
STATUTORY INSTRUMENTS

1987 No. 1850

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

**PART E
BENEFITS**

Separate benefits in the case of certain re-employed pensioners

E17.—(1) This regulation applies to a person who—

- (a) (i) has become entitled to a retirement pension (a “previous pension”), and
- (ii) after becoming so entitled entered further local government employment, and
- (iii) has ceased to hold the further employment and has become entitled in relation to it to a retirement pension (an “additional pension”), and
- (iv) has not become entitled to the annual pension mentioned in regulation E16 (combined benefits), or
- (b) is subject to regulation E18.

(2) If—

- (a) on the person’s ceasing to hold an employment in relation to which he became entitled to a previous pension (a “previous employment”) regulation E2(1)(b)(i) (permanent ill-health) applied, and
- (b) he gave a notice under paragraph 4 of Schedule 10, regulation E3(12) (additional reckonable service) does not apply on his ceasing to hold any further employment.

(3) If regulation E2(1)(b)(i) did not apply on the person’s ceasing to hold a previous employment, but does apply on his ceasing to hold a further employment—

- (a) sub-paragraph (1) of paragraph 2 of Schedule 10 applies with the substitution for the words from “the period specified” to the end of the sub-paragraph of the words

“ $6\frac{243}{365}$ years
, and”

- (b) paragraph 4 of Schedule 10 does not apply.

(4) Subject to paragraph (5), if when the person dies paragraph (4) of regulation E11 (death gratuity) applies, it applies with the substitution for the words “is the greater of A and (B × C)” of the words “is (B × C)”.

(5) If the person became entitled to a previous pension or to an additional pension by virtue of regulation E2(1)(c) or (d)—

- (a) if P equals or exceeds Q, there is no entitlement under regulation E11 to a death gratuity in relation to the further employment, and
- (b) if P is less than Q but (P + R) is greater than Q, R is reduced by the amount of the excess.

- (6) In paragraph (5)
- (a) P is the total of—
- (i) every death gratuity payable in relation to any previous employment calculated in accordance with regulation E11,
 - (ii) payments made in respect of every previous pension,
 - (iii) every retiring allowance to which the person became entitled in conjunction with any previous pension,
 - (iv) any payments made in respect of the additional pension, and
 - (v) any retiring allowance to which the person became entitled in conjunction with the additional pension,
- including in each case any increase under the Pensions (Increase) Act 1971;
- (b) Q is the greater of—
- (i) the aggregate obtained by taking for each previous pension the amount of the pensionable remuneration by reference to which it was calculated and the amount by which that amount would have been increased if it had been the rate of an official pension, within the meaning of that Act, beginning on and payable from the day after the last day of the relevant previous employment, and
 - (ii) the amount of the pensionable remuneration by reference to which the additional pension was calculated; and
- (c) R is the amount of the death gratuity calculated in accordance with regulation E11 in relation to the further employment.
- (7) In this regulation “retirement pension” includes—
- (a) a superannuation allowance under Part I of the Act of 1937,
 - (b) an annual pension under the former Regulations,
 - (c) a pension under a local Act scheme, and
 - (d) a short service grant under regulation 9 of the Benefits Regulations.