
STATUTORY RULES OF NORTHERN IRELAND

2000 No. 177

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

Part C

Members' Contributions

Preliminary definitions

Meaning of “remuneration”

C1.—(1) Subject to paragraphs (2) and (3) and Schedule C4 (limitations on contributions and benefits), in these regulations “remuneration”, in relation to an employee, means the total of all the salary, wages, fees and other payments paid to him for his own use in respect of his employment, and any other payment or benefit specified in his contract of employment as being a pensionable emolument.

(2) “Remuneration” does not include—

- (a) payments for non-contractual overtime;
- (b) any travelling or subsistence allowance or any other allowance paid to an employee in respect of expenses incurred in relation to the employment;
- (c) any payment made to an employee in consideration of loss of holidays;
- (d) any payment accepted by an employee in lieu of notice to terminate his contract of employment; or
- (e) the money value to the employee of the provision of a motor vehicle or any payment accepted by him in lieu of such provision.

(3) Schedule C1 shall have effect for the purpose of making further provision as to the meaning of “remuneration” (including provision for the amount of notional remuneration to be agreed collectively).

Meaning of “normal retirement age” and “NRD”

C2.—(1) In these regulations, in relation to any member, “normal retirement date” (“NRD”) means—

- (a) in the case of a member who by his 60th birthday has a total period of membership of at least 25 years, that birthday;
- (b) in the case of a member who first has such a total period of membership by a date after his 60th birthday but before his 65th birthday, the day after that date;
- (c) in the case of a member who by his 60th birthday has a total period of membership of at least 10 years, provided that he was a contributory employee before 1st April 1972, that birthday; or

(d) in the case of a member who does not fall within paragraphs (a), (b) or (c), his 65th birthday;

and “normal retirement age” means his age on his NRD.

(2) Where for any purpose of the regulations it is necessary to determine a person’s NRD or normal retirement age before he attains that age, it shall be assumed that his local government employment and membership of the Scheme will be continuous.

Standard contributions

Member’s standard contributions

Subject to regulations C5 to C7 and C26, a member shall, at such intervals as the Committee may determine, make contributions in respect of every employment in relation to which he is a member—

- (a) in the case of a manual worker, at the rate of five per cent. of his remuneration in the employment, and
- (b) in the case of an officer, at the rate of six per cent. of that remuneration.

Contributions payable for previous part-time employment

C4.—(1) This regulation applies to—

- (a) a person employed on contractual hours of less than 15 hours per week or contractual weeks of under 35 weeks per year who becomes a member on the commencement date; and
- (b) an existing member of the Scheme at the commencement date who before joining the Scheme worked for a LGPS employer for less than 15 hours per week.

(2) A person to whom paragraph (1) applies may elect by notice in writing to the Committee within six months of the commencement date (or such longer period as the Committee may allow) that his period of membership shall if he makes the appropriate payment to the fund have effect from a date, as specified in the notice, earlier than the commencement date but not earlier than 1st January 1993.

(3) The “appropriate payment” for the purposes of paragraph (2) is a payment equal to the contributions which the person would have been required to make under regulation C3 if he had throughout the period from the date specified in the notice to the earlier of the date immediately before the commencement date, or the date immediately before his membership commenced, been a pensionable employee.

(4) The payment under paragraph (2) is to be made, unless the Committee allows a longer period, within six months of the date on which the person is notified by the Committee of its amount.

(5) A member who becomes a member on the commencement date who has made a payment under paragraph (2) is entitled to count as a period of membership the period for which the payment was made.

(6) The employer or former employer will pay employer’s contributions at rates commensurate with the members’ contributions for the appropriate period.

Effect of absences on contributions

Leave of absence from duty

C5.—(1) A member who is on leave of absence from duty in an employment with reduced or no remuneration (otherwise than by reason of illness or injury) shall not make any contribution under regulation C3 in respect of the employment for the period of his absence.

(2) Unless regulation C6 (maternity leave) applies to a member who is so absent, the member shall—

- (a) for a period of 30 days beginning on the first day of the leave of absence, or
- (b) if the period of absence is shorter, for the period of it,

make contributions of amounts equal to the contributions he would have been required to make under regulation C3 on the remuneration he would have received during that period but for the leave of absence.

(3) If the member 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 the period of his absence up to a maximum of 36 months, or 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 1996(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 employee to perform relevant service (within the meaning of regulation C8 (absence on reserve forces service)).

Maternity absence

C6.—(1) This regulation applies to a person who—

- (a) has a period of maternity absence; and
- (b) immediately before that period was a member or had applied under regulation B9 or B12 to become a member.

(2) A person to whom this regulation applies—

- (a) in relation to any period (“the relevant period”) which is, or is part of, a period of maternity absence for which she is entitled to receive remuneration, shall make contributions of the same amount as those which (apart from regulation C5) she would have been required to make under regulation C3, if her remuneration in the employment were equal to the remuneration which she is entitled to receive for the relevant period; and
- (b) in relation to any period (“the unpaid period”) which is, or is part of, a period of maternity absence and for which she is not entitled to receive remuneration, may elect to make

(1) S.I. 1996/1141 (N.I. 6)
(2) 1959 c. 15 (N.I.)

contributions of the same amount as those which (apart from regulation C5) she would have been required to make under regulation C3 if for the unpaid period her remuneration in the employment were equal to the remuneration she was entitled to receive immediately before the beginning of the unpaid period.

(3) An election under paragraph (2)(b) shall be made by notice in writing to the employing authority given before the expiry date of the period of the 30 days beginning with the earlier of—

- (a) the day on which the member returns to duty; and
- (b) the day on which she ceases to be employed by that authority.

(4) Paragraph (2) does not affect the right of an employee to give notice under regulation B11 (leaving the Scheme) during a period of maternity absence.

(5) In this Part “period of maternity absence” means any period throughout which a woman—

- (a) is absent from duty by reason of pregnancy or confinement; and
- (b) may exercise the right under her contract of employment to return to work.

(6) For the purposes of this regulation references to “the relevant period” and “the unpaid period” do not include any period before the day on which the application under regulation B9 or B12 to become a member first has effect.

Absence owing to trade dispute

C7.—(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) was a member immediately before—
 - (i) that period, or
 - (ii) where two or more periods of absence occurred in consequence of a single trade dispute, the first of those periods;

and in this regulation a period for which a person to whom this regulation applies was so absent is referred to as a “relevant absence”.

(2) Subject to paragraph (4) and regulation C26, if a person to whom this regulation applies gives notice in writing that he wishes this paragraph to apply (or, in a case within paragraph (7), his personal representatives do so), an amount equal to 16 per cent. 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,

is payable in respect of the relevant contribution period to the authority to whom notice was given; and in this regulation “relevant contribution period” means a period which—

- (i) is coextensive with one of the intervals at which a person to whom this regulation applies was required under regulation C3 to make standard contributions, and
- (ii) includes all or part of a relevant absence.

(3) An authority shall pay to the fund any sum it receives by way of full or part payment of the amount mentioned in paragraph (2).

(4) Notice under paragraph (2) shall be given in writing to the authority which is or, as the case may be, was last the employing authority in relation to the person to whom the notice relates, before the expiry—

- (a) of the period of three months beginning with the day after the last day of the relevant contribution period,

- (b) where all or part of more than one relevant contribution period is included in a relevant absence which occurred in consequence of a single trade dispute, of the period of three months beginning with the last day of the last of the relevant contribution periods, in respect of which the notice is given, or
- (c) in the case of a notice within paragraph (7), of the period of twelve months beginning with the date of the deceased employee's death, or
- (d) within such longer period as the authority may allow;

and, in any case where the notice relates to more than one relevant contribution period included in a relevant absence which occurred in consequence of a single trade dispute, the notice is of no effect unless it is given in respect of all the relevant contribution periods.

(5) A period of absence from duty without remuneration (otherwise than on leave of absence) does not count as a period of membership unless—

- (a) it was a relevant absence, and
- (b) the amount specified in paragraph (2) has been paid in respect of every relevant contribution period all or part of which was included in that relevant absence.

(6) Where the amount specified in paragraph (2) has been paid in respect of a relevant contribution period, so much of any relevant absence as was included in that period may count as a period of membership, whether or not a contract of employment continued to subsist during the relevant absence or any part of it.

(7) Where a person to whom this regulation applies dies before the end of the period of three months specified in paragraph (4)(a) without giving notice under paragraph (2), his personal representatives may give that notice.

(8) For the purposes of paragraph (1)—

- (a) where—
 - (i) a person's contract of employment is terminated in consequence of a trade dispute, and
 - (ii) not later than the day after the end of the trade dispute, he again becomes an employee of the same LGPS employer and a member,notwithstanding the termination, he is to be treated as having been absent from duty;
- (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 was a party to the trade dispute.

(9) In this regulation "trade dispute" has the meaning given by Article 2(4) and (7) of the Industrial Relations (Northern Ireland) Order 1992(3).

Absence on reserve forces service

C8.—(1) Subject to the following provisions, this regulation applies where a person—

- (a) ceases to be employed in the employment in which he is a member; or
- (b) is granted leave of absence from duty in such an employment,

in order to perform relevant service; and, in relation to such a person, references to his former employment and employer are to that employment and his employer in that employment.

(2) Subject to paragraph (3), where this regulation applies—

- (a) if the person is entitled under any provision of these regulations to pay additional contributions, make payment by instalments or make any other payment (except by lump sum) to the fund, he shall be treated for the purposes of these regulations as if he has paid them throughout the period of his relevant service;
 - (b) if (and only if) during any period of the person's relevant service the total of—
 - (i) his pay for performing relevant service (including marriage, family and similar allowances), and
 - (ii) any payments under Part V of the Reserve and Auxiliary Forces (Protection of Civil Interests) (Northern Ireland) Order 1953(4), equals or exceeds the remuneration he would have received if he had continued to be employed in his former employment, he shall pay to the fund all such contributions and payments as would have been payable under these regulations if he had so continued; and
 - (c) subject to regulation C25, all contributions and payments so made shall be treated for the purposes of these regulations as if made under the provision under which they would have been made if he had so continued.
- (3) Paragraph (2) does not apply to contributions payable under regulation C24 (additional voluntary contributions), but if—
- (a) before the commencement of his relevant service the person was paying such contributions which were not to be used to provide benefits payable in the event of death, and
 - (b) he has not elected to discontinue making those contributions,
- he may continue to make those contributions during the period of his relevant service.
- (4) Where this regulation applies to a person then, subject to paragraph (6)—
- (a) the period of relevant service shall be counted as a period of membership in relation to his former employment;
 - (b) if during that period he dies or attains his normal retirement age, he shall be deemed to have been serving in that employment at that time; and
 - (c) if during that period he becomes permanently incapable of efficiently discharging the duties of that employment by reason of ill-health, injury or infirmity of mind or body, he shall be deemed to have been so serving at the time when he ceased to perform relevant service.
- (5) Where—
- (a) a person to whom this regulation would otherwise apply is not a member when he ceases his employment or begins his leave of absence from it, but
 - (b) before doing so he has duly made an application under regulation B9 or B12 to become a member, then—
 - (i) that application shall continue to have effect despite his so ceasing or his leave of absence so beginning and this regulation shall apply to him as if he were a member at that time, but
 - (ii) the period before the date on which his application takes effect shall be excluded from his relevant service.
- (6) This regulation does not apply to any person in respect of any period of relevant service—
- (a) after the date on which he elects to receive a return of contributions under regulation C21; or

- (b) if he elects that it is not to do so by giving notice in writing to the Committee not later than 12 months after the end of the period of relevant service to which the notice relates (or within such longer period as it may allow).
- (7) Subject to paragraph (6), in this regulation “relevant service” means service (other than for the purposes of training only)—
- (a) in pursuance of any notice or directions given under any enactment which provides for the calling out on permanent service, or the calling into actual service, or the embodiment of, any reserve or auxiliary force, or members of such a force, or the recall of service pensioners;
 - (b) in pursuance of any obligation or undertaking to serve when called upon as a commissioned officer; or
 - (c) rendered by virtue of section 28 or 65 of the Reserve Forces Act 1996⁽⁵⁾;
- and paragraph (b) applies whether or not the obligation or undertaking is legally enforceable, but not in the case of an obligation or undertaking—
- (i) to accept a permanent commission or a commission for a fixed term, or
 - (ii) to serve for the purposes of periodical training.
- (8) In paragraph (7)—
- “reserve or auxiliary force” means the whole or part of the Royal Navy Reserve (including the Royal Fleet Reserve), the Royal Marines Reserve, the Territorial Army, the Army Reserve, the Air Force Reserve, the Royal Air Force Volunteer Reserve or the Royal Auxiliary Air Force;
- “service pensioner” means a person in receipt of a pension (other than a pension awarded in respect of disablement) granted—
- (a) in respect of service in the Royal Navy, the Royal Marines, the regular army and the regular air force or any reserve or auxiliary force which has been called out on permanent service or which has been embodied, or
 - (b) in respect of that and other service.

Additional payments to improve benefits

Payments to increase membership: calculation of all benefits

- C9.**—(1) Subject to the following provisions, if a member elects at any time to make additional periodical payments under this regulation, then, in relation to the relevant employment, he may count as a period of membership (but not for the purposes of determining entitlement to any benefit)—
- (a) if he completes the additional payments, the period in respect of which payment was made; and
 - (b) if he begins making the additional payments but does not complete payment, an additional period calculated in accordance with regulation C19.
- (2) The additional payments—
- (a) are payable from the member’s next birthday after the date of the election at such intervals as the Committee may determine, and
 - (b) cease to be payable on the day before—
 - (i) his NRD, or
 - (ii) if his NRD is not his birthday, the last birthday before his NRD.

(3) An employee may not make an election under paragraph (1) if the Committee has resolved that he should undergo a medical examination at his own expense and he has not done so to its satisfaction.

(4) An election under this regulation shall be made by notice in writing given to the Committee.

Maximum length of additional periods to be purchased under regulation C9

C10.—(1) Subject to regulation C26, the maximum length of the period in respect of which payment may be made under regulation C9 in respect of a person is the length (expressed in years and fractions of a year) of the period (if any) by which his potential period of membership falls short of the relevant maximum number of years at the appropriate time.

(2) In paragraph (1) “potential period of membership”, in relation to any person, means the period which (apart from the payment) he would be entitled to count as a period of membership in relation to his local government employment if he continued in it until he attained the age of 65.

(3) Subject to paragraph (4) and to Schedule C4 (limitations on contributions and benefits), “the relevant maximum number of years”, in relation to any person, means 40 years.

(4) In the case of a person (other than an excluded member) who at the appropriate time was entitled to, or had received, superannuation benefits in respect of any local government employment or under any non-local government scheme, the relevant maximum number of years specified in paragraph (3) in relation to him is to be reduced, in accordance with the certificate of an actuary, to the extent necessary to ensure that the aggregate of—

- (a) the relevant income benefits: and
- (b) the pension equivalent of the relevant capital benefits,

will not exceed two-thirds of his pensionable remuneration.

(5) In paragraph (4)—

“excluded member” means a member whose pensionable remuneration in the first year of his employment during which he is a member does not exceed one quarter of the permitted maximum for the purposes of section 590C of the Income and Corporation Taxes Act 1988(6) (earnings cap) for the year of assessment in which that first year ends);

“pension equivalent” has the meaning given in regulation 5(5)(b) of the Retirement Benefits Schemes (Restriction on Discretion to Approve) (Additional Voluntary Contributions) Regulations 1993(7);

“the relevant income benefits”, in relation to a member, means the aggregate annual amount of—

- (i) the actuarial value, expressed as an annuity payable to him, of the pension benefits mentioned in paragraph (4); and
- (ii) the part of his retirement pension attributable to his period of membership before his NRD:

“the relevant capital benefits”, in relation to a member, means the aggregate amount of—

- (i) his retirement grant, and
- (ii) any lump sum comprised in the pension benefits mentioned in paragraph (4).

(6) For the purposes of paragraphs (4) and (5)—

(6) 1988 c. 1; section 590C was inserted by the Finance Act 1989 (c. 26), section 75, Schedule 6, paragraphs 1, 4, 18(2) and amended by the Finance Act 1993 (c. 34)

(7) S.I. 1993/3016

- (a) it is to be assumed that the person will, until his NRD, continue in the same local government employment and on the same terms and conditions (including, in particular, his scale of remuneration) as at the date of the election;
 - (b) any period of membership on or after the date of the election is to be disregarded; and
 - (c) regard is to be had to any advice from the Commissioners of Inland Revenue as to the calculation of the value of the earlier benefits.
- (7) The appropriate time is—
- (a) except where paragraph (b) applies, the first day of the earliest period that the person is entitled to count as a period of membership in relation to his local government employment; or
 - (b) if that period is—
 - (i) a period of service under an officer of a LGPS employer or former local authority; or
 - (ii) a period during which the person was subject to a non-local government scheme other than one which was or became a statutory scheme,the first day of the earliest period of local government employment that the person is entitled to count as a period of membership in relation to his local government employment.

Amounts of payments under regulation C9

C11.—(1) The amount to be paid by way of additional periodical payments by a member who has made an election under regulation C9(1) in respect of an additional period is the appropriate percentage of his remuneration for the time being, multiplied by the length of that period.

- (2) For the purposes of paragraph (1)—
 - (a) “the appropriate percentage”, in relation to a member, is the percentage in the relevant Table in Part I of Schedule C2 appropriate to his age on his next birthday after the date of the election and to his normal retirement age; and
 - (b) the lengths of periods are to be expressed in complete years and any fraction of a year.

Purchase by part-time employees of additional periods under regulation C9

C12.—(1) Subject to the following provisions of this regulation, where a person makes an election under regulation C9 in relation to a part-time employment to make additional payments in respect of a period—

- (a) the period he may count as a period of membership under paragraph (1) of that regulation, is the appropriate fraction of the period he would be entitled to count in respect of that period if he were a whole-time employee (“the notional whole-time period”);
- (b) the maximum which applies in his case by virtue of regulation C10, is the appropriate fraction of the maximum which would apply in his case if he were a whole-time employee; and
- (c) the amount to be paid by him in accordance with regulation C11 shall be calculated in the same manner as if he were a whole-time employee purchasing the notional whole-time period, but taking his remuneration as his actual remuneration for the time being (and not the remuneration he would have been paid for a single comparable whole-time employment).

(2) In paragraph (1) “appropriate fraction”, in relation to an employee, means the fraction of which the numerator is the number of his contractual hours and the denominator is the number of contractual hours of a single comparable whole-time employment.

(3) Where—

- (a) any person has made an election under regulation C9 which has effect in relation to part-time employment; and
- (b) that employment ceases to be part-time and becomes whole-time employment;

then—

- (i) he may continue to pay contributions under the election in relation to the whole-time employment at the same percentage of his pensionable remuneration as the contributions he paid in relation to the part-time employment; and
- (ii) the additional period in respect of the contributions paid in relation to the whole-time employment shall be calculated on the same basis as if he had been in that whole-time employment when he made the election.

(4) Where—

- (a) any person has made an election under regulation C9 which has effect in relation to whole-time employment; and
- (b) that employment ceases to be whole-time and becomes part-time employment;

then—

- (i) he may continue to pay contributions under the election in relation to the part-time employment at the same percentage of his pensionable remuneration as the contributions he paid in relation to the whole-time employment, and
- (ii) the additional period in respect of the contributions paid in relation to the part-time employment shall be calculated on the same basis as if he had been in that part-time employment when he made the election.

(5) The previous provisions of this regulation do not apply to an election made by a person under regulation C5 of the 1992 regulations (or having effect as if so made) but, if he so elects by notice in writing to the Committee, then—

- (a) payments made by him on and after the date when the election takes effect shall be made by reference to his actual remuneration for the time being; and
- (b) the period of membership which he is entitled to count by virtue of them shall be calculated on the same basis as if the previous provisions of this regulation had always applied in respect of his election.

(6) A person may not make an election under paragraph (5) after the beginning of the period of one year ending with his NRD.

Payments to avoid reduction of retirement grant and death grant

C13.—(1) Subject to the following provisions of this regulation, a member—

- (a) whose retirement grant would be subject to reduction under paragraph 1, 2(1) or 3(1) of Schedule D2 (reduction in standard retirement grant on account of contingent spouse's pension); or
- (b) whose death grant would be subject to reduction under regulation E5 (surviving spouse deductions from certain death grants),

may, by notice in writing given to the Committee, elect to make additional periodical payments under this regulation in order to avoid all or part of the reduction—

- (i) in his retirement grant; and
- (ii) in any death grant that may become payable under Part E.

(2) A notice under paragraph (1) shall specify whether the reduction is to be avoided in respect of the whole or only a specified part—

- (a) in the case of a male member, of his membership before 1st April 1972 or before any earlier date on which—
 - (i) he was judicially separated from his wife: or
 - (ii) his marriage was dissolved: or
 - (iii) he became a widower,
- (b) in the case of a female member who has given notice under paragraph 1(1) of Schedule F1, of her membership which is or is treated for the purposes of paragraph 2(2) of Schedule D2 as being membership before 1st April 1972; and
- (c) in the case of a female member who has made such an election as is mentioned in paragraph 2 of Schedule F1, of her membership before 1st April 1972.

(3) An election may not be made in respect of a period of membership of less than one year unless—

- (a) the whole of the person's period of membership in the case of a person described in paragraph (2) before 1st April 1972; or
- (b) where he has previously made an election in respect of part of that membership, the remainder of it,

amounts to less than one year.

(4) An election under this regulation may be made by any person from time to time, but not—

- (a) if in the particular case the Committee so resolves, without his having, at his own expense, undergone a medical examination to its satisfaction; nor
- (b) after making an election under regulation C9(5)(b) of the 1992 regulations (or any corresponding previous provision) to make payment by instalments.

(5) Where—

- (a) this regulation applies to a woman by virtue of her having made such an election as is mentioned in paragraph 2 of Schedule F1;
- (b) she has made (or is treated as having made) an election under paragraph (1) or regulation C9 of the 1992 regulations (or any corresponding previous provision);
- (c) this regulation subsequently applies to her by virtue of paragraph 2(1) of Schedule D2; and
- (d) she makes a further election under paragraph (1),

then—

- (i) any payments made under this regulation pursuant to the election referred to in subparagraph (b) shall be deemed to have been made pursuant to the further election, and
- (ii) any additional sums payable by her pursuant to the further election shall be determined accordingly by the fund's actuary.

Payments to increase widower's pension by counting membership before 1st April 1972

C14.—(1) Subject to the following provisions of this regulation, a member who—

- (a) is a married woman,
- (b) is entitled to count a period of membership before 1st April 1972, and
- (c) was not a member on 27th July 1989 or has not been a member continuously since that date,

may, by notice in writing given to the Committee, elect to make additional periodical payments in order to count all or part of her period of membership before 1st April 1972 as membership for the purposes of calculating a widower's pension in accordance with regulation F7(2)(b)(iii).

(2) A notice under paragraph (1) shall specify whether it relates to the whole or only a specified part of the woman's period of membership which is membership before 1st April 1972.

(3) A notice under paragraph (1) may not be given in respect of a period of less than one year unless—

- (a) the whole of the woman's period of membership before 1st April 1972, or
- (b) where she has previously given a notice in respect of part of that membership, the remainder of it,

amounts to less than one year.

(4) Notice under paragraph (1) may be given by a member on more than one occasion.

(5) For the purposes of paragraph (1)(c), the reference to a woman having been a member continuously includes a reference to a woman who, having ceased to be a member became or becomes a member again—

- (a) within one month of so ceasing, or
- (b) within one month of returning to work in accordance with Article 111 of the Employment Rights (Northern Ireland) Order 1996(8) (which confers the right to return to work following pregnancy or confinement).

Amount of payments under regulation C13 and C14

C15.—(1) The amount to be paid by a member who has under regulation C13 or C14 elected to make additional periodical payments in respect of a period of membership specified in the notice of election is—

- (a) in the case of a male member, the appropriate percentage of his remuneration for the time being, multiplied by the length of that period;
- (b) in the case of a female member who made such an election as is mentioned in paragraph 2 of Schedule F1, the appropriate percentage of her remuneration for the time being, multiplied by four times the length of the period of membership before 1st April 1972 specified in her notice of election; and
- (c) in the case of a female member who has given notice under paragraph 1 of Schedule F1, the appropriate percentage of her remuneration for the time being, multiplied by three times the length of the period of membership specified in her notice of election which is membership before 1st April 1972.

(2) For the purposes of this regulation “the appropriate percentage” is—

- (a) in the case of a male member, the percentage specified in the relevant Table in Part III of Schedule C2 appropriate to his age on his next birthday after the date of the election and, in the case of paragraph (1)(a), to his specified birthday; and
- (b) in the case of a female member, the percentage specified in the relevant Table in that Part of that Schedule appropriate to her age on her next birthday after the date of the election and, in the case of the paragraph (1)(b) or (c), to her specified birthday;

and in this paragraph “specified birthday” means the birthday specified in accordance with regulation C16(1).

(3) For the purposes of this regulation the lengths of periods are to be expressed in complete years and any fraction of a year.

(4) References in paragraph (1)(c) to a period of membership before 1st April 1972 include references to a period treated for the purposes of paragraph 2(2) of Schedule D2 as being such a period.

Further provisions as to making of payments under regulations C13 and C14

C16.—(1) A member shall specify in a notice of election to make additional periodical payments under regulation C13 or C14 the birthday (“the specified birthday”) up to which additional payments are to be paid, which may be—

- (a) his 65th birthday, or
- (b) any earlier birthday which is or is after his NRD.

(2) Such additional periodical payments are to be paid, at such intervals as the Committee may determine, from the member’s next birthday after the date of the election.

No elections to make payments after 64

C17. A person may not make an election under regulation C9, C13 or C14 if he has attained the age of 64.

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(9) 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.
- (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(10) (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—

(9) Regulation 28A was inserted by regulation 5 of S.R. 1982 No. 58

(10) 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

- (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.

AVCs

Additional voluntary contributions

C24.—(1) Subject to regulation C26, a member may at any time elect to pay contributions under this regulation in addition to those provided for by the previous regulations in this Part.

(2) Schedule C3 shall have effect—

- (a) in relation to such an election and in relation to contributions payable under this regulation; and
- (b) in relation to receipt of a transfer value in respect of an additional voluntary contributions provision or an additional voluntary contributions scheme (so far as permitted by regulation K14(2)(b)).

(3) In these regulations—

“additional voluntary contributions provision” means a provision of an occupational pension scheme approved by the Commissioners of Inland Revenue under section 591 of the Income and Corporation Taxes Act 1988⁽¹¹⁾ (which provides for the payment by employees of voluntary contributions);

“additional voluntary contributions scheme” means a scheme approved by the Commissioners of Inland Revenue under that section, to which an employer is not a contributor and which provides benefits additional to those provided by an occupational pension scheme.

Deduction and recovery of contributions

Deduction and recovery of member’s contributions

C25.—(1) An employing authority may deduct from the remuneration payable by it to a person—

- (a) contributions or payments payable by him under regulations C3, C5 and C6,
- (b) any amount payable by him under regulation C7,
- (c) any instalments or additional periodical payments payable by him to the fund, and
- (d) contributions payable by him under regulation C24.

(2) The former employer of a person—

- (a) by whom sums are payable under regulation C8(2) or
- (b) in respect of whom any sums are paid under paragraph 6(4) of Schedule C3,

may deduct those sums from any payment the employer makes to that person under Part V of the Reserve and Auxiliary Forces (Protection of Civil Interests)(Northern Ireland) Order 1953⁽¹²⁾, so far as those sums are payable in respect of the period in respect of which that payment is made.

(3) If and so far as deductions are not made under paragraph (1) or (2), the Committee may recover any sum remaining due—

⁽¹¹⁾ 1988 c. 1; section 591 was amended by the Finance Act 1988 (c. 39), section 146, Schedule 13, Part 1, paragraphs 1, 6, and the Finance Act 1994 (c. 9), sections 107, 258, Schedule 26, Part V

⁽¹²⁾ S.I. 1953/197

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- (a) as a simple contract debt in any court of competent jurisdiction (but, in the case of a sum payable under regulation C8 or paid under paragraph 6(4) of Schedule C3, only if it is not paid within 12 months of the person ceasing to perform relevant service as defined in that regulation), or
- (b) by deducting it from any payment by way of benefits to or in respect of the person in question under these regulations.

Limitations on payments

Limitation of payments

C26. Schedule C4 has effect for the limitation, in certain circumstances, of payments under this Part and benefits under other Parts of these regulations.

Provisions concerning continuing payments under old legislation

Provisions concerning outstanding payments due under previous regulations

C27. Schedule C5 shall have effect for the purpose of making provision concerning outstanding payments due under previous regulations.