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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations make a number of largely unrelated amendments to the Local Government Superannuation (Scotland) Regulations 1987 (“the principal Regulations”) (S.I.1987/1850) as follows:–

- (a) to provide that new whole-time employees will be members of the Local Government Superannuation Scheme unless or until they make an election to the contrary (regulations 3, 4(a), (b) and (e), 5, 6, 7, 8, 9(a) and (c));
- (b) to reduce the minimum age of entry into the scheme from 18 years to 16 years (regulations 4(d) and 9(b));
- (c) to abolish the 12 month waiting period for manual workers (regulations 4(c), 10 and 38(b));
- (d) to insert new regulations C17 and D12 which introduce arrangements enabling a person who—
  - (i) was a part-time or variable-time employee; and
  - (ii) on, or within 3 months of, 1st April 1986 made an election to join the Local Government Superannuation Scheme,to make payment by lump sum or instalments in order to reckon as reckonable service any period prior to that date which they are entitled to count as qualifying service under regulation D2(2)(b) of the principal Regulations (regulations 12, 13 and 15);
- (e) to make explicit the continued reckonability of previous service where a statutory right to return to work after pregnancy or confinement is exercised (regulation 14);
- (f) to clarify the existing provisions dealing with benefits for employees retiring at, or in the tax year they attain, State pension age, (regulation 16(a) and (c));
- (g) to enable a certificate of reduction in remuneration to be given where an employee is transferred to another employment under the same body, and to provide that where a certificate is given there is no right to preserved benefits in respect of the old employment (regulations 16(b) and 24);
- (h) to make ill-health lump sum retiring allowances payable in respect of deceased persons who were precluded from receiving them by reason of their having had contributions returned which they could not have repaid before their death (regulation 18);
- (i) to make a number of changes to the methods of calculating death gratuities (regulations 19, 21, 23 and 39);
- (j) to enable an election to be made so as to combine benefits in respect of consecutive employments, notwithstanding that benefits in respect of either or both of the employments have not yet become payable (regulation 20);
- (k) to insert a new regulation E35 to provide for interest to be paid where payment of certain lump sum benefits is delayed (regulation 25);
- (l) to insert a new regulation G4 which in effect continues earlier provisions governing the position of certain persons who retain rights to preserved benefits acquired after 31st March 1972 and before 16th May 1974, (regulation 26);

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

- (m) to clarify the circumstances in which superannuation fund money may be applied to make good losses sustained by employing authorities through the fault of former employees (regulations 29 and 30);
- (n) to reduce the period between the date of the valuation of a superannuation fund and the provision of the actuary's report from 21 months to 12 months and to provide that the actuary's certificate specifying employers' contribution rates shall be effective from 1st April in the year following the valuation instead of the 1st April third following (regulations 32 and 33);
- (o) to restore the previous basis for calculating interfund adjustments (regulations 34, 35 and 40);
- (p) to add transfer premiums and limited revaluation premiums to the premiums payable under the Pensions Act that may be met from the superannuation fund (regulation 36);
- (q) to make a number of consequential and technical amendments and corrections (regulations 11, 17, 22, 27, 28, 31, 37 and 38(a));
- (r) transitional provisions are contained in regulation 41.

Provision is made for opting out where rights in relation to ex-employees could be adversely affected (regulation 42).

Regulations 11, 14, 16(b), 19(a)(i), (b), (c), (e)(i) and (f), 21, 23, 24, 26 and 39 have retrospective effect as authorised by section 12(1) of the Superannuation Act 1972 (regulation 1(2)).