/1509	
The Local Government Superannuation (Amendment) Regulations 1982	S.I. 1982/908	
The Local Government Superannuation (Amendment) (No. 2) Regulations 1982	S.I. 1982/1514	
The Local Government Superannuation (Amendment) Regulations 1983	S.I. 1983/1269	
The Local Government Superannuation (Amendment) (No. 2) Regulations 1983	S.I. 1983/1270	
The Local Government Superannuation (National Water Council Dissolution) Regulations 1983	S.I. 1983/1271	
The Local Government Superannuation (Amendment) Regulations 1984	S.I. 1984/201	} The whole instrument
The Local Government Superannuation (Amendment) Regulations 1985	S.I. 1985/489	
The Local Government Superannuation (Amendment) (No. 2) Regulations 1985	S.I. 1985/1920	
The Local Government Superannuation (Local Government Reorganisation) Regulation 1985	S.I. 1985/1515	Regulations 2, 3 and 4



*Kenneth Baker,*

Secretary of State for the Environment.

13th January 1986.

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#### EXPLANATORY NOTE

*(This Note is not part of the Regulations.)*

These regulations consolidate the provisions revoked by regulation S3 and Schedule 20, comprising the bulk of the regulations applying to England and Wales made, or having effect as if made, under section 7 of the Superannuation Act 1972.

There are some changes of substance. In Part N there has been some simplification and rationalisation of the former provisions relating to decisions and appeals (in Parts H and L of the Local Government Superannuation Regulations 1974 (S.I. 1974/520)). In particular, there is no longer a fixed time limit for service of notice of appeal (regulation N8(3)), and recent decisions in appeals to the Secretary of State are codified in regulation N1(3). Minor amendments corresponding to ones made in 1982 to the regulations applying to Scotland are described in the Appendix to this note.

Section 12 of the Superannuation Act 1972 confers express power to make regulations retrospective in effect. These regulations are to a certain extent retrospective, but provision is made for opting out where rights in relation to ex-employees could be adversely affected (regulation S2).

## APPENDIX

## CORRECTIONS AND MINOR AMENDMENTS

- (1) Consolidated regulation
- (2) Corresponding regulation in Local Government Superannuation Regulations 1974
- (3) Corresponding regulation in Local Government Superannuation (Scotland) Regulations 1974
- (4) Amending regulation in Local Government Superannuation (Scotland) Amendment (No. 2) Regulations 1982
- (5) Effect of amendment

(1)	(2)	(3)	(4)	(5)
B1(17)(e)	B2(4)(b)	B2(4)(b)	4(3)	Person who has attained age of 65 and completed 45 years' service cannot again become pensionable employee.
B1(17)(f)	B2(4)(b)	B2(4)(b)	4(4)	Person entitled to ill-health retirement grant who has attained age of 65 not precluded from becoming pensionable employee.
B1(17)(g)	B2(4)(d)	B2(4)(d)	4(5)	Participation in another scheme disqualifies only if in respect of same employment.
B3(2)	B4(1)	B4(1)	5	Employing body treated as scheduled body only in relation to employees admitted under agreement.
D7(4)	D14(3)	D14(3)	9	Additional period reckonable in full where employee is permanently unfit on leaving or dies in service.
D11(4)	D16(2)	D16(2)	10(2)	Definition of "retirement pension" further extended.
E3(5)	E3(6B)	E3	17(1)	Added years, but not war service, to be taken into account where retiring allowance increased under E3(4).
E5(1)(b)	E5(1)	E5(1)	19	Right to widow's pension where deceased's retirement pension suspended under E15.
E6(1)-(3)	E6(1), (2)	E6(1), (2)	20	Clarifies position where deceased died in further employment.
E6(4)	S.I. 1978/1738r.6	E6A	21	Consequential amendments as to contracting-out requirements.
E8(1)	E8(1)	E8(1)	22	Right to children's pension where deceased's retirement pension suspended under E15.
E11(1)(a)	E11	E11	24	Right to death grant where deceased's retirement pension suspended under E15.
E15(9)	E15(7)	E15(7)	26	Corrects method of calculation in respect of fees.
E16(3)	E16(3)	E16(3)	27	Further extends definition of "reckonable service".

(1)	(2)	(3)	(4)	(5)
E17(7)	E17(3)	E17(3)	28(4)	Further extends definition of "retirement pension".
E20(2)(b)	E4(1)(b)	E4(1)(b)	18	Right to surrender part of pension restricted to person who has attained pensionable age.
E22(8)	E1(6)	E1(6)	15(3)	Part-time employee to be treated as receiving comparable whole-time remuneration for certain purposes only of E11.
E22(10)	E1(3)(e)	E1(3)(e)	15(2)	Extends provision to case where fees comprise whole of remuneration.
E25(2)	D17	D17	11	Part-time service not to be treated as proportionate whole-time service for calculating increase in retiring allowance under E3(4).
E26(3)	D18(3)	D18(3)	12	Non-contributing service to reckon at full rate where notice given under Sch. 9 para 4.
E29(6)	D21(2)	D21(2)	13	Period for which additional benefit granted under r.13 of Benefits regulations to count in calculating any reduction of service.
E30(a)	D22(a)	D22(a)	14	Regard to be had to E25 and E26 in ascertaining length at which contributing service reckons.
N6(3)	L9(1)	L9(1)	38(1)	Extends "benefit" to include return of contributions.
Sch. 3 para 2 (2)(e)	Sch. 7 para 2 (2)	Sch. 7 para 2 (2)	41	Actuary to have regard to Inland Revenue advice.
Sch. 9 paras 2, 4	Sch. 9 paras 2, 4	Sch. 9 paras 2, 4	42	"Reckonable service" changed to "relevant reckonable service".
Sch. 12 para 3	Sch. 11 para 3	Sch. 11 para 3	44	Authority to notify person of surrender provisions on his first becoming eligible.

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