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Circular Letter S.24/98

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AGUS RIALTAIS ÁITIÚIL

DEPARTMENT OF

THE ENVIRONMENT AND

LOCAL GOVERNMENT

**Revised Forfeiture Provisions under the Local Government
Superannuation Code.**

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GOVERNMENT OFFICES

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1. I am directed by the Minister for the Environment and Local Government to refer to circular letter S. 7/96 of 21 June 1996 which notified local authorities of revised superannuation arrangements for pensionable local authority staff who are removed/dismissed for misconduct or resign to pre-empt dismissal.

Scope of this Circular Letter

2. Having regard to revised measures agreed on the civil service side, it has now been agreed to apply similar arrangements on the local authority side. These revised arrangements apply to all local authority officers and employees pensionable under the provisions of the Local Government (Superannuation Revision) (Consolidation) Scheme, 1986 on or after 27 May 1977 and who, at the date of removal/dismissal or resignation to pre-empt removal/dismissal, were under the age of 60 and had at least 5 years pensionable local service. Corresponding arrangements, modified as appropriate, will apply in relation to removals/dismissals or resignations to pre-empt removal/dismissal which occur after age 60, *including those relating to officers and servants pensionable under the provisions of the Local Government (Superannuation) Act, 1956 (Consolidation) Scheme, 1987 with at least 20 years service.*

Dismissals on or after 1 January 1994

3. In the case of officers and employees who are dismissed or who resign to pre-empt dismissal on or after 1 January 1994, dismissal or resignation will not affect their entitlement to pension and lump sum (*if age 60 or over*) or preserved pension and lump sum (*if under age 60*), payable on application from age 60 or date of cesser of office or employment, if later. Entitlement to preserved death gratuity (*if under age 60 and pensionable under the 1986 Consolidation Scheme only*) and, where applicable, benefits under the Local



Government Widows and Orphans/Spouses and Childrens Pension Schemes will be retained also.

Former Staff

4. The arrangements outlined at paragraph 3 above will also apply to removals/dismissals (and pre-emptive resignations) which occurred between **27 May 1977 and 31 December 1993** (both dates inclusive) and which involved either total forfeiture of benefits/preserved benefits or the payment of reduced benefits/reduced preserved benefits, subject to the following modifications *as regards preserved benefits entitlement*:

- (a) In the case of former officers or employees who attain age 60 on or after 1 January 1994, preserved benefits will be payable, on application, with effect from their 60th birthday.
- (b) Former officers or employees who have attained age 60 before 1 January 1994 and who are still alive on that date will have their preserved benefits payable, on application, with effect from 1 January 1994, i.e. there will be no arrears of preserved pension in respect of periods prior to that date. In such cases, the preserved lump sum will be calculated by reference to the relevant pay scale which was in force on the date of the person's 60th birthday, and the pension will be calculated by reference to the relevant pay scale as at 1 January 1994.
- (c) Where a former officer or employee, to whom the revised arrangements would otherwise have applied, has died, the following will apply:
 - (i) a preserved death gratuity, calculated by reference to the relevant pay scale applicable at the date of death, will be payable to the legal personal representative,
 - (ii) where applicable, preserved pension benefits under the Widows and Orphans/Spouses and Childrens Pension Schemes will be payable subject to the normal provisions of the Schemes, provided that:
 - in the case of persons who died before 1 January 1994, the pension should be calculated by reference to the relevant pay scale at 1 January 1994, and be payable with effect from that date. As at 4(b) above there will be no arrears of preserved pension in respect of periods prior to 1 January 1994; and
 - in the case of persons who dies on or after 1 January 1994, the pension should be calculated by reference to the

Notifications

7. In situations where these revised arrangements apply, a notification should be sent by the employing local authority to the person, or to the legal personal representative concerned, by registered post.

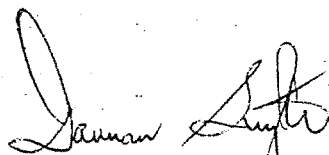
Decision/Reviews by Local Authorities

8. Cases submitted to this Department for decision under the terms of circular letter S. 7/96 and which have not yet been finalised may now be dealt with under the terms of this circular letter without any further reference to the Department. Similarly, cases decided upon under the terms of the former circular letter should now be reviewed by local authorities in the light of the revised arrangements.

Further Information

9. Any queries in relation to this circular letter should be addressed in writing to the Superannuation Section, or by telephone to (096) 70677, extension 407, 407, 408, 409.

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Damian Smyth
Assistant Principal
Superannuation Section

To each local authority and body to which the LGSS applies.