
STATUTORY RULES OF NORTHERN IRELAND

1992 No. 547

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

**PART E
BENEFITS**

Amount of retirement pension and retiring allowance

E3.—(1) Subject to paragraphs (2) and (9) to (13), and to regulation E26, the annual rate of a person's retirement pension is $\frac{1}{80}$ th 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 regulations 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 $\frac{1}{240}$ th of his pensionable remuneration multiplied by the length in years of that additional period.

(3) Subject to paragraphs (4) to (11) and to regulation E26, the amount of a person's retiring allowance is $\frac{3}{80}$ ths 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) Subject to paragraph (7), where the person is a married man and a widow's pension may become payable under regulation E5 the amount calculated in accordance with paragraph (3) is reduced by $\frac{2}{80}$ ths of his pensionable remuneration multiplied by the length in years of any reckonable service before 1st April 1972.

(5) Subject to paragraphs (7) and (8), where—

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

and he satisfies the requirements contained in paragraph (6), the amount calculated in accordance with paragraph (3) is reduced by $\frac{2}{80}$ ths 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.

(6) A person to whom paragraph (5) refers is a person whose wife died or was divorced or judicially separated from him—

- (a) on or after the date on which he first became a pensionable employee within the meaning of these regulations or, as the case may be, an officer within the meaning of the former regulations; or
- (b) while he was subject to a superannuation scheme the service reckonable in which is reckonable by him for the purpose of these regulations and which provided a widow's pension as one of its benefits; or
- (c) during the period between his leaving employment in which he was subject to any such scheme as is mentioned in sub-paragraph (b) and his entry into employment in which he became a pensionable employee or an officer as aforesaid.

(7) In calculating any reduction under paragraphs (4) or (5), no account shall be taken of any reckonable service in respect of which payment under regulation C7 has or is to be treated as having been completed.

(8) No reduction is to be made under paragraph (5) 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).

(9) Where—

- (a) regulation E2(1)(b)(i) (permanent ill-health, etc.) applies;
- (b) the person has not given a notification under regulation B3, or, having given such a notification, has again by the date of cessation of employment become a pensionable employee by virtue of regulation B4; and
- (c) the total of the person's reckonable service and any qualifying service is not less than 5 years,

he 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.

(10) Where a person has become entitled to preserved benefits and subsequently receives a return of contributions but regulation E2(8)(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.

(11) Subject to paragraph (12), where benefits have been become payable—

- (a) to a man by virtue of an election under regulation E2(5) or (6)(a); or
- (b) to a woman by virtue of regulation E2(5)(c) or (7),

the amounts calculated in accordance with paragraphs (1) to (10) are reduced in accordance with Schedule 11.

(12) A person's retirement pension is not to be reduced under paragraph (11)—

- (a) to less than any minimum rate of equivalent pension benefits applicable under the Insurance Act; or
- (b) in the case of a woman, to less than the annual rate obtained by multiplying 1/80th of her pensionable remuneration by the length in years of the whole period of her service in contracted-out employment.

(13) 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.