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STATUTORY RULES OF NORTHERN IRELAND

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**1992 No. 547**

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

**PART C**

**PAYMENTS BY EMPLOYEES**

**Payment and amount of employee's contributions**

**C1.**—(1) Subject to paragraph (3), a pensionable employee shall, at such intervals as the Committee may determine, make contributions to the fund in respect of every employment in which he is a pensionable employee.

(2) Subject to paragraph (3), the amount of the contribution to be made for any period is—

- (a) in the case of a manual worker, 5%; and
- (b) 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 who was making contributions in accordance with regulation 14(4) of the 1981 regulations shall be entitled to continue to make such contributions as if those regulations had not been revoked.

(4) 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.

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

(6) For the purposes of this regulation, the remuneration of a part-time employee for any period, except a period during which he was on leave of absence from duty by reason of illness or injury with reduced remuneration or without remuneration, is to be taken to be the remuneration he would have received if during that period he had worked no more and no less than the contractual hours.

**Leave of absence from duty**

**C2.**—(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 C1 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 fund of amounts equal to the contributions he would have been required to make under regulation C1 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 (Northern Ireland) Order 1974(1); or
- (b) as a juror at an inquest under the Coroners Act (Northern Ireland) 1959(2),

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).

(5) This regulation does not apply where the leave of absence is given to enable the pensionable employee to perform relevant service within the meaning of the Local Government (Superannuation) (Reserve Forces) Regulations (Northern Ireland) 1991(3).

### **Absence due to trade dispute**

**C3.**—(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—

“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—

- (a) is coextensive with one of the intervals at which a person to whom this regulation applies was required under regulation C1(1) to contribute to the fund; and

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(1) S.I. 1974/2143 (N.I. 6)  
 (2) 1959 c. 15 (N.I.)  
 (3) S.R. 1991 No. 492

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

“remuneration” does not include any guarantee payment under Part II of the Industrial Relations (No. 2) (Northern Ireland) Order 1976<sup>(4)</sup>; and

“trade dispute” has the meaning given by Article 2(4) and (7) of the Industrial Relations (Northern Ireland) Order 1992<sup>(5)</sup>.

(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 fund any sum they received 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 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 C14, but without prejudice to the power of the Committee under that regulation to 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) the Committee 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**

**C4.—**(1) Subject to paragraph (3), a pensionable employee may, by notice in writing given to the Committee within 12 months after having first become a pensionable employee under these regulations or the 1981 regulations, elect to make a payment into the fund in order to become

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(4) S.I. 1976 No. 2147 (N.I. 28)

(5) S.I. 1992 No. 807 (N.I. 5)

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 one 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**

**C5.**—(1) Subject to paragraph (4), a pensionable employee may at any time, by notice in writing given to the Committee, elect to make additional contributions to the 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 Committee 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) the Committee 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 Committee that its continuance would cause financial hardship.

#### **Additional payments by certain pensionable employees in respect of previous service**

**C6.**—(1) A whole-time manual worker who becomes a pensionable employee by virtue of regulation B1(3)(c) may make a payment into the 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 a payment under paragraph (1) is an amount equal to the contributions which the person would have been required to make under regulation C1 if he had throughout the period been a pensionable employee.

(3) A payment under paragraph (1) is to be made, unless the Committee allow a longer period, within 6 months after the date on which the person became a pensionable employee.

(4) A payment under paragraph (1) is to be treated for the purposes of these regulations as if it consisted of contributions made under regulation C1 in respect of employment in which the person was a pensionable employee.

#### **Additional payments in respect of previous part-time service**

**C7.**—(1) In this regulation—

“eligible person” shall be construed in accordance with paragraphs (2) and (3);

“employing authority”, in relation to a person who has ceased to be a pensionable employee, means the body which was his employer when he was last a pensionable employee.

(2) Subject to paragraph (3) an eligible person is a person who became entitled by virtue of regulation D12 to reckon a period of service as qualifying service, or who would have been so entitled if that regulation and Part III of Schedule 2 had come into operation on 1st April 1986, and if the words “or 5” had been inserted after the words “paragraph 1(1)” in regulation D12.

(3) To enable a person to whom paragraph 5 of Part III of Schedule 2 applied to be treated as if regulation D12 applied to him for the purposes of paragraph (2), paragraph 5 shall be deemed to have continued in operation until 1st October 1990.

(4) A person is not an eligible person if he has ceased to be in the employment of an employing authority and on ceasing to hold such employment, was not entitled to any benefits under regulation E2(1)(c).

(5) An eligible person may, or if he has died, his widow or widower may by notice given in accordance with paragraph (7) elect to make payment to the fund in order that the eligible person may become entitled under regulation D13 to reckon an additional period as whole-time reckonable service.

(6) As soon as is reasonably practicable after 1st March 1993, an eligible person’s employing authority shall notify him or his widow in writing of the right of election under paragraph (5) and of the requirements of paragraph (7) as to notice.

(7) A notice of election—

- (a) shall be given in writing to the eligible person’s employing authority not later than 6 months after he or his widow or widower has received a notification under paragraph (6);
- (b) shall specify the length of the period which the eligible person or his widow or widower wishes to be taken into account for the purpose of reckoning an additional period of whole-time reckonable service under regulation D13;
- (c) shall be irrevocable but, subject to paragraph (8), an eligible person or his widow or widower may by further notice given in accordance with sub-paragraph (a) increase the period specified under sub-paragraph (b).

(8) The length of the period specified under paragraph (7) shall not exceed the length of the period of service which the eligible person became entitled (or, in the circumstances described in paragraph (2), would have become entitled) to reckon as service before 1st April 1986 by virtue of regulation D12.

(9) Subject to paragraph (10), the amount payable by an eligible person or his widow or widower pursuant to an election under paragraph (5) shall be a capital sum calculated in accordance with Part I of Schedule 10.

(10) The employing authority may, in respect of an eligible person, agree to pay a proportion, not exceeding one half, of the sum referred to in paragraph (9), in which case the amount payable by that person or his widow or widower shall be reduced accordingly.

(11) As soon as is reasonably practicable after receiving a notice of election, the employing authority shall send it to the Committee together with a written statement of proportion (if any) of the sum referred to in paragraph (9) that they have agreed to pay.

(12) As soon as is reasonably practicable thereafter, the Committee shall calculate the sum referred to in paragraph (9), and shall send to the employing authority and the eligible person or his widow or widower a statement of that sum and of the amount payable by each of them and, when appropriate, the frequency and amount of any instalments to be paid in accordance with paragraph (15).

(13) Subject to paragraph (14), the employing authority shall pay to the Committee, not later than one month (or such longer period as the authority and the Committee may agree) after receiving the

statement referred to in paragraph (12), the amount shown therein as payable by them, and regulation P10(5) shall apply to an amount payable under this paragraph as it applies to sums payable under regulation P10.

(14) The employing authority and the Committee may agree that paragraph (13) shall not apply, in which case the amount payable by the employing authority shall be recoverable under regulation P7 in the 3 year period following the next periodical valuation of the fund under regulation P5.

(15) Where the eligible person is a pensionable employee, the amount payable by him under paragraph (9) shall, subject to paragraphs (16) and (17), be paid by instalments of equal amounts at such intervals as the Committee may agree over a period—

- (a) equal in length to the period of service specified in the notice of the election under paragraph (7) or such longer period as the Committee may agree; or
- (b) until his 65th birthday,

whichever is the lesser period, and the first such instalment shall be paid not later than 2 months after service of the statement under paragraph (12).

(16) Instalments paid under paragraph (15) shall not in any year exceed such amount as, when added to all other payments made by the eligible person in that year under Part C is equal to the limit specified in paragraph 21 of Schedule 6 to the Finance Act 1989(6).

(17) Where by virtue of paragraph (16) the amount payable under paragraph (9) cannot be paid in full by the eligible person's 65th birthday, the amount outstanding on that birthday shall be paid in full to the Committee in a single payment made not later than 3 months after that birthday.

(18) The provisions of regulation C14 shall apply in relation to any instalments payable by a pensionable employee under this regulation as they apply in relation to contributions payable by a pensionable employee under regulation C1(1).

(19) Where the eligible person has ceased to be a pensionable employee on the date of service of the statement under paragraph (12) or dies before he has paid any instalments under paragraph (15), the amount payable by him or his widow or widower under paragraph (9) shall be paid in full to the Committee in a single payment made not later than 3 months after that date.

(20) Payment in accordance with paragraph (15) may be discontinued if the eligible person satisfies the Committee that its continuance would cause financial hardship.

#### **Discontinuance of periodical payments in certain cases**

**C8.**—(1) This regulation applies to a pensionable employee who has elected under regulation C5 to make additional contributions and who, before he has completed payment of those contributions makes an election under regulation C7.

(2) A pensionable employee to whom this regulation applies may, within 3 months after receiving the statement referred to in regulation C7(12), give notice in writing to the Committee that he does not intend to complete payment of additional contributions under regulations C5 and D5.

(3) Where a pensionable employee gives notice under paragraph (2), paragraphs 3 and 4 of Schedule 8 shall apply as if payment of additional contributions had been discontinued under regulation C5(5).

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

**C9.**—(1) This regulation applies to a pensionable employee whose retiring allowance would be subject to reduction under regulation E3(4) or (5) (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 Committee, elect to make payment to the 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 Committee 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 Committee 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 Committee that its continuance would cause financial hardship.

### Continuation of certain payments

**C10.**—(1) Where immediately before 1st March 1993 any payments remained to be made under a provision of the 1981 regulations specified in column (1) of the Table, they shall be deemed to be payments due under the corresponding provision of these regulations specified in column (2).

(1) 1981 Regulations	(2) These Regulations
Regulation 15 (avoidance of reduction of retiring allowance, etc.)	Regulation C9
Regulation 44 (increase of reckonable service on lump sum payment)	Regulation C4
Regulation 45 (increase of reckonable service on periodical payments)	Regulation C5
Regulation 46 (whole-time manual workers)	Regulation C6

(2) Where immediately before 1st March 1993 any payments remained to be made under a provision of the 1981 regulations specified in paragraph (3), they remain payable notwithstanding the revocation of the 1981 regulations by these regulations.

(3) The payments mentioned in paragraph (2) are payments under regulations 38 (Continuation of additional contributory payments commenced under the previous regulations) and 43 (Added years in certain cases) of the 1981 regulations.

(4) The second Schedule to the 1962 regulations shall be deemed to have continued to have effect in relation to any payments under regulation 38 of the 1981 regulations which remain payable by virtue of paragraph (2) and, in relation to any payments under regulation 43 of those regulations which remain so payable, Schedule 10 to those regulations shall be deemed to have effect.

### Further additional contributions

**C11.**—(1) A pensionable employee may at any time elect to pay contributions under this regulation in addition to those provided for by the foregoing provisions of these regulations.

(2) Schedule 6 shall apply in relation to such an election and in relation to contributions payable under this regulation.

### Effect of opting out of pensionable employment on certain additional payments

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

- (a) has elected under regulations C5 or C9 (including those regulations as applied by regulation C10(1) to make payments by way of additional contributions;
- (b) is making such payments in pursuance of regulation 43 of the 1981 regulations by virtue of regulation C10(2) of these regulations; or
- (c) is making payments in pursuance of regulation 38 of the 1981 regulations by virtue of regulation C10(2) of these regulations,

gives notification in accordance with regulation B3.

(2) In a case mentioned in paragraph (1)(a), no further payments by way of additional contributions shall be payable from the day on which the person giving the notification ceases to be a pensionable employee; and the benefits to which he is entitled in relation to those contributions shall be calculated as if the payments had been discontinued under regulations 15(9) or 45(5) of the 1981 regulations or regulations C5(5) or C9(11) of these regulations, as the case may be.



(3) In a case mentioned in paragraph (1)(b), no further payments by way of additional contributions shall be payable from the day on which the person giving the notification ceases to be a pensionable employee; and the benefits to which he is entitled in relation to those contributions shall be calculated as if the payments had been discontinued under proviso (i) to regulation 43(3) of the 1981 regulations.

(4) In a case mentioned in paragraph (1)(c), no further instalments shall be payable from the day on which the person giving the notification ceases to be a pensionable employee; and the provisions of paragraph 3(d) of the second Schedule to the 1962 regulations shall apply, as if he had ceased to hold his employment on the day on which he ceased to be a pensionable employee.

(5) Paragraph (2) shall not preclude a person who has elected under regulation B3 making a further election under regulations C5 or C9 after again becoming a pensionable employee.

#### **Statement of remuneration received otherwise than from employing authority**

**C13.**—(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**

**C14.**—(1) An employing authority may deduct from the remuneration payable by them to a pensionable employee—

- (a) contributions payable under regulations C1 and C2;
- (b) any amount payable under regulation C3;
- (c) any instalments or additional contributions payable to the fund; and
- (d) contributions payable under regulation C11.

(2) If and so far as deductions are not made under paragraph (1), the Committee 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**

**C15.**—(1) This regulation applies to a person 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;
- (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; and
- (d) though not ceasing to be employed, ceases to be a pensionable employee.

(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(5); or
  - (ii) fall within regulation E2(5)(a); or
- (b) he falls within regulations E2(1)(e) or E2(2).
- (3) A person to whom this regulation applies who is entitled to reckon an aggregate of less than 2 years' reckonable service and qualifying service is, subject to paragraphs (7) and (10), entitled to receive a payment under paragraph (6).
- (4) A person to whom this regulation applies who is entitled to reckon an aggregate of 2 or more than 2 years' reckonable service, contributing service and qualifying service may, subject to paragraphs (7) and (10), by notice given in accordance with paragraph (5) elect to receive a payment under paragraph (6).
- (5) Notice for the purposes of paragraph (4) must be given in writing to the Committee—
- (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.
- (6) A payment under this paragraph is a payment out of the 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.
- (7) Paragraphs (3) and (4) 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.
- (8) Where paragraph (7) applies to a person, the Committee may, subject to paragraphs (9) and (10), direct the payment out of the fund—
- (a) to him; or
  - (b) where paragraph (7)(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.
- (9) If the person ceased to be employed in the circumstances mentioned in regulation E2(1)(c), a direction under paragraph (8) may only be given in respect of contributions relating to a period of service in respect of which the Committee have given a direction as to forfeiture under regulation M1.
- (10) 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 (4), again becomes a pensionable employee and gives notice under regulation E2(9); or

- (b) in the case of a person whose period of reckonable service and qualifying service is 2 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)(e), 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.

(11) A payment under paragraph (6) to a person falling within paragraph (3) 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 Committee for earlier payment (but in no case earlier than one month and two days after the termination of the employment) or for later payment.

(12) The Committee shall deduct from any payment (with or without interest) under this regulation any tax to which they may become chargeable under section 598 of the Act of 1988 (which relates to charge to tax on repayment of employee's contributions).

(13) 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 C1 or C2; or
- (b) under the corresponding provisions of the former regulations; or
- (c) under some other superannuation scheme in respect of service or employment which became, by virtue of regulation J9, or otherwise, reckonable for the purposes of these regulations.

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

- (a) have not been returned to the person or, if they have been returned to him, he has repaid the amount he received and any further amount which he was required under these or the previous regulations to pay; and
- (b) are attributable to service which might have been reckoned under these regulations in relation to the employment he has ceased to hold or in which he has ceased to be employed as a pensionable employee; and
- (c) are not attributable to any earlier period of service in respect of which a pension, retiring allowance, injury allowance, or short service gratuity has been paid.

(15) The contributions and amounts mentioned in paragraph (14) are—

- (a) any contributions paid by him to the fund—
  - (i) under regulations C1 or C2; or
  - (ii) under the corresponding provisions of the former regulations;
- (b) any amount paid by him—
  - (i) by way of additional contributory payments or which are deemed to be additional contributory payments or added period payments;
  - (ii) under regulations C3 or C9;
  - (iii) under regulation 15 of the 1981 regulations.

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

**C16.** A person's right to a payment under regulation C15 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 the Committee may allow, written notice to the Committee that he wishes to receive an immediate payment.

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

**C17.**—(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 59(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 (Northern Ireland) 1960(7) or any corresponding enactment in force in Great Britain 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 59 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 in relation to such one only of the employments as is determined by the Committee.

(6) Where returned contributions are reduced under paragraph (1) or under section 59(5) of the Insurance Act or the said section 59(5) as modified by regulation 6 of the Transitional Provisions Regulations or under any corresponding provision of the Great Britain Acts 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 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 C15 to, or in respect of, a pensionable employee by way of a return of contributions.

### **Limitation of payments**

**C18.** Schedule 7 has effect for the limitation, in certain circumstances, of payments under this Part.