
STATUTORY INSTRUMENTS

1986 No. 24

The Local Government Superannuation Regulations 1986

PART E

BENEFITS

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.