

---

STATUTORY INSTRUMENTS

---

**1987 No. 1850**

**The Local Government Superannuation  
(Scotland) Regulations 1987**

**PART D  
SERVICE**

**Reckonable service**

**D1.**—(1) Reckonable service is time that counts both for the purpose of ascertaining entitlement to benefits under these Regulations and for the purpose of calculating them.

(2) Subject to paragraphs (3) and (4) and regulations D3 and D8, a pensionable employee is entitled to reckon as reckonable service, in relation to an employment in which he is a pensionable employee—

- (a) any period for which he has paid contributions under regulation C2 or C3,
- (b) any period which he became entitled to reckon as reckonable service by virtue of regulation D1(1)(b) to (g) of the 1974 Regulations, and
- (c) any period which he is entitled to reckon as reckonable service by virtue of regulations D4 to D7 or Part F (war service).

(3) A period of absence from duty without remuneration, otherwise than on leave of absence, may not be reckoned as reckonable service unless—

- (a) that period was a relevant absence, and
- (b) the amount specified in regulation C4(6) has been paid in respect of every relevant contribution period all or part of which was included in that relevant absence.

(4) Where the amount specified in regulation C4(6) has been paid in respect of a relevant contribution period, so much of any relevant absence as was included in that period may be reckoned as reckonable service whether or not a contract of employment continued to subsist during the relevant absence or any part of it.

**Qualifying service**

**D2.**—(1) Qualifying service is time that counts for the purpose of ascertaining entitlement to benefits under these Regulations but not for the purpose of calculating them.

(2) Subject to regulation D3, a pensionable employee's qualifying service is—

- (a) any period which he is entitled to reckon as qualifying service by virtue of regulations D10, D11, H8 or J9(1)(b); and
- (b) in the case of a person who was at any time from 1st April 1974 until 31st March 1986 or, in the case of a manual worker, at any time from 1st April 1973 until 31st March 1986, in relevant employment as defined in regulation B3(2), any period of service during that time in which the employee was employed for at least 15 hours in a week except—

- (i) any period of reckonable service,
  - (ii) where the employee's relevant employment was interrupted for 12 months or more, any period of relevant employment occurring before the interruption, and
  - (iii) in the case of a manual worker, the first 12 months of any period of relevant employment not otherwise excepted; and
- (c) any period which he became entitled to reckon as qualifying service by virtue of regulation D2 of the 1974 Regulations.

**Exclusion from reckonable service and qualifying service**

- D3.**—(1) Subject to regulation E16 (combined benefits), a pensionable employee who—
- (a) has entered the employment of a scheduled body after becoming entitled to receive payment in respect of any superannuation benefit other than a superannuation benefit under the Insurance Act, or
  - (b) has entered such employment after becoming entitled to a benefit under regulation E2(1)(c) and has given notice under regulation E2(9)(c) (retention of entitlement to preserved benefits), or
  - (c) by virtue of regulation K1 of the 1974 Regulations—
    - (i) became entitled to receive payment in respect of any benefit under those Regulations, or
    - (ii) became entitled to a benefit under paragraph (1)(c) of, and gave notice under paragraph (4)(e) of, regulation E2 of those Regulations,

is not entitled to reckon as reckonable service any period of which account has been taken for the purpose of determining whether he was entitled to that payment or benefit or of which account has been or is to be taken for the purpose of calculating its amount.

- (2) Subject to regulation E16, a pensionable employee who—
- (a) ceased after 5th April 1975 to hold a local government employment (“the first employment”), and
  - (b) after an interval not exceeding one month after ceasing to hold the first employment—
    - (i) entered the employment in which he is a pensionable employee, and
    - (ii) became in that employment a pensionable employee, and
  - (c) in respect of his ceasing to hold the first employment received a return of contributions under the 1974 Regulations,

is not entitled to reckon as reckonable service any period for which the return of contributions was made.

- (3) Subject to regulation E16, a pensionable employee who—
- (a) on ceasing to hold a local government employment became entitled to a benefit under regulation E2(1)(c) or (d), and
  - (b) in respect of his ceasing to hold that employment received a return of the whole of the aggregate amount of his contributions to the appropriate superannuation fund within the meaning of regulation C12,

is not entitled to reckon as reckonable service any period for which the return of contributions was made.

- (4) Subject to regulation E16, a pensionable employee who—

- (a) on ceasing to hold a local government employment became entitled to a benefit under regulation E2(1)(c) or (d), and
- (b) in respect of his ceasing to hold that employment received a return of part of the aggregate amount mentioned in paragraph (3)(b), and
- (c) has not given notice under regulation E2(9)(c),

is not entitled to reckon as reckonable service any period for which the return of contributions was made.

- (5) Except where paragraphs (2), (3)(a) or (4)(a) and (c) apply, a pensionable employee who—
  - (a) before entering the employment in which he is a pensionable employee was in another local government employment (“the first employment”), and
  - (b) in respect of his ceasing to hold the first employment received a return of contributions under the 1974 Regulations or under these Regulations,

is not entitled to reckon either as reckonable service or as qualifying service any period for which the return of contributions was made.

- (6) Where—
  - (a) before entering the employment in respect of which he is a pensionable employee he was in another local government employment (“the first employment”), and
  - (b) on his ceasing to hold the first employment a transfer value was paid to a body other than an administering authority, a body maintaining a superannuation fund under Part I of the Act of 1937 or a local Act authority,

a pensionable employee is not entitled to reckon either as reckonable service or as qualifying service any period in respect of which the transfer value was paid.

#### **Increase of reckonable service on lump sum payment**

**D4.** A pensionable employee who has made a payment in accordance with regulation C5 is entitled to reckon as reckonable service in relation to the relevant employment the period in respect of which the payment was made.

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

**D5.** A pensionable employee is entitled to reckon as reckonable service in relation to the relevant employment—

- (a) if he completes payment of additional contributions in accordance with regulation C6(3), the additional period in respect of which payment was made, or
- (b) if he begins such payment but does not complete it, an additional period calculated in accordance with Schedule 9.

#### **Increase of reckonable service on completion or cessation of payments under previous Regulations**

**D6.—(1)** Where regulation C9(1) applies, on the making or, as the case may be, the completion or discontinuance of any payments deemed to be due under regulation C5, C6 or C7, a pensionable employee is entitled to reckon additional service in accordance, respectively, with regulation D4, D5 or D9.

(2) Where regulation C9(2) applies, on the making or as the case may be the completion or discontinuance of any payments of a kind there mentioned, a pensionable employee is entitled to reckon additional service to the same extent as if such making, completion or discontinuance had occurred before 21st December 1987.

### **Increase of reckonable service of certain late entrants at discretion of employing authority**

**D7.**—(1) Subject to paragraphs (2) and (3), if the employing authority are satisfied that, having regard to the interests of the efficient exercise of their functions, there are exceptional reasons for doing so, they may resolve to add an additional period to a pensionable employee's reckonable service.

(2) A resolution under paragraph (1) may be passed not later than 6 months after the person becomes a pensionable employee in the authority's employment, but not after he has attained the age of 59 years unless he did so after becoming such an employee.

(3) The additional period is to be specified in the resolution and is not to exceed the maximum determined in accordance with Schedule 4.

(4) Where the employing authority have passed a resolution under paragraph (1) or under regulation D14 of the 1974 Regulations and the employee—

- (a) remains in his employment under that authority until he attains pensionable age, or
- (b) ceases to hold that employment, before attaining that age, 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
- (c) dies while in that employment,

he is entitled to reckon as reckonable service the additional period specified in the resolution.

(5) Where the employee leaves in any other circumstances and the employing authority have passed such a resolution mentioned in paragraph (1) the employee is entitled to reckon as reckonable service an additional period of

$$\frac{A \times T}{R},$$

where—

A is the additional period specified in the resolution,

T is the period during which the employee has been in the employment of the authority who passed the resolution, and

R is the period during which the employee would have been in that employment if paragraph (4) (a) had applied.

### **Reduction of added years reckonable on payment as reckonable service**

**D8.**—(1) This regulation applies where—

- (a) a consent—
  - (i) was given under regulation D10 of the 1974 Regulations, or
  - (ii) was given under regulation 12 of the Benefits Regulations in respect of a person who became a pensionable employee under the 1974 Regulations on 16th May 1974, and
- (b) the person in respect of whom the consent was given is a person in relation to whom regulation F3 applies, and
- (c) the notice of election under regulation R3 of the 1974 Regulations was given within the period of 6 months beginning on the relevant date specified in paragraph (2), or in the case of a deceased employee (within the meaning of Part F) who died during that period, within the period of 12 months beginning on the date of his death, and
- (d) apart from this regulation some of the person's reckonable service would, or would if payments under regulation C9(2) were to continue up to the age specified in paragraph

1(a) or, as the case may be, paragraph 1(b) of Schedule 6 to the 1974 Regulations, be left out of account in accordance with regulation E30(1)(a) or (5).

- (2) For the purposes of paragraph (1)(c) the relevant date—
- (a) where regulation F3(2)(f) applies, is 5th September 1984, and
  - (b) in any other case, is 15th October 1982.

(3) Where this regulation applies, the consent shall be deemed always to have related not to the original number of added years but instead to the longest additional period that would not entail any such leaving out of account of reckonable service as is mentioned in paragraph (1)(d), and payments made and any remaining to be made are to be adjusted accordingly.

#### **Previous service of certain whole-time manual workers**

**D9.** A pensionable employee who has made a payment in accordance with regulation C7 is entitled to reckon as reckonable service, in relation to the employment in which he became a pensionable employee, the period during which he was in that employment before becoming a pensionable employee.

#### **Previous service of certain variable-time employees**

- D10.**—(1) This regulation applies to a person who—
- (a) while a pensionable employee in the whole-time employment of a scheduled body becomes a variable-time employee of any scheduled body, and
  - (b) while remaining a pensionable employee in the whole-time employment becomes a pensionable employee in the variable-time employment.

(2) A person to whom this regulation applies is entitled to reckon as qualifying service in relation to the variable-time employment any period which, when he became a pensionable employee in the variable-time employment, he was entitled to reckon as reckonable service or qualifying service in relation to the whole-time employment.

#### **Previous service of certain re-employed pensioners**

- D11.**—(1) A person who—
- (a) has become entitled to a retirement pension, otherwise than by virtue of regulation E2(2), and
  - (b) enters further employment with any scheduled body in which he becomes a pensionable employee,

is entitled to reckon as qualifying service the period in respect of which he became entitled to the retirement pension.

- (2) A person—
- (a) who is in receipt of a pension payable out of public funds or under a local Act scheme,
  - (b) who enters employment with any scheduled body in which he becomes a pensionable employee, and
  - (c) whose pension is on that account liable to be reduced or suspended,

is entitled to reckon as qualifying service the period in respect of which the pension was granted.

- (3) A person who—
- (a) after becoming entitled on ceasing to hold an employment (“the first employment”) to a retirement pension by virtue of regulation E2(1)(c) enters further employment with any scheduled body in which he becomes a pensionable employee, and

---

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

---

- (b) in respect of his ceasing to hold the first employment has received a return of the whole or a part of the aggregate amount of his contributions to the appropriate superannuation fund within the meaning of regulation C12,

is entitled to reckon as qualifying service the period in respect of which the return of contributions was made.

(4) In paragraph (1) “retirement pension” includes a short service grant under the Benefits Regulations, an ill-health lump sum retiring allowance under regulation E21 of the 1974 Regulations, an ill-health lump sum retiring allowance under regulation E4, a superannuation allowance under Part I of the Act of 1937, and an annual pension under the former Regulations.