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AN ROINN CORPORAIDH

AGUS RIALTAIS ÁRTHUI

DEPARTMENT OF

THE ENVIRONMENT AND

LOCAL GOVERNMENT

QIIFI RIALTAIS

BÉAL AN ÁTHA

CO. MHAIGH EÓ

GOVERNMENT OFFICES

BALLINA, CO. MAYO

Tel No: +353 96 24200

LoCall No: 1890 20 20 21

Fax No: +353 96 24222

**Pensionability of Temporary Wholetime Officers
Employed by Local Authorities**

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I refer to paragraph (c) of the definition of "eligible officer" contained in article 4 of the Local Government (Superannuation) (Consolidation) Scheme, 1998 and Circular Letters S.16/97 of 12 December 1997 and S.5/98 of 21 April 1998 concerning the pensionability of temporary wholetime officers.

The Department has been informed by the Revenue Commissioners that, under the Finance Act, 2002, it is now permissible for a member of an occupational pension scheme to continue with an existing personal pension (Retirement Annuity Contract) or take out a further one. Since the facility to allow persons with personal pension arrangements to opt out of becoming pensionable under the Local Government Superannuation Scheme (LGSS) was based on Revenue practice at the time and since that practice has now changed, there is no longer any basis for allowing an option out of the LGSS. Accordingly, all persons being appointed as temporary wholetime officers on or after 1 January 2003 will automatically become pensionable under the LGSS and no option out will be allowed. The 1998 Scheme will be amended accordingly in due course.

Any enquiries about the terms of this circular letter should be addressed to the Superannuation Section, Department of the Environment and Local Government, Government Offices, Ballina, Co Mayo – telephone (096) 24406, 24407, 24408, 24409, 24410.

Mise le meas



Damian Smyth
Assistant Principal
Superannuation Section

