STATUTORY RULES OF NORTHERN IRELAND

1992 No. 547

Local Government (Superannuation) Regulations (Northern Ireland) 1992

PART E

BENEFITS

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

- **E13.**—(1) 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.
 - (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 (Northern Ireland) 1971, beginning on and payable from the day after the last day of the former employment; and

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 Article 69 of the Pensions Order if it had then been the rate of the retirement pension, assuming that that pension had by then qualified for increases under that Order,

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 (Northern Ireland) 1971, beginning on and payable from the day after the last day of the concurrent employment.

- (3) Subject to paragraphs (4), (5) and (11), 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 in which he is entitled to participate in the superannuation benefits provided by these regulations, 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.

Table

Source of entitlement to the retirement pension	Annual rate of remuneration	
Fixed rate emoluments	Fees	
These regulations, the 1981 regulations or the 1962 regulations(1)	Rate on last day of relevant period for the purposes of regulation E19	Average rate during period by reference to which pensionable remuneration fell to be calculated under regulation E19(10)

- (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 regulation 14(4) of the 1981 regulations or the corresponding provisions of the former regulations or regulations C2 or C3, 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.

Table

Nature of remuneration	Annual rate of remuneration	
Fixed-rate emoluments	Rate on first day of employment	
Fees	(1) Where fees were receivable in the former employment, the annual rate of those fees ascertained in accordance with paragraph (6). (2) Where no fees were receivable, a rate agreed by the person and the body employing	

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Nature of remuneration	Annual rate of remuneration
Fixed-rate emoluments	Rate on first day of employment
	him or, in default of agreement, determined by
	the Department.

(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

ј ... Н

(10) If—

- (a) the person's contractural 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 or his post is regraded,

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) It is the duty of a person who has become entitled to a retirement pension—
 - (a) to inform any scheduled body with whom he proposes to accept a new employment that he is so entitled; and
 - (b) on entering a new employment, forthwith to notify the Committee in writing that he has entered that employment.
 - (13) In this regulation, "retirement pension" includes an annual pension.