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STATUTORY INSTRUMENTS

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**1986 No. 24**

**The Local Government Superannuation Regulations 1986**

**PART E**

**BENEFITS**

**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<sup>(1)</sup>, and the sums (if any) payable to him under the Teachers' Superannuation Regulations 1967 to 1974, or the Teachers' Superannuation Regulations 1976<sup>(2)</sup> (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<sup>(3)</sup> 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 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;

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(1) 1925 c.59.  
(2) S.I. 1976/1987.  
(3) S.I. 1967/489.

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- (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 years but under 62 years	10	11.2	12.5	13
62 years but under 63 years	10	10.8		12.5
63 years but under 64 years	10	10.4		12.1
64 years but under 65 years		10		11.7

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).

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Age	Factor		Women	
	A.	B.	A.	B.
65 years but under 66 years		9.7		11.2
66 years but under 67 years		9.3		10.8
67 years but under 68 years		8.9		10.3
68 years but under 69 years		8.5		9.9
69 years but under 70 years		8.1		9.5
70 years but under 71 years		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).