
STATUTORY INSTRUMENTS

1997 No. 1612

The Local Government Pension Scheme Regulations 1997

PART V

SPECIAL CASES

CHAPTER II

MODIFICATIONS FOR CERTAIN EMPLOYEES ETC.

Reduction of pensions of certain former teachers

Deduction for teachers' pension payments

142.—(1) This regulation applies where a person—

- (a) becomes entitled to be paid a retirement pension under the Scheme which is calculated by reference to section 17 teacher's membership, and
- (b) has a potential retirement payment as a teacher.

(2) The amount receivable by him in any year in respect of that retirement pension must be reduced by the amount of that payment.

(3) A person has a potential retirement payment as a teacher in any year if—

- (a) any amount is receivable by him in that year by virtue of the Teachers' Acts, or
- (b) any sums are payable to him in that year under the Teachers' regulations,

and the aggregate of that amount and sums is the amount of that payment.

(4) If a capital payment has been paid or is payable at any time under the Teachers' Acts or the Teachers' regulations, such proportion of that payment as is indicated in guidance issued by the Government Actuary must be treated as a sum receivable by him in any year by virtue of the Teachers' Acts or the Teachers' regulations (but see paragraph (7)).

(5) If a sum representing a return of contributions in respect of a period of service which has been taken into account in calculating the amount of the retirement pension has been paid or is payable at any time under the Teachers' Acts or the Teachers' regulations, then, in computing the reduction under paragraph (2), such proportions—

- (a) of the amount he has become entitled to be repaid at the date on which he became entitled to the pension, and
- (b) of the amount representing the balance of his contributions under the Teachers' Acts or the Teachers' regulations which he may become entitled to be repaid after that date,

as are indicated in guidance issued by the Government Actuary must be treated as a sum receivable by him by virtue of the Teachers' Acts or payable to him by virtue of the Teachers' regulations in any year (but see paragraph (7)).

(6) But if, after paragraph (5) has become applicable to a person, a repayment of the amount representing the balance of his contributions under the Teachers' Acts or the Teachers' regulations

is made to him, then, in computing the reduction under paragraph (2), paragraph (5) shall continue to apply as before as respects the repaid amount and no further account shall be taken of it.

(7) If—

- (a) after paragraph (5) has become applicable to a person a superannuation allowance under the Teachers' regulations is granted to him, and
- (b) the aggregate amount of the deductions previously made from his retirement pension by virtue of that paragraph is less than any lump sum granted to him under the Teachers' Acts or the Teachers' regulations,

then—

- (i) that paragraph ceases to have any further effect in relation to him, and
- (ii) for paragraph (4) the amount so granted shall be deemed to be the difference between that amount and that aggregate amount.

(8) The amount of a person's potential retirement payment is calculated without taking into account—

- (a) deductions under the avoidance of duplicate pensions provisions, or
- (b) any surrender of annual retirement pension he has made in accordance with regulation E11 of the Teachers' Superannuation (Consolidation) Regulations 1988(1), Part VI of the Teachers' Superannuation Regulations 1967(2) or Part III of the Teachers' Superannuation Regulations 1976(3).

(9) Section 17 teacher's membership is membership deriving from service the pensioner was entitled to count under section 17 of the Local Government Superannuation Act 1937(4) (teachers).

(10) The Teachers' Acts means section 9 of the Superannuation Act 1972(5) and the Teachers (Superannuation) Acts 1918 to 1945.

(11) The Teachers' regulations means the Teachers' Superannuation (Consolidation) Regulations 1988, the Teachers' Superannuation Regulations 1967 to 1974, and the Teachers' Superannuation Regulations 1976.

(12) The avoidance of duplicate pensions provisions are—

- (a) section 7 of the Teachers (Superannuation) Act 1925(6),
- (b) regulation 52 of the Teachers' Superannuation Regulations 1967,
- (c) regulation 77 of the Teachers' Superannuation Regulations 1976, and
- (d) regulation E9 of the Teachers' Superannuation (Consolidation) Regulations 1988.

(1) S.I. 1988/1652.

(2) S.I. 1967/489, revoked by S.I. 1970/862.

(3) S.I. 1976/1987, revoked by S.I. 1988/1652 Schedule 14.

(4) 1937 c. 68.

(5) 1972 c. 11; section 9 was amended by the Pensions (Miscellaneous Provisions) Act 1990 (c. 7), sections 4, 8, 11.

(6) 1925 c. 59.