



STATUTORY INSTRUMENTS.

S.I. No. 465 of 2008

THE PERSONAL INJURIES ASSESSMENT BOARD EMPLOYEE
SUPERANNUATION SCHEME 2008

(Prn. A8/1755)

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The Personal Injuries Assessment Board, in exercise of the powers conferred on it by section 68 of the Personal Injuries Assessment Board Act, 2003 (No. 46 of 2003) and with the approval of the Minister for Enterprise, Trade and Employment given with the consent of the Minister for Finance, hereby makes this scheme for the granting of superannuation benefits.

1. SHORT TITLE

This Scheme may be cited as The Personal Injuries Assessment Board Employee Superannuation Scheme, 2008.

2. COMMENCEMENT

This Scheme shall be deemed to have commenced with effect from 13 April 2004, which shall be known as the date of commencement.

3. DEFINITIONS

In this Scheme, save where the context otherwise requires:

3.1 “the Act of 2004” means the Public Service Superannuation (Miscellaneous Provisions) Act, 2004 (No. 7 of 2004);

3.2 “actualpensionable service” means service as defined in paragraph 6.1 of this Scheme but excluding service which is reckonable under Clauses (c), (d), (e) and (h) of that paragraph;

3.3 “the Board” means the Personal Injuries Assessment Board, as established under section 53 of the Personal Injuries Assessment Board Act, 2003 (No. 46 of 2003);

3.4 “fully insured member” means a member of this Scheme who is, or was immediately before attaining the age of 66, insured for Old Age Contributory Pension under the Social Welfare Acts;

3.5 “Knock-for-Knock Agreement” under the Local Government Superannuation Code means an agreement under articles 279(9) and 280 of the Local Government (Superannuation) (Consolidation) Scheme, 1998;

3.6 “Localauthority” has the meaning assigned to it in the Local Government (Superannuation) (Consolidation) Scheme, 1998 and in addition includes any

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body to which schemes and regulations under the Local Government (Superannuation) Act, 1980 (No. 8 of 1980) apply;

3.7 “Local Government Superannuation Code” means any scheme or regulation made under the Local Government (Superannuation) Act, 1980 (No. 8 of 1980) other than the Local Government (Superannuation) (Gratuities) Regulations, 1984 (as amended) or the provisions of Part V of the Local Government (Superannuation) (Consolidation) Scheme, 1998;

3.8 “member” means a pensionable employee to whom this Scheme applies;

3.9 “Minister” means the Minister for Enterprise, Trade and Employment;

3.10 “new entrant” shall be construed in accordance with section 2 of the Act of 2004;

3.11 “Old Age Contributory Pension” means the contributory old age pension payable under the Social Welfare Acts;

3.12 “part-time employee” means an employee who works less than the standard hours of a comparable employee in a whole-time post;

3.13 “Pensions Ombudsman Regulations” means the Pensions Ombudsman Regulations, 2003 (S.I. No. 397 of 2003);

3.14 “personal rate”, in relation to any Social Welfare benefit, means the rate of such benefit which is payable under the Social Welfare Acts to a single person excluding any increase that is payable on age grounds, or by virtue of the recipient living alone, or in respect of a qualified adult or child dependant, and “*maximum personal rate*” shall be construed accordingly;

3.15 “public service pension scheme” has the meaning assigned thereto in subsection 1(1) of the Act of 2004;

3.16 “reduced rate”, in relation to any Social Welfare benefit, means the personal rate of such benefit if that rate is less than the maximum personal rate of Contributory Old Age Pension;

3.17 “Social Welfare Acts” means the Social Welfare Acts 1981 to 2003, including any enactment which amends or extends any or all of those Acts and any regulation, warrant or order made thereunder.

3.18 “Social Welfare Benefit” means Old Age Contributory Pension, Retirement Pension, Invalidity Pension, Disability Benefit or Unemployment Benefit payable under the Social Welfare Acts;

3.19 “transfer value payment” means a payment calculated in accordance with such tables as are approved and in such manner as is determined by the Minister for Finance under this Scheme, or by the Minister for the Environment, Heritage and Local Government under the Local Government Superannuation Code;

3.20 “work-sharer” means a whole-time employee who, under an arrangement which has been approved by the Minister, works less than the standard hours of the whole-time post;

3.21 “years” means a figure determined by the formula $A + B/365$, where **A** is the number of completed years in the period in question and **B** is any number of days additional to a completed year or a number of completed years in that period, and “year” shall be construed accordingly.

4. MEMBERSHIP

4.1 For the purposes of this Scheme

- (a) “pensionable employee” means a person who is employed by the Board in a pensionable post;
- (b) “pensionable post” means a post with the Board which is declared in the Conditions of Service attaching to it to be a pensionable post.

4.2 Membership of this Scheme shall not apply to persons

- (a) in the case of employees who are not new entrants, whose actual pensionable service on attaining age 65 would be less than 2 years, or
- (b) who do not satisfy the Board (either at the time of first appointment, or at such time thereafter as the Board may determine), that they are in good health and free from any physical defect or any disease which may interfere with the proper discharge of their duties, or
- (c) who are under 16 years of age.

4.3 Membership shall be compulsory for all pensionable employees, other than those referred to in paragraph 4.2.

4.4 The Board shall decide upon the eligibility for membership of the Scheme. The Board shall notify an employee of his or her admission to membership of the Scheme and shall furnish him or her with a copy of the terms of the Scheme.

4.5 A member who is not a new entrant may not continue in membership after he or she has attained the age of 65.

5. PENSIONABLE REMUNERATION

5.1 Salary

“Salary” means the annual basic rate (or the weekly basic rate multiplied by 52.18) of remuneration payable from time to time as lawfully determined or lawfully approved by the Board, excluding any sums paid in respect of overtime, commission, gratuity, special fees, travelling allowance, subsistence allowance and the like, the money equivalent of any emolument or benefit in kind (including motor car or other vehicle) or any payment toward or in respect of such emoluments.

5.2 Allowances

“Allowances” means such allowances in the nature of pay lawfully determined or lawfully approved by the Board, which are designated as pensionable by the Board, but excluding any sums paid in respect of overtime, commission, gratuity, special fees, travelling allowance, subsistence allowance and the like, the money equivalent of any emolument or benefit in kind (including motor car or other vehicle) or any payment toward or in respect of such emoluments.

5.3 Remuneration

“Remuneration” means the aggregate of salary and allowances (multiplied by 52.18 in the case of weekly allowances).

5.4 Net remuneration

“Net remuneration” means the amount by which remuneration exceeds twice the annual maximum personal rate of Old Age Contributory Pension payable from time to time to a person who has no adult dependant or qualified children.

5.5 Retiring salary

“Retiring salary” means the salary of the member at the date of retirement or death where—

- (a) a member has had the same scale of salary and has been in the same grade for the last three years of his or her pensionable service, or
- (b) a member who is under 62 years of age dies in service, or
- (c) a member retires or is retired on medical grounds before 60 years of age with sufficient potential service to age 60 to avoid averaging.

In any other case, retiring salary shall be taken as the total calculated by multiplying by 1/1095 the annual rate of salary appropriate on the last day of pensionable service for each grade in which the member served during the last 3 years of pensionable service, and multiplying the result by the number of days of his or her employment in each grade during those years, subject to the retiring salary so taken not exceeding the annual basic rate of salary payable at the time of retirement or death.

5.6 Pensionable allowances

“Pensionable allowances” means the annual average of the allowances, if any, paid to a member as calculated in accordance with Department of Finance Circular 10 of 2008, dated 19 June 2008.

5.7 Pensionable remuneration

- (a) “Pensionable remuneration” means the aggregate of retiring salary and pensionable allowances.

- (b) In the calculation of benefits payable on retirement or in accordance with the provisions of paragraph 7.1, 7.2(a), 7.2(b), 7.2(c), 7.2(d), 7.2(e) or 7.3 to a member who, at retirement, is a work-sharer or a part-time employee, pensionable remuneration shall be deemed to be the pensionable remuneration applicable if he or she were working in a whole-time capacity.

5.8 Net pensionable remuneration

“Net pensionable remuneration” means the amount by which pensionable remuneration exceeds twice the annual maximum personal rate of Old Age Contributory Pension payable on the last day of pensionable service to a person who has no adult dependant or qualified children.

6. PENSIONABLE SERVICE

6.1 Pensionable service shall, subject to a maximum of 40 years, be the aggregate of—

- (a) paid service as a member of this Scheme given on or after the date of commencement, and in respect of which contributions, where applicable, have been paid, provided that any period during which a member was or is a part-time employee or a work-sharer shall be reckonable in the proportion which the hours worked bear to comparable whole-time service;
- (b) actual service transferred under arrangements approved by the Minister for Finance and/or the Minister for the Environment, Heritage and Local Government.
- (c) notional service purchased by a member and transferred under arrangements approved by the Minister for Finance and/or the Minister for the Environment, Heritage and Local Government.
- (d) notional service purchased by a member in accordance with conditions determined by the Board with the approval of the Minister and the consent of the Minister for Finance;
- (e) in the case of a member in respect of whom a transfer value in respect of superannuation benefits in a former employment (other than employment to which Clause (b) of this paragraph refers) is received by the Board, such additional service as the amount of the transfer value will purchase on the basis of actuarial tables approved by the Minister for Finance;
- (f) any periods of part-time or temporary service with the Board prior to becoming a member, in respect of which contributions have been paid;
- (g) such additional period of notional service (to be referred to as “professional added years”) as may be granted by the Board in accordance

with conditions determined by the Board with the approval of the Minister and the consent of the Minister for Finance.

- 6.2 (a) A member who has completed 5 or more years of actual pensionable service and who retires, or is retired, on medical grounds in accordance with the conditions laid down in paragraph 8.1 of this Scheme, may, at the discretion of the Board, have a period of notional service (to be referred to as “*ill-health notional service*”) added to his or her pensionable service, provided that the aggregate of pensionable service and ill-health notional service does not exceed 40 years.
- (b) Subject to (c) following, the ill-health notional service shall be calculated on the following basis:
- (i) a member whose actual pensionable service is between 5 and 10 years will be allowed an equivalent amount of ill-health notional service, such amount of notional service not to exceed the amount by which the pensionable service he or she would have had if he or she had served to age 65 exceeds his or her pensionable service at retirement;
 - (ii) a member whose actual pensionable service is between 10 and 20 years will be allowed the more favourable of:
 - (I) an amount of service equal to the period by which 20 years exceeds the said actual pensionable service, the added service not to exceed the amount by which the pensionable service he or she would have had if he or she had served to age 65 exceeds his or her actual pensionable service at retirement, or
 - (II) 6 years and 243 days, the ill-health notional service not to exceed the amount by which the actual pensionable service he or she would have had if he or she had served to age 60 exceeds his or her actual pensionable service at retirement;
 - (iii) a member with more than 20 years of actual pensionable service at retirement will be allowed to add whichever is the lesser of:
 - (I) 6 years and 243 days, or
 - (II) the amount by which the pensionable service he or she would have had if he or she had served to age 60 exceeds his or her pensionable service at retirement.
- (c) In the case of a member who is employed by the Board on a fixed-term contract of employment, ill-health notional service shall not exceed the unexpired period of that contract.

7. BENEFITS

7.1 Pension

- (a) A new entrant who has completed 2 years' actual pensionable service and who retires, or is retired, after attaining the age of 65 years shall be eligible to receive
- (i) in the case of a person who is not a fully insured member, a pension of an amount per annum calculated at the rate of 1/80th of his or her pensionable remuneration for each year of pensionable service, subject to a maximum of 40/80ths, and
 - (ii) in the case of a fully insured member, a pension of an amount per annum calculated in accordance with the formula

$$[\mathbf{A} \times \mathbf{C} \div 200] + [\mathbf{B} \times \mathbf{C} \div 80], \text{ where}$$

A is

- (I) if the member's pensionable remuneration is less than or equal to 3 and 1/3rd times the annual maximum personal rate of Old Age Contributory Pension payable on the last day of the member's pensionable service, the amount of the member's pensionable remuneration; or
- (II) if the member's pensionable remuneration exceeds 3 and 1/3rd times the annual maximum personal rate of Old Age Contributory Pension payable on the last day of the member's pensionable service, that part of the member's pensionable remuneration which equals 3 and 1/3rd times the said rate of Old Age Contributory Pension;

B is that part (if any) of the member's pensionable remuneration which exceeds 3 and 1/3rd times the annual maximum personal rate of Old Age Contributory Pension payable on the last day of the member's pensionable service; and

C is the amount of the member's pensionable service, subject to a maximum of 40 years.

- (b) A member who is not a new entrant who has completed 2 years' actual pensionable service and who retires, or is retired, after attaining the age of 60 years shall be eligible to receive
- (i) in the case of a person who is not a fully insured member, a pension of an amount per annum calculated at the rate of 1/80th of his or her pensionable remuneration for each year of pensionable service, subject to a maximum of 40/80ths, and

- (ii) in the case of a fully insured member, a pension of an amount per calculated in accordance with the formula

$$[\mathbf{A} \times \mathbf{C} \div 200] + [\mathbf{B} \times \mathbf{C} \div 80], \text{ where}$$

A is

- (I) if the member's pensionable remuneration is less than or equal to 3 and 1/3rd times the annual maximum personal rate of Old Age Contributory Pension payable on the last day of the member's pensionable service, the amount of the member's pensionable remuneration; or
- (II) if the member's pensionable remuneration exceeds 3 and 1/3rd times the annual maximum personal rate of Old Age Contributory Pension payable on the last day of the member's pensionable service, that part of the member's pensionable remuneration which equals 3 and 1/3rd times the said rate of Old Age Contributory Pension;

B is that part (if any) of the member's pensionable remuneration which exceeds 3 and 1/3rd times the annual maximum personal rate of Old Age Contributory Pension payable on the last day of the member's pensionable service; and

C is the amount of the member's pensionable service, subject to a maximum of 40 years.

- (c) A member who has completed at least 5 years' actual pensionable service and who retires, or is retired, before the age of 60 on medical grounds in accordance with the conditions laid down in paragraph 8.1 shall be eligible to receive
- (i) in the case of a person who is not a fully insured member, a pension of an amount per annum calculated at the rate of 1/80th of his or her pensionable remuneration for each year of pensionable service, subject to a maximum of 40/80ths, and
- (ii) in the case of a fully insured member, a pension of an amount per calculated in accordance with the formula

$$[\mathbf{A} \times \mathbf{C} \div 200] + [\mathbf{B} \times \mathbf{C} \div 80], \text{ where}$$

A is

- (I) if the member's pensionable remuneration is less than or equal to 3 and 1/3rd times the annual maximum personal rate of Old Age Contributory Pension payable on the last day of the member's pensionable service, the amount of the member's pensionable remuneration; or

(II) if the member's pensionable remuneration exceeds 3 and 1/3rd times the annual maximum personal rate of Old Age Contributory Pension payable on the last day of the member's pensionable service, that part of the member's pensionable remuneration which equals 3 and 1/3rd times the said rate of Old Age Contributory Pension;

B is that part (if any) of the member's pensionable remuneration which exceeds 3 and 1/3rd times the annual maximum personal rate of Old Age Contributory Pension payable on the last day of the member's pensionable service; and

C is the amount of the member's pensionable service, subject to a maximum of 40 years.

7.2 Gratuities

- (a) A member who has completed at least 1 year and less than 2 years' actual pensionable service who retires or is retired on medical grounds in accordance with the conditions laid down in paragraph 8.1 shall be eligible to receive a gratuity of 1/12th of pensionable remuneration for each year of pensionable service.
- (b) A member who has completed between 2 and 5 years' actual pensionable service who retires or is retired on medical grounds in accordance with the conditions laid down in paragraph 8.1 shall be eligible to receive a gratuity at the rate of 1/12th of pensionable remuneration for each year of pensionable service and, in addition, a gratuity equal to 3/80ths of pensionable remuneration for each year of pensionable service, provided that he or she opts in writing to accept such gratuities in lieu of any other benefits for which he or she may be eligible under this Scheme.
- (c) A new entrant who has completed 2 years' actual pensionable service and who retires, or is retired, after attaining the age of 65 years shall be eligible to receive a gratuity at the rate of 3/80ths of pensionable remuneration for each year of pensionable service subject to a maximum of 120/80ths.
- (d) A member who is not a new entrant who has completed 2 years' actual pensionable service and who retires, or is retired, after attaining the age of 60 years shall be eligible to receive a gratuity at the rate of 3/80ths of pensionable remuneration for each year of pensionable service subject to a maximum of 120/80ths.
- (e) A member who has completed at least 5 years' actual pensionable service and who retires, or is retired, before the age of 60 on medical grounds in accordance with the conditions laid down in paragraph 8.1

shall be eligible to receive a gratuity at the rate of 3/80ths of pensionable remuneration for each year of pensionable service subject to a maximum of 120/80ths.

- (f) (i) If a member dies while serving, his or her legal personal representative shall be eligible to receive the greater of—
- (I) his or her pensionable remuneration, or
 - (II) the gratuity that would have been payable had the member retired on medical grounds on the date of his or her death.
- (ii) If a former member who has been granted a pension and a gratuity dies and the total paid or payable on foot of the pension (including any amount which would have been payable had the provisions of paragraph 12.4 not applied in his or her case) and the gratuity (including any deductions made pursuant to Article 13 of the Personal Injuries Assessment Board Spouses' and Children's Contributory Pension Scheme, 2008) is less than the gratuity which could have been granted to his or her legal personal representative if he or she had died on the date of his retirement, his or her legal personal representative shall be eligible to receive a gratuity equal to the deficiency.

7.3 Preservation of Benefits (New Entrants)

- (a) Where a member who is a new entrant
- (i) ceases to be a member before the age of 65 other than in accordance with the provisions of paragraph 8.1 after at least 2 years' actual pensionable service, or
 - (ii) ceases to be a member before the age of 65 in accordance with the provisions of paragraph 8.1 after at least 2 years' and less than 5 years' actual pensionable service and does not opt, in writing, for the benefits of paragraph 7.2(b),
- he or she will, on attaining the age of 65, qualify under this paragraph for a pension and lump sum payment (which pension and lump sum are in this Scheme referred to as a "*preserved pension*" and "*preserved lump sum*" respectively), provided
- (iii) he or she does not receive any other benefit in respect of that service, and
 - (iv) that service is not reckoned for pension purposes by him or her in another employment under approved arrangements.
- (b) A preserved pension shall be payable to the person concerned on and from his or her attaining the age of 65 on an application being made by him or her in that behalf.

- (c) The amount of a preserved pension shall be the amount which would have been awarded to the member concerned under paragraph 7.1(a) if he or she had attained the age of 65 on the date of resignation, as increased by reference to pensions increases granted under paragraph 10 in the interval between the date of resignation and the date on which the member attains the age of 65.
- (d) If a person referred to in Clause (a) of this paragraph dies before attaining the age of 65, a sum (in this Scheme referred to as a “*preserved death gratuity*”) shall be payable to the person’s legal personal representative by the Board in respect of him or her.
- (e) The amount of a preserved lump sum or preserved death gratuity shall be the amount which would have been awarded to the member concerned under paragraph 7.2(c) if he or she had attained the age of 65 on the date of resignation, as increased by reference to pensions increases granted under paragraph 10 in the interval between the date of resignation and the date
 - (i) on which he or she attains the age of 65, in the case of a preserved lump sum, or
 - (ii) of his or her death, in the case of a preserved death gratuity.
- (f) A preserved lump sum or preserved death gratuity shall be payable to or in respect of the person concerned on an application being made to the Board by him or her at any time after he or she attains the age of 65 or, in case he or she dies before attaining that age, by his or her legal personal representative.
- (g) A person to whom this paragraph applies and who, on the date of his or her resignation, would be aged 55 or over, may apply in writing before the date of resignation to have his or her preserved pension and lump sum benefits paid with effect from the date of resignation, and if the Board agrees, those benefits shall be calculated by reference to the person’s pensionable remuneration at the date of his or her resignation and shall be payable as from that date, but the amount of each benefit shall then be reduced by reference to the person’s age at date of resignation, in accordance with actuarial tables approved by the Minister for Finance.
- (h) The Board may at its discretion pay to a person to whom this paragraph applies a supplementary pension in accordance with the terms and conditions set out in paragraph 7.5 of this Scheme.

7.4 Preservation of Benefits (Members who are not New Entrants)

- (a) Where a member who is not a new entrant

- (i) ceases to be a member before the age of 60 other than in accordance with the provisions of paragraph 8.1 after at least 2 years' actual pensionable service, or
- (ii) ceases to be a member before the age of 60 in accordance with the provisions of paragraph 8.1 after at least 2 years' and less than 5 years' actual pensionable service and does not opt, in writing, for the benefits of paragraph 7.2(b),

he or she will, on attaining the age of 60, qualify under this paragraph for a pension and lump sum payment (which pension and lump sum are in this Scheme referred to as a "*preserved pension*" and "*preserved lump sum*" respectively), provided

- (iii) he or she does not receive any other benefit in respect of that service, and
 - (iv) that service is not reckoned for pension purposes by him or her in another employment under approved arrangements.
- (b) A preserved pension shall be payable to the person concerned on and from his or her attaining the age of 60 on an application being made by him or her in that behalf.
 - (c) The amount of a preserved pension shall be the amount which would have been awarded to the member concerned under paragraph 7.1 if he or she had attained the age of 60 on the date of resignation, as increased by reference to pensions increases granted under paragraph 10 in the interval between the date of resignation and the date on which the member attains the age of 60.
 - (d) If a person referred to in Clause (a) of this paragraph dies before the age of 60, a sum (in this Scheme referred to as a "*preserved death gratuity*") shall be payable to the person's legal personal representative by the Board in respect of him or her.
 - (e) The amount of a preserved lump sum or preserved death gratuity shall be the amount which would have been awarded to the member concerned under paragraph 7.2 if he or she had attained the age of 60 on the date of resignation, as increased by reference to pensions increases granted under paragraph 10 in the interval between the date of resignation and the date
 - (i) on which he or she attains the age of 60, in the case of a preserved lump sum, or
 - (ii) of his or her death, in the case of a preserved death gratuity.
 - (f) A preserved lump sum or preserved death gratuity shall be payable to or in respect of the person concerned on an application being made to the Board by him or her at any time after he or she attains the age

of 60 or, in case he or she dies before attaining that age, by his or her legal personal representative.

- (g) A person to whom this paragraph applies and who, on the date of his or her resignation, would be aged 50 or over, may apply in writing before the date of resignation to have his or her preserved pension and lump sum benefits paid with effect from the date of resignation, and if the Board agrees, those benefits shall be calculated by reference to the person's pensionable remuneration at the date of his or her resignation and shall be payable as from that date, but the amount of each benefit shall then be reduced by reference to the person's age at date of resignation, in accordance with actuarial tables approved by the Minister for Finance.
- (h) The Board may at its discretion pay to a person to whom this paragraph applies a supplementary pension in accordance with the terms and conditions set out in paragraph 7.5 of this Scheme.

7.5 Supplementary Pension

- (a) Where a fully insured member who is in receipt of a pension or preserved pension under this Scheme is unemployed and, due to causes outside his or her own control:
 - (i) fails to qualify for Social Welfare benefit, or
 - (ii) qualifies for Social Welfare benefit at a reduced rate, and
 - (iii) in the case of a person to whom paragraph 7.3(g) applies, has attained the age of 65, and
 - (iv) in the case of a person to whom paragraph 7.4(g) applies, has attained the age of 60,

then for so long as the preconditions set out in this subparagraph are met, the person concerned may, at the discretion of the Board, be paid a supplementary pension under this Scheme.

- (b) The amount of a supplementary pension payable pursuant to subparagraph (a) of this paragraph shall be the amount, if any, arrived at by the formula $\mathbf{A} - (\mathbf{B} + \mathbf{C})$, where \mathbf{A} is the amount of the pension or preserved pension which would be payable to the former member if he or she had not been fully insured, \mathbf{B} is the amount of the pension actually payable to the former member, and \mathbf{C} is the annual amount of the reduced rate of the Social Welfare benefit, if any, which is payable to the former member.

7.6 Return of contributions

In the case of a member who has completed less than 2 years' actual pensionable service—

- (a) whose membership ceases otherwise than on medical grounds or death, and
- (b) who does not transfer his or pensionable service under this scheme to another organisation in accordance with arrangements approved by the Minister for Finance or the Minister for the Environment, Heritage and Local Government

his or her contributions shall be repaid to him or her less an amount equal to any income tax liability by the Board in respect of such contributions.

8. RETIREMENT ON MEDICAL GROUNDS

8.1 Where a member retires or is retired on medical grounds, a benefit under paragraphs 7.1 and/or 7.2 of this Scheme shall only be paid where the following conditions are met:

- (a) Medical evidence must be supplied, having regard to which the Board is satisfied that the member is incapable from infirmity of mind or body of discharging the duties of his or her post and that that infirmity is likely to be permanent. In this connection, the member must, if requested by the Board, undergo medical examination by a registered medical practitioner nominated by the Board.
- (b) The retirement must be wholly due to the infirmity.
- (c) The infirmity must not have been caused by the member's own fault or negligence.
- (d) The member must not—
 - (i) have made a false declaration about his or her health, or
 - (ii) have suppressed a material fact about his or her health, when applying to take up his or her post in the Board.

8.2 Where any or all of the above conditions are not met, paragraph 7.3 or paragraph 7.4, as appropriate, shall apply in lieu of benefit under paragraphs 7.1 and/or 7.2.

9. PAYMENT OF PENSION OR PRESERVED PENSION

Save as is otherwise provided in the Scheme, pensions and preserved pensions payable under this Scheme shall be paid monthly in arrears and shall continue throughout the life of the member.

10. PENSIONS INCREASES

The Board may grant such increases in such pensions and preserved pensions under this Scheme as may be authorised from time to time by the Minister with the consent of the Minister for Finance.

11. CONTRIBUTIONS

11.1 Every fully insured member shall pay a contribution as from the date of his or her entry to the Scheme, or from the date he or she took up employment with the Board, in the case of a member in the service of the Board on the date of commencement.

11.2 The contribution shall comprise 3.5% of net remuneration and 1.5% of remuneration, provided that the contribution payable by a person who is a work-sharer or a part-time employee shall be calculated in accordance with the formula $A \times B \div C$, where

A is the amount of the contribution which would be payable by an equivalent whole-time employee,

B is the number of conditioned hours worked by the person concerned, and

C is the standard number of conditioned hours applicable to an equivalent whole-time post.

11.3 Where a member is in receipt of a reduced rate of pay because of absence from employment, the contributions in respect of that period will be calculated by reference to the rate of pay that would be payable to him or her if he or she were not so absent.

11.4 An actuarial revaluation of the Scheme may be carried out from time to time if the Board so decides and the Board retains the right to vary the contributions payable by the members.

12. EMPLOYMENT SUBSEQUENT TO RETIREMENT OR RESIGNATION

12.1 Where a member whose contributions have been returned to him or her under paragraph 7.6 is re-employed by the Board in a pensionable position, his or her previous pensionable service may be reckoned for the purpose of calculating superannuation subsequently, provided he or she refunds to the Board the amount of the contributions including interest paid to him or her with compound interest on such amount at the rate of four per cent per annum with half-yearly rests from the date of payment to him or her. The Board may, at its discretion, agree to accept such refunds by instalments, provided interest on the basis outlined above continues to be paid on the outstanding balance.

12.2 Where a member whose contributions have been returned to him or her under paragraph 7.6 subsequently becomes employed in a pensionable position in which his or her previous pensionable service is capable of being reckoned, his or her previous pensionable service may be reckoned for superannuation subsequently, provided he or she refunds the amount of the contributions including interest paid to him or her with compound interest on such amount at the rate of four per cent per annum with half-yearly rests from the date of payment to him or her.

12.3 If a member who retires or is retired on medical grounds subsequently becomes a pensionable employee and has been awarded a pension and gratuity or gratuity only on initial retirement, pension, where payable, shall be cancelled on his or her re-appointment and his or her previous pensionable service shall be reckoned for the purposes of calculating pensionable service subsequently but the amount of any gratuity awarded on eventual retirement or death or any lump sum payment awarded in accordance with paragraph 7.3 or paragraph 7.4, as appropriate, shall be reduced by the amount of the gratuity paid to him or her on initial retirement.

12.4 If a pensioner under this Scheme receives payment in respect of employment by the Board in a non-pensionable capacity, no more of the pension shall be paid for any period of receipt of the payment as may be specified by the Board than so much as, with the payment, equals the pay that the person would have received in respect of that period if during it he or she

- (a) held the position in which he or she served on the last day of his or her pensionable service, but
- (b) was remunerated at the rate of pay of which he or she was in receipt on that date (including the money value of apartments, rations or other perquisites in kind), subject, however, in case changes have taken place in that rate, to treating that rate as being varied by taking account of so much of those changes as may be specified by the Board.

12.5 If a person (other than a person referred to in paragraph 12.4) who is in receipt of a pension under paragraph 7.1 or paragraph 7.3 or paragraph 7.4 of this Scheme is re-employed by the Board in a pensionable position,

- (a) payment of the said pension (hereafter referred to as “the original pension”) shall cease to be payable to the person concerned for the duration of his or her re-employment,
- (b) the reckonable service by reference to which the original pension was calculated shall not be taken into account in determining the person’s eligibility for benefits under this Scheme in respect of his or her re-employment; and
- (c) if, notwithstanding Clause (b) of this paragraph, the person concerned is eligible for benefits under this Scheme in respect of his or her re-employment, the period of reckonable service in respect of which such benefits are payable shall not exceed the amount arrived at by the formula $40 - PS$, where PS is the amount of the reckonable service by reference to which the original pension was calculated.

12.6 (a) If a person who is eligible for preserved benefits under paragraph 7.3 or paragraph 7.4, as appropriate, of this Scheme is re-employed by the Board in a pensionable position before the said preserved benefits become payable, either

- (i) his or her entitlements under the said paragraph 7.3 or 7.4 shall cease, or
 - (ii) he or she, at any time up to and including the date of subsequent cesser of employment, (or such person's legal personal representative on his or her behalf in the event of his or her death in service), may apply in writing to the Board to be awarded preserved benefits (hereafter referred to as "the original preserved benefits") under the said paragraph 7.3 or 7.4 in respect of his or her prior service as if he or she had never been re-employed.
- (b) In the case of a person to whom Clause (a)(ii) of this paragraph applies,
- (i) if the person attains the age of 65 (in the case of a new entrant) or the age of 60 (in the case of a person who is not a new entrant) while he or she is re-employed by the Board, the original preserved benefits shall not become payable to the person until such re-employment ceases,
 - (ii) the reckonable service by reference to which the original preserved benefits are calculated shall not be taken into account in determining the person's eligibility for benefits under this Scheme in respect of his or her re-employment; and
 - (iii) if, notwithstanding Clause (b)(ii) of this paragraph, the person concerned is eligible for benefits under this Scheme in respect of his or her re-employment, the period of reckonable service in respect of which such benefits are payable shall not exceed the amount arrived at by the formula **40 — PBS**, where **PBS** is the amount of the reckonable service by reference to which the original preserved benefits are calculated.

13. CESSER OR REDUCTION OF BENEFIT

13.1 Where a member is dismissed or resigns or otherwise ceases to hold employment and has been guilty of misconduct involving a financial loss to the Board or the State, the Board may, at its discretion, refuse or reduce any award which might otherwise be payable under this Scheme (including a return of contributions under paragraph 7.5) in order to make good such a loss.

13.2 The Board may, at its discretion, reduce or cease paying a pension awarded under this Scheme if the pensioner has been guilty of misconduct involving a financial loss to the Board or the State, in order to make good such a loss.

14. CONDITIONS GOVERNING AWARDS

14.1 Declarations

Payments of pension or preserved pension under this Scheme shall be subject to the making by the pensioner of a relevant declaration in such form and at such time as the Board may require.

14.2 Proof of age

A member must submit evidence of his or her date of birth on entry into the Scheme or before any payment of benefit can be made.

15. ASSIGNMENTS

A pension or preserved pension under this Scheme may not be assigned or charged. If the pensioner becomes incapable of giving a receipt for payments due, the Board shall have discretion to make such payments in whole or in part to such persons, including the authorities of any institution having care of the pensioner, as the Board thinks fit, and the Board shall be discharged from all liability in respect of any sum so paid.

16. DUPLICATION OF BENEFIT NOT TO BE ALLOWED

16.1 (a) A member shall not be entitled to reckon the same period of time more than once for the purposes of a pension or gratuity, unless in the case of a gratuity, having been entitled to repay such gratuity, he or she has done so.

(b) A member shall not be entitled to reckon the same period of time both for the purposes of this Scheme and also for the purposes of any other public service pension scheme.

16.2 Where a member's employment with the Board ceases (whether on retirement, death or otherwise), benefit under this Scheme shall be reduced by reference to any sum, other than one to which the prior approval of the Minister for Finance had been obtained, which is payable to or in respect of him or her on such cesser, other than under this Scheme, by the Board, or under any arrangement (whether by way of insurance or otherwise) to which the Board has contributed.

17. CONTRIBUTIONS TO CERTAIN ORGANISATIONS

17.1 Where a superannuation award is made by a local authority to any person under the provisions of the Local Government Superannuation Code and in determining the amount of the award any period of pensionable service with the Board has been reckoned, the Board shall, in the absence of a Knock-for-Knock Agreement under the Local Government Superannuation Code, make a single transfer value payment or a series of contributions to the local authority, as may be agreed between the local authority and the Board, and such payment or contributions shall be in accordance with such tables or rates as may be

approved by the Minister for the Environment, Heritage and Local Government.

17.2 Where under the Local Government Superannuation Code, superannuation contributions are returned by a local authority to a former member of this scheme, and the amount includes a sum in respect of contributions paid under this scheme, the Board shall, in the absence of a Knock-for-Knock Agreement under the Local Government Superannuation Code, recoup such sum to the local authority.

18. APPEALS

If a member or former member is aggrieved by the failure or refusal of the Board to make an award under this Scheme or by the amount of any award (including the award of pension increases) made, he or she may appeal to the Minister who shall refer the dispute to the Minister for Finance who shall, within three months of the dispute being referred to him or her, issue a determination in accordance with Article 5.1 of the Pensions Ombudsman Regulations.

19. TERMINATION OR AMENDMENT OF SCHEME

The Board reserves the right to amend or terminate the Scheme at any time, subject to the approval of the Minister and the concurrence of the Minister for Finance and subject to giving three months' notice of impending changes to members of the Scheme. Benefits secured for a member or former member prior to the date of amendment or termination will not be affected.



GIVEN under the Official Seal, of the Personal Injuries Assessment Board this Day of 2008
1 November 2008

DOROTHEA DOWLING
Chairperson

The Minister for Enterprise, Trade and Employment approves the making of the foregoing Scheme.



GIVEN under the Official Seal, of the Minister for Enterprise, Trade
and Employment
1 November 2008

MARY COUGHLAN TD
Minister for Enterprise, Trade and Employment

The Minister for Finance hereby consents to the giving of the above approval.



GIVEN under the Official Seal, of the Minister for Finance
1 November 2008

BRIAN LENIHAN TD
Minister for Finance

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ón
OIFIG DHÍOLTA FOILSEACHÁN RIALTAIS,
TEACH SUN ALLIANCE, SRÁID THEACH LAIGHEAN, BAILE ÁTHA CLIATH 2,
nó tríd an bpost ó
FOILSEACHÁIN RIALTAIS, AN RANNÓG POST-TRÁCHTA,
AONAD 20 PÁIRC MIONDÍOLA COIS LOCHA, CLÁR CHLAINNE MHUIRIS,
CONTAE MHAIGH EO,
(Teil: 01 - 6476834/37 nó 1890 213434; Fax: 01 - 6476843 nó 094 - 9378964)
nó trí aon díoltóir leabhar.

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