Text consolidated by Valsts valodas centrs (State Language Centre) with amending laws of:

8 November 2007 [shall come into force on 1 January 2008];

16 June 2009 [shall come into force on 1 July 2009];

15 October 2009 [shall come into force on 1 November 2009];

14 January 2010 [shall come into force on 1 July 2010];

13 May 2010 [shall come into force on 1 June 2010];

9 September 2010 [shall come into force on 1 January 2011];

13 June 2013 [shall come into force on 1 January 2014];

9 July 2013 [shall come into force on 18 July 2013];

17 December 2020 [shall come into force on 1 January 2021].

If a whole or part of a section has been amended, the date of the amending law appears in square brackets at the end of the section. If a whole section, paragraph or clause has been deleted, the date of the deletion appears in square brackets beside the deleted section, paragraph or clause.

The *Saeima*1 has adopted and

the President has proclaimed the following law:

**Law on the Service Pensions of the Artists of State and Local Government Professional Orchestras, Choirs, Concert Organisations, Theatres, and Circus and the Allowance for Creative Work of Ballet Artists**

[*14 January 2010*]

**Section 1. Terms Used in this Law**

The following terms are used in the Law:

1) **ballet artist** (ballet soloist, ballet dancer, and dancer) – a person whose work duty is to perform solo dances, dances together with a partner, in a troupe or a dance group in performances, concerts;

2) **circus artist** (circus acrobat, circus show leader, clown, illusionist (magician), juggler, gymnast, trainer, equilibrist, athlete, conjurer) – a person whose work duty is to give a public performance at a circus;

3) **choir artist** (choir singer, vocalist) – a person whose work duty is to sing in an ensemble, choir in performing music works;

4) **puppet theatre actor** (actor) – a person whose work duty is to play parts by manipulating puppets (string puppet, parterre puppet, marionette) in dramatic performances at a theatre;

5) **orchestra artist** (orchestra musician, instrumentalist, wind instrument musician, percussionist, string instrument musician) – a person whose work duty is to play one or several music instruments in an orchestra in performing music works;

6) **soloist vocalist (singer)**– a person whose work duty is to sing solo parts or roles, to sing in an ensemble in performing music works in performances, concerts;

7) **theatre actor (actor, actress en travesti)**– a person whose work duty is to play parts in dramatic performances at a theatre;

8) **artist of a State and local government professional orchestra, choir, concert organisation, theatre or circus**– a ballet, circus, choir or orchestra artist, a theatre or puppet theatre actor, a soloist vocalist.

**Section 2. Purpose of the Law**

The purpose of this Law is to ensure the right to the service pension for artists of State and local government professional orchestras, choirs, concert organisations, theatres and circus (hereinafter – the person) in light of the fact that working in these professions over a period of time is connected with the loss of one’s professional skills before reaching the age determined for the granting of old-age pension, to lay down the procedures for the granting, calculation, and disbursement of service pension, and also to ensure the right to an allowance for creative work for ballet artists and determine the procedures for the granting, calculation, and disbursement of such allowance.

[*14 January 2010*]

**Section 3. Right to Service Pension**

(1) The following persons have the right to the service pension:

1) ballet artists – after 18 years of work;

2) soloist vocalists and circus artists – after 20 years of work;

3) orchestra artists – after 25 years of work;

4) choir artists – after 25 years of work;

5) puppet theatre actors – after 25 years of work;

6) theatre actors – after 30 years of work.

(2) Persons who have worked at least 10 years in the respective profession and are in an employment relationship in this profession have the right to the service pension upon reaching the following age:

1) ballet and circus artists – 38 years;

2) soloist vocalists – 45 years;

3) orchestra artists – 50 years;

4) choir artists – 50 years;

5) puppet theatre actors – 50 years;

6) theatre actors – 55 years.

(3) Persons who meet the provisions referred to in Paragraphs one and two of this Section and who have been released from work after coming into force of this Law have the right to the service pension, except for the persons referred to in Paragraph four of this Section.

(4) Ballet artists, circus artists, choir artists, puppet theatre actors, orchestra artists (wind instrument musicians), actresses en travesti, vocal soloists who have been released from work during the period from 1 January 1999 to 1 January 2005 and who meet the provisions specified in Paragraphs one and two of this Section have the right to receive the service pension.

(5) A person who has reached the age specified for the granting of the old-age pension is not entitled to receive the service pension, except in the cases specified in Section 7, Paragraph six of this Law.

**Section 4. Calculation of the Length of Service**

(1) The periods worked in a State and local government professional orchestra, choir, concert organisation, theatre or circus shall be included in the length of service which gives the right to receive the service pension.

(2) The periods worked in a professional orchestra, choir, concert organisation, theatre or circus which operated in the territory of Latvia up to 4 May 1990 shall also be included in the length of service which gives the right to receive the service pension.

(3) For persons who have worked in the professions specified in Section 3 of this Law, the length of service shall be calculated by summing up the periods worked in each of these professions. The number of years worked which is required for the calculation of service pension shall be determined according to the last profession in which not less than three years have been worked.

**Section 5. Remuneration from which Service Pension is Calculated**

(1) The service pension shall be calculated from the average monthly remuneration for the last 36 months worked in the respective profession. If there has been an interruption in the employment relationship in the respective profession during the last 36 months, the calculation shall include the 36 months before and after this period, summing them together.

(2) The average monthly remuneration shall be calculated by dividing the total amount of remuneration for 36 months by 36. The remuneration includes the wage, supplements specified in legal acts, collective agreement or employment contract, and also bonuses.

**Section 6. Periods for Granting the Service Pension**

The service pension shall be granted without any restriction on period to a person who has been released from work in a profession which gives the right to such pension, taking into account the provisions of Section 3 of this Law.

**Section 7. Calculation of Service Pension and Funds for the Disbursement of Service Pension**

(1) A service pension in the amount of 55 per cent of the average monthly remuneration of a person shall be granted in accordance with the number of years worked in the respective profession specified in Section 3, Paragraph one of this Law.

(2) A service pension in the amount of 45 per cent of the average monthly remuneration of a person shall be granted in accordance with the age and number of years worked in the respective profession specified in Section 3, Paragraph two of this Law.

(3) The amount of service pension may not be less than the amount of the State social security benefit provided for persons specified in Section 13, Paragraph one, Clause 1 of the Law on State Social Allowances (hereinafter – the State social security benefit).

(4) The amount of service pension may not exceed tenfold the State social security benefit.

(5) The service pension shall be disbursed from the funds of the State basic budget, which are allocated the Ministry of Welfare in accordance with an appropriation from the annual State budget law.

(6) The old-age pension shall be granted to the recipient of service pension in accordance with the law On State Pensions. When the recipient of service pension reaches the age specified in the law On State Pensions, the disbursement of service pension to him or her shall be discontinued until the granting of old-age pension. After granting the old-age pension, the disbursement of service pension shall be resumed, reducing it by the amount of the granted old-age pension and the monthly amount of the granted life annuity which has been determined in conformity with the life insurance (life annuity) contract for the use of the funded pension capital accumulated in the State funded pension scheme (if such contract has been concluded).

[*9 September 2010; 17 December 2020* / *Amendment to Paragraph six shall come into force on 1 January 2023. See Paragraph 14 of Transitional Provisions*]

**Section 8. Increasing the Amount of Service Pension**

Service pensions shall be reviewed in accordance with the periods and procedures for reviewing State pensions laid down in the law On State Pensions.

[*9 July 2013*]

**Section 9. Procedure for Requesting and Disbursing the Service Pension**

(1) The request for service pension and documents required for its granting shall be submitted by the requester of pension to one of the offices of the State Social Insurance Agency.

(2) An official of an office of the State Social Insurance Agency shall examine a request for service pension and the documents required for its granting and take the decision to grant the service pension or refuse to grant the service pension.

(3) Upon a request of the State Social Insurance Agency, the Ministry of Culture shall provide information on the length of service and remuneration for work of the artists of State and local government professional orchestras, choirs, concert organisations, theatres, and circus from which the service pension is calculated.

(4) Persons who have the right to several service pensions shall be granted only one pension according to the choice of the respective person.

(5) The procedures for the granting and disbursement of service pension shall be determined by the Cabinet.

(6) A recipient of service pension may authorise another person to receive his or her pension.

(7) A requester may contest the administrative acts issued by the officials of the State Social Insurance Agency or their actual actions to the director of the State Social Insurance Agency. A decision of the director of the State Social Insurance Agency may be appealed to a court in accordance with the procedures specified by the Administrative Procedure Law.

[*9 September 2010*]

**Section 9.1 Certificate of the Recipient of Service Pension**

(1) The certificate of the recipient of service pension shall be issued to a recipient of service pension.

(2) The procedures for the issuing and cancelation of the certificate of the recipient of service pension and also the sample form of the certificate of the recipient of service pension shall be determined by the Cabinet.

[*13 June 2013*]

**Section 10. Discontinuing the Disbursement of Service Pension or Amendment of Its Amount**

(1) The disbursement of service pension shall be discontinued or the amount thereof shall be amended in accordance with the procedures specified by this Law in the following cases:

1) the old-age pension is granted to the recipient of service pension in accordance with the law On State Pensions;

2) the recipient of service pension enters anew into an employment relationship with a professional orchestra, choir, concert organisation, theatre, or circus in a profession which entitles him or her to service pension.

(11) The disbursement of service pension shall be discontinued for the period during which the recipient of service pension receives the unemployment benefit.

(2) It is the obligation of the recipient of service pension to inform the State Social Insurance Agency within 10 days of the setting in of the circumstances specified in Paragraph one, Clause 2 of this Section.

[*8 November 2007; 9 September 2010*]

**Section 11. Disbursement of Service Pension for Previous Period**

(1) The calculated amounts of service pension which the recipient of pension has not received on time shall be disbursed for the period that has passed, but which is not longer than three years.

(2) If the calculated amounts of service pension have not been received on time due to the fault of the institution which grants or disburses the service pension, these amounts shall be disbursed for the period that has passed without any restriction on the period.

**Section 12. Deductions from Service Pension**

(1) Deductions from a service pension may be made:

1) based on a court ruling;

2) based on the decision of an official of an office of the State Social Insurance Agency in order to recover overpaid amounts of pension which have been overpaid to a recipient of service pension due to his or her fault. In this case, 10 per cent of the disbursable amount of service pension shall be deducted each month until the moment when the overpaid amounts are extinguished.

(2) Maintenance for the support of minor children shall be recovered first.

(3) The total amount of deductions per month may not exceed 50 per cent of the amount of service pension.

(4) If the disbursement of service pension is discontinued before the debt is discharged, the remaining amount of debt shall be recovered in accordance with the procedures stipulated by law.

[*9 September 2010*]

**Section 13. Disbursement of Service Pension Not Received Due to the Death of a Person and Funeral Allowance**

(1) The spouse or all relatives of the first and second degree of a recipient of service pension have the right to receive the amounts of service pension calculated but not disbursed until the death of the recipient of service pension, but another person – on the basis of an inheritance certificate or a court ruling.

(2) In the event of the death of a recipient of service pension, a funeral allowance in the amount of two monthly service pension shall be disbursed to his or her family or the person who has undertaken to arrange the funeral. In order to receive a funeral allowance, the requester thereof or a person authorised thereby shall, within 12 months after the day of death of the recipient of service pension, submit a written submission to the office of the State Social Insurance Agency and present a personal identification document.

(21) In the event of the death of a recipient of service pension, a lump sum benefit in the amount of two pensions of the deceased spouse shall be granted and disbursed to the surviving spouse on the basis of his or her request. The right to lump sum benefit arises if the surviving spouse is the recipient of old-age, disability or service pension on the day of death of the deceased spouse and the death has occurred after 1 June 2010. The right to the benefit exists if it is requested within 12 months after the day of death of the deceased spouse.

(3) [9 September 2010]

[*13 May 2010; 9 September 2010*]

**Section 14. Allowance for Creative Work**

(1) The ballet artists who have been dismissed from work in the profession of ballet artist until 31 December 1998 have the right to receive an allowance for the performed creative work in addition to the State pension. When determining the right to the allowance, the assessment of the creative work of the requester shall be taken into account.

(2) Allowance shall be paid by the Ministry of Culture from the State budget funds allocated for the current year.

(3) Creative work shall be assessed by taking into account the following criteria:

1) leading role in a multi-act classical ballet – 10 points;

2) leading role in a multi-act ballet – 8 points;

3) leading role in a multi-act children’s ballet – 5 points;

4) leading role in a single-act ballet or ballet performance – 6 points;

5) supporting role in a classical ballet – 4 points;

6) supporting role in other ballets – 3 points;

7) participation in the competitions of ballet performers:

a) received a medal (rewarded place) – 10 points;

b) a laureate (diploma) – 5 points.

(4) The requester of allowance shall be granted Category I if his or her creative work has been assessed with 121 points and more; the requester of allowance shall be granted Category II if his or her creative work has been assessed from 80 to 120 points.

(5) Allowance shall be determined in triple the amount of the State social security benefit if Category I is granted and in double the amount of the social security benefit if Category II is granted.

(6) The procedures for the granting and disbursement of allowance shall be determined by the Cabinet.

[*14 January 2010*]

**Section 15. Disbursement of Service Pension to Persons Departing to Foreign Countries**

The service pension granted to persons who depart for permanent residence to a foreign country shall be disbursed in accordance with the procedures determined for the disbursement of State pensions in the law On State Pensions.

[*9 September 2010*]

**Transitional Provisions**

[*8 November 2007*]

1. If a person is concurrently the recipient of the service pension and unemployment benefit on 31 December 2007, then the disbursement of service pension shall be discontinued for such person from 1 February 2008 for the remaining period of the disbursement of unemployment benefit.

2. [13 May 2010]

3. [13 May 2010]

4. [13 May 2010]

5. [13 May 2010]

6. [13 May 2010]

7. The unreceived part of the pension shall be disbursed to a person for whom disability was determined and who received service pension in a restricted amount during the period between 1 July 2009 and 31 October 2009 in accordance with Paragraphs 2, 3, and 4 of these Transitional Provisions from 1 November 2009.

[*15 October 2009*]

8. The Ministry of Culture shall continue the disbursement of the allowance from the State budget funds allocated for the current year to a person to whom the allowance for creative work has been granted in accordance with Cabinet Regulation No. 176 of 28 February 2006, Regulation Regarding the Granting of Allowance to Outstanding Ballet Artists of Latvia.

[*14 January 2010*]

8.1 The Ministry of Culture shall disburse the deducted (unreceived) part of service pension in July 2010 together with the service pension for July to persons who received the service pension granted in accordance with the provisions of this Law in a restricted amount of 90 or 30 per cent of the granted service pension during the period between 1 July 2009 and 31 May 2010.

[*13 May 2010*]

9. In the event of the death of a service pension recipient within the period from 1 July 2009 until 31 May 2010, a spouse or all relatives of the first and second degree of the recipient of service pension have the right to receive the part of service pension due to (unreceived) such recipient, but another person – based on an inheritance certificate or a court ruling.

[*13 May 2010*]

10. The rate of personal income tax applied to the part of a service pension to be reimbursed for the period from 1 July 2009 until 31 December 2009 shall be 23 per cent.

[*13 May 2010*]

11. If the salary tax booklet submitted to the Ministry of Culture contains an entry on the right to tax rebates or additional tax rebates, these rebates shall be taken into account in the calculation of tax for the reimbursable part of service pension.

[*13 May 2010*]

12. Persons to whom the reimbursable part of service pension has been disbursed for the period from 1 July 2009 until 31 December 2009 and who voluntarily want to submit the annual income return for 2009 shall submit this return to the State Revenue Service after the receipt of the reimbursable part of service pension.

[*13 May 2010*]

13. Persons to whom the reimbursable part of service pension has been disbursed for the period from 1 July 2009 until 31 December 2009 and who, in accordance with the law On Personal Income Tax, have the obligation to submit the annual income return to the State Revenue Service not later than until 1 April of the year following the taxation year shall submit a clarified annual income return for 2009 to the State Revenue Service by 1 August 2010 and pay into the State budget the sum of the calculated tax not later than by 16 August 2010, but, if the sum of the calculated tax exceeds LVL 450, the payer may pay it into the budget in three instalments – by 16 August, 16 September, and 16 October, paying one third of the sum each time.

[*13 May 2010*]

14. Amendment to Section 7, Paragraph six of this Law shall come into force on 1 January 2023. When the service pension is disbursed in accordance with Section 7, Paragraph six of this Law, the monthly amount of life annuity which has been determined in conformity with the life insurance (life annuity) contract for the use of the funded pension capital accumulated in the State funded pension scheme (if such contract has been concluded) shall not be taken into account if the old-age pension has been granted to the person in accordance with the law On State Pensions by 31 December 2022.

[*17 December 2015*]

This Law shall come into force on 1 January 2005.

This Law has been adopted by the *Saeima* on 17 June 2004.

President V. Vīķe-Freiberga

Rīga, 7 July 2004