

---

 S T A T U T O R Y   I N S T R U M E N T S
 

---

**1979 No. 2**

**PENSIONS**

**The Local Government Superannuation (Amendment)  
Regulations 1979**

<i>Made</i>	- - -	<i>3rd January 1979</i>
<i>Laid before Parliament</i>		<i>11th January 1979</i>
<i>Coming into Operation</i>		<i>1st February 1979</i>

The Secretary of State for the Environment, in exercise of the powers conferred upon him by sections 7 and 12 of the Superannuation Act 1972(a) and of all other powers enabling him in that behalf, after consultation with such associations of local authorities as appeared to him to be concerned, the local authorities with whom consultation appeared to him to be desirable and such representatives of other persons likely to be affected by the regulations as appeared to him to be appropriate, hereby makes the following regulations:—

*Citation and commencement*

1.—(1) These regulations may be cited as the Local Government Superannuation (Amendment) Regulations 1979 and shall come into operation on 1st February 1979.

(2) The Local Government Superannuation Regulations 1974 to 1978(b) and these regulations may be cited together as the Local Government Superannuation Regulations 1974 to 1979.

*Interpretation*

2. In these regulations, unless the context otherwise requires, “the principal regulations” means the Local Government Superannuation Regulations 1974(c), and other words and expressions to which meanings are assigned by the principal regulations have the same respective meanings.

*Payments by employee to avoid reduction under regulation E3(5) or (6) of the principal regulations of retiring allowance and under regulation E11(2)(aa) or (3) of those regulations of death gratuity*

3. After regulation C2 of the principal regulations there shall be added the following regulation:—

*“Payments by employee to avoid reduction under regulation E3(5) or (6) of retiring allowance and under regulation E11(2)(aa) or (3) of death gratuity*

**C2A.—(1)** This regulation shall apply to a pensionable employee the

---

(a) 1972 c. 11.

(b) S.I. 1974/520, 1977/1121, 1845, 1978/256, 822, 1738, 1739.

(c) S.I. 1974/520.

amount of whose retiring allowance would, if he were to cease to hold his employment and become entitled on so ceasing to a retiring allowance, fall to be reduced either—

- (a) under regulation E3(5); or
- (b) under regulation E3(6).

(2) Subject to paragraph (6), a pensionable employee to whom this regulation applies may, by notice in writing given to the appropriate administering authority within the time specified in paragraph (8), elect to make payment to the appropriate superannuation fund in accordance with Part I of Schedule 20, subject, however, to Part IV of that schedule, in respect of such of his reckonable service before 1st April 1972, or in the case of a male employee such earlier date when he became a widower, or was judicially separated from his wife or his marriage was dissolved, as is specified in the notice, for the purpose of avoiding, in respect of that reckonable service, if such payment is completed, reduction under regulation E3(5) or (6) of the retiring allowance to which the employee may become entitled on ceasing to hold that employment and under regulation E11(2)(aa) or (3) of any death gratuity which may become payable.

(3) Subject to paragraphs (6) and (7), a pensionable employee to whom this regulation applies may, by notice in writing given to the appropriate administering authority within the time specified in paragraph (8), elect to make payment to the appropriate superannuation fund in accordance with Part II of Schedule 20, subject, however, to Part IV of that schedule, in respect of such of his reckonable service before 1st April 1972, or in the case of a male employee such earlier date as is mentioned in paragraph (2), as is specified in the notice, for the purpose mentioned in that paragraph.

(4) Subject to paragraphs (6) and (7), a pensionable employee to whom this regulation applies may from time to time, by notice in writing given to the appropriate administering authority, elect to make payment to the appropriate superannuation fund in accordance with Part III of Schedule 20, subject, however, to Part IV of that schedule, in respect of such of his reckonable service before 1st April 1972, or in the case of a male employee such earlier date as is mentioned in paragraph (2), as is specified in the notice, for the purpose mentioned in that paragraph.

(5) Where the appropriate administering authority are not the employing authority, the employee shall, when giving a notice under paragraph (3) or (4), send a copy of that notice to the employing authority.

(6) A pensionable employee—

- (a) shall not make an election under paragraph (2), (3) or (4) in respect of a period of reckonable service of less than a year unless the whole of his reckonable service before 1st April 1972 amounts to less than one year or, if he has completed or is in the course of making payment in accordance with any of those paragraphs, that part of his reckonable service before that date in respect of which he has not completed or is not in the course of making such payment amounts to less than one year;
- (b) shall not, if the appropriate administering authority so resolve, make an election under such of paragraphs (3) and (4) as may be specified in the resolution unless he has undergone a medical examination to their satisfaction, and fee payable in respect of that examination to be paid by him;

- (c) shall not make an election under paragraph (2), if he has attained the age of 65 years;
- (d) shall not make an election under paragraph (3), if he has not attained the age of 60 years or has attained the age of 65 years; and
- (e) shall not make an election under paragraph (4), if he has attained the age of 64 years.
- (7) Where a pensionable employee has made an election under paragraph (3) or, as the case may be, paragraph (4), he shall not make an election under paragraph (4) or, as the case may be, paragraph (3).
- (8) An election under paragraph (2) or (3) shall be made within 12 months after—
- (a) 1st February 1979, if on that date the person is such a person as is described in paragraph (1); and
- (b) otherwise, the date on which the person first becomes after 1st February 1979 such a person as is described in that paragraph.
- (9) If, on application for the purpose made in writing by an employee to the appropriate administering authority, that authority are of the opinion that payment in accordance with paragraph (3) or, as the case may be, paragraph (4) is causing, or continuation of such payment would cause, him financial hardship and in their discretion consent to the discontinuance of such payment, the employee shall not continue to make such payment.
- (10) Where an employee, having made an election under paragraph (3) or (4), commenced payment thereunder, but before the expiration of the period during which under paragraph 2 of Part II of Schedule 20 or, as the case may be, paragraph 2 of Part III of that schedule payments were to be made—
- (a) he ceases to hold his employment on the ground that he is incapable of discharging efficiently the duties of the employment by reason of permanent ill-health or infirmity of mind or body, or dies while in his employment and payment by him in accordance with paragraph (3) or, as the case may be, paragraph (4) has not been discontinued by virtue of paragraph (9), he shall, for the purpose mentioned in paragraph (2), be treated as if he had completed such payment; or
- (b) (i) he ceases to hold his employment other than in the circumstances mentioned in sub-paragraph (a) and payment by him in accordance with paragraph (3) or, as the case may be, paragraph (4) has not been discontinued as aforesaid; or
- (ii) payment by him in accordance with paragraph (3) or, as the case may be, paragraph (4) is discontinued as aforesaid,
- he shall, for the purpose referred to therein, be treated as if he had made the election in respect only of such part of the reckonable service in respect of which he had commenced payment as is determined in accordance with the formula  $\frac{P \times T}{I}$ , where—
- P is the length (expressed in terms of complete years and a fraction of a year) of the period during which payments have been made;
- T is the length (expressed as aforesaid) of the reckonable service in respect of which the election was made; and

I is the length (expressed as aforesaid) of the period during which under paragraph 2 of Part II of Schedule 20 or, as the case may be, paragraph 2 of Part III of that schedule payments were to be made:

Provided that, if he is such a person as is mentioned in sub-paragraph (b)(i) and made the election under paragraph (4) and within 12 months after so ceasing, without having in the meantime—

- (i) become entitled to receive payment of any benefit under these regulations in respect of that employment; or
- (ii) elected under sub-paragraph (b) of regulation C8(2) that that regulation should apply in his case; or
- (iii) made such a claim for payment as is mentioned in regulation C8(5),

becomes a pensionable employee in the employment of an employing authority and does not give such a notice as is mentioned in regulation E2 (4)(e) and, within three months after the date on which he again becomes a pensionable employee, pays to the employing authority or, as the case may be, the employing authorities by whom he is employed, an amount equal to the additional contributions (if any) which would have been payable, in pursuance of that election, by him between so ceasing to hold his employment and again becoming a pensionable employee, if during that period he had remained in his former employment, this sub-paragraph shall cease to apply to him and his election shall continue to have effect.”.

*Deduction from remuneration of employee's contributions and recovery thereof*

4.—(1) In the heading to regulation C4 of the principal regulations, after the word “contributions” there shall be inserted the words “etc.”.

(2) In regulation C4 of the principal regulations, after the word “fund” there shall be inserted the words “and any amount payable by him under regulation C2A(3) or (4) to that fund” and for the words “contributions payable by him” there shall be substituted the words “such contributions or amount”.

*Return of employee's contributions in certain cases*

5. In regulation C8(8) of the principal regulations, for everything from the word “and” in sub-paragraph (e) onwards there shall be substituted the words—

“(f) any amount paid by him by way of added period payments; and

(g) any amount paid by him under regulation C2A, but only in so far as any such contribution, sum or amount—

- (i) has not been returned to the person or, if it has been returned, has subsequently been repaid by him;
- (ii) is attributable to service which might have been reckoned under Part D in relation to the employment he has ceased to hold; and
- (iii) is not attributable to any earlier period of service in respect of which a benefit under Part E has been paid.”.

*Added years reckonable on payment as reckonable service*

6. In regulation D10 of the principal regulations—

(a) in paragraph (2), the words “(if any)” shall be omitted;

(b) in paragraph (3), for the words “under this regulation” there shall be substituted the words “in accordance with paragraph (2)”;

- (c) after paragraph (4) there shall be inserted the following paragraph—
- “(4A) If, on application for the purpose made in writing by the employee to the appropriate administering authority, that authority are of the opinion that payment in accordance with paragraph (4) is causing, or continuation of such payment would cause, him financial hardship and in their discretion consent to the discontinuance of such payment, the employee shall not continue to make such payment.”.

*Increase of reckonable service on lump sum payment*

7. In regulation D12 of the principal regulations—
- (a) in paragraph (1), for the words “the period of 12 months referred to above” there shall be substituted the words “one month after the date on which he so elects”; and
- (b) in paragraph (2), for sub-paragraph (a) there shall be substituted the following sub-paragraph—
- “(a) a pensionable employee who has attained the age of 65 years; or”.

*Increase of reckonable service on the making of periodical payments*

8. In regulation D13 of the principal regulations—
- (a) at the beginning of paragraph (1) there shall be inserted the words “Subject to paragraph (1A),”;
- (b) after paragraph (1) there shall be inserted the following paragraph—
- “(1A) A pensionable employee shall not, if the appropriate administering authority so resolve, make an election under this regulation unless he has undergone a medical examination to their satisfaction, any fee payable in respect of that examination to be paid by him.”;
- (c) in paragraph (2), the words “and paid” shall be omitted;
- (d) after paragraph (2) there shall be inserted the following paragraph—
- “(2A) If, on application for the purpose made in writing by the employee to the appropriate administering authority, that authority are of the opinion that payment in accordance with paragraph (2) is causing, or continuation of such payment would cause, him financial hardship and in their discretion consent to the discontinuance of such payment, the employee shall not continue to make such payment.”.
- (e) for paragraph (3) there shall be substituted the following paragraph—
- “(3) An employee shall, in relation to the employment mentioned in paragraph (1), be entitled to reckon, if he completes payment in accordance with paragraph (2), the additional period in respect of which payment was made and, in any other case, such an additional period as is determined in accordance with Schedule 5, as reckonable service.”;

and

- (f) in paragraph (5)(a), for the figure “59” there shall be substituted the figure “64”.

*Amount of retirement pension and retiring allowance***9.** In regulation E3 of the principal regulations—

- (a) in each of paragraphs (5) and (6), after the word “shall” there shall be inserted the words “, subject to paragraph (6A),”; and
- (b) after paragraph (6) there shall be inserted the following paragraph—
  - “(6A) In calculating the amount by which a person’s retiring allowance shall be reduced under paragraph (5) or, as the case may be, paragraph (6) no account shall be taken of any part of his reckonable service before 1st April 1972 in respect of which payment under paragraph (2), (3) or (4) of regulation C2A has been completed or is treated by virtue of paragraph (10) of that regulation as having been completed.”.

*Death gratuity***10.** In regulation E11 of the principal regulations—

- (a) in paragraph (2), after the words “1st April 1972”, in both places where they occur, there shall be inserted the words “, other than reckonable service in respect of which a return of contributions has been made or in respect of which payment under paragraph (2), (3) or (4) of regulation C2A has been completed or is treated by virtue of paragraph (10) of that regulation as having been completed”; and
- (b) at the end of paragraph (3) there shall be added the words “or in respect of which payment under paragraph (2), (3) or (4) of regulation C2A has been completed or is treated by virtue of paragraph (10) of that regulation as having been completed”.

*Benefits of persons with no entitlement under the former regulations to a retiring allowance and widow’s pension or to a widow’s pension***11.** In regulation E19 of the principal regulations—

- (a) at the end of paragraph (2) there shall be added the words “or (4)”; and
- (b) at the beginning of paragraph (3) there shall be inserted the words “Subject to paragraph (4),”; and
- (c) at the end of the regulation there shall be added the following paragraph—
  - “(4) A person to whom this regulation applies who—
    - (a) did not make an election within the time specified in sub-paragraph (a) or, as the case may be, sub-paragraph (b) of paragraph (3);
    - (b) on 1st February 1979 is in employment in which he is a pensionable employee; and
    - (c) on that date is married;

may, notwithstanding paragraph (3), make an election under paragraph (2) by giving notice in writing to the appropriate administering authority within 12 months after 1st February 1979 and, if he so elects, he shall be treated as if he had made an election under such one of paragraphs (2) to (4) of regulation C2A as he shall specify in the notice in respect of so much of his reckonable service before 1st April 1972 as he shall so specify.”.

*Limitation on payment by way of additional contributions*

**12.** For Schedule 4 to the principal regulations there shall be substituted the schedule set out in Schedule 1 to these regulations.

*Provisions applicable as respects additional contributions while any amount remains outstanding*

13. For Schedule 5 to the principal regulations there shall be substituted the schedule set out in Schedule 2 to these regulations.

*Amount to be paid for additional period*

14. In Schedule 8 to the principal regulations—

(a) in Part I (lump sum payment)—

- (i) in paragraph 1, the words “each year of” and “and so proportionately for any period of less than a year” shall be omitted;
- (ii) in paragraph 2, for the words “number of complete years” there shall be substituted the words “length (expressed in terms of complete years and a fraction of a year) of the additional period”; and
- (iii) the table shall be amended by adding thereto the entries set out in Part I of Schedule 3 to these regulations;

(b) in Part II (periodical payments)—

- (i) in paragraph 3, the words “each year of” and “and so proportionately for any period of less than a year” shall be omitted and for the figure “4” there shall be substituted the figure “4(1)”;
- (ii) in paragraph 4(1), for the words “number of complete years” there shall be substituted the words “length (expressed in terms of complete years and a fraction of a year) of the additional period”; and
- (iii) Tables I and II shall each be amended by substituting therein the appropriate entries set out in Part II of Schedule 3 to these regulations for the entries relating to the ages of 58 and 59 years on the birthday next following election.

*Method and calculation of payment by employees to avoid reduction under regulation E3(5) or (6) of the principal regulations of retiring allowance.*

15. After Schedule 19 to the principal regulations there shall be added the schedule set out in Schedule 4 to these regulations.

*Increase on payment of retiring allowance and death gratuity of certain persons ceasing to be employed or dying in employment after 30th March 1978*

16.—(1) This regulation applies where—

- (a) a person (in this regulation referred to as a “retired employee”), on or after 31st March 1978 but before 1st February 1979, ceased to hold an employment in which he would have been a person to whom regulation C2A of the principal regulations applied, if that regulation had come into force on 31st March 1978, or
- (b) a person (in this regulation referred to as a “deceased employee”)—
  - (i) on or after 31st March 1978 but before 1st February 1979 died while in an employment in which he would have been a person to whom the said regulation C2A applied, if that regulation had come into force on 31st March 1978, or
  - (ii) during the period of 12 months beginning on 1st February 1979 dies while in an employment in which he is a person to whom the said regulation C2A applies, but has not made an election under that regulation.

(2) Where this regulation applies, if—

- (a) notice for the purpose is given in writing within the period and by the person or persons specified in paragraph (3) below to the authority maintaining the fund relating to the employment mentioned in paragraph (1) above; and
- (b) within one month after the date on which that notice is given payment of an amount equal to the amount specified in paragraph (4) below is made to that fund,

the benefits specified in paragraph (5) below shall be calculated in accordance with that paragraph.

(3) The notice mentioned in paragraph (2)(a) above may be given—

- (a) in the case of a person falling within paragraph (1)(a) or (b)(i) above, within the period of 12 months beginning on 1st February 1979;
- (b) in the case of a person falling within paragraph (1)(b)(ii) above, within the period of 12 months beginning on the date of his death;
- (c) in the case of a retired employee, by that employee or, if he has died before 1st February 1979 or dies within the period of 12 months beginning on that date without giving such a notice, by his personal representatives; and
- (d) in the case of a deceased employee, by his personal representatives.

(4) The amount mentioned in paragraph (2)(b) above is the amount which would have been payable, under regulation C2A(2) of the principal regulations, in respect of such of his reckonable service before 1st April 1972 as is specified in the notice given under paragraph (2)(a) above—

- (a) in the case of a person falling within paragraph (1)(a) or (b)(i) above, if that regulation had come into force on 31st March 1978 and he had made an election under the said regulation C2A(2) on the day on which he would last have become on or after that date, and
- (b) in the case of a person falling within paragraph (1)(b)(ii) above, if he had made such an election on the day on which he became,

a person to whom regulation C2A of the principal regulations applied.

(5) Where notice is given and payment made in accordance with paragraph (2) above—

- (a) in the case of a retired employee, the retiring allowance to which he became entitled as mentioned in sub-paragraph (a) of paragraph (1) above and any death gratuity which may or has become payable in respect of him in respect of his ceasing to hold the employment mentioned in that sub-paragraph, and
- (b) in the case of a deceased employee, the death gratuity which became payable by reason of his dying while in his employment,

shall be calculated, in the case of a person falling within paragraph (1)(a) or (b)(i) above, as if these regulations had been in force immediately before the date on which he ceased to hold his employment or, as the case may be, died, and in any case as if the retired employee or deceased employee had completed payment under regulation C2A(2) of the principal regulations in respect of such of his reckonable service before 1st April 1972 as is specified in the notice.



## SCHEDULE 1

*Regulation 12*SCHEDULE TO BE SUBSTITUTED FOR SCHEDULE 4 TO  
THE PRINCIPAL REGULATIONS

## SCHEDULE 4

“Regulations D10 and D13 and  
Parts II and III of Schedule 20LIMITATION ON PAYMENT BY WAY OF ADDITIONAL  
CONTRIBUTIONS OR BY INSTALMENTS

If the amount payable by a pensionable employee by way of additional contributions in pursuance of a notice given under regulation D10 or an election made under regulation C2A(4) or D13 or the amount of an instalment payable in pursuance of an election made under regulation C2A(3), as the case may be, when aggregated with—

(a) any other amounts payable by him under any of those regulations in addition to the first-mentioned amount; and

(b) the amount payable by him by way of contributions under regulation C1, exceeds 15% of his remuneration, he shall satisfy his liability in respect of the excess over 15% by payment in a lump sum of a sum calculated by the Government Actuary to represent the capital value of the excess.”.

## SCHEDULE 2

*Regulation 13*SCHEDULE TO BE SUBSTITUTED FOR SCHEDULE 5  
TO THE PRINCIPAL REGULATIONS

## “Regulations D10 and D13      SCHEDULE 5

PROVISIONS APPLICABLE AS RESPECTS ADDITIONAL  
CONTRIBUTIONS WHILE ANY AMOUNT REMAINS OUTSTANDING

## 1. Where an employee—

- (a) has commenced payment in accordance with regulation D10(4), but discontinues such payment before he has attained the age up to which an amount in respect of service is calculated under Schedule 6; or
- (b) has commenced payment in accordance with regulation D13(2), but discontinues such payment before the expiration of the period during which under that regulation payment was to be made,

the provisions of this schedule shall have effect.

2. If the employee ceases to hold his employment on the ground that he is incapable of discharging efficiently the duties of the employment by reason of permanent ill-health or infirmity of mind or body or dies while in his employment and payment by him in accordance with regulation D10(4) or, as the case may be, regulation D13(2) has not been discontinued by virtue of regulation D10(4A) or, as the case may be, regulation D13(2A), he shall be, or shall be treated as having been immediately before his death, entitled to reckon as reckonable service the number of years or, as the case may be, the additional period for which immediately before so ceasing, or his death, he was paying by way of additional contributions under regulation D10, or, as the case may be, regulation D13.

## 3. If—

- (a) the employee ceases to hold his employment other than in the circumstances mentioned in paragraph 2 and payment by him in accordance with regulation D10(4) or, as the case may be, regulation D13(2) has not been discontinued by virtue of regulation D10(4A) or, as the case may be, regulation D13(2A); or
- (b) payment by the employee in accordance with regulation D10(4) or, as the case may be, regulation D13(2) is discontinued as aforesaid,

then, subject, in the case of such an employee as is mentioned in sub-paragraph (a), to paragraph 5, he shall be entitled to reckon such an additional period as is determined in accordance with the formula in paragraph 4.

## 4. The formula mentioned in paragraph 3 is—

$$\frac{P \times T}{I}$$

where—

P is the length (expressed in terms of complete years and a fraction of a year) of the period during which additional contributions have been paid under the appropriate regulation;

T is the length (expressed as aforesaid) of the additional period or, as the case may be, the number (expressed as aforesaid) of years for which the employee was paying by way of additional contributions; and

I is the length of the period or, as the case may be, the number of years which, if the employee had remained in the employment he ceased to hold as mentioned in paragraph 3(a) or, as the case may be, payment by the employee in accordance with regulation D10(4) or, as the case may be, regulation D13(2) had not been discontinued by virtue of regulation D10(4A) or, as the case may be, regulation D13(2A), additional contributions would have been payable under the appropriate regulation.

5. If the employee ceases to hold his employment under the employing authority and on so ceasing falls within paragraph 3(a) and within 12 months after so ceasing without in the meantime having become entitled to receive payment of any benefit under these regulations in respect of that employment or having elected under sub-paragraph (b) of regulation C8(2) that that regulation should apply in his case becomes a pensionable employee in the employment of any employing authority and does not give such a notice as is mentioned in regulation E2(4)(e) then, if, within 3 months after the date on which he again becomes a pensionable employee he pays to the employing authority or, as the case may be, the employing authority by whom he is employed an amount equal to the additional contributions (if any) which would have been payable by him during the period between so ceasing to hold his employment and again becoming a pensionable employee, if during that period he had remained in his former employment, paragraph 3 shall cease to apply and the election under regulation D10 or, as the case may be, regulation D13 shall continue to have effect.”



## FEMALES

Age on birthday next following election	Figure to be used by reference to the under-mentioned pensionable age							
	Employees to whom on retirement regulation E3(2) would apply	Others						
		65	60	Over 60 and under 61	61 and under 62	62 and under 63	63 and under 64	64 and under 65
58	2-79	10-00	9-80	6-40	4-71	3-70	3-04	2-62
59	3-27	20-08	19-68	9-64	6-30	4-64	3-66	3-06
60	3-93	—	—	19-34	9-48	6-21	4-59	3-69
61	4-93	—	—	—	19-00	9-33	6-13	4-62
62	6-58	—	—	—	—	18-68	9-20	6-17
63	9-88	—	—	—	—	—	18-40	9-26
64	19-79	—	—	—	—	—	—	18-52

## Regulation 15

## SCHEDULE 4

SCHEDULE TO BE ADDED AS SCHEDULE 20 TO THE PRINCIPAL REGULATIONS

## "SCHEDULE 20

METHOD AND CALCULATION OF PAYMENT BY EMPLOYEES TO AVOID REDUCTION UNDER REGULATION E3(5) OR (6) OF RETIRING ALLOWANCE

## Regulation C2A(2)

## PART I

## LUMP SUM PAYMENT

1. Where a pensionable employee makes an election under paragraph (2) of regulation C2A, the sum payable under that paragraph by him in respect of the reckonable service in respect of which he made the election shall be calculated in accordance with paragraph 2 below and shall be paid by a lump sum within one month after the date on which he made that election.

2. Subject to Part IV of this schedule, the sum payable under paragraph 1 by an employee in respect of the reckonable service mentioned therein shall be calculated

in accordance with the formula  $\frac{T \times R \times F}{100}$  where—

T is the length (expressed in terms of complete years and a fraction of a year) of that reckonable service;

R is the remuneration of the employee at the date on which he made the election under regulation C2A(2); and

F is the figure specified in column (2) or column (3) of the table below, whichever shall be appropriate, opposite to the age of the employee on his birthday next following the date on which he made that election.

TABLE

(1) Age	(2) Men	(3) Women	(1) Age	(2) Men	(3) Women
22	1.49	1.49	45	1.73	1.85
23	1.49	1.49	46	1.75	1.88
24	1.51	1.51	47	1.76	1.89
25	1.52	1.52	48	1.78	1.92
26	1.53	1.53	49	1.80	1.93
27	1.54	1.54	50	1.82	1.96
28	1.55	1.55	51	1.84	1.99
29	1.56	1.56	52	1.87	2.01
30	1.57	1.58	53	1.89	2.03
31	1.58	1.60	54	1.93	2.06
32	1.59	1.61	55	1.97	2.09
33	1.60	1.63	56	2.01	2.13
34	1.61	1.65	57	2.07	2.17
35	1.63	1.67	58	2.12	2.21
36	1.64	1.68	59	2.17	2.28
37	1.65	1.69	60	2.25	2.35
38	1.66	1.72	61	2.35	2.41
39	1.67	1.73	62	2.36	2.43
40	1.68	1.76	63	2.37	2.44
41	1.69	1.77	64	2.39	2.44
42	1.70	1.79	65	2.41	2.45
43	1.71	1.81	—	—	—
44	1.72	1.83	—	—	—

## PART II

*Regulation C2A(3)*

## INSTALMENTS

1. Where a pensionable employee makes an election under regulation C2A(3), the sum payable under that paragraph by him shall be of the amount specified in paragraph 3 below and shall, subject to Schedule 4, be paid as provided in paragraph 2 below, by instalments.

2. Instalments payable under paragraph 1 shall be of equal amounts and shall be paid, at such intervals as the appropriate administering authority may determine, until such date, being a date not earlier than the date on which the employee would before attaining the age of 65 years be entitled to reckon if he remained in the employment in which he is a pensionable employee not less than 25 years' (in aggregate) reckonable service and qualifying service and not later than the employee's 65th birthday, as the employee shall specify in the notice given by him under regulation C2A(3), the first instalment being due to be paid not later than one month after the date on which he made the election under that regulation.

3. Subject to Part IV of this schedule, the sum payable under paragraph 1 by an employee in respect of the reckonable service mentioned therein shall be of an amount equal to the sum that would have been payable by him under Part I of this schedule if, instead of making an election under paragraph (3) of regulation C2A, he had on the date he made that election made an election under paragraph (2) of that regulation in respect of that part of his reckonable service in respect of which he made the election under the said paragraph (3), increased by 5% for each year during which under paragraph 2 instalments are due to be paid and so proportionately for any part of a year.

## PART III

*Regulation C2A(4)*

## ADDITIONAL CONTRIBUTIONS

1. Where a pensionable employee makes an election under regulation C2A(4), he shall, subject to Schedule 4, pay by way of additional contributions, as provided in paragraph 2 below, in respect of the reckonable service in respect of which he made the election an amount calculated in accordance with paragraph 3 below.

2. Additional contributions payable under paragraph 1 shall commence to be payable on the employee's birthday next following the date on which he made the election under regulation C2A(4) and shall cease to be payable on the day immediately before such birthday of the employee, being a birthday on which he would attain an age of not less than 60 years and not more than 65 years and on or before which he would be entitled to reckon if he remained in the employment in which he is a pensionable employee until that birthday not less than 25 years' (in aggregate) reckonable service and qualifying service and, otherwise, the 65th birthday of the employee, as he shall specify in the notice given by him under regulation C2A(4) (hereafter in this schedule referred to as the 'specified birthday'), and shall be paid at such intervals as the appropriate administering authority may determine.

3. Subject to Part IV of this schedule, the amount payable under paragraph 1 by an employee by way of additional contributions in respect of the reckonable service

mentioned therein shall be calculated in accordance with the formula  $\frac{T \times R \times F}{100}$

where—

T is the length (expressed in terms of complete years and a fraction of a year) of that reckonable service;

R is the remuneration for the time being of the employee; and

F is the figure specified, opposite to the age of the employee on his birthday next following the date on which he made that election, in the relevant column of Table I or II below appropriate to his specified birthday.

TABLE I

## MALES

Age on birthday next following election	Figure to be used by reference to the under-mentioned specified birthday					
	60	61	62	63	64	65
22	·05					
23	·05					
24	·05					
25	·05					
26	·06					
27	·06					
28	·06					
29	·06					
30	·06					
31	·07					
32	·07					
33	·07					
34	·08					
35	·08					
36	·08					
37	·09	·08				
38	·09	·09	·08			
39	·10	·09	·09	·08		
40	·10	·10	·09	·09	·08	
41	·11	·10	·10	·09	·09	·08
42	·12	·11	·10	·10	·09	·09
43	·13	·12	·11	·10	·10	·09
44	·14	·12	·12	·11	·10	·10
45	·15	·13	·12	·12	·11	·10
46	·16	·14	·13	·12	·12	·11
47	·17	·16	·14	·13	·12	·12
48	·19	·17	·16	·14	·13	·12
49	·21	·19	·17	·16	·14	·14
50	·23	·20	·18	·17	·16	·15
51	·26	·23	·20	·18	·17	·16
52	·29	·25	·22	·20	·18	·17
53	·34	·29	·25	·22	·20	·19
54	·40	·33	·28	·25	·22	·20
55	·48	·39	·33	·28	·25	·23
56	·60	·47	·38	·33	·28	·25
57	·81	·59	·46	·38	·32	·28
58	1·22	·79	·58	·46	·38	·33
59	2·44	1·18	·78	·58	·46	·38
60	—	2·37	1·17	·77	·57	·46
61	—	—	2·35	1·16	·76	·58
62	—	—	—	2·32	1·15	·77
63	—	—	—	—	2·30	1·16
64	—	—	—	—	—	2·32

TABLE II

## FEMALES

Age on birthday next following election	Figure to be used by reference to the under-mentioned specified birthday					
	60	61	62	63	64	65
22	.05					
23	.05					
24	.05					
25	.05					
26	.06					
27	.06					
28	.06					
29	.06					
30	.07					
31	.07					
32	.07					
33	.07					
34	.08					
35	.08					
36	.09					
37	.09	.08				
38	.10	.09	.08			
39	.10	.09	.09	.08		
40	.11	.10	.09	.09	.08	
41	.11	.10	.10	.09	.09	.08
42	.12	.11	.10	.10	.09	.09
43	.13	.12	.11	.10	.10	.09
44	.14	.13	.12	.11	.10	.10
45	.15	.14	.12	.11	.11	.10
46	.16	.15	.13	.12	.11	.11
47	.17	.16	.14	.13	.12	.12
48	.19	.17	.15	.14	.13	.12
49	.21	.19	.17	.15	.14	.13
50	.24	.21	.18	.17	.15	.14
51	.27	.23	.20	.18	.17	.15
52	.30	.26	.23	.20	.18	.17
53	.35	.29	.25	.22	.20	.18
54	.41	.34	.29	.25	.22	.20
55	.49	.39	.33	.29	.25	.22
56	.62	.48	.39	.33	.28	.25
57	.83	.60	.47	.38	.32	.28
58	1.25	.80	.59	.46	.38	.33
59	2.51	1.20	.79	.58	.46	.38
60	—	2.42	1.18	.78	.57	.46
61	—	—	2.38	1.17	.77	.58
62	—	—	—	2.34	1.15	.77
63	—	—	—	—	2.30	1.16
64	—	—	—	—	—	2.32



---

**PART IV****MODIFICATIONS TO PARAGRAPH 2 OF PART I, PARAGRAPHS 2 AND 3 OF  
PART II AND PARAGRAPHS 2 AND 3 OF PART III, OF THIS SCHEDULE**

1. Subject to paragraph 2 below, where an election under paragraph (2), (3) or (4) of regulation C2A is made within 6 months of 1st February 1979 by a person who immediately before that date was such a person as is described in paragraph (1) of that regulation and to whom on that date that regulation applies, paragraph 2 of Part I above, or, as the case may be, paragraphs 2 and 3 of Part II above or, as the case may be, paragraphs 2 and 3 of Part III above shall have effect as if any reference therein to the date of that election were references to 31st March 1978 or the date on which he last became before 1st February 1979 such a person as is described in the said paragraph (1), whichever is the later.

2. Paragraph 1 above shall not apply to an election made as mentioned in that paragraph if, by notice in writing given to the appropriate administering authority at the same time as the election is made, the person making that election so elects.

3. Where the appropriate administering authority are not the employing authority, a person giving a notice under paragraph 2 above shall send a copy of that notice to the employing authority.”.

Signed by authority of  
the Secretary of State  
3rd January, 1979.

Guy Barnett,  
Parliamentary Under-Secretary of State  
Department of the Environment.

## EXPLANATORY NOTE

*(This Note is not part of the Regulations.)*

These Regulations further amend the Local Government Superannuation Regulations 1974 ("the principal regulations").

The main changes are:

- (1) Regulation 3 adds to the principal regulations a new regulation C2A, which provides that, subject to certain requirements and restrictions, an employee may, by making payment to the appropriate superannuation fund, avoid any reduction of prospective retiring allowance and death gratuity which would otherwise take place under regulation E3(5) or (6) and under regulation E11(2) (aa) or (3) of the principal regulations respectively. Payment may be made by a lump sum, by instalments, or by additional contributions, and in relation to the last two cases provision is made for payment to be discontinued in cases of hardship, and for cases where employment ceases, by reason of death or otherwise.
- (2) Regulations 4, 5, 9 and 10 make related amendments to regulations C4 (deduction from remuneration of employee's contributions), C8 (return of employee's contributions in certain cases), E3 (amount of retiring allowance), and E11 (death gratuity), of the principal regulations. Further related amendments are made by regulations 12 and 15, which respectively substitute a new schedule for Schedule 4 to the principal regulations (limitation on payment by way of additional contributions) and add a new Schedule 20 (method and calculation of payment to avoid reduction).
- (3) Regulations 6, 7 and 8 amend regulations D10 (added years reckonable on payment as reckonable service), D12 (increase of reckonable service on lump sum payment), D13 (increase of reckonable service on the making of periodical payments) of the principal regulations so as to secure consistency between those regulations and the new regulation C2A. Regulations 13 and 14 make related amendments which respectively replace Schedule 5 to the principal regulations (provisions applicable where amount payable under regulation D10 or D13 outstanding) by a new Schedule 5, and amend Schedule 8 to the principal regulations (amount to be paid under regulation D12 for additional period).
- (4) Regulation 11 amends regulation E19 of the principal regulations (benefits of persons with no entitlement under the former regulations to a retiring allowance and widow's pension or to a widow's pension) so as to give a person to whom regulation E19 applies, if on 1st February 1979 he is pensionable employee and married, a further opportunity of making an election, within 12 months of that date, under regulation E19(2), that Part E of the principal regulations (Benefits) shall apply to him without modification, and in doing so of being treated as having also made an election under the new regulation C2A.
- (5) Regulation 16 makes transitory provision for increased payment of retiring allowance and death gratuity in respect of persons ceasing to be employed, or dying in employment, on or after 31st March 1978 but before 1st February 1979, to whom the new regulation C2A would, if it had been in operation, have applied, and persons dying in employment within 12 months after 1st February 1979 to whom regulation C2A applies but who have not elected to make payment under it.



SI 1979/2  
ISBN 0-11-093002-9



780110 930022