

**LOCAL GOVERNMENT AND OTHER AUTHORITIES  
(SUPERANNUATION) AMENDMENT ACT, 1980,  
No. 191**

*New South Wales*



ANNO VICESIMO NONO

**ELIZABETHÆ II REGINÆ**

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**Act No. 191, 1980.**

An Act to amend the Local Government and Other Authorities  
(Superannuation) Act, 1927, with respect to certain benefits  
payable under that Act and to provide for the payment of  
pensions to certain widowers, for options to take lump sum  
benefits and for the periodical adjustment of pension rates.  
[Assented to, 19th December, 1980.]

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*Local Government and Other Authorities (Superannuation) Amendment.*

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**BE** it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows :—

**Short title.**           **1.** This Act may be cited as the "Local Government and Other Authorities (Superannuation) Amendment Act, 1980".

**Principal Act.**           **2.** The Local Government and Other Authorities (Superannuation) Act, 1927, is referred to in this Act as the Principal Act.

**Schedules.**           **3.** This Act contains the following Schedules :—

SCHEDULE 1.—AMENDMENTS TO THE PRINCIPAL ACT  
RELATING TO PENSIONS TO WIDOWERS.

SCHEDULE 2.—AMENDMENTS TO THE PRINCIPAL ACT  
RELATING TO BENEFITS ON DEATH OF UNMARRIED  
CONTRIBUTORS.

SCHEDULE 3.—AMENDMENTS TO THE PRINCIPAL ACT  
RELATING TO LUMP SUM BENEFITS.

SCHEDULE 4.—AMENDMENTS TO THE PRINCIPAL ACT  
RELATING TO ALTERNATIVE BENEFITS.

SCHEDULE 5.—AMENDMENTS TO THE PRINCIPAL ACT  
RELATING TO PERIODICAL ADJUSTMENT OF PENSION  
RATES.

SCHEDULE 6.—MISCELLANEOUS AMENDMENTS TO THE  
PRINCIPAL ACT.

SCHEDULE 7.—SAVINGS AND TRANSITIONAL PROVISIONS.

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*Local Government and Other Authorities (Superannuation) Amendment.*

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4. The Principal Act is amended in the manner set forth in Schedules 1-6. Amendment  
of Act No.  
35, 1927.

5. Schedule 7 has effect. Savings,  
etc.

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SCHEDULE 1.

Sec. 4.

AMENDMENTS TO THE PRINCIPAL ACT RELATING TO  
PENSIONS TO WIDOWERS.

(1) Section 15AL, definition of "dependent widower"—

After the definition of "dependent child", insert :—

"dependent widower", in relation to a woman who dies while a contributor or pensioner, means her widower if he satisfies and continues (except during any period he is married) to satisfy the prescribed dependency test;

(2) (a) Section 15BM (1)—

Omit the subsection, insert instead :—

(1) In this section "the former contributor" means a contributor who dies leaving a widow or dependent widower.

(b) Section 15BM (2)—

After "widow" wherever occurring, insert "or dependent widower".

(c) Section 15BM (2) (a)—

Omit the paragraph, insert instead :—

(a) the total amount at credit in the former contributor's servant's account in the Pension Fund; and

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 1—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT RELATING TO  
PENSIONS TO WIDOWERS—*continued.*

(d) Section 15BM (3)—

Omit “The board shall” insert instead “Subject to sections 15BOA, 15BUD, 15BUE and 15BUF, the board shall”.

(e) Section 15BM (3)—

After “widow” where firstly occurring, insert “or dependent widower”.

(f) Section 15BM (3)—

After “widow” where secondly occurring, insert “, or the widower while he is a dependent widower,”.

(g) Section 15BM (3)—

Omit “his” where secondly and thirdly occurring, insert instead “the former contributor’s”.

(3) (a) Section 15BN (1)—

Omit the subsection, insert instead :—

(1) In this section “the former contributor” means a contributor who dies while unmarried or who dies leaving a widower who is not a dependent widower.

(b) Section 15BN (2) (a)—

Omit “standing to the former contributor’s credit in his”, insert instead “at credit in the former contributor’s”.

*Local Government and Other Authorities (Superannuation) Amendment.*

SCHEDULE 1—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT RELATING TO  
PENSIONS TO WIDOWERS—*continued.*

(4) Sections 15BO, 15BOA, 15BOB—

Omit section 15BO, insert instead :—

15BO. Subject to sections 15BOA and 15BOB, if a pensioner under section 15BF, 15BG or 15BH dies leaving a widow or dependent widower, the board shall—

Pension payable to widow or widower of pensioner.

- (a) where the pensioner leaves a widow—pay to the widow a pension at the rate of  $62\frac{1}{2}$  per cent of the rate at which her late husband was receiving, or entitled to receive, a pension under section 15BF, 15BG or 15BH immediately before his death; or
- (b) where the pensioner leaves a dependent widower—pay to the widower while he is a dependent widower a pension at the rate of  $62\frac{1}{2}$  per cent of the rate at which his late wife was receiving, or entitled to receive, a pension under section 15BF, 15BG or 15BH immediately before her death.

15BOA. (1) Where a person marries after becoming entitled to a pension under section 15BF, 15BG or 15BH and dies while a party to that marriage, a pension under section 15BO is not payable to the widow or dependent widower as such.

Restrictions in payment of pension to widow or widower.

(2) Subsection (1) does not apply in respect of a pensioner who, after marrying as referred to in that subsection, again becomes a contributor.

(3) Notwithstanding sections 15BM (3) and 15BO (b) and Division 5A, only so much of a pension under section 15BO (b) is at any time payable to a dependent widower as results in the rate at which it is so

*Local Government and Other Authorities (Superannuation) Amendment.*SCHEDULE 1—*continued.*AMENDMENTS TO THE PRINCIPAL ACT RELATING TO  
PENSIONS TO WIDOWERS—*continued.*

payable not exceeding the maximum rate referred to in subsection (4) applicable to him at that time.

(4) For the purposes of subsection (3), the maximum rate applicable to a dependent widower is such rate as, when added to the rate of his other income, being income of a prescribed class or description, does not exceed the prescribed rate.

(5) The regulations may make provision for or with respect to the manner of—

- (a) ascertaining the maximum rate referred to in subsection (4);
- (b) determining the rate of other income referred to in that subsection; and
- (c) determining the time to which either of those rates relates.

(6) A pension is not payable to a dependent widower as such unless the board is furnished with such evidence or information verified (if the board so requires) by statutory declaration, as it requires for the purpose of establishing whether the pension is payable and at what rate it is payable.

(7) A pension is not again payable to a dependent widower under section 15BO (b) after he ceases (except during any period he is married) to satisfy the prescribed dependency test.

Spouses'  
pensions  
generally.

15BOB. (1) In this section, “spouse’s pension” means a pension payable under section 15BM or 15BO.

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 1—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT RELATING TO  
PENSIONS TO WIDOWERS—*continued.*

(2) A spouse's pension is not payable to a person during any period the person is married.

(3) Where, but for this subsection, a person would be entitled to more than one spouse's pension, the person shall be entitled to one only of those pensions, being (where they are not equal) the greater or greatest of them.

(4) A reference in section 15BO to the pension a late husband or wife was receiving, or entitled to receive, immediately before his or her death does not include a reference to a spouse's pension.

(5) (a) Section 15BP (1)—

Omit "Where", insert instead "Subject to section 15BN (8), where".

(b) Section 15BP (1)—

Omit "male" wherever occurring.

(c) Section 15BP (1)—

After "widow", insert "or widower".

(d) Section 15BP (2)—

Omit the subsection, insert instead :—

(2) A pensioner under section 15BM or 15BO is entitled to so much only of pensions under this section as will, when added to the pension under section 15BM or 15BO, as the case may be, not exceed—

(a) in the case of a pensioner under section 15BM—the pension to which the pensioner's spouse would have been entitled if that

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 1—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT RELATING TO  
PENSIONS TO WIDOWERS—*continued.*

spouse had, immediately before dying, become entitled to a pension under section 15BH (3); or

- (b) in the case of a pensioner under section 15BO—the pension to which the pensioner's spouse was entitled immediately before dying.

- (e) Section 15BP (3)—

Omit the subsection, insert instead :—

(3) A pension under this section payable to the widow or widower of a former contributor shall continue to be payable notwithstanding remarriage of the widow or widower but, upon such a remarriage, subsection (2) ceases to apply to the pension.

- (f) Section 15BP (5)—

Omit “his death”, insert instead “the death of the pensioner”.

- (g) Section 15BP (5)—

Omit “his widow's children”, insert instead “children of the surviving party to the marriage”.

- (h) Section 15BP (6)—

Omit the subsection, insert instead—

(6) Subsection (5) does not apply in respect of a pensioner who, after marrying as referred to in that subsection, again becomes a contributor.



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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 1—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT RELATING TO  
PENSIONS TO WIDOWERS—*continued.*

(6) (a) Section 15BR (3)—

Omit “4”, insert instead “3 or Column 4”.

(b) Section 15BR (5)—

Omit the subsection.

(c) Section 15BR (8)—

After section 15BR (7), insert :—

(8) If a contributor who, under this section, has converted an amount to pension at the rate specified in column 3 of Schedule D dies leaving a widow or widower, the board shall—

(a) where the contributor leaves a widow, pay to the widow a pension at the rate of  $62\frac{1}{2}$  per cent of the rate at which her late husband was receiving, or entitled to receive, pension under this section immediately before his death; or

(b) where the contributor leaves a widower, pay to the widower a pension at the rate of  $62\frac{1}{2}$  per cent of the rate at which his late wife was receiving, or entitled to receive, pension under this section immediately before her death.

(7) (a) Schedule D, Column 3—

After “Male”, insert “or female”.

(b) Schedule D, Column 3—

After “widow”, insert “or widower”.

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 1—*continued.*AMENDMENTS TO THE PRINCIPAL ACT RELATING TO  
PENSIONS TO WIDOWERS—*continued.*

## (c) Schedule D, Column 4—

After “Female.”, insert “(No pension to widower.)”.

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## Sec. 4.

## SCHEDULE 2.

AMENDMENTS TO THE PRINCIPAL ACT RELATING TO BENEFITS  
ON DEATH OF UNMARRIED CONTRIBUTORS.

## (1) Section 15BN (2)—

After “17BA” insert “and to subsection (7)”.

## (2) Section 15BN (2) (a)—

Omit “and”.

## (3) Section 15BN (2) (b)—

Omit “service.”, insert instead “service; and”.

## (4) Section 15BN (2) (c)—

After section 15BN (2) (b), insert :—

*Local Government and Other Authorities (Superannuation) Amendment.*SCHEDULE 2—*continued.*AMENDMENTS TO THE PRINCIPAL ACT RELATING TO BENEFITS  
ON DEATH OF UNMARRIED CONTRIBUTORS—*continued.*

- (c) if the former contributor was qualified for full or partial additional benefits—a lump sum calculated in accordance with the following formula :—

$$L = \frac{S \times P}{100}$$

where—

L represents the lump sum payable;

S represents the former contributor's final salary; and

P represents the number of the former contributor's potential pension points (reduced by one-half if the contributor was qualified for partial, but not full, additional benefits).

- (5) Section 15BN (3)–(8)—

After section 15BN (2), insert :—

(3) Subject to subsections (6) and (7), where the former contributor became a contributor under section 15AO, 15AP or 15AR, or became a contributor under section 15AQ but is not a former contributor referred to in subsection (4), the board shall, on application in writing in a form approved by the board made to the board by the personal representative of the former contributor, pay to that personal representative instead of the amount referred to in subsection (2)—

- (a) the sum of the amounts referred to in subsection (2) (a), (b) and, if applicable, (c); or

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 2—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT RELATING TO BENEFITS  
ON DEATH OF UNMARRIED CONTRIBUTORS—*continued.*

(b) the sum of—

- (i) the notional accumulation for the former contributor; and
- (ii) the amount referred to in subsection (2) (a),

whichever is the greater.

(4) Subject to subsections (6) and (7), where the former contributor became a contributor under section 15AQ and was qualified for additional death benefits under Part III B or full additional death benefits under this Part, the board shall, on application in writing in a form approved by the board made to the board by the personal representative of the former contributor, pay to that personal representative instead of the amount referred to in subsection (2)—

(a) the sum of the amounts referred to in subsection (2) (a), (b) and (c); or

(b) the sum of—

- (i) the notional accumulation for the former contributor;
- (ii) the amount referred to in subsection (2) (a); and
- (iii) the amount calculated in accordance with the following formula :—

$$A = M \times S$$

where—

A represents the amount to be calculated;

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 2—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT RELATING TO BENEFITS  
ON DEATH OF UNMARRIED CONTRIBUTORS—*continued.*

M represents the number under the heading “Multiplier of salary” in Schedule B opposite the age specified in years in that Schedule that was the age of the former contributor at the time of death; and

S represents—

- (a) where the former contributor contributed to the Pension Fund at the rate of 2 per cent of salary—four-sevenths of the former contributor’s final salary;
- (b) where the former contributor contributed to the Pension Fund at the rate of 3 per cent of salary—six-sevenths of the former contributor’s final salary; or
- (c) in any other case—the former contributor’s final salary,

whichever is the greater.

(5) Where, immediately before the death of the former contributor, a person (other than a person in respect of whom a pension is payable under section 15BP) was, in the opinion of the board, dependent upon the former contributor and that person applies to the board in writing in a form approved by the board requesting a payment under this subsection, the board may, in its absolute discretion, pay to that person a lump sum calculated in accordance with the following formula :—

$$L = \left( \frac{87.5 \times T}{100} \right) + \left( \frac{2.5 \times T}{100} \times Y \right)$$

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 2—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT RELATING TO BENEFITS  
ON DEATH OF UNMARRIED CONTRIBUTORS—*continued.*

where—

L represents the lump sum payable;

T represents the amount referred to in subsection (2)  
(a); and

Y represents the number (not exceeding 5) of the  
former contributor's completed periods of 12  
months' approved service in excess of 35 years'  
approved service.

(6) The amount that, but for this subsection, would be  
paid under subsection (3) (b) or (4) (b) shall be reduced  
by any amount paid under subsection (5).

(7) Where a lump sum is payable under subsection  
(5), a lump sum is not payable under subsection (2) (b).

(8) A pension under section 15BP is not payable where  
the benefit under subsection (3) (b) or (4) (b) is paid.

Sec. 4.

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SCHEDULE 3.

AMENDMENTS TO THE PRINCIPAL ACT RELATING  
TO LUMP SUM BENEFITS.

(1) (a) Section 1 (4), matter relating to Division 5 of Part  
III D—

Omit "15BV", insert instead "15BT".

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 3—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT RELATING  
TO LUMP SUM BENEFITS—*continued.*

(b) Section 1 (4)—

After the matter relating to Division 5 of Part III*D*,  
insert :—

DIVISION 5A.—*Lump sum options—ss. 15BUA–  
15BVC.*

(2) (a) Section 15AL (1), definition of “final salary”—

After the definition of “final average salary”,  
insert :—

“final salary” means, in relation to a person who  
ceases to be a servant, the annual rate of  
salary actually payable to him immediately  
before he ceased to be a servant;

(b) Section 15AL (1), definitions of “notional accumula-  
tion”, “notional final salary”, “notional pension  
points”—

After the definition of “month”, insert :—

“notional accumulation” means, in relation to a  
former contributor who became a contributor  
under section 15AO, 15AP, 15AQ or 15AR, an  
amount equal to the sum of—

- (a) the amount credited to the general  
reserve or the special reserve under  
section 15AO (3), 15AP (9) or 15AQ  
(10) in respect of the former con-  
tributor; and

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 3—*continued.*AMENDMENTS TO THE PRINCIPAL ACT RELATING  
TO LUMP SUM BENEFITS—*continued.*

(b) in respect of each superannuation year since he became a contributor, an amount equal to—

(i)  $5\frac{1}{4}$  per cent of his salary, based on the rate of salary on which his contributions were based under section 15AV in respect of that year; or

(ii)  $1\frac{1}{2}$  times the contributions paid or payable by him in that year,

whichever is the lesser, together with interest at a rate or rates determined by the board, but reduced by an amount or amounts calculated in such manner as the board may determine in respect of the amounts referred to in section 15BA (1) (a) and (c);

“notional final salary” means, in relation to a former contributor who has resigned, or been dismissed, from the service of an employer on the grounds of total and permanent disablement, or has died—

(a) where the former contributor had not attained the age of 57 years on or before 31st December that last preceded his resignation, dismissal or death, as the case may be—the amount of his final salary;

(b) where the former contributor had attained the age of 57 years, but had not attained the age of 58 years, on



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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 3—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT RELATING  
TO LUMP SUM BENEFITS—*continued.*

or before that 31st December—an amount equal to one-third of the sum of—

- (i) the amount of the former contributor's annual salary as at that 31st December;
  - (ii) twice the amount of his final salary;
- (c) where the former contributor had attained the age of 58 years, but had not attained the age of 59 years, on or before that 31st December—an amount equal to one-third of the sum of—
- (i) the amount of the former contributor's annual salary as at that 31st December and the 31st December that last preceded it; and
  - (ii) the amount of his final salary;  
or
- (d) where the former contributor had attained the age of 59 years on or before that 31st December—his final average salary;

“notional pension points” means, in relation to a former contributor who ceased to be a contributor before he attained the age of 60 years, the pension points (if any) that he would have, but has not, accrued had he continued to

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 3—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT RELATING  
TO LUMP SUM BENEFITS—*continued.*

contribute to the Pension Fund, until he attained that age, at the average rate (including any additional rate) at which he was contributing under section 15AU since becoming a contributor;

(3) (a) Section 15BF (3)—

Omit “The board”, insert instead “Subject to subsection (4) and sections 15BUB and 15BV, the board”.

(b) Section 15BF (4)—

After section 15BF (3), insert :—

(4) Where a former contributor—

- (a) is entitled to a pension under subsection (3);
- (b) is not entitled to make or, being entitled to do so, does not make, an election under section 15BV (1) (a); and
- (c) elects under section 15BUB (1) to be paid, instead of part of the pension, a lump sum that is less than the maximum lump sum he could elect under section 15BUB (1) to be paid,

the pension to which he is entitled after payment of the lump sum is a pension calculated in accordance with the following formula :—

$$E = B \times \left( 1 - \frac{C}{L} \right)$$

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 3—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT RELATING  
TO LUMP SUM BENEFITS—*continued.*

where—

E represents the annual rate of pension to which the former contributor is entitled after payment of the lump sum;

B represents the annual rate of pension that would have been payable to the former contributor but for his election to be paid the lump sum;

G represents the amount of the lump sum elected to be taken; and

L represents the maximum amount of lump sum that the former contributor could have elected to be paid instead of pension, calculated in accordance with the formula specified in section 15BUB (1).

(4) (a) Section 15BG (3)—

Omit “The board”, insert instead “Subject to subsection (4) and to sections 15BUB and 15BV, the board”.

(b) Section 15BG (4)—

After section 15BG (3), insert :—

(4) Section 15BF (4) applies to a former contributor under this section in the same way as it applies to a former contributor under section 15BF.

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 3—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT RELATING  
TO LUMP SUM BENEFITS—*continued.*

(5) (a) Section 15 BH (2)—

Omit “annual rate of salary actually payable to the former contributor at the time of his resignation or dismissal”, insert instead “former contributor’s final salary”.

(b) Section 15BH (3)—

Omit “The board”, insert instead “Subject to subsection (4) and to sections 15BUC and 15BV, the board”.

(c) Section 15BH (3)—

Omit “annual rate of salary actually payable to the former contributor at the date of his resignation or dismissal”, insert instead “former contributor’s final salary”.

(d) Section 15BH (4)—

After section 15BH (3), insert :—

(4) Where a former contributor—

- (a) is entitled to a pension under subsection (3);
- (b) is not entitled to make or, being entitled to do so, does not make, an election under section 15BV (1) (b); and
- (c) elects under section 15BUC (1) to be paid, instead of part of the pension, a lump sum that is less than the maximum lump sum he could elect under section 15BUC (1) to be paid,

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 3—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT RELATING  
TO LUMP SUM BENEFITS—*continued.*

the pension to which he is entitled after payment of the lump sum is a pension calculated in accordance with the following formula :—

$$E = B \times \left( 1 - \frac{G}{L} \right)$$

where—

E represents the annual rate of pension to which the former contributor is entitled after payment of the lump sum;

B represents the annual rate of pension that would have been payable to the former contributor but for his election to be paid the lump sum;

G represents the amount of the lump sum elected to be taken; and

L represents the maximum amount of lump sum that the former contributor could have elected to be paid instead of pension, calculated in accordance with the formula specified in section 15BUC (1).

(6) (a) Section 15BI (2)—

After “15BW”, insert “and to subsection (3)”.

(b) Section 15BI (2)—

Omit “annual rate of salary actually payable to the former contributor at the time of his resignation or dismissal”, insert instead “former contributor’s final salary”.

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 3—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT RELATING  
TO LUMP SUM BENEFITS—*continued.*

(c) Section 15BI (3)—

After section 15BI (2), insert :—

(3) Where the former contributor became a contributor under section 15AO, 15AP, 15AQ or 15AR, the board shall, subject to section 15BW, pay to the former contributor instead of the amount referred to in subsection (2) an amount equal to the sum of—

(a) the amount referred to in subsection (2) (a); and

(b) the greater of—

(i) the lump sum referred to in subsection (2) (b); and

(ii) the notional accumulation for the former contributor.

(7) Section 15BJ (2)—

Omit “annual rate of salary actually payable to the former contributor at the time of his retrenchment”, insert instead “former contributor’s final salary”.

(8) (a) Section 15BM (2), (3)—

Omit “annual rate of salary actually payable to the former contributor at the date of his death” wherever occurring, insert instead “former contributor’s final salary”.

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 3—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT RELATING  
TO LUMP SUM BENEFITS—*continued.*

(b) Section 15BM (4)—

After section 15BM (3), insert :—

(4) Where the widow of the former contributor elects under section 15BUD to be paid, instead of part of the pension under subsection (3), a lump sum that is less than the maximum lump sum she could elect to be paid under that section, the pension to which she is entitled after payment of the lump sum is a pension calculated in accordance with the following formula :—

$$E = B \times \left( 1 - \frac{G}{L} \right)$$

where—

E represents the annual rate of pension to which the widow is entitled after payment of the lump sum;

B represents the annual rate of pension that would have been payable to the widow but for her election to be paid the lump sum;

G represents the amount of the lump sum elected to be taken; and

L represents the maximum amount of lump sum that the widow could have elected to be paid instead of pension, calculated in accordance with the formula specified in section 15BUD.

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 3—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT RELATING  
TO LUMP SUM BENEFITS—*continued.*

(9) Section 15BP (2A)—

After section 15BP (2), insert :—

(2A) For the purposes of subsection (2), a widow or dependent widower who, under Division 5A, has been paid a lump sum instead of pension shall be deemed to be in receipt of a pension, or additional pension, equal to the amount of pension instead of which the lump sum was paid.

(10) Part IIID, Division 5A—

Before section 15BV, insert :—

DIVISION 5A.—*Lump sum options.*

Board may  
pay lump  
sum  
instead  
of  
certain  
pensions.

15BUA. (1) Where, but for this section, a person would be entitled to a pension (not being a pension under section 15BO, 15BP or 15BR (8)) that amounts to less than \$10 per fortnight or, where a greater amount per fortnight is prescribed for the purposes of this section, that greater amount per fortnight, the board may, instead of paying the pension, pay to that person a lump sum calculated in accordance with the following formula :—

$$L = (R \times 11.3) - P$$

where—

L represents the amount of the lump sum;

R represents the annual rate of the pension; and

P represents the total amount (if any) of the pension paid before payment of the lump sum.



*Local Government and Other Authorities (Superannuation) Amendment.*SCHEDULE 3—*continued.*AMENDMENTS TO THE PRINCIPAL ACT RELATING  
TO LUMP SUM BENEFITS—*continued.*

(2) Subsection (1) applies to a pension that became payable before the commencement of this section as well as to a pension that becomes payable after that commencement and so applies whether or not payment of the pension has commenced.

15BUB. (1) A former contributor who is entitled to a pension under section 15BF (3) or 15BG (3) may, unless he also makes an election under section 15BV (1) (a), elect to be paid, instead of that pension or some part of that pension, a lump sum calculated in accordance with the following formula :—

$$L = \frac{1.582 \times F}{100} \times A$$

Election to be paid lump sum instead of pension under sec. 15BF or 15BG.

where—

L represents the lump sum payable;

F represents the former contributor's final average salary; and

A represents such number of the former contributor's accrued pension points as are not to be applied in the provision of a pension under section 15BF (3) or 15BG (3).

(2) Where a former contributor is entitled to a pension under section 15BF (3) or 15BG (3) and elects under section 15BV to be paid a lump sum instead of a part of the pension, he may elect to be paid, instead of the whole or a part of the residue of his pension, a lump sum calculated in accordance with the following formula :—

$$L = B \times \left( 1 - \frac{G}{M} - \frac{H}{Q} \right)$$

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 3—*continued.*AMENDMENTS TO THE PRINCIPAL ACT RELATING  
TO LUMP SUM BENEFITS—*continued.*

where—

L represents the lump sum payable;

B represents the lump sum that would have been payable to the former contributor under subsection (1) if it had been calculated on the basis of the whole of his pension;

G represents the lump sum to be paid under section 15BV;

M represents the maximum lump sum that would have been payable to the former contributor under section 15BV if the lump sum had been calculated on the basis of the whole of his pension;

H represents the annual rate of the residue of the former contributor's pension under section 15BF (3) or 15BG (3), if any, that is not the subject of an election by the former contributor to be paid a lump sum under this subsection or section 15BV; and

Q represents the annual rate of pension that would have been payable to the former contributor under section 15BF (3) or 15BG (3) had he not elected under this subsection and section 15BV to be paid a lump sum.

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 3—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT RELATING  
TO LUMP SUM BENEFITS—*continued.*

15BUC. (1) A former contributor who is entitled to a pension under section 15BH (3) may, unless he also makes an election under section 15BV (1) (b), elect to be paid, instead of that pension or some part of that pension, a lump sum calculated, subject to subsections (2) and (3), in accordance with the following formula :—

Election  
to be  
paid  
lump sum  
instead of  
pension  
under  
sec.  
15BH.

$$L = \frac{1.582 \times C}{100} \times (A + D)$$

where—

L represents the lump sum payable;

C represents the former contributor's notional final salary;

A represents such number of the former contributor's accrued pension points as bears to the total number of those points the same proportion as the amount of pension instead of which a lump sum is to be paid bears to the amount of pension that would be payable under section 15BH (3) if no election had been made;

D represents—

- (a) where the former contributor was qualified for full additional benefits—such number of his notional pension points as bears to the total number of those points the same proportion as is used in assigning a value to A;
- (b) where the former contributor was qualified for partial, but not full, additional benefits—such number of his notional pension points as bears to one-half the

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 3—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT RELATING  
TO LUMP SUM BENEFITS—*continued.*

total number of those points the same proportion as is used in assigning a value to A; or

- (c) where the former contributor was not qualified for additional benefits—nil.

(2) Where a former contributor who became a contributor under section 15AO, 15AP or 15AR, or who became a contributor under section 15AQ but is not a former contributor referred to in subsection (3), elects under subsection (1) to be paid a lump sum instead of the whole of his pension, the board shall pay to the former contributor, instead of the benefits that, but for this section, would otherwise be payable, a lump sum equal to the greater of—

- (a) the sum of—

- (i) the amount calculated under subsection (1) in relation to the former contributor; and  
(ii) the amount of any benefit that, but for this subsection, would be payable to the former contributor under section 15BH (2); and

- (b) the sum of—

- (i) the notional accumulation for the former contributor; and  
(ii) the amount of any benefit that, but for this subsection, would be payable under section 15BH (2) (a).

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 3—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT RELATING  
TO LUMP SUM BENEFITS—*continued.*

(3) Where a former contributor who became a contributor under section 15AQ elects under subsection (1) to be paid a lump sum instead of the whole of his pension and, but for that election, would have been entitled to additional disablement benefits under Part IIIB or full additional disablement benefits under this Part, the board shall pay to the former contributor, instead of the benefits that, but for this section, would otherwise be payable, a lump sum equal to the greater of—

(a) the sum of—

- (i) the amount calculated under subsection (1) in relation to the former contributor; and
- (ii) the amount of any benefit that, but for this subsection, would be payable to the former contributor under section 15BH (2); and

(b) the sum of—

- (i) the notional accumulation for the former contributor;
- (ii) the amount of any benefit that, but for this subsection, would be payable under section 15BH (2) (a); and
- (iii) the amount calculated in accordance with the following formula :—

$$A = M \times S$$

where—

A represents the amount to be calculated;

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 3—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT RELATING  
TO LUMP SUM BENEFITS—*continued.*

M represents the number under the heading “Multiplier of salary” in Schedule B opposite the age specified in years in that Schedule that was the age of the former contributor at the time of the former contributor’s resignation or dismissal; and

S represents—

- (a) where the former contributor contributed to the Pension Fund at the rate of 2 per cent of salary—four-sevenths of the former contributor’s final salary;
- (b) where the former contributor contributed to the Pension Fund at the rate of 3 per cent of salary—six-sevenths of the former contributor’s final salary; or
- (c) in any other case—the former contributor’s final salary.

(4) Where a former contributor is entitled to a pension under section 15BH (3) and elects under section 15BV to be paid a lump sum instead of a part of the pension, he may elect to be paid, instead of the whole or a part of the residue of his pension, a lump sum calculated in accordance with the following formula :—

$$L = B \times \left( 1 - \frac{G}{M} - \frac{H}{Q} \right)$$

where—

L represents the lump sum payable;

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*Local Government and Other Authorities (Superannuation) Amendment.*


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SCHEDULE 3—*continued.*AMENDMENTS TO THE PRINCIPAL ACT RELATING  
TO LUMP SUM BENEFITS—*continued.*

B represents the lump sum that would have been payable to the former contributor under subsection (1) if it had been calculated on the basis of the whole of his pension;

G represents the lump sum to be paid under section 15BV;

M represents the maximum lump sum that would have been payable under section 15BV if section 15BV (3) had not been enacted and the lump sum had been calculated on the basis of the whole of his pension;

H represents the annual rate of pension under section 15BH (3), if any, that is not the subject of an election by the former contributor to be paid a lump sum under this subsection or section 15BV; and

Q represents the annual rate of pension that would have been payable to the former contributor under section 15BH (3) had he not elected under this subsection and section 15BV to be paid a lump sum.

15BUD. Subject to sections 15BM (4) and 15BUF, a widow entitled to a pension under section 15BM (3) may elect to be paid, instead of that pension or some part of that pension, a lump sum calculated in accordance with the following formula :—

$$L = \frac{62.5 \times 1.582 \times C}{100 \times 100} \times (A + D)$$

where—

L represents the lump sum payable;

Election by widow to be paid lump sum instead of pension under sec. 15BM.

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 3—*continued.*AMENDMENTS TO THE PRINCIPAL ACT RELATING  
TO LUMP SUM BENEFITS—*continued.*

C represents the former contributor's notional final salary;

A represents such number of the former contributor's accrued pension points as bears to the total number of those points the same proportion as the amount of pension instead of which a lump sum is to be paid bears to the amount of pension that would be payable under section 15BM (3) if no election had been made;

D represents—

- (a) where the former contributor was qualified for full additional benefits—such number of his notional pension points as bears to the total number of those points the same proportion as is used in assigning a value to A;
- (b) where the former contributor was qualified for partial, but not full, additional benefits—such number of his notional pension points as bears to one-half the total number of those points the same proportion as is used in assigning a value to A; or
- (c) where the former contributor was not qualified for additional benefits—nil.



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*Local Government and Other Authorities (Superannuation) Amendment.*


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SCHEDULE 3—*continued.*AMENDMENTS TO THE PRINCIPAL ACT RELATING  
TO LUMP SUM BENEFITS—*continued.*

15BUE. (1) Subject to section 15BUF, a dependent widower entitled to a pension under section 15BM (3) may elect to be paid, instead of the whole of the pension, a lump sum calculated, subject to subsection (2), in accordance with the following formula :—

$$L = \left( \frac{87.5 \times T}{100} \right) + \left( \frac{2.5 \times T \times Y}{100} \right)$$

Election  
by  
dependent  
widower  
to be paid  
lump sum  
instead of  
pension  
under  
sec.  
15BM.

where—

L represents the lump sum payable;

T represents the total amount payable to the dependent widower under section 15BM (2) (a); and

Y represents the number (not exceeding 5) of the former contributor's completed periods of 12 months' approved service in excess of 35 years' approved service.

(2) Notwithstanding subsection (1), the lump sum payable under that subsection to the dependent widower of a former contributor shall not exceed an amount equal to the value of L calculated in relation to the former contributor in accordance with the formula in section 15BUD.

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*Local Government and Other Authorities (Superannuation) Amendment.*


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SCHEDULE 3—*continued.*AMENDMENTS TO THE PRINCIPAL ACT RELATING  
TO LUMP SUM BENEFITS—*continued.*

Minimum  
lump sum  
benefit  
payable to  
widow or  
dependent  
widower.

15BUF. (1) Where the widow of a former contributor who became a contributor under section 15AO, 15AP or 15AR, or who became a contributor under section 15AQ but is not a former contributor referred to in subsection (2), elects to be paid a lump sum instead of the whole of her pension, or the dependent widower of such a former contributor elects to be paid a lump sum instead of his pension, the board shall pay to the widow or dependent widower, as the case may be, instead of the benefits that, but for this section, would otherwise be payable, a lump sum equal to—

(a) the sum of—

- (i) the amount calculated under section 15BUD or, as the case may require, section 15BUE, in relation to the widow or dependent widower; and
- (ii) the amount of any benefit that, but for this subsection, would be payable to the widow or dependent widower under section 15BM (2); or

(b) the sum of—

- (i) the notional accumulation for the former contributor; and
- (ii) the amount of any benefit that, but for this subsection, would be payable under section 15BM (2) (a),

whichever the widow or dependent widower specifies in the election.

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 3—*continued.*AMENDMENTS TO THE PRINCIPAL ACT RELATING  
TO LUMP SUM BENEFITS—*continued.*

(2) Where the widow of a former contributor who became a contributor under section 15AQ is entitled to additional death benefits under Part III B or full additional death benefits under this Part and elects to be paid a lump sum instead of the whole of her pension, or the dependent widower of such a former contributor is so entitled and elects to be paid a lump sum instead of his pension, the board shall pay to the widow or dependent widower, as the case may be, instead of the benefits that, but for this section, would otherwise be payable, a lump sum equal to—

(a) the sum of—

- (i) the amount calculated under section 15BUD or, as the case may require, section 15BUE, in relation to the widow or dependent widower; and
- (ii) the amount of any benefit that, but for this subsection, would be payable to the widow or dependent widower under section 15BM (2); or

(b) the sum of—

- (i) the notional accumulation for the former contributor;
- (ii) the amount of any benefit that, but for this subsection, would be payable under section 15BM (2) (a); and
- (iii) the amount calculated in accordance with the following formula :—

$$A = M \times S$$

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 3—*continued.*AMENDMENTS TO THE PRINCIPAL ACT RELATING  
TO LUMP SUM BENEFITS—*continued.*

where—

A represents the amount to be calculated;

M represents the number under the heading  
“Multiplier of salary” in Schedule B  
opposite the age specified in years in that  
Schedule that was the age of the former  
contributor at the time of death; and

S represents—

- (a) where the former contributor  
contributed to the Pension Fund  
at the rate of 2 per cent of  
salary—four-sevenths of the  
former contributor’s final salary;
- (b) where the former contributor  
contributed to the Pension Fund  
at the rate of 3 per cent of  
salary—six-sevenths of the  
former contributor’s final salary;  
or
- (c) in any other case—the former  
contributor’s final salary,

whichever the widow or dependent widower specifies in the  
election.

(3) A pension under section 15BP is not  
payable to a widow or dependent widower who elects to  
be paid the lump sum referred to in subsection (1) (b)  
or (2) (b).

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 3—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT RELATING  
TO LUMP SUM BENEFITS—*continued.*

(11) (a) Section 15BV (1)–(13)—

Omit the subsections, insert instead :—

(1) A person who became a contributor under section 15AO, 15AP, 15AQ or 15AR may—

- (a) if he is entitled to receive a pension under section 15BF (3) or 15BG (3)—elect to be paid a lump sum in accordance with this section instead of the pension or part thereof; or
- (b) if he is entitled to a pension under section 15BH (3) and had attained the age of 60 years on or before becoming so entitled—elect to be paid a lump sum in accordance with this section instead of the pension or part thereof.

(2) A lump sum payable pursuant to an election by a former contributor under subsection (1) (a) shall be calculated—

- (a) where the former contributor is a man—  
in accordance with the following formula :—

$$L = \frac{1.26 \times F}{100} \times (M + N)$$

- (b) where the former contributor is a woman—  
in accordance with the following formula :—

$$L = \frac{1.449 \times F}{100} \times (M + N)$$

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 3—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT RELATING  
TO LUMP SUM BENEFITS—*continued.*

where—

L represents the lump sum payable;

F represents the former contributor's final average salary;

M represents the number of the former contributor's accrued pension points that, subject to subsection (2A), the former contributor has elected to apply towards provision of the lump sum; and

N represents the number of the former contributor's accrued pension points (if any) that may be applied towards provision of the lump sum in accordance with subsections (4) and (5).

(2A) The maximum number of accrued pension points that may be assigned as the value of M in the appropriate formula in subsection (2) shall be calculated—

(a) where the former contributor is a man—  
in accordance with the following formula :—

$$M = \frac{100 \times Z}{1.26 \times F}$$

(b) where the former contributor is a woman—  
in accordance with the following formula :—

$$M = \frac{100 \times Z}{1.449 \times F}$$

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*Local Government and Other Authorities (Superannuation) Amendment.*


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SCHEDULE 3—*continued.*AMENDMENTS TO THE PRINCIPAL ACT RELATING  
TO LUMP SUM BENEFITS—*continued.*

where—

M represents the maximum number of accrued pension points that could have been applied towards provision of the lump sum if subsections (4) and (5) had not been enacted;

Z represents the amount referred to in subsection (3); and

F represents the former contributor's final average salary.

(2B) A lump sum payable pursuant to an election by a former contributor under subsection (1) (b) shall be calculated—

(a) where the former contributor is a man—in accordance with the following formula :—

$$L = \frac{1.26 \times S}{100} \times (M + N)$$

(b) where the former contributor is a woman—in accordance with the following formula :—

$$L = \frac{1.449 \times S}{100} \times (M + N)$$

where—

L represents the lump sum payable;

S represents the former contributor's final salary;

M represents the number of the former contributor's accrued and potential pension points that, subject to subsection (2c), the former contributor has elected to apply towards provision of the lump sum; and

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 3—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT RELATING  
TO LUMP SUM BENEFITS—*continued.*

N represents the number of the former contributor's accrued and potential pension points (if any) that may be applied towards provision of the lump sum in accordance with subsections (4) and (5).

(2C) The maximum number of accrued and potential pension points that may be assigned as the value of M in the appropriate formula in subsection (2B) shall be calculated—

(a) where the former contributor is a man—  
in accordance with the following formula :—

$$M = \frac{100 \times Z}{1.26 \times S}$$

(b) where the former contributor is a woman—  
in accordance with the following formula :—

$$M = \frac{100 \times Z}{1.449 \times S}$$

where—

M represents the maximum number of accrued and potential pension points that could have been applied towards provision of the lump sum had subsections (4) and (5) not been enacted;

Z represents the amount referred to in subsection (3); and

S represents the former contributor's final salary.



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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 3—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT RELATING  
TO LUMP SUM BENEFITS—*continued.*

(3) The value to be assigned to Z in calculating the entitlement of a former contributor in accordance with a formula in subsection (2A) or (2C) is the amount of the notional accumulation for that contributor.

(4) Where a person who ceases to be a contributor on or before 31st March, 1984—

(a) makes an election under subsection (1) (a) and the maximum number of the former contributor's accrued pension points that is assignable as the value of M in the appropriate formula in subsection (2) is less than the total number of the former contributor's accrued pension points; or

(b) makes an election under subsection (1) (b) and the maximum number of the former contributor's accrued pension points and potential pension points that is assignable as the value of M in the appropriate formula in subsection (2B) is less than the total number of the former contributor's accrued pension points and potential pension points,

a percentage of the remaining accrued pension points or, as the case may be, accrued pension points and potential pension points may, if the former contributor so elects, also be applied towards provision of the lump sum, that percentage being the percentage specified in Column 2 of Schedule F opposite the superannuation year specified in Column 1 of that Schedule in which the former contributor ceased to be a contributor.

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 3—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT RELATING  
TO LUMP SUM BENEFITS—*continued.*

(5) Where, after payment of a lump sum under this section (this subsection excepted) a former contributor would be entitled to a pension not exceeding \$40 per fortnight, he may elect to apply the balance of his accrued pension points or, as the case may be, accrued pension points and potential pension points towards provision of a lump sum in accordance with this section.

(b) Section 15BV (14)—

Omit the subsection, insert instead :—

(14) Where, by reason only of the payment of a lump sum under this section, no pension, or a reduced pension, would, but for this subsection, be payable to the widow or dependent widower of the former contributor, a pension is payable to the widow or, as the case may be, the dependent widower, in all respects as if the former contributor had been paid pension instead of the lump sum unless, in the case of a dependent widower, the lump sum was paid before the date of assent to the Local Government and Other Authorities (Superannuation) Amendment Act, 1980.

(c) Section 15BV (15)—

Omit the subsection.

(12) Sections 15BVA, 15BVB, 15BVC—

After section 15BV, insert :—

15BVA. A lump sum calculated under a provision of section 15BUB, 15BUC, 15BUD, 15BUE, 15BUF or 15BV shall, notwithstanding the provision, be reduced by the

Reduction  
of  
calculated  
lump sum.

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 3—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT RELATING  
TO LUMP SUM BENEFITS—*continued.*

amount of such pension payments already made as would not have been made if payment of the lump sum had preceded payment of the pension.

15BVB. Where a lump sum is paid to a person under this Division instead of an amount of pension—

Cessation  
of pension  
where lump  
sum paid.

- (a) that amount of pension does not become, or ceases to be, payable to that person; and
- (b) except as provided in section 15BV (14), that amount of pension shall, on the death of that person, be disregarded for the purposes of section 15BO.

15BVC. (1) An election to be paid a lump sum instead of pension must be made in a form approved by the board and must be received in the office of the board not earlier than 3 months before, and not later than 3 months after, the former contributor ceases to be a contributor.

Elections  
generally.

(2) An election to be paid a lump sum instead of pension does not take effect until—

- (a) the expiration of such period as the board determines after the election is received in the office of the board; or
- (b) the person making the election ceases to be a contributor,

whichever last occurs.

*Local Government and Other Authorities (Superannuation) Amendment.*SCHEDULE 3—*continued.*AMENDMENTS TO THE PRINCIPAL ACT RELATING  
TO LUMP SUM BENEFITS—*continued.*

(3) Where an election to be paid a lump sum under this section instead of pension takes effect but the person making the election dies before payment of the lump sum is made, the board shall pay the lump sum to the personal representatives of the deceased person.

(4) An election that a person is entitled to make under a provision of this Division may not, unless the board in special circumstances approves, be made more than once.

(13) Schedule E—  
Omit the Schedule.

(14) Schedule F—  
Omit the Schedule, insert instead :—

Sec. 15BV  
(4).

## SCHEDULE F.

PERCENTAGES FOR DETERMINING ADDITIONAL PENSION POINTS  
APPLICABLE IN CALCULATING LUMP SUM.

Column 1.	Column 2.
Superannuation year in which ceased to be contributor.	Percentage.
Year ending on 31st March, 1981 .. .. .	58
Year ending on 31st March, 1982 .. .. .	44
Year ending on 31st March, 1983 .. .. .	30
Year ending on 31st March, 1984 .. .. .	16

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 4.

Sec. 4.

AMENDMENTS TO THE PRINCIPAL ACT RELATING  
TO ALTERNATIVE BENEFITS.

(1) Section 1 (4), matter relating to Division 7 of Part III D—  
Omit “15CG”, insert instead “15CJ”.

(2) (a) Section 15CF (1), definition of “employer-financed  
benefits”—

Omit “or 15BN (2) (b)”, insert instead “. 15BN (2)  
(b) or (5), 15BUB, 15BUC (1) or (4), 15BUD,  
15BUE or 15BV”.

(b) Section 15CF (1), definitions of “hypothetical maximum  
pension points”, “maximum employer-financed  
benefit”—

After the definition of “employer-financed benefits”,  
insert :—

“hypothetical maximum pension points”, in  
relation to a transferee who ceases to be a  
contributor, means the number of pension  
points that the transferee would have accrued  
if they had been calculated at the rate of one-  
half a pension point for each whole month  
during which the transferee was—

- (a) the holder of a current insurance policy  
under Part II;
- (b) a person in respect of whom contribu-  
tions were being made under Part III  
to the Provident Fund;
- (c) a contributor within the meaning of  
Part III B; or
- (d) a contributor within the meaning of  
Part III D;

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 4—*continued.*AMENDMENTS TO THE PRINCIPAL ACT RELATING  
TO ALTERNATIVE BENEFITS—*continued.*

“maximum employer-financed benefit”, in relation to a transferee who ceases to be a contributor, means—

- (a) where, immediately before ceasing to be a contributor, the number of the transferee’s accrued pension points was equal to the number of his hypothetical maximum pension points—the amount of the employer-financed benefits payable upon his ceasing to be a contributor; or
  - (b) in any other case—the amount of the employer-financed benefits that would have been payable upon the transferee ceasing to be a contributor if, immediately before his ceasing to be a contributor, the number of his accrued pension points had been equal to the number of his hypothetical maximum pension points;
- (c) Section 15CF (1), definition of “special sum pension points”—

At the end of section 15CF (1), insert :—

“special sum pension points” means, for the purpose of calculating an employer-financed benefit as provided by subsection (4), pension points calculated under subsection (1A), (1B) or (1C), as the case may require.

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 4—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT RELATING  
TO ALTERNATIVE BENEFITS—*continued.*

(d) Section 15CF (1A)–(1C)—

After section 15CF (1), insert :—

(1A) For the purposes of the definition of “special sum pension points” in subsection (1), where the employer-financed benefit is—

- (a) a pension payable under section 15BF (3) or 15BG (3);
- (b) a lump sum payable under section 15BUB or 15BV (2);
- (c) partly a lump sum payable under section 15BUB and the remainder a lump sum payable under section 15BV (2);
- (d) partly such a pension and the remainder a lump sum payable under section 15BUB or 15BV (2); or
- (e) partly such a pension and the remainder a lump sum payable under sections 15BUB and 15BV (2),

the number of pension points shall be calculated in accordance with the following formula :—

$$H = \frac{100 \times J}{1.582 \times F}$$

where—

H represents the number of special sum pension points;

J represents the amount of the special sum paid or payable by the employer; and

F represents the transferee’s final average salary.

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 4—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT RELATING  
TO ALTERNATIVE BENEFITS—*continued.*

(1B) For the purposes of the definition of “special sum pension points” in subsection (1), where the employer-financed benefit is—

- (a) a pension payable under section 15BH (3) or 15BM (3);
- (b) partly a pension payable under section 15BH (3) and the remainder a lump sum payable under section 15BV (2B); or
- (c) a lump sum payable under section 15BI (2) (b), 15BJ (2) (b) or 15BV (2B),

the number of pension points shall be calculated in accordance with the following formula:—

$$H = \frac{100 \times J}{1.582 \times S}$$

where—

H represents the number of special sum pension points;

J represents the amount of the special sum paid or payable by the employer; and

S represents the transferee’s final salary.

(1C) For the purposes of the definition of “special sum pension points” in subsection (1), where the employer-financed benefit is—

- (a) a lump sum payable under section 15BUC (1) or (4) or 15BUD;



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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 4—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT RELATING  
TO ALTERNATIVE BENEFITS—*continued.*

- (b) partly a pension payable under section 15BH (3) or 15BM (3) and the remainder a lump sum referred to in paragraph (a);
- (c) partly a lump sum payable under section 15BUC and the remainder a lump sum payable under section 15BV (2B); or
- (d) partly a pension payable under section 15BH (3), partly a lump sum payable under section 15BUC and the remainder a lump sum payable under section 15BV (2B),

the number of pension points shall be calculated in accordance with the following formula :—

$$H = \frac{100 \times J}{1.582 \times C}$$

where—

H represents the number of special sum pension points;

J represents the amount of the special sum paid or payable by the employer;

C represents the transferee's notional final salary.

(e) Section 15CF (2) (a)–(c)—

Omit section 15CF (2) (a) and (b), insert instead :—

- (a) subsection (3) applies to the person if the employer-financed benefit is a benefit under section 15BK (2) (b), 15BN (2) (b) or (5) or 15BUE;

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 4—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT RELATING  
TO ALTERNATIVE BENEFITS—*continued.*

- (b) subsection (4) applies to the person if the employer-financed benefit is a benefit under section 15BJ (2) (b); and
  - (c) except in the case of an employer-financed benefit referred to in paragraph (a) or (b), subsection (4) applies to the person unless he elects to take the benefit of subsection (5), in which case subsection (5) applies to him.
- (f) Section 15CF (3)–(6)—
- Omit the subsections, insert instead :—
- (3) Where this subsection applies to a person and the sum of—
    - (a) the employer-financed benefit that, but for this subsection, would be payable to him upon a transferee's ceasing to be a contributor; and
    - (b) the special sum applicable in relation to that person,
 would exceed the amount of the maximum employer-financed benefit that, but for this subsection, would be payable to the person, the employer-financed benefit shall be reduced by the amount of the excess.
  - (4) Except in the case of a person to whom subsection (3) applies, to the extent to which accrued pension points are a factor in calculating employer-financed benefits that, upon a transferee's ceasing to be a contributor, are payable under Division 5 or 5A

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 4—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT RELATING  
TO ALTERNATIVE BENEFITS—*continued.*

to a person referred to in subsection (2), the number of accrued pension points to be used in the calculation is the number equal to the lesser of—

- (a) the actual number of the transferee's accrued pension points; and
- (b) the difference between the number of the transferee's hypothetical maximum pension points and the number of his special sum pension points.

(5) Where this subsection applies to a person, he shall not be entitled to any employer-financed benefits upon a transferee's ceasing to be a contributor but he shall be entitled to receive an amount equal to the sum of—

- (a) the notional accumulation for the transferee; and
- (b) an amount equal to the supplementary benefit that would have been payable in accordance with Part IIIc had the transferee continued to be a contributor within the meaning of Part IIIc.

(6) An election to take the benefit of subsection (5) must be made in writing in a form approved by the board and be received in the office of the board not earlier than 3 months before, and not later than 3 months after, the relevant transferee ceases to be a contributor.

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 4—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT RELATING  
TO ALTERNATIVE BENEFITS—*continued.*

(3) (a) Section 15CG (1)—

After “15CF”, insert “or 15CH”.

(b) Section 15CG (1)—

Omit “(5)”, insert instead “(4)”.

(4) Sections 15CH, 15CI, 15CJ—

After section 15CG, insert :—

Conversion  
of special  
sum to  
pension.

15CH. (1) Subject to this section, a person—

- (a) who is a former contributor within the meaning of section 15BF, 15BG or 15BH or the widow or dependent widower of a former contributor within the meaning of section 15BM;
- (b) who is paid, or entitled to be paid, a special sum; and
- (c) to the calculation of whose benefit section 15CF (4) applies,

may pay to the board an amount equal to the whole or part of the prescribed amount for that person for conversion to a pension in accordance with section 15CI.

(2) For the purposes of subsection (1), the prescribed amount for a person to the calculation of whose benefit section 15CF (4) applies is—

- (a) the amount of the special sum applicable in relation to that person; or
- (b) the amount paid or payable under section 15CJ (1) in relation to that person,

whichever is the lesser.

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 4—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT RELATING  
TO ALTERNATIVE BENEFITS—*continued.*

15CI. (1) Where a person entitled to an employer-financed benefit under section 15BG pays an amount to the board under section 15CH (1), the annual pension payable is the amount obtained by—

Rate of  
pension on  
conversion  
of special  
sum.

- (a) dividing the amount paid to the board by 11.3;  
and
- (b) reducing the rate of pension in the manner specified in section 15BG (3).

(2) Where a person other than a person referred to in subsection (1) pays an amount to the board under section 15CH (1), the annual pension payable is the amount obtained by dividing the amount paid to the board by 11.3.

(3) A pension that, immediately before the date of assent to the Local Government and Other Authorities (Superannuation) Amendment Act, 1980, was payable pursuant to section 15CF (6) as from time to time in force before that date continues on and after that date as a pension payable under this section but nothing in this section operates to alter—

- (a) the date on and from which the pension became payable under this Act; or
- (b) the rate at which it is payable.

15CJ. (1) Where employer-financed benefits otherwise payable to a person upon a transferee ceasing to be a contributor are reduced by the operation of section 15CF

Payments  
to  
employers.

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 4—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT RELATING  
TO ALTERNATIVE BENEFITS—*continued.*

(3) or calculated by applying section 15CF (4), the board shall pay to the employer who employed the transferee immediately before he ceased to be a contributor—

- (a) in the case of a reduction by the operation of section 15CF (3)—an amount equal to the amount of the reduction; or
- (b) in the case of benefits calculated by applying section 15CF (4)—an amount calculated as provided in subsection (2).

(2) The amount referred to in subsection (1) (b) shall be calculated in accordance with the following formula :—

$$Q = \frac{1.582 \times V}{100} \times J$$

where—

Q represents the amount payable to the employer;

V represents the transferee's final average salary, final salary or notional final salary, whichever salary is applicable in calculating the employer-financed benefit, subject to the applicable salary being—

- (a) where the benefit is partly a pension and partly a lump sum payable under section 15BV but does not include another lump sum payable under Division 5A—the salary applied in calculating the lump sum payable; or

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 4—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT RELATING  
TO ALTERNATIVE BENEFITS—*continued.*

- (b) where the benefit is partly a lump sum payable under section 15BV and partly another lump sum payable under Division 5A whether with or without a pension—the salary applied in calculating that other lump sum; and

J represents the number of accrued pension points that, but for the operation of section 15CF (4), would have been applicable in calculating the employer-financed benefit, reduced by the difference between the number of the transferee's hypothetical maximum pension points and the number of his special sum pension points.

(3) Where section 15CF (5) applies to a person after a transferee ceases to be a contributor and the amount of the employer-financed benefit prescribed by subsection (4) that would be payable to him if section 15CF (5) did not apply to him exceeds the amount he is entitled to receive under section 15CF (5), the board shall pay an amount equal to the excess to the employer who was the transferee's employer immediately before the transferee ceased to be a contributor.

(4) The employer-financed benefit prescribed by this subsection for the purposes of subsection (3) is the lump sum that the person to whom section 15CF (5) applies would have been entitled to receive under section 15BI (2) (b), 15BUB (1), 15BUC (1) or 15BUD if section 15CF (5) did not apply to him.

(5) An amount payable to an employer under subsection (1) or (3) shall be paid—

- (a) where the employer is a general employer—from the general reserve; or

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 4—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT RELATING  
TO ALTERNATIVE BENEFITS—*continued.*

- (b) where the employer is a special employer—from  
the special reserve.
- 

Sec. 4.

SCHEDULE 5.

AMENDMENTS TO THE PRINCIPAL ACT RELATING TO  
PERIODICAL ADJUSTMENT OF PENSION RATES.

- (1) Section 1 (4)—

After the matter relating to Division 7 of Part IIID,  
insert :—

DIVISION 8.—*Periodical adjustment of pension  
rates—ss. 15CK–15CN.*

- (2) Section 15BQ—

Omit the section, insert instead :—

Rate of  
children's  
pensions.

15BQ. Subject to its adjustment in accordance with  
Division 8 of Part IIID, the pension payable under section  
15BP in respect of a dependent child shall be paid at the  
applicable rate in force immediately before the commence-  
ment of that Division.

- (3) Section 15BS (2)—

Omit the subsection.

- (4) Section 15BU—

Omit the section.



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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 5—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT RELATING TO  
PERIODICAL ADJUSTMENT OF PENSION RATES—*continued.*

(5) Part III<sup>D</sup>, Division 8—

After Division 7 of Part III<sup>D</sup>, insert :—

DIVISION 8.—*Periodical adjustment of pension rates.*

15CK. (1) In this Division, except in so far as the context or subject-matter otherwise indicates or requires—

Interpre-  
tation:  
Div. 8 of  
Pt. III<sup>D</sup>.

“adjustment date”, in relation to a year, means the first day of the first pension pay period that commences on or after 1st April in the year that next succeeds that year;

“adjustment percentage” for a year, in relation to a pension, means (subject to section 15CM) the percentage for that year in relation to that pension calculated in accordance with that section;

“December quarter”, in relation to a year, means the period commencing on and including 1st October in that year and ending on and including 31st December in that year;

“Index number”, in relation to a quarter, means the number for that quarter appearing in the Consumer Price Index (All Groups Index) for Sydney published by the Commonwealth Statistician under the Census and Statistics Act 1905 of the Parliament of the Commonwealth, as amended from time to time, or any Act of that Parliament replacing that Act, as so amended;

“June quarter”, in relation to a year, means the period commencing on and including 1st April in that year and ending on and including 30th June in that year;

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 5—*continued.*AMENDMENTS TO THE PRINCIPAL ACT RELATING TO  
PERIODICAL ADJUSTMENT OF PENSION RATES—*continued.*

“March quarter”, in relation to a year, means the period commencing on and including 1st January in that year and ending on and including 31st March in that year;

“quarter”, in relation to a year, means—

- (a) the period commencing on and including 1st January in that year and ending on and including 31st March in that year;
- (b) the period commencing on and including 1st April in that year and ending on and including 30th June in that year;
- (c) the period commencing on and including 1st July in that year and ending on and including 30th September in that year;  
or
- (d) the period commencing on and including 1st October in that year and ending on and including 31st December in that year;

“September quarter”, in relation to a year, means the period commencing on and including 1st July in that year and ending on and including 30th September in that year;

“suspended pension” means a pension that is not payable only by reason of marriage of the person to whom, but for the marriage, it would be payable;

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 5—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT RELATING TO  
PERIODICAL ADJUSTMENT OF PENSION RATES—*continued.*

“year” means—

- (a) except in relation to section 15CM (7)—  
a period commencing on and including  
1st January and ending on and including  
the next succeeding 31st December; or
- (b) in relation to section 15CM (7)—a  
superannuation year.

(2) Where a pension is to be adjusted under this  
Division by reference to the adjustment percentage for a  
year, a reference (however expressed) in this Division to  
adjusting the pension is a reference—

- (a) where the adjustment percentage is calculated in  
accordance with the formula specified in section  
15CM (3) (c), (4) (a), (5) (a) or (7) (a)—  
to increasing the pension; or
- (b) where the adjustment percentage is calculated in  
accordance with the formula specified in section  
15CM (3) (d), (4) (b), (5) (b) or (7) (b)—  
to reducing the pension.

15CL. (1) This Division does not operate to reduce a pension to a rate lower than the rate at which it would have been payable if this Division had not been enacted and clauses 13A, 13B, 13BA, 13BB and 13C of the Local Government and Other Authorities (Superannuation) Regulation, 1978, as from time to time in force before the commencement of this Division, had not been made.

Restric-  
tion on  
automatic  
adjustment  
of pension.

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 5—*continued.*AMENDMENTS TO THE PRINCIPAL ACT RELATING TO  
PERIODICAL ADJUSTMENT OF PENSION RATES—*continued.*

(2) Where the board is of the opinion that an increase pursuant to this Division in the pension payable to a person would prejudicially affect that person in respect of a benefit to which that person, but for being so affected, would be entitled, the board may determine—

- (a) not to pay the amount of the increase;
- (b) to pay a specified increase of a lesser amount; or
- (c) to decrease the pension to a specified amount.

and may determine to revoke or vary any such determination.

(3) A determination in force under clause 13C of the Local Government and Other Authorities (Superannuation) Regulation, 1978, immediately before the commencement of this Division shall be deemed to be a determination made under subsection (2) as if this Division had been in force when the determination was made.

(4) A determination made under subsection (2) has effect according to its tenor but subsection (2) does not authorise variation of a determination that has the effect of increasing a pension to an amount greater than it would have been if no determination in relation to the pension had been made under subsection (2).

(5) A determination made under subsection (2) shall be disregarded in calculating a pension payable to the widow of the pensioner to whom the determination relates but such a determination may be made in relation to the pension so calculated.

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 5—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT RELATING TO  
PERIODICAL ADJUSTMENT OF PENSION RATES—*continued.*

15CM. (1) In this section, “relevant day”, in relation to a pension, means—

Calculation  
of  
adjustment  
percentage.

- (a) where the pension is payable under section 15BO in consequence of the death of a pensioner—the day on which the deceased pensioner last became a pensioner;
- (b) where the pension is payable under section 15BO by reason of section 15BV (14)—the day on which the deceased spouse of the widow or dependent widower entitled to the pension last became, or would, but for the payment of the lump sum under section 15BV, have become, a pensioner; or
- (c) in any other case—the day on and from which entitlement to the pension arose.

(2) For the purposes of the definition of “adjustment percentage” in section 15CK (1), the percentage for a year in relation to a pension shall be calculated as provided by this section.

(3) Where a pension is payable under—

- (a) section 15BF, 15BG, 15BH, 15BM or 15BO (including a pension referred to in section 15BV (14)); or
- (b) section 15CI to a former contributor within the meaning of section 15BF, 15BG or 15BH or the widow or dependent widower of a former contributor within the meaning of section 15BM,

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 5—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT RELATING TO  
PERIODICAL ADJUSTMENT OF PENSION RATES—*continued.*

the calculation for the purposes of subsection (2) in relation to a year shall, where the relevant day for the pension is a day that is earlier than 1st January in that year, be made—

- (c) where the Index number for the December quarter in that year is greater than the Index number for the immediately preceding December quarter—in accordance with the following formula :—

$$P = \frac{100 (D - L)}{L}$$

- (d) where the Index number for the December quarter in that year is less than the Index number for the immediately preceding December quarter—in accordance with the following formula :—

$$P = \frac{100 (L - D)}{L}$$

where—

P represents the percentage to be obtained;

D represents the Index number for the December quarter in that year; and

L represents the Index number for the immediately preceding December quarter.

(4) Where a pension is payable under section 15BF or 15BG or a pension (including a pension referred to in section 15BV (14)) is payable under section 15BO in consequence of the death of a former contributor referred to in section 15BF or 15BG, the calculation for the purposes

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 5—*continued.*AMENDMENTS TO THE PRINCIPAL ACT RELATING TO  
PERIODICAL ADJUSTMENT OF PENSION RATES—*continued.*

of subsection (2) in relation to a year shall, where the relevant day for the pension is a day that is not earlier than 1st January, or later than 31st December, in that year, be made—

- (a) where the Index number for the December quarter in that year is greater than the Index number for the June quarter in that year—in accordance with the following formula :—

$$P = \frac{100 (D - J)}{J}$$

- (b) where the Index number for the December quarter in that year is less than the Index number for the June quarter in that year—in accordance with the following formula :—

$$P = \frac{100 (J - D)}{J}$$

where—

P represents the percentage to be obtained;

D represents the Index number for the December quarter in that year; and

J represents the Index number for the June quarter in that year.

(5) Where a pension is payable under section 15BH or 15BM or a pension (including a pension referred to in section 15BV (14)) is payable under section 15BO in consequence of the death of a former contributor referred to in section 15BH, the calculation for the purposes of sub-

*Local Government and Other Authorities (Superannuation) Amendment.*SCHEDULE 5—*continued.*AMENDMENTS TO THE PRINCIPAL ACT RELATING TO  
PERIODICAL ADJUSTMENT OF PENSION RATES—*continued.*

section (2) in relation to a year shall, where the relevant day for the pension is a day during the March, June or September quarter in that year, be made—

- (a) where the Index number for the December quarter in that year is greater than the Index number for the quarter in that year during which the relevant day for the pension falls—in accordance with the following formula :—

$$P = \frac{100(D - Q)}{Q}$$

- (b) where the Index number for the December quarter in that year is less than the Index number for the quarter in that year in which the relevant day for the pension falls—in accordance with the following formula :—

$$P = \frac{100(Q - D)}{Q}$$

where—

P represents the percentage to be obtained;

D represents the Index number for the December quarter in that year; and

Q represents the Index number for the quarter during which the relevant day for the pension falls.

(6) Where a pension is payable under section 15BQ, the calculation for the purposes of subsection (2) in relation to a year shall be made in the same way as a calculation under subsection (3).



*Local Government and Other Authorities (Superannuation) Amendment.*SCHEDULE 5—*continued.*AMENDMENTS TO THE PRINCIPAL ACT RELATING TO  
PERIODICAL ADJUSTMENT OF PENSION RATES—*continued.*

(7) Where a pension is payable under section 15BR, the calculation for the purposes of subsection (2) in relation to a superannuation year shall be made—

- (a) where the rate of interest determined by the board for that year under section 15BB (2) is greater than  $4\frac{1}{4}$  per cent—in accordance with the following formula :—

$$P = \frac{R-I}{4} \times N$$

- (b) where the rate of interest determined by the board for that year under section 15BB (2) is less than  $4\frac{1}{4}$  per cent—in accordance with the following formula :—

$$P = \frac{I-R}{4} \times N$$

where—

P represents the percentage to be obtained;

R represents the rate determined for that year under section 15BB (2);

I represents  $4\frac{1}{4}$  per cent; and

N represents the number of whole quarters in that year during which the pension was payable.

(8) If at any time (whether before or after the commencement of this Division) the Commonwealth Statistician has published in respect of a particular quarter an Index number in substitution for an Index number previously published by him in respect of that quarter—

- (a) except as provided by paragraph (b)—the publication of the later Index number shall be disregarded; or

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 5—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT RELATING TO  
PERIODICAL ADJUSTMENT OF PENSION RATES—*continued.*

(b) if the Minister so directs—regard shall, after the direction is given, be had to the later and not to the earlier, Index number,

for the purposes of this Division.

(9) Notwithstanding subsection (8), if at any time after the commencement of this Division the Commonwealth Statistician changes the reference base for the Consumer Price Index (All Groups Index) for Sydney, regard shall, for the purposes of this Division, be had only to Index numbers published in terms of the new reference base.

(10) This section applies to and in respect of a suspended pension in the same way as it would have applied if the marriage by reason of which it is a suspended pension had not taken place but nothing in this subsection operates to authorise or require the payment of that suspended pension or any part thereof.

Adjustment  
of  
pensions.

15CN. (1) Subject to this Division, where there is an adjustment percentage for a year in relation to a pension, the amount of that pension payable on the adjustment date for that year is hereby adjusted, on and from that adjustment date, by that percentage.

(2) A reference in subsection (1) to the amount of a pension payable to a person includes a reference to the pension that would have been payable to that person had section 15CL (2) not been enacted.

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*Local Government and Other Authorities (Superannuation) Amendment.*

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## SCHEDULE 6.

Sec. 4.

## MISCELLANEOUS AMENDMENTS TO THE PRINCIPAL ACT.

## (1) Sections 15AO (1), 15AP (1), 15AQ (1)—

Omit “31st December, 1979, or within such further period as the Governor may, by proclamation published in the Gazette before 1st January, 1980, allow,” wherever occurring, insert instead “30th September, 1981,”.

## (2) Section 15BC (8)—

After section 15BC (7), insert :—

(8) Where a benefit is payable under section 15BI (3) (b) (ii), 15BN (3) (b) or (4) (b), 15BUC (2) (b) or (3) (b) or 15BUF (1) (b) or (2) (b), the amount by which the benefit paid exceeds—

- (a) where the benefit paid is the benefit referred to in section 15BI (3) (b) (ii)—the amount of the benefit referred to in section 15BI (3) (b) (i);
- (b) where the benefit paid is the benefit referred to in section 15BN (3) (b) or (4) (b)—the amount of the benefit referred to in section 15BN (3) (a);
- (c) where the benefit paid is the benefit referred to in section 15BUC (2) (b)—the amount of the benefit referred to in section 15BUC (2) (a);
- (d) where the benefit paid is the benefit referred to in section 15BUC (3) (b)—the amount of the benefit referred to in section 15BUC (3) (a);
- (e) where the benefit paid is the benefit referred to in section 15BUF (1) (b)—the amount of the benefit referred to in section 15BUF (1) (a);
- (f) where the benefit paid is the benefit referred to in section 15BUF (2) (b)—the amount of the benefit referred to in section 15BUF (2) (a),

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 6—*continued.*

MISCELLANEOUS AMENDMENTS TO THE PRINCIPAL ACT—  
*continued.*

shall, where the former contributor was, at the time of his resignation, dismissal or death, a servant of a general employer, be debited to the general reserve or where, at that time, he was a servant of a special employer, be debited to the special reserve.

(3) Section 15BE (5A)—

After section 15BE (5), insert :—

(5A) The number of accrued pension points applicable for the purposes of this Division or Division 5A in relation to a person referred to in section 15CF (2) is to be calculated subject to section 15CF (4).

(4) Section 16 (12)—

Omit the subsection.

(5) (a) Section 16c (2) (b)—

Omit “or 5B”, insert instead “, 5B or 5C”.

(b) Section 16c (3)—

Omit “and 5B”, insert instead “, 5B and 5C”.

(c) Section 16c (4)—

Omit the subsection, insert instead :—

(4) For the purposes only of this section, the Superannuation Act, 1916, shall be deemed to be amended by omitting section 5A (8) (d) of that Act.

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 6—*continued.*

MISCELLANEOUS AMENDMENTS TO THE PRINCIPAL ACT—  
*continued.*

(6) Section 16E (1), (2)—

Omit “5A (1)” wherever occurring, insert instead “5A”.

(7) Section 16G—

After section 16F, insert :—

16G. (1) The board may delegate any of its powers, <sup>Delegation.</sup> authorities, duties and functions under this or any other Act or under the regulations, except this power of delegation, to any member of the board or any employee of the board.

(2) The decision of a member of the board or an employee of the board made when he is acting in pursuance of a delegation under this section shall be deemed to be a decision of the board.

(3) A delegation under this section may be revoked by the board at any time and does not prevent the exercise or performance of any power, authority, duty or function by the board.

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SCHEDULE 7.

Sec. 5.

SAVINGS AND TRANSITIONAL PROVISIONS.

1. Where a pension was commuted under section 15BV of the Principal Act before the date of assent to this Act—

(a) that section, as in force immediately before that date, applies to and in respect of the commutation; and

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*Local Government and Other Authorities (Superannuation) Amendment.*

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SCHEDULE 7—*continued.*SAVINGS AND TRANSITIONAL PROVISIONS—*continued.*

(b) that section, as amended by this Act, does not apply to or in respect of the commutation.

2. Where, before the date of assent to this Act, a former contributor had made an election under section 15BV of the Principal Act but his pension had not, in accordance with the election, been commuted before that date, that section, as in force immediately before that date, applies to and in respect of the election, and commutation in accordance therewith, as if this Act had not been enacted.

3. The repeal by this Act of section 15BU of the Principal Act does not affect the previous operation of clauses 13A, 13B, 13BA, 13BB and 13C of the Local Government and Other Authorities (Superannuation) Regulation, 1978, as from time to time enacted before the date of assent to this Act.

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