

---

STATUTORY RULES OF NORTHERN IRELAND

---

**1992 No. 547**

**Local Government (Superannuation)  
Regulations (Northern Ireland) 1992**

**PART C**

**PAYMENTS BY EMPLOYEES**

**Return of employee's contributions in certain cases**

**C15.**—(1) This regulation applies to a person who—

- (a) ceases to be employed by a scheduled body;
- (b) on so ceasing to be employed does not become entitled to a retirement pension;
- (c) does not, within one month and one day after so ceasing to be employed, become a pensionable employee in any employment with any scheduled body; and
- (d) though not ceasing to be employed, ceases to be a pensionable employee.

(2) For the purposes of this regulation, a person is to be treated as not becoming entitled to a retirement pension if—

- (a) he ceases to be employed in the circumstances mentioned in regulation E2(1)(c) and does not—
  - (i) make an election under regulation E2(5); or
  - (ii) fall within regulation E2(5)(a); or
- (b) he falls within regulations E2(1)(e) or E2(2).

(3) A person to whom this regulation applies who is entitled to reckon an aggregate of less than 2 years' reckonable service and qualifying service is, subject to paragraphs (7) and (10), entitled to receive a payment under paragraph (6).

(4) A person to whom this regulation applies who is entitled to reckon an aggregate of 2 or more than 2 years' reckonable service, contributing service and qualifying service may, subject to paragraphs (7) and (10), by notice given in accordance with paragraph (5) elect to receive a payment under paragraph (6).

(5) Notice for the purposes of paragraph (4) must be given in writing to the Committee—

- (a) not earlier than one month and two days after the date on which the person ceased to be employed as mentioned in paragraph (1)(a); but
- (b) within the period of 12 months beginning on that date.

(6) 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 paragraph (a) calculated to the date on which he ceased to be employed, for any period before 1st April 1972 at the rate of 3% per annum with half-yearly rests on 31st March and 30th September, for any other period before 1st April 1980 at the rate of 4% per annum with yearly rests on 31st March and for any period after 31st March 1980 at the rate of 9% per annum with yearly rests on 31st March.

(7) Paragraphs (3) and (4) do 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.

(8) Where paragraph (7) applies to a person, the Committee may, subject to paragraphs (9) and (10), direct the payment out of the fund—

- (a) to him; or
- (b) where paragraph (7)(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.

(9) If the person ceased to be employed in the circumstances mentioned in regulation E2(1)(c), a direction under paragraph (8) may only be given in respect of contributions relating to a period of service in respect of which the Committee have given a direction as to forfeiture under regulation M1.

(10) No payment shall be made under this regulation—

- (a) to a person who, having ceased to be employed in the circumstances mentioned in regulation E2(1)(c) and not having given a notice under paragraph (4), again becomes a pensionable employee and gives notice under regulation E2(9); or
- (b) in the case of a person whose period of reckonable service and qualifying service is 2 years or more, in respect of any period of reckonable service and qualifying service after 5th April 1975; or
- (c) in the case of a person who ceases to be employed in the circumstances mentioned in regulation E2(1)(c) or falls within regulation E2(1)(e), in respect of any period of service in contracted-out employment by reference to the scheme; or
- (d) to a person who is for the time being entitled to be paid, or has been paid, an ill-health retirement grant under regulation E4.

(11) A payment under paragraph (6) to a person falling within paragraph (3) shall be made at the end of the 12 months following the termination of his employment or in accordance with any written request received by the Committee for earlier payment (but in no case earlier than one month and two days after the termination of the employment) or for later payment.

(12) The Committee shall deduct from any payment (with or without interest) under this regulation any tax to which they may become chargeable under section 598 of the Act of 1988 (which relates to charge to tax on repayment of employee's contributions).

(13) In this regulation "relevant remuneration" means, in relation to a person to whom this regulation applies, the remuneration on which contributions were paid—

- (a) under regulation C1 or C2; or
- (b) under the corresponding provisions of the former regulations; or

- (c) under some other superannuation scheme in respect of service or employment which became, by virtue of regulation J9, or otherwise, reckonable for the purposes of these regulations.
- (14) In this regulation references to the aggregate amount of a person's contributions to the fund include references to the contributions and amounts specified in paragraph (15) in so far as they—
- (a) have not been returned to the person or, if they have been returned to him, he has repaid the amount he received and any further amount which he was required under these or the previous regulations to pay; and
  - (b) are attributable to service which might have been reckoned under these regulations in relation to the employment he has ceased to hold or in which he has ceased to be employed as a pensionable employee; and
  - (c) are not attributable to any earlier period of service in respect of which a pension, retiring allowance, injury allowance, or short service gratuity has been paid.
- (15) The contributions and amounts mentioned in paragraph (14) are—
- (a) any contributions paid by him to the fund—
    - (i) under regulations C1 or C2; or
    - (ii) under the corresponding provisions of the former regulations;
  - (b) any amount paid by him—
    - (i) by way of additional contributory payments or which are deemed to be additional contributory payments or added period payments;
    - (ii) under regulations C3 or C9;
    - (iii) under regulation 15 of the 1981 regulations.