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

16 March 2000 [shall come into force on 6 April 2000];

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];

21 April 2010 (Constitutional Court Judgment) [shall come into force on 23 April 2010];

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

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

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

17 October 2013 [shall come into force on 20 November 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 Service Pensions of Prosecutors**

**Section 1. Purpose of the Law**

The purpose of this Law is to ensure for prosecutors the right to a service pension of prosecutors (hereinafter – the service pension) laid down in the Office of the Prosecutor Law and also to govern the procedures for granting, calculation, and disbursement of service pensions.

**Section 2. Right to the Service Pension**

(1) Such prosecutors have the right to the service pension:

1) whose length of service in accordance with Section 3 of this Law is 20 years of which the last 10 years have been worked in the position of a prosecutor and who has reached the age of 50 years;

2) who regardless of his or her age has been dismissed, in conformity with the opinion of the State Medical Commission for the Assessment of Health Condition and Working Ability, from his or her position due to his or her state of health because it does not allow to continue the work as a prosecutor and whose length of service in accordance with Section 3 of this Law is at least 20 years.

(2) A Prosecutor General has the right to the service pension regardless of his or her age if the length of service in accordance with Section 3 of this Law is 20 years of which at least last three years have been worked in the position of the Prosecutor General.

(3) A prosecutor who as a result of reorganisation of the Investigation Department of the Ministry of the Interior in 1995 has moved to work for the Office of the Prosecutor in accordance with Paragraph 2 of Transitional Provisions of the Office of the Prosecutor Law and for whom not more than five years until receipt of the service pension of an employee of the Ministry of the Interior had remained after having worked in the position of the prosecutor for the time period necessary for grating the service pension has the right to the service pension.

(4) The prosecutor who receives the pension of another country does not have the right to the service pension.

(5) The prosecutor who has been dismissed from the position on the basis of Section 40, Paragraph one or Paragraph two, Clause 1, 2, or 4 of the Office of the Prosecutor Law does not have the right to the service pension.

(51) The person who has been recognised to be guilty by a ruling of a competent authority for committing an intentional criminal offence during the time period while he or she has been in the position of the prosecutor does not have the right to the service pension.

(6) The person who has reached the age for granting an old-age pension laid down in the law On State Pensions and has been dismissed from the work in the Office of the Prosecutor until 1 July 1994 does not have the right to the service pension.

[*13 May 2010*]

**Section 3. Calculation of the Length of Service**

(1) The following shall be included in the length of service which gives the right to the service pension:

1) the time worked in the position of a prosecutor or judge or in the position of an investigator, chief, or deputy chief of the investigation unit in the institutions of the Ministry of the Interior;

2) the time which is worked in the positions of employees attested by the Office of the Prosecutor which were laid down in the prosecutorial institutions until 1 October 1994.

(2) The time which the person has worked in the positions of employees attested by the Office of the Prosecutor in the Office of the Prosecutor of the Latvian SSR after 26 October 1990 shall not be included in the length of service.

**Section 4. Calculation of the Service Pension and Funds for the Payment of the Service Pension**

(1) The service pension in the amount of 55 per cent of the average monthly salary shall be granted to a prosecutor who has reached the age of 50 years and to a Prosecutor General regardless of his or her age, and, for each year of the length of service over 20 years, it shall be increased by two per cent of the remuneration referred to in Section 5 of this Law.

(2) The service pension in the amount of 40 per cent of the average monthly salary shall be granted to the prosecutor who regardless of his or her age is dismissed from his or her position due to his or her state of health in conformity with the opinion of the State Medical Commission for the Assessment of Health Condition and Working Ability, and, for each year of the length of service over 20 years, it shall be increased by two per cent of the remuneration referred to in Section 5 of this Law.

(3) The maximum amount of the service pension may not exceed 80 per cent of the remuneration referred to in Section 5 of this Law.

(4) The minimum amount of the service pension may not be less than the amount of the State social security benefit as specified for the persons referred to in Section 13, Paragraph one, Clause 1 of the Law on State Social Allowances.

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

(6) An old-age pension shall be granted to the service pension recipient in accordance with the law On State Pensions. Disbursement of the service pension shall be discontinued from attaining the age for granting an old-age pension laid down in the law On State Pensions until granting the old-age pension. After granting the old-age pension, disbursement of the service pension shall be renewed by reducing it by the amount of the old-age pension granted.

[*9 September 2010; 17 December 2020 /* *Amendment to Paragraph six shall come into force on 1 January 2023 and shall be included in the wording of the Law as of 1 January 2023.* *See Paragraph 21 of Transitional Provisions*]

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

(1) The service pension shall be calculated from the average monthly remuneration of a prosecutor for the last five years prior to dismissal from the position of the prosecutor.

(2) [17 October 2013]

[*17 October 2013*]

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

The service pension shall be granted without any restrictions on the time period after dismissal of a prosecutor from his or her position.

**Section 7. Increase in the Amount of the Service Pension**

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

[*9 July 2013*]

**Section 8. Procedures for Requesting and Disbursing the Service Pension**

(1) A requester of the pension shall submit the request for the service pension and documents necessary for granting thereof to one of the State Social Insurance Agency offices.

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

(3) The Office of the Prosecutor General shall, upon request of the State Social Insurance Agency, provide information on the length of service of a prosecutor and the remuneration from which the service pension shall be calculated.

(4) Prosecutors who have concurrently the right to several service pensions shall be granted only one pension according to their choice.

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

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

(7) A person may contest the administrative acts issued by officials of the State Social Insurance Agency or actual action thereof to the Director of the State Social Insurance Agency. The decision of the Director of the State Social Insurance Agency may be appealed to a court in accordance with the procedures laid down in the Administrative Procedure Law.

[*9 September 2010*]

**Section 9. Discontinuation of Disbursement of the Service Pension or Amendment of the Amount Thereof**

(1) Disbursement of the service pension shall be discontinued or the amount thereof shall be amended in accordance with the procedures laid down in this Law if:

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

2) the service pension recipient is being appointed anew to the position of a prosecutor;

3) the service pension recipient is appointed or approved in the office of a judge;

4) the service pension recipient recommences the service in those institutions the service in which gives the right to the service pension.

(11) Disbursement of the service pension shall be discontinued while the service pension recipient receives an unemployment benefit.

(2) The service pension recipient has the obligation to notify the State Social Insurance Agency of setting in of the circumstances referred to in Paragraph one, Clauses 2, 3, and 4 of this Section within 10 days.

[*8 November 2007; 9 September 2010*]

**Section 10. Disbursement of the Service Pension for the Period that Has Passed**

(1) Calculated amounts of the service pension which have not been received by the pension recipient in due time shall be disbursed for the period that has passed, but which is not longer than three years.

(2) If the calculated amounts of the service pension have not been received in due 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 restrictions on the time period.

**Section 11. Deductions from the Service Pension**

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

1) on the basis of court rulings;

2) on the basis of the decision of the official of the State Social Insurance Agency office in order to recover those amounts of the pension which have been overpaid to the service pension recipient due to his or her fault. In such a case, 10 per cent of the service pension to be disbursed shall be deducted each month until the overpaid amounts have been extinguished.

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

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

(4) If the disbursement of the service pension is discontinued before the debt is extinguished, the remaining amount of the debt shall be recovered in accordance with the procedures laid down in laws.

[*9 September 2010*]

**Section 12. Disbursement of the Service Pension Not Received Due to the Death of a Person and Disbursement of a Funeral Allowance**

(1) The spouse or first-level or second-level relative of the service pension recipient has the right to receive the amounts of the service pension calculated for disbursement which have not been disbursed by the time of death of the service pension recipient, but another person – on the basis of an inheritance certificate or a court ruling.

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

(3) In the case of death of the pension recipient, a lump-sum allowance 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. There shall be the right to the lump-sum allowance where, on the day of the death of the deceased spouse, the surviving spouse is a recipient of an old-age, disability, or service pension and the death has occurred after 1 June 2010. There shall be the right to an allowance where it is requested within 12 months of the day of death of the deceased spouse.

[*13 May 2010; 9 September 2010*]

**Section 13. Disbursement of the Service Pension to Persons Who Depart to Foreign Countries**

The service pension granted to persons departing for permanent life abroad shall be disbursed in accordance with the procedures laid down for the disbursement of State pensions in accordance with the law On State Pensions.

[*9 September 2010*]

**Section 14. Certificate of the Service Pension Recipient**

(1) A certificate of the service pension recipient shall be issued to the person to whom the service pension has been granted.

(2) The procedures for the issuance and cancellation of a certificate of the service pension recipient and also the sample of such certificate shall be determined by the Cabinet.

[*17 October 2013 /* *Section shall come into force on 1 January 2014.* *See Paragraph 20 of Transitional Provisions*]

**Transitional Provisions**

1. Section 5, Paragraph one of this Law shall come into force on 1 January 2004. Until 31 December 2003, the service pension shall be calculated as follows:

1) for the prosecutors who have been dismissed from the position during the time period from 1 January 2000 to 31 December 2000 – from the average monthly remuneration for the last year prior to the dismissal from the position;

2) for the prosecutors who have been dismissed from the position during the time period from 1 January 2001 to 31 December 2001 – from the average monthly remuneration for the last two years prior to the dismissal from the position;

3) for the prosecutors who have been dismissed from the position during the time period from 1 January 2002 to 31 December 2002 – from the average monthly remuneration for the last three years prior to the dismissal from the position;

4) for the prosecutors who have been dismissed from the position during the time period from 1 January 2003 to 31 December 2003 – from the average monthly remuneration for the last four years prior to the dismissal from the position.

2. For the prosecutors who have been dismissed from the position during the time period from 1 July 1994 to 31 December 1999, the service pension shall be calculated from the average monthly salary for the last year prior to the dismissal from the position of a prosecutor. A remuneration for the time period worked from 1 July 1993 to 1 July 1994 shall comprise salary, supplement for a service rank, supplement for the length of service, and bonus.

3. The procedures specified in Paragraph 26 of Transitional Provisions of the law On State Pensions shall be applicable to the disbursement of the service pension to persons subject to mandatory social insurance (employees or self-employed persons).

[*16 March 2000*]

4. For persons subject to mandatory social insurance (employees or self-employed persons) who have the right to both the old-age pension and part of the service pension (the difference between the amount of the service pension and the amount of the old-age pension), the total amount of the old-age pension and part of the service pension shall be taken into account for the determination of the amount of the part of the service pension to be disbursed.

[*16 March 2000*]

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

[*8 November 2007*]

6. [13 May 2010]

7. [13 May 2010]

8. [*Has been declared invalid from 16 June 2009 by the judgment of the Constitutional Court of 21 April 2010 which shall come into effect on 23 April 2010*]

[13 May 2010]

9. [13 May 2010]

10. [13 May 2010]

11. [13 May 2010]

12. A person for whom a disability was specified and who during the time period from 1 July 2009 to 31 October 2009 in accordance with Paragraphs 6, 7, 8, and 8 of these Transitional Provisions received a service pension in a limited amount shall be disbursed the amount of the unpaid pension from 1 November 2009.

[*15 October 2009*]

13. For persons who during the time period from 1 July 2009 to 31 May 2010 in accordance with the provisions of this Law received the granted service pension in a limited amount of 90 per cent or 30 per cent of the granted service pension, the Office of the Prosecutor General shall disburse the retained (unpaid) part of the service pension in July 2010 together with the service pension for July.

[*13 May 2010*]

14. In the case of death of the service pension recipient during the time period from 1 July 2009 to 31 May 2010, the spouse, first-level and second-level relatives of the service pension recipient have the right to receive the amounts due (not received) of the service pension to which the service pension recipient was entitled, but another person – on the basis of an inheritance application or a court ruling.

[*13 May 2010*]

15. The personal income tax rate which shall be applied to the redeemable part of the service pension for the period from 1 July 2009 to 31 December 2009 shall be 23 per cent.

[*13 May 2010*]

16. If the salary tax booklet of a person submitted to the Court Administration contains an entry on the right to tax reliefs or additional tax reliefs, such reliefs shall be taken into account when calculating the tax for the part of the service pension to be repaid.

[*13 May 2010*]

17. Persons who have been disbursed a part of the service pension to be repaid for the period from 1 July 2009 to 31 December 2009 and who voluntarily wish to submit an annual income return for 2009 shall submit this return to the State Revenue Service after receiving the part of the service pension to be repaid.

[*13 May 2010*]

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

[*13 May 2010*]

19. When determining the average monthly remuneration for a prosecutor for the time period until 31 December 2010, the salary, supplement for a service rank, bonuses, and other supplements which were provided for in the Office of the Prosecutor Law until 31 December 2010 shall be taken into account.

[*17 October 2013*]

20. Section 14 of this Law shall come into force on 1 January 2014.

[*17 October 2013*]

21. The amendment to Section 4, Paragraph six of this Law shall come into force on 1 January 2023. When disbursing a service pension in accordance with Section 4, Paragraph six of this Law, the monthly amount of the lifetime pension which has been determined in conformity with the life insurance (lifetime pension) contract for the use of funded pension capital accumulated in the State funded pension scheme (if such contract has been entered into) shall not be taken into account if the person has an old-age pension granted in accordance with the law On State Pensions until 31 December 2022.

[*17 December 2020 /* *The abovementioned amendment shall be included in the wording of the Law as of 1 January 2023*]

The Law shall come into force on 1 January 2000.

The Law has been adopted by the *Saeima* on 13 May 1999.

President G. Ulmanis

Rīga, 3 June 1999