



STATUTORY INSTRUMENTS.

S.I. No. 498 of 2009

INDUSTRIAL DEVELOPMENT AUTHORITY STAFF
SUPERANNUATION AMENDMENT SCHEME 2009

(Prn. A9/1804)

INDUSTRIAL DEVELOPMENT AUTHORITY STAFF
SUPERANNUATION AMENDMENT SCHEME 2009

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INDUSTRIAL DEVELOPMENT AUTHORITY STAFF
SUPERANNUATION AMENDMENT SCHEME 2009

Forfas, in exercise of the powers conferred on it by Paragraph 3 of the Second Schedule to the Industrial Development Act, 1993 (No. 19 of 1993), with the approval of the Minister for Enterprise, Trade and Employment given with the consent of the Minister for Finance, hereby makes the following scheme.

1. SHORT TITLE

- 1.1 This Scheme may be cited as the Industrial Development Authority Staff Superannuation Amendment Scheme 2009.
- 1.2 In this Scheme, The Industrial Development Authority Staff Superannuation Scheme 1970 is called the Principal Scheme.
- 1.3 In this Scheme, The Industrial Development Authority Staff Superannuation Amendment Scheme 1981 is called the Amendment Scheme 1981.
- 1.4 The Principal Scheme, the Amendment Scheme 1981 and this Scheme may be cited as The Industrial Development Authority Staff Superannuation Schemes 1970 — 2009.

2. COMMENCEMENT

This Scheme shall, except where otherwise indicated, commence with effect from 14 November 2000.

3. DEFINITIONS

- 3.1 By the addition of the following sub-paragraphs after sub-paragraph 3.4 of the Principal Scheme.
- 3.5 “the Agency” means Forfás, the body established in that name by Section 5 of the Industrial Development Act, 1993;
- 3.6 “the Amendment Scheme 1981” means the Industrial Development Authority Staff Superannuation Amendment Scheme 1981;
- 3.7 “the Authority” means the Industrial Development Authority as defined in sub-paragraph 3.1 of the Principal Scheme. All references to the Authority in the Principal Scheme or the Amendment Scheme 1981 should be read, as appropriate, to include “or the Agency”;
- 3.8 “beneficiary” shall mean

*Notice of the making of this Statutory Instrument was published in
“Iris Oifigiúil” of 15th December, 2009.*

- (i) the spouse of the member or any ancestor or descendant however remote the relationship of the member or of his spouse and the spouse of any such ancestor or descendant;
- (ii) any step-children, brothers or sisters of the member whether of the whole or the half-blood and any descendant of any such brothers or sisters and the spouse of any brother or sister or of any descendant of a brother or sister;
- (iii) any step-brother or step-sister of the member;

whether in cases (i), (ii) and (iii) the member was or was not liable for or to contribute to their maintenance or support;

- (iv) Any other person who has been dependent or partly dependent on the member for maintenance or support;

3.9 “dependants” shall mean the following:

- (i) the wife, husband, widow, widower, child or children of a member, and
- (ii) any individual who is financially dependent upon such member or was so dependent at the date of his death or retirement, as appropriate;

3.10 “fully insured” means a member of this scheme who is, or was immediately before attaining the age of 66, insured for State Pension (Contributory) under the Social Welfare Acts;

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

3.12 “Minister for Public Service” shall, where appropriate, be taken to mean the Minister for Finance;

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

3.14 “pensionable employee” means a person whose employment commenced with the Authority prior to 6 April 1995 and is employed in a pensionable post as defined in sub-paragraph 3.2 of the Principal Scheme;

3.15 “Pensions Ombudsman Regulations” means the Pensions Ombudsman Regulations 2003 to 2007 including any enactment which amends or extends any or all of those Regulations;

3.16 “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 the Minister for the Environment and Local Government under the Local Government Code;

- 3.17 “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.

4. MEMBERSHIP

- 4.1 Sub-paragraph 4.1 of the Principal Scheme, as amended by the Amendment Scheme 1981, is hereby amended by the deletion of the words “the permanent whole-time staff of the Authority” in line 1 and the substitution of the words “all pensionable employees”, by the deletion of the number “18” in line 2 and the substitution of the number “16” and by the addition of the following sentence at the end of the sub-paragraph:

“No person shall be admitted to membership of this Scheme on or after the 6th day of April 1995.”

5. SALARY

- 5.1 Paragraph 5 of the Principal Scheme is hereby amended to become sub-paragraph 5.1 of the Principal Scheme and by the addition of the following words “(or the weekly basic rate multiplied by 52.18)” after the words “annual basic rate” in line 1.

- 5.2 By the addition of the following sub-paragraphs after sub-paragraph 5.1 of the Principal Scheme:

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

5.3 “Net remuneration” means the amount by which remuneration exceeds twice the annual maximum personal rate of State Pension (Contributory) payable to a person who has no adult dependant or qualified children.

5.4 “Allowances” means such allowances in the nature of pay lawfully determined or lawfully approved by the Authority, which are designated as pensionable by the Authority, 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.

6. RETIRING SALARY

- 6.1 Sub-paragraph 6.1 of the Principal Scheme is hereby deleted and substituted by the following sub-paragraph:

“6.1 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 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 three years of pensionable service, and multiplying the result by the number of days of his 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.

6.2 Sub-paragraph 6.2 of the Principal Scheme is hereby amended by the deletion of the words following “under this scheme” in line 2 and the substitution of the words “is set out in sub-paragraph 9.1(b) of the Principal Scheme”.

6.3 By the addition of the following sub-paragraphs after sub-paragraph 6.2 of the Principal Scheme:

“6.3 “Pensionable remuneration” means the aggregate of retiring salary and pensionable allowances.

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

6.5 “Pensionable allowances” means the average of any allowances paid to the member calculated in accordance with the provisions of Department of Finance Circular 10/2008.

6.6 In the calculation of benefits payable on retirement to a member who, at retirement, is a part-time employee or a work-sharer, pensionable remuneration shall be deemed to be the pensionable remuneration applicable if he were working in a whole-time capacity.”

7. CONTRIBUTIONS

7.1 Sub-paragraph 7.2 of the Principal Scheme is hereby deleted and substituted by the following sub-paragraphs:

“7.2 The contribution shall comprise 5% of remuneration or, in the case of a fully insured member,

- (a) 3.5% of net remuneration and
- (b) 1.5% of remuneration

provided that in the case of a member who is a part-time employee or a work-sharer, the contributions under sub-clause (a) above 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 hours (excluding overtime) worked by the member concerned, and

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

7.2 Sub-paragraph 4.2 of the Amendment Scheme 1981 is hereby deleted.

7.3 A new sub-paragraph as follows is inserted after sub-paragraph 7.3 of the Principal Scheme:

“7.4 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 if he were not so absent.”

8. PENSIONABLE SERVICE

8.1 Sub-paragraph 8.1 of the Principal Scheme, as amended by the Amendment Scheme 1981, is hereby deleted and substituted by the following sub-paragraph:

“8.1 Pensionable service means and will include:

- (a) all paid service with the Authority or secondment from the Authority after 1 April 1970 and while the member was under 65 years of age, and in respect of which contributions 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) notional service purchased by a member and transferred in accordance with arrangements approved by the Minister for Finance and/or the Minister for the Environment, Heritage and Local Government;
- (c) any periods of whole-time temporary service with the Authority prior to becoming a pensionable employee in respect of which any appropriate contributions due have been paid;

- (d) any periods of part-time service with the Authority prior to becoming a pensionable employee in respect of which any appropriate contributions due have been paid reckonable in the proportion which the hours worked bear to comparable whole-time service;
- (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 referred to in paragraph 8.2 of this scheme, is received by the Authority, 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) in the case of a member serving on 1 July 1987 such additional period of notional service (to be referred to as "professional added years") as may be granted by the Authority in accordance with conditions determined by the Authority with the approval of the Minister and the consent of the Minister for Finance."

8.2 Sub-paragraph 8.7 of the Principal Scheme, as amended by the Amendment Scheme 1981, is hereby amended by deletion of the wording after "1963" and substituted by the following wording:

"and any other service recognised by the Authority under the transfer arrangements authorised by the Minister for Finance or the Minister for the Environment, Heritage and Local Government."

8.3 Sub-paragraphs 5.6 of the Amendment Scheme 1981 is hereby designated as sub-paragraph 8.10 of the Principal Scheme and is hereby amended by the addition of the following proviso after sub-paragraph (iii):

"provided that the aggregate of pensionable service and ill-health notional service does not exceed 40 years."

8.4 Sub-paragraph 5.7 of the Amendment Scheme 1981 is hereby designated as sub-paragraph 8.11 of the Principal Scheme.

9. PENSIONS

9.1 Sub-paragraph 9.1 of the Principal Scheme, as amended by the Amendment Scheme 1981, is hereby amended by the addition of "(a)" at the beginning of the sub-paragraph, by the addition of the words "who is not a fully insured member and" after "member" in line 1 and by the deletion of the words "retiring salary as defined in sub-paragraph 6.1 of the Principal Scheme, or in the case of members who are fully insured under the Social Welfare Acts, as defined in sub-paragraph 6.2 of the Principal Scheme" and the substitution of the words "pensionable remuneration as defined in sub-paragraph 6.3 of the Principal Scheme."

9.2 By the addition of the following sub-paragraph after 9.1(a) in the Principal Scheme:

- (b) “A fully insured member who has completed five years’ actual pensionable service and who retires, or is retired on ill health grounds shall be eligible to receive a pension calculated in accordance with the formula:

$(A \times C/200) + (B \times C/80)$, where

A is

- (i) if the member’s pensionable remuneration is less than or equal to 3 and $\frac{1}{3}$ times the annual maximum personal rate of State Pension (Contributory) 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 $\frac{1}{3}$ times the annual maximum personal rate of State Pension (Contributory) payable on the last day of the member’s pensionable service, that part of the member’s pensionable remuneration which equals 3 and $\frac{1}{3}$ times the said rate of State Pension (Contributory);

B is that part (if any) of the member’s pensionable remuneration which exceeds 3 and $\frac{1}{3}$ times the annual maximum personal rate of State Pension (Contributory) 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.

9.3 By the addition of the following sub-paragraph after Paragraph 9.1(b) of the Principal Scheme:

- (c) “Where a member, at retirement, is a part-time employee or a work-sharer, pensionable remuneration for the purposes of this sub-paragraph shall be deemed to be the pensionable remuneration applicable if he or she were working in a whole-time capacity.”

9.4 Sub-paragraph 9.2 of the Principal Scheme is hereby deleted and substituted by the following.

“9.2 Where a person who was a fully insured member (either compulsorily or voluntarily) is in receipt of a pension or a preserved pension under this Scheme is unemployed, and, due to causes outside his own control:

- (i) fails to qualify for Social Welfare benefit or
- (ii) qualifies for Social Welfare benefit at a reduced rate or

(iii) in the case of a person mentioned in sub-paragraph 11A.7 of the Principal Scheme has attained the age of 60 years,

then for so long as the preconditions set out in this sub-paragraph are complied with, the person concerned may, at the discretion of the Authority, be paid a supplementary pension under this Scheme.

9.5 Sub-paragraph 9.3 of the Principal Scheme is deleted and substituted by the following:

“9.3 The amount of a supplementary pension payable pursuant to sub-paragraph 9.2 shall be the amount, if any, arrived at by the formula

$A - (B + C)$, where

A is the amount of the pension which would be payable to the former member if he had been fully insured

B is the amount of the pension actually payable to the former member, and

C is the annual amount of the reduced rate of the Social Welfare benefit, if any, which is payable to the former member.”

9.6 Sub-paragraph 9.4 of the Principal Scheme and sub-paragraph 6.2 of the Amendment Scheme 1981 are deleted.

9.7 Sub-paragraph 9.5 of the Principal Scheme is re-numbered as sub-paragraph 9.4 of the Principal Scheme.

9.8 Sub-paragraph 9.6 of the Principal Scheme is re-numbered as sub-paragraph 9.5 of the Principal Scheme.

9.9 Sub-paragraph 9.7 of the Principal Scheme is re-numbered as sub-paragraph 9.6 of the Principal Scheme to read as follows:

“A pension other than a supplementary pension payable to a member under sub-paragraph 9.2 of the Principal Scheme shall be payable for the lifetime of the member, except that the pension for members whose membership commences before the date of approval of this Scheme and who are not members of the Authority’s Spouses’ and Children’s Scheme, shall be payable for five years in any event.”

and sub-paragraph 6.3 of the Amendment Scheme 1981 is deleted.

10. GRATUITIES

10.1 Sub-paragraph 10.1 of the Principal Scheme, as amended by the Amendment Scheme 1981, is hereby amended by the deletion of the words “retiring salary as defined in sub-paragraph 6.1 of the Principal Scheme” in lines 9, 15 and 27 and the substitution of the words “pensionable remuneration as defined in sub-paragraph 6.3 of the Principal Scheme”; and the deletion

of the words “retiring salary” in line 19 and the substitution of the words “pensionable remuneration”; and by the addition of the following sentence after the last line:

“Where a member, at retirement, is a part-time employee or a work-sharer, pensionable remuneration for the purposes of this sub-paragraph shall be deemed to be the pensionable remuneration applicable if he were working in a whole-time capacity.”

11. DEATH GRATUITY

11.1 Sub-paragraph 11.1 of the Principal Scheme, as amended by the Amendment Scheme 1981, is hereby deleted and substituted by the following sub-paragraph:

“If a member dies while serving, a gratuity equal to the greater of (a) or (b) below will be paid:

- (a) his pensionable remuneration as defined in sub paragraph 6.3 of the Principal Scheme, or
- (b) the gratuity that would have been paid had the member retired on ill health grounds on the date of his death.

In the case of:

- (a) members of the Main Scheme appointed on or after 1 June 1991, or
- (b) members of the Main Scheme serving on 1 June 1991, having been appointed prior to that date, who exercise an option, then

the benefit will be payable to the dependants, the beneficiaries or the estate in such proportion as the Trustees, in their absolute discretion, shall lawfully decide, subject to the Revenue Commissioner’ limits.”

In the case of:

members of the Main Scheme serving on 1 June 1991, having been appointed prior to that date, who do not exercise an option, then

the benefit will be payable to the legal personal representative of the member.

In this paragraph “option” means an option whereby the person by whom it is exercised elects to give discretion over the payment of the death gratuity to the Trustees.”

11.2 Sub-paragraph 11.2 of the Principal Scheme is hereby deleted and substituted by the following sub-paragraph:

“If a former member who has been granted a pension and a gratuity dies and the total received and receivable by him on foot of the pension and gratuity is less than the gratuity which could have been payable if he had died on the date of his retirement, a gratuity equal to the deficiency will be paid as follows.

In the case of:

members of the Main Scheme serving on 1 June 1991, having been appointed prior to that date, who exercise an option, then

the benefit will be payable to the legal personal representative of the member.

In this paragraph “option” means an option whereby the person by whom it is exercised elects to give discretion over the payment of the death gratuity to the Trustees.”

12. PRESERVATION OF BENEFITS

12.1 Paragraph 11 of the Amendment Scheme 1981 is hereby inserted into the Principal Scheme as Paragraph 11A. “Preservation of Benefits. Sub-paragraph 11.1 11.2 and 11.3 of the Amendment Scheme 1981 are hereby re-numbered as sub-paragraphs 11A.1, 11A.2 and 11A.3 of the Principal Scheme respectively.

12.2 Sub-paragraph 11A.2 (as re-numbered by 12.1, above) of the Principal Scheme is hereby deleted and substituted by the following sub-paragraph:

“11A.2 The amount of the preserved pension shall be the amount which would have been awarded to the member concerned under sub-paragraph 9 of this Scheme if he had attained age 60 on the date of resignation, as increased by reference to pension increases granted under Paragraph 17 of the Principal Scheme in the interval between the date of resignation and the date on which the member attains age 60.”

12.3 Sub-paragraph 11A.3 (as re-numbered by sub-paragraph 12.1, above) of the Principal Scheme is hereby amended by the deletion of the words “retiring salary as defined in sub-paragraph 6.1 of the Principal Scheme” in line 8 and the substitution of the words “pensionable remuneration as defined in sub-paragraph 6.3 of the Principal Scheme”.

12.4 The following sub-paragraphs shall be inserted after sub-paragraph 11A.3 (as re-numbered by 12.1, above) of the Principal Scheme:

“11A.4 Where the person concerned dies on or after attaining age 60 without applying for the preserved pension, an amount equal to the

preserved pension payable between age 60 and the date of death of the person concerned shall be payable to the legal personal representative of the person concerned on application being made.

11A.5 Where the person concerned dies on or after attaining age 60 without applying for the preserved lump sum, an amount equal to the preserved lump sum shall be payable to the legal personal representative of the person concerned on application being made.

11A.6 (a) If a person with an entitlement to preserved benefits under sub-paragraph 11A.1 of this Scheme falls ill before attaining the age of 60, his preserved pension and preserved lump sum shall be payable immediately provided it is established to the satisfaction of the Authority that his illness would have led to retirement on medical grounds in accordance with the conditions laid down for serving staff had he still been employed by the Authority at the time of his illness.

(b) The provisions of sub-paragraph 8.10(b) of the Principal Scheme shall not apply in any case referred to in sub-paragraph 11A.6(a) immediately above.”

11A.7 A member to whom this sub-paragraph applies who, on the date of his resignation, is aged 50 or over, may apply in writing before the date of resignation to have his preserved pension and lump sum benefits paid with effect from the date of resignation and if the Authority agrees, those benefits shall be calculated by reference to the member’s pensionable remuneration at the date of resignation and shall be payable as and from that date, but the amount of each benefit shall be reduced by reference to the member’s age at date of resignation in accordance with actuarial tables approved by the Minister for Finance.”

13. MARRIAGE GRATUITIES

13.1 Sub-paragraphs 9.2, 9.3, 9.4, 9.5, 9.6, 9.7, 9.8, 9.9, 9.10 and 9.11 of the Amendment Scheme 1981 are hereby inserted after sub-paragraph 12.2 of the Principal Scheme as sub-paragraphs 12.3, 12.4, 12.5, 12.6, 12.7, 12.8, 12.9, 12.10, 12.11 and 12.12, respectively of that Scheme.

13.2 Sub-paragraph 12.6 (as re-numbered by sub-paragraph 13.1 above) of the Principal Scheme as amended by the Amendment Scheme 1981 is hereby amended by the deletion of the word “must” in line 2 and line 4 and the substitution of the word “may” and by the deletion of the words “9.3 of this Scheme” in lines 5 and 6 and the substitution of the words “12.4 of this Scheme”.

13.3 Sub-paragraph 12.7 (as re-numbered by sub-paragraph 13.1 above) of the Principal Scheme is hereby deleted and substituted by the following sub-paragraph:

“A refund of a marriage gratuity will, in respect of the period between the original date of payment and the date of repayment, be uprated by reference to compound interest at the rate of 3% per annum in respect of periods prior to 31 March 1971, 6% per annum in respects of periods from 31 March 1971 to 13 November 2000 and 4% thereafter.”

13.4 Sub-paragraph 12.8 (as re-numbered by sub-paragraph 13.1 above) of the Principal Scheme is hereby deleted and substituted by the following sub-paragraph:

(a) “Subject to the provisions of sub-paragraph 12.7 above, a marriage gratuity may be refunded:

(i) by deduction from retirement lump sum or death gratuity,

or

(ii) by means of a single lump sum payment, or

(iii) on an instalment basis

(b) In the case of repayment by instalment, the amount of each instalment must not be less than 10% of the individual’s gross pay. Compound interest will be charged on the reducing balance at the rate of 3% per annum in respect of periods prior to 31 March 1971, 6% per annum in respects of periods from 31 March 1971 to 13 November 2000 and 4% thereafter.”

13.5 Sub-paragraph 12.9 (as re-numbered by sub-paragraph 13.1 above) of the Principal Scheme is hereby amended by the deletion of the words “9.7(i) of this Scheme” in lines 1 and 2 and the substitution of the words “12.8(iii) of this Scheme”.

13.6 Sub-paragraph 12.10 (as re-numbered by sub-paragraph 13.1 above) of the Principal Scheme is hereby deleted.

13.7 Sub-paragraph 12.11 (as re-numbered by sub-paragraph 13.1 above) of the Principal Scheme is hereby deleted.

13.8 Sub-paragraph 12.12 of the Principal Scheme is hereby amended by the deletion of the words “9.5 of the Scheme” after the words “sub-paragraph” in line two and the substitution of the words “12.6 of the Principal Scheme” and by the deletion of the words “9.3 of this Scheme” after the words “sub-paragraph” in line 4 and the substitution of the words “12.4 of the Principal Scheme” and by the deletion of the number “6%” after the words “compound interest at” in line five and the substitution of the words “the relevant annual rate”.

14. RETURN OF CONTRIBUTIONS

14.1 Sub-paragraph 10.4 of the Amendment Scheme 1981 is deleted. Sub-paragraph 13.5 of the Principal Scheme is hereby amended by the addition of the words “or sub-paragraph 13.2” after the words “sub-paragraph 13.1” in line 2 and by the addition of the words “provided interest on the basis outlined above continues to be paid on the outstanding balance” after the word “instalments” in line 10”.

14.2 Sub-paragraph 13.7 of the Principal Scheme, deleted by the Amendment Scheme 1981, is hereby reinstated as the following sub-paragraph:

“13.7 Where a member whose contributions have been returned to him under sub-paragraph 13.1 or 13.2 of this Scheme subsequently becomes employed in a pensionable position in which his previous pensionable service is capable of being reckoned under the Local Government Superannuation Code, his previous pensionable service may be reckoned for superannuation subsequently, provided he refunds to the Authority the amount of the contributions, including interest paid to him, with compound interest on such amount and at such rate per annum as may be specified by the Authority with the approval of the Minister and the concurrence of the Minister for Finance, with half-yearly rests from the date of payment to him.”

and delete sub-paragraph 10.5 of the Amendment Scheme 1981.

15. DECLARATIONS

15.1 Paragraph 18 of the Principal Scheme should be amended to include 18.1 in front of the words “Payment of a pension under this scheme” and by the addition of the following sub-paragraph as 18.2 of the Principal Scheme:

“18.2 A member must submit evidence of his date of birth on entry into the scheme or before any payment of benefit can be made.”

16. FORFEITURE OF PENSION

16.1 By the deletion of paragraph 19 of the Principal Scheme and its title and the substitution of the following paragraph and title as paragraph 19 of the Principal Scheme:

“19. CESSER OR REDUCTION OF BENEFIT

19.1 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 Authority or the State, the Authority may, at its discretion, refuse or reduce any award which might otherwise be payable under paragraph 9 of this scheme (including a return of contributions) in order to make good such a loss.

- 19.2 The Authority 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 Authority or the State, in order to make good such a loss.”

17. APPEALS

- 17.1 Paragraph 14 of the Amendment Scheme 1981 amending sub-paragraph 20.1 of the Principal Scheme is deleted. Sub-paragraph 20.1 of the Principal Scheme is deleted and substituted by the following sub-paragraph:

“20.1 If a member or former member is aggrieved by the failure or refusal of the Authority to make an award under this scheme or by the amount of any award (including the award of pension increases) made, he 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, issue a determination in accordance with Article 5.1 of the Pensions Ombudsman Regulations 2003 (S.I. No. 397 of 2003).”

18. CONTRIBUTIONS TO CERTAIN ORGANISATIONS

By the addition of the following title and paragraph as paragraph 22 of the Principal Scheme:

“22. CONTRIBUTIONS TO CERTAIN ORGANISATIONS

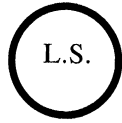
- 22.1 Where a superannuation award is made by a local authority to any person under the provisions of the Local Government Superannuation Code and in determining the amount of the award any period of pensionable service with the Authority has been reckoned, the Authority shall, in the absence of a Knock-for-Knock 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 Authority, 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.
- 22.2 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 Authority shall, in the absence of a Knock-for-Knock Agreement under the Local Government Superannuation Code, recoup such sum to the local authority.”

19. DUPLICATION OF BENEFIT NOT TO BE ALLOWED

By the addition of the following title and paragraph as paragraph 23 of the Principal Scheme:

“23. DUPLICATION OF BENEFIT NOT TO BE ALLOWED

- 23.1 (a) A member shall not be entitled to reckon the same period of time more than once for the purposes of a pension, lump sum or gratuity, unless in the case of a gratuity, having been entitled to repay such gratuity, he 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 pension scheme wholly or partly funded out of moneys provided by the Oireachtas or from the Central Fund or the growing produce of that Fund.
- 23.2 Where a member’s employment with the Authority 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 on such cesser, other than under this Scheme, by the Authority or under any arrangement (whether by way of insurance or otherwise) to which the Authority has contributed.”



GIVEN under the Seal of Forfas,
9 December 2009.

EOIN O'DRISCOLL,
Chairperson.

The Minister for Enterprise, Trade and Employment hereby approves the
above Scheme.

9 December 2009.

MARY COUGHLAN,
Minister for Enterprise, Trade and Employment.

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

9 December 2009.

BRIAN LENIHAN,
Minister for Finance.

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