
STATUTORY RULES OF NORTHERN IRELAND

2000 No. 177

**Local Government Pension Scheme
Regulations (Northern Ireland) 2000**

Part C

Members' Contributions

Incomplete payments and return of contributions

Notice to discontinue payments

C18. Payment in accordance with regulation C9(2) or C16(2) may be discontinued if the member notifies the Committee and the employing authority in writing that he wishes it to be discontinued.

Uncompleted periodical payments

C19.—(1) This regulation applies where—

- (a) a member has made an election under regulation C9(1), C13 or C14 to make additional periodical payments,
- (b) he has commenced payment,
- (c) before the presumed termination date a relevant event occurs, and
- (d) in the case of payments under regulation C9(1), any payment made to him under regulation C21 does not include the amount already paid by him under regulation C9(2).

(2) In paragraph (1) “presumed termination date” means—

- (a) in the case of an election under regulation C9(1), the member’s NRD, and
- (b) in the case of an election under regulation C13 or C14, the birthday specified under regulation C16(1).

(3) For the purposes of this regulation the relevant events are—

- (a) the discontinuance of payment under regulation C18, and
- (b) where there has been no such discontinuance of payment—
 - (i) the member’s ceasing to hold his employment, and
 - (ii) the death of the member while in local government employment.

(4) Where the relevant event is—

- (a) the death of the member, or
- (b) his ceasing to hold his employment by reason of ill-health or infirmity of mind or body,

he is to be treated as having completed payment in accordance with regulation C9(2) or, as the case may be, C15 and C16.

(5) Where—

- (a) the relevant event is the member’s ceasing to hold his employment,
- (b) condition (a) or (b) in regulation D6(2) is satisfied,
- (c) his employment ends not less than 12 months after the date of receipt of his notice of election, and
- (d) he gives notice in writing for the purpose to the Committee not later than the expiry of the period of three months beginning on the day after the last day of his employment,

then, if he pays to the fund, within the period of one month beginning on the date on which he is notified by the Committee of the amount calculated by the fund’s actuary to represent the capital value of the additional periodical payments remaining to be paid, a sum equal to that amount, he shall be treated as having completed payment in accordance with regulation C9(2) or, as the case may be, C15 and C16.

(6) The Committee may accept a notice given under paragraph (5)(d) notwithstanding that paragraph (5)(c) is not satisfied.

(7) Subject to paragraph (9), where—

- (a) the relevant event is discontinuance of payment under regulation C18, or
- (b) the relevant event is the member’s ceasing to hold his employment and neither paragraph (4)(b) nor paragraph (5) applies,

the period of membership in respect of which the election was made is to be treated as having been the appropriate proportion of the period in respect of which it was originally made.

(8) In paragraph (7) “appropriate proportion” means the proportion which the length of the period during which additional payments have been paid bears to the length of the period during which they were to have been paid (each period being expressed in complete years and any fraction of a year).

(9) Where, apart from this paragraph, paragraph (7)(b) would apply and the member, having elected to make additional payments under regulation C9(1), C13 or C14—

- (a) has within 12 months after ceasing to hold his employment again entered local government employment, without having—
 - (i) become entitled in relation to the first employment to the payment of any benefit,
 - (ii) received any payment under regulation C21 which includes the amount already paid by him under regulation C9, C13 or, as the case may be, C14 or
 - (iii) made a request for earlier payment under regulation C21(6),
- (b) has not made an election for the purposes of regulation D12(1)(c) (retention of right to preserved benefits), and
- (c) within three months after his again entering local government employment pays to his new employing authority an amount equal to any additional periodical payments that would have been payable if he had not ceased to hold the first employment,

then, the election under regulation C9(1), C13 or, as the case may be, C14 continues to have effect as if the relevant event had not occurred.

Effect of opting out of membership on certain additional payments

C20.—(1) Where a member—

- (a) is making additional periodical payments by virtue of having made an election under regulation C9(1), C13 or C14; and
- (b) gives notification in accordance with regulation B11 (leaving the Scheme);

then—

- (i) no further additional periodical payments shall be payable from the day on which he ceases to be a member; and
 - (ii) the benefits to which he is entitled in relation to those payments shall be calculated in accordance with regulation C19(7) and (8) as if the payments had been discontinued under regulation C18.
- (2) Paragraph (1) shall not preclude a person who has elected under regulation B11 making a further election under regulation C9(1), C13 or C14 after again becoming a member.

Return of member's contributions in certain cases

- C21.**—(1) If a member who is entitled to count a total period of membership of less than 2 years—
- (a) ceases to be employed by a LGPS employer and on so ceasing does not become entitled to a retirement pension (or only does so by virtue of regulation D18); or
 - (b) ceases to be a member by virtue of a notification under regulation B11,
- and does not, within one month and one day after so ceasing, become a member again in the employment of that or any other LGPS employer (except one by which he is concurrently employed when he so ceases), then, subject to paragraphs (4) and (5), he is entitled to receive a payment under paragraph (2).
- (2) 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 sub-paragraph (a), calculated, to the date on which he ceased to be employed, at the appropriate rate for the period, increased where appropriate as mentioned in regulation K19.
- (3) For the purposes of paragraph (2), “the appropriate rate” means nine per cent. per annum with yearly rests on 31st March.
- (4) Paragraph (1) does 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, but the employing authority may direct the payment out of the fund—
- (i) to him, or
 - (ii) where sub-paragraph (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.
- (5) No payment shall be made under this regulation to a person—
- (a) who is for the time being entitled to be paid, or has been paid, an ill-health retirement grant under regulation D8, or under regulation E4 of the 1992 regulations or regulation 28A of the 1981(1) regulations, or
 - (b) in relation to whom a transfer value from the trustees or managers of a personal pension scheme or self-employed pension arrangement has been and remains credited to the fund.

(1) Regulation 28A was inserted by regulation 5 of [S.R. 1982 No. 58](#)

- (6) A payment to a person under paragraph (1) shall be made—
- (a) at the end of the period of 12 months following the termination of his employment, or
 - (b) in accordance with any written request received by the Committee for earlier or later payment, (not being earlier than one month and two days after—
 - (i) the termination of the employment, or
 - (ii) in the case of a person referred to in paragraph (1)(b), the notification given under regulation B11).

(7) The Committee shall deduct from any payment under this regulation any tax to which it may become chargeable under section 598 of the Income and Corporation Taxes Act 1988⁽²⁾ (charge to tax on repayment of employee's contributions) and returned contributions may be subject to reduction under paragraph 10 of Schedule C5.

Meaning of “aggregate amount of contributions” for purposes of regulation C21

C22.—(1) In regulation C21 references to the aggregate amount of a person's contributions to the fund include references to the contributions and amounts specified in paragraph (2) in so far as they—

- (a) have not been returned to the person or, if returned, have subsequently been repaid by him,
 - (b) are attributable to a period of membership which might have counted under these regulations in relation to the employment he has ceased to hold, and
 - (c) are not attributable to any earlier period of membership in respect of which a benefit has been paid under Part D, E, F or G of these regulations or the corresponding provisions of the 1992 regulations or the 1981 regulations.
- (2) The contributions and amounts mentioned in paragraph (1) are—
- (a) any contributions or payments paid by him to the fund—
 - (i) under regulation C3, C5 or C6, or
 - (ii) under regulation C1 or C2 of the 1992 regulations, and
 - (b) any amount paid by him—
 - (i) by way of additional contributory payments or added period payments, or
 - (ii) under regulation C7 or C13, or
 - (iii) under regulation C3, C6, C7 or C8 of the 1992 regulations.

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

C23. A person's right to a payment under regulation C21 is extinguished if—

- (a) after leaving local government employment with a right to such a payment he returns to such employment without having received the payment; and
- (b) he has not given written notice to the Committee—
 - (i) before the expiry of the period of three months beginning with the date on which he returns to such employment; or
 - (ii) within such longer period as the Committee may allow, that he wishes to receive an immediate payment.

(2) 1988 c. 1; section 598 was amended by the Occupational Pensions Schemes (Rate of Tax) Order 1988 (S.I. 1988/504) and the Finance Act 1989 (c. 26), section 75, Schedule 6, Part 1

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.
