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

16 March 2000 [shall come into force on 19 April 2000];

30 November 2000 [shall come into force on 28 December 2000];

25 November 2004 [shall come into force on 29 December 2004];

16 June 2005 [shall come into force on 1 September 2005];

4 January 2007 (Constitutional Court Judgment) [shall come into force on 17 January 2007];

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

3 April 2008 [shall come into force on 19 April 2008];

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

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

1 December 2009 [shall come into force on 1 January 2010];

15 April 2010 (Constitutional Court Judgment) [shall come into force on 20 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];

20 April 2017 [shall come into force on 24 May 2017];

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

15 April 2021 [shall come into force on 1 June 2021];

5 April 2023 [shall come into force on 19 April 2023].

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 for Military Persons**

**Section 1. Purpose of This Law**

The purpose of this Law is to ensure the right to a service pension and to prescribe the procedures for the granting, calculation and payment thereof for the officers in active military service, career service soldiers, professional service soldiers and national guards in full-time service in military units (hereinafter – the military persons) subject to the subordination and supervision of the National Armed Forces and the Ministry of Defence.

[*25 November 2004*]

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

(1) Such military person has the right to a service pension whose length of service calculated in accordance with Section 3 of this Law is as follows:

1) not less than 20 years if the military person has served, including in the mandatory active military service in the armed forces of the Republic of Latvia, for at least 15 years;

2) less than 20 years if the military person has commenced service by 31 December 2004 and has served, including in the mandatory active military service in the armed forces of the Republic of Latvia, for at least 15 years or if the military person has commenced service after 1 January 2005 and has served, including mandatory active military service in the armed forces of the Republic of Latvia, continuously for 15 years and has been retired:

a) in connection with reaching of the maximum age-limit determined for performing active military service,

b) due to illness or state of health,

c) due to the reduction of the number of soldiers or the liquidation of a unit (sub-unit) or reorganisation, or

d) because the term of operation of the service contract entered into for a specified period has ceased.

(2) A military person who receives a pension from another country does not have the right to receive a service pension.

(21) A military person who is entitled to several service pensions shall be granted only one pension according to the choice of the respective person.

(3) Such military person does not have the right to a service pension who has been retired from active military service or full-time service due to having committed an intentional criminal offence (regardless of whether or not the criminal record has been extinguished or expunged), has committed an intentional criminal offence, but was released from a punishment, for which the criminal proceedings initiated for committing the intentional criminal offence were terminated for reasons other than exoneration or for whom retirement from active service or from full-time service was applied as a disciplinary sanction.

[*30 November 2000; 25 November 2004; 16 June 2009; 1 December 2009; 9 September 2010; 20 April 2017*]

**Section 3. Calculation of the Length of Service for a Military Person**

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

1) the period of the mandatory active military service (in the armed forces of the Republic of Latvia and other countries), the period of the performance of the national defence service, and the time served in an alternative service with which the mandatory active military service has been replaced;

2) the period of the full-time service in the National Guard until 30 June 2002, length of professional service, length of active service in military units that were subject to the subordination and supervision of the Ministry of Defence and in the Security Services of the *Saeima* and the President (Security Service of the Supreme Council of the Republic of Latvia, Security Service of the Republic of Latvia), as well as the training time in military educational institutions and military training time, for persons subject to military service;

3) the period of service in the system of the Ministry of the Interior of the Republic of Latvia;

4) the period of service in the armed forces of another country, border guards and internal security forces and interior institutions, excluding the USSR State Defence Committee and the institutions subject to their authority, for military persons who have commenced their service in the military units subject to the subordination and supervision of the Ministry of Defence prior to the coming into force of this Law and have served therein, including mandatory active military service in the armed forces of the Republic of Latvia, at least three years, but for military persons who have commenced their service after the day of coming into force of this Law – if 15 years have been served, including mandatory active military service in the armed forces of the Republic of Latvia;

5) the period of service in the institutions of the Office of the Prosecutor in the positions of prosecutors or investigators for military persons who, prior to the coming into force of this Law, were appointed to the rank of junior, third, second or first-class lawyer, the junior legal adviser, legal adviser, senior legal adviser or legal adviser to the State and who have served at least three years, including in the mandatory active military service in the armed forces of the Republic of Latvia, in the military units subject to the subordination and supervision of the Ministry of Defence, but for military persons who have commenced their service after the day of coming into force of this Law – if 15 years have been served, including in the mandatory active military service in the armed forces of the Republic of Latvia;

6) insurance period for military persons prior to active military or full-time service in accordance with the law On State Pensions who have commenced their service in the military units subject to the subordination and supervision of the Ministry of Defence prior to the coming into force of this Law and have served therein, including in the mandatory active military service in the armed forces of the Republic of Latvia, at least three years, but for military persons who have commenced their service after the day of coming into force of this Law – if 15 years have been served, including in the mandatory active military service in the armed forces of the Republic of Latvia:

a) in the amount of 80 per cent,

b) in the amount of 100 per cent, if at least five years part-time service has been served in the National Guard prior to active military service or full-time service.

(2) For a military person who has been retired from service based on the reasons referred to in Section 2, Paragraph three of this Law and has been repeatedly accepted in active service, the length of service served before being retired based on the reasons referred to in Section 2, Paragraph three of this Law shall also be included in the length of service which gives the right to the service pension.

[*25 November 2004; 16 June 2009; 20 April 2017; 15 April 2021; 5 April 2023*]

**Section 4. Period of Service to Be Included in an Increased Amount of the Length of Service of Military Persons**

(1) In the length of service which gives the right to a service pension in an increased amount:

1) the following time served while on international operations shall be included:

a) one day of service which has been served while on international peacekeeping operations the purpose of which is to renew or maintain peace in conflict zones and where the persons involved have the right to participate in hostilities shall be included as three days in the length of service;

b) one day of service which has been served while on international operations for pursuing peace, the purpose of which is to renew or maintain peace in conflict zones and where the persons involved do not have the right to participate in hostilities, except in cases when it is necessary for self-defence, shall be included as two-and-a-half days in the length of service;

c) one day of service which has been served while on international rescue operations the purpose of which is to liquidate the consequences of natural disasters, evacuate civilians from dangerous areas and to perform work of a similar nature, and international humanitarian operations the purpose of which is to provide aid to civilians who are victims of war or as a result of other extreme circumstances shall be included as two days in the length of service;

d) one day of service which has been served in a conflict zone by fulfilling duties as an international observer or participating in an international verification mission shall be included as two days in the length of service;

e) one day of service which has been served in an international military operation the purpose of which is the implementation of the right of member states of the United Nations Organisation to collective self-defence shall be included as two days in the length of service;

2) for military persons whose service duties include flying with aircraft, one flight hour shall be included as three days in the length of service. The number of such flight hours for one military person shall not exceed 122 hours in one year;

3) for military persons who have been appointed to the position of a specialist in neutralising unexploded ordnance and improvised explosive devices or a sapper (mine clearer, mine layer, demolition expert), one day performing mine clearing or demolition tasks shall be included as three days in the length of service;

4) for Special Task Force military persons one day of performance of a special task shall be included as three days in the length of service;

5) one day of service during war or a state of emergency shall be included in the length of service as three days;

6) for military persons who have been appointed to a diver’s position, each day, during which diving took place, shall be included in the length of service as two days;

7) for military persons who perform their service duties on a ship at sea, each day, which has been spent at sea, shall be included in the length of service as a day-and-a-half.

(2) If a military person acquires the right to an increase in the period of service in accordance with a number of the conditions of Paragraph one of this Section, the length of service shall only increase in respective of one of them. If one of these conditions provides for a greater increase in the length of service, the length of service shall be calculated according to this condition.

[*30 November 2000; 3 April 2008*]

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

(1) The service pension for a military person shall be calculated from their average monthly remuneration and monetary awards for the last five years prior to retirement from service. The missing time of up to five years for the service remuneration of a military person who has been repeatedly accepted in service and retired, but has not served full five years until the day of retirement, shall be calculated from the previous service period prior to the day of retirement.

(2) [3 April 2008]

(3) When calculating the service pension for a military person who during their service participated in the international operations referred to in Section 4, Paragraph one, Clause 1 of this Law, such service remuneration for the length of service during performance of these operations shall be taken into account which was determined for this military person at their permanent service base in Latvia prior to being sent to participate in the aforementioned international operations.

[*30 November 2000; 25 May 2006; Constitutional Court judgment of 4 January 2007; 3 April 2008; 20 April 2017*]

**Section 6. Calculation of a Service Pension and Funds for the Payment of a Service Pension**

(1) The service pension for a 20 year length of service shall be granted in the amount of 40 per cent of the service remuneration indicated in Section 5 of this Law. The service pension for 20 years length of service shall be granted in the amount of 55 per cent of the service remuneration indicated in Section 5 of this Law, if the military person has been retired:

1) due to the fact that the maximum age limit for active military service laid down in laws and regulations has been reached;

2) due to illness or state of health;

3) due to the reduction of the number of soldiers or the liquidation of a unit (sub-unit) or reorganisation; or

4) due to the end of the active service contract term (if the contract is not extended) and the length of service, including in the mandatory active military service in the armed forces of the Republic of Latvia, is not less than 25 years.

(2) For each year of service above 20 years a service pension shall be increased by 2 per cent of the service remuneration calculated in accordance with the procedures laid down in Section 5 of this Law.

(3) The maximal amount of a service pension shall not exceed 80 per cent of the service remuneration calculated in accordance with the procedures laid down in Section 5 of this Law.

(4) For every year short of the 20 year length of service, a military person shall have their service pension decreased by 2 per cent of the pension amount specified in Section 6, Paragraph one of this Law, if not less than 15 years have been served, including in the mandatory active military service in the armed forces of the Republic of Latvia, and the military person was retired:

1) due to the fact that the maximum age limit for active military service laid down in laws and regulations has been reached;

2) due to illness or state of health;

3) due to the reduction of the number of soldiers or the liquidation of a unit (sub-unit) or reorganisation; or

4) because the term of operation of the service contract entered into for a specified period has ceased.

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

(6) Service pension shall be disbursed from the funds of the State general budget which have been granted to the Ministry of Defence in accordance with an appropriation from the current State Budget Law.

(7) Retired military persons who have been granted the service pension shall be granted a State social insurance old-age pension by a division of the State Social Insurance Agency in accordance with the law On State Pensions after reaching the prescribed age for being granted an old-age pension. The service pension granted shall be paid from the funds of the State pension special budget.

(8) After the State social insurance old-age pension has been granted, the amount of the service pension shall be reduced by the amount of the granted old-age pension and the amount of the granted lifetime pension which has been determined in accordance 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).

[*16 June 2009; 1 December 2009; 9 September 2010; 20 April 2017; 17 December 2020* / *The new wording of Paragraph eight shall come into force on 1 January 2023. See Paragraph 32 of Transitional Provisions*]

**Section 7. Raising the Amount of a 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 a Service Pension**

(1) A military person shall submit the documents necessary for requesting a service pension and the granting thereof to the Ministry of Defence.

(2) The Ministry of Defence shall examine the documents required for a request for a service pension and the granting thereof within 10 days from the day of submission and notify the service pension applicant of the decision taken.

(3) A military person shall receive the service pension from the Ministry of Defence.

(4) The procedures for disbursing service pensions shall be determined by the Cabinet.

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

(6) A military person may submit complaints regarding matters related to granting the pension to the Ministry of Defence.

(7) Disputes regarding the ensuring of the rights provided for in this Law shall be examined by a court.

[*9 September 2010*]

**Section 9. Time Periods for Granting a Service Pension**

(1) A service pension shall be granted to a person after retirement from active military or full-time service.

(2) If an application for a service pension and the documents necessary for its granting have been submitted not later than three months after the military person has been retired from active military service, the service pension shall be granted from the day when the military person is retired from service.

(3) If an application for a service pension and the documents necessary for its granting have been submitted later than by the term indicated in Paragraph two of this Section, the service pension shall be granted from the day when the application for the service pension and the necessary documents for the granting thereof were submitted.

[*16 June 2005*]

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

(1) The disbursement of a service pension shall be suspended or the amount thereof amended if the old-age pension has been granted to the recipient of the service pension in accordance with the law On State Pensions.

(2) The disbursement of a service pension shall be suspended if the recipient of the service pension has re-enlisted in the service which gives the right to a service pension or the pension recipient is receiving an unemployment benefit.

(3) A recipient of the service pension has an obligation to inform the Ministry of Defence without delay if the circumstances referred to in Paragraphs one, two and six of this Section have set in.

(4) Service pension for a recipient of the service pension who has been repeatedly accepted in active service after being retired therefrom shall be recalculated. For each year of service after renewal of active service the amount of service pension shall be increased by 2 per cent of the service remuneration specified in Section 5 of this Law without exceeding the amount specified in Section 6, Paragraph three of this Law.

(5) A recipient of the service pension who has been repeatedly accepted in active service and was retired due to the reasons specified in Section 2, Paragraph three of this Law does not have the right to the increase in the amount of the service pension referred to in Paragraph four of this Section.

(6) The disbursement of service pension shall be suspended for a recipient of the service pension who has committed an intentional criminal offence during the military service and has been sentenced for it after being retired from the professional service (regardless of the extinguishment or setting aside of criminal record), or has been released from the sentence, or against whom the commenced criminal proceedings regarding committing an intentional criminal offence during the military service have been terminated for reasons other than exoneration.

[*8 November 2007; 20 April 2017; 15 April 2021* / *See Paragraph 33 of Transitional Provisions*]

**Section 11. Disbursement of a Service Pension for a Past Time Period**

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

(2) If the calculated amounts of a 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 paid for the period that has passed without any restriction on the time period.

**Section 12. Deductions from a Service Pension**

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

1) on the basis of court rulings;

2) on the basis of an order by the Minister for Defence or their authorised official from the Ministry of Defence, in order to recover those amounts of the pension which have been overpaid to the recipient of the pension recipient due to their fault. In this case not more than 10 per cent of the amount of the disbursable service pension shall be deducted per month;

3) pursuant to an order of a sworn bailiff.

(2) Means of support for the support of minor children shall be recovered in the first instance.

(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 suspended before the extinguishing of the debt, the remaining amount of debt shall be recovered in accordance with the procedures laid down in law.

[*20 April 2017*]

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

(1) The spouse or first-level and second-level relatives of a recipient of the service pensions have the right to receive the amounts of a service pension to which the recipient of the service pension was entitled and have not been paid up to their death, but another person – on the basis of an inheritance certificate or a court ruling.

(2) In the case of the death of a recipient of the pension, a funeral allowance in the amount of service pension for two months shall be paid to their family or to the person who has undertaken to organise the funeral. If the recipient of the pension recipient is a socially insured person, then, upon disbursement of the funeral benefit, its amount shall be reduced by the amount of the benefit which is due in the event of death of a socially insured person.

(3) In case of the death of the recipient of the pension, a one-time allowance in the amount of two pensions of the deceased spouse shall be granted and disbursed to the surviving spouse on the basis of an application of the surviving spouse. The right to receive a one-time allowance shall exist if on the deceased spouse’s day of death the surviving spouse is the recipient of the old-age, disability or service pension and death has occurred after 1 June 2010. The right to receive an allowance shall exist if it has been requested within 12 months from the day when the deceased spouse died.

[*13 May 2010; 9 September 2010; 20 April 2017*]

**Section 14. Disbursement of the Service Pension to Persons who Depart to Foreign Countries**

The right to the service pension which has been acquired in accordance with this Law shall remain effective for the recipients of the pension in accordance with the procedures laid down in laws and regulations even after they depart to foreign countries.

**Transitional Provisions**

1. For military persons the accrued work and equivalent periods up to 1 January 1991 shall be included in the length of service which gives the right to a service pension in accordance with Paragraph 1, Sub-paragraphs 4–11 of Transitional Provisions of the law On State Pensions, but from 1 January 1991 to 7 January 1997 – in accordance with Paragraph 2, Sub-paragraphs 4–7 – the relevant periods shall be equivalent to 80 per cent of the military service: for military persons who are serving in the military units subject to the subordination and supervision of the Ministry of Defence on the day of the coming into force of this Law, – if at least three years have been served therein, including mandatory active military service in the armed forces of the Republic of Latvia, but for military persons who have commenced their service after the day of coming into force of this Law – if 10 years have been served, including mandatory active military service in the armed forces of the Republic of Latvia.

[*20 April 2017*]

2. For military persons who have been retired from active military service or full-time service by 31 December 1997, the service pension shall be granted in accordance with the By-law On the Rank and File and the Unit Commanding Personnel of the Institutions of the Ministry of the Interior Employee Pensions (Employer Pensions) (*Latvijas Republikas Augstākās Padomes un Valdības Ziņotājs*, 1992 No. 13) and shall be disbursed from the State special pension budget, if the pension was requested by 31 March 1998.

3. For military persons who have been retired from active military service or full-time service by 31 December 1997 and have applied for the service pension after 31 March 1998, the service pension shall be granted in accordance with this Law from the day when the application was submitted.

4. For military persons who have been retired from active military service or full-time service from 1 January 1998 until the day of coming into force of this Law, the service pension shall be granted in accordance with this Law from the day when the military person has been retired from service, if the pension was requested within a three month period from the coming into force of this Law.

5. Section 2, Paragraph one, Clause 2 and Section 6, Paragraph four of this Law shall come into force on 1 January 2000.

6. Section 5, Paragraph one of this Law shall come into force on 1 January 2003.

7. In the transitional period until 1 January 2003, the service pension amount shall be calculated:

1) in 1998 – from the base wage of a military person, supplements for service rank and supplements for length of service in the total average monthly amount for the last six months prior to retirement from service and base remuneration supplements and the monthly average of bonuses prescribed by other laws and regulatory enactments by the Cabinet for the last 12 months prior to retirement from service;

2) in 1999 – the average monthly amount of the service remuneration specified in Section 5, Paragraph two of this Law for the last 12 months prior to retirement from service;

3) in 2000 – the average monthly amount of the service remuneration specified in Section 5, Paragraph two of this Law for the last 24 months prior to retirement from service;

4) in 2001 – the average monthly amount of the service remuneration specified in Section 5, Paragraph two of this Law for the last 36 months prior to retirement from service;

5) in 2002 – the average monthly amount of the service remuneration specified in Section 5, Paragraph two of this Law for the last 48 months prior to retirement from service.

8. A special supplement to the State pension shall be disbursed in accordance with the procedures stipulated by the Cabinet from 1 June 1998 to Latvian army officers, orderly officers, war officials, post-compulsory instructors and seniors in part-time positions, who have served in the Latvian army from 18 November 1918 until 21 July 1940, if their service was interrupted due Latvia being included in the composition of the USSR on 21 July 1940, a special supplement shall be prescribed for the State pension in accordance with the procedures stipulated by the Cabinet from 1 June 1998.

9. The procedures which have been laid down in Paragraph 26 of the Transitional Provisions of the law On State Pensions shall be applied to the disbursement of service pensions to persons subject to mandatory social insurance (employees or self-employed persons).

[*16 March 2000*]

10. When determining the disbursable part of the service pension 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 a 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 the part of the service pension shall be taken into account.

[*16 March 2000*]

11. If a person is both a recipient of the service pension and unemployment benefit on the 31 December 2007, the disbursement of the service pension shall be suspended on 1 February 2008 for that person for the term of the remainder of the unemployment benefit.

[*8 November 2007*]

12. For those retired military persons for whom, when their service pension was calculated, the period between 1 January 1998 and 8 March 2004 was taken into account, the service remuneration from which the service pension is calculated shall include the base remuneration, the supplement for service rank, the supplement for the term of service, and also other supplements the forms of which are specified by laws and other legal acts. When calculating a service pension, supplements and given monetary awards shall be taken into account.

[*3 April 2008*]

13. For those retired military persons for whom, when their service pension was calculated, the time period after 8 March 2004 was taken into account, the service remuneration from which the service pension is calculated shall include the remuneration depending based on the service rank and length of service, as well as supplements the forms of which are specified by laws and other legal acts. When calculating a service pension, the given monetary awards shall be taken into account.

[*3 April 2008*]

14. [13 May 2010]

15. [13 May 2010]

16. [13 May 2010]

17. [13 May 2010]

18. Until 29 June 2014, a military person who has entered into a professional service contract by 30 June 2009 and for whom the length of service calculated in accordance with Section 3 of this Law is as follows has the right to a service pension:

1) not less than 20 years;

2) less than 20 years if the military person has commenced service by 31 December 2004 and has served, including in the mandatory active military service in the armed forces of the Republic of Latvia, for at least 10 years or if the military person has commenced service after 1 January 2005 and has served, including in the mandatory active military service in the armed forces of the Republic of Latvia, continuously for 10 years and has been retired:

a) in connection with reaching of the maximum age-limit determined for performing active military service,

b) due to illness or state of health,

c) due to the reduction of the number of soldiers or the liquidation of a unit (sub-unit) or reorganisation, or

d) because the term of operation of the service contract entered into for a specified period has ceased.

[*16 June 2009; 1 December 2009; 9 September 2010; 20 April 2017*]

19. Until 29 June 2014, the following shall be included for a military person who has entered into a professional service contract until 30 June 2009 in the length of service which gives the right to a service pension in addition to that specified in Section 3, Paragraph one, Clauses 1, 2 and 3 of this Law:

1) the period of service in the armed forces of another country, border guards and internal security forces and interior institutions, excluding the USSR State Defence Committee and the institutions subject to their authority, for military persons who have commenced their service in the military units subject to the subordination and supervision of the Ministry of Defence prior to the coming into force of this Law and have served therein, including in the mandatory active military service in the armed forces of the Republic of Latvia, for at least three years, but for military persons who have commenced their service after the day of coming into force of this Law – if 10 years have been served, including in the mandatory active military service in the armed forces of the Republic of Latvia;

2) the period of service in the institutions of the Office of the Prosecutor in positions of prosecutors or investigators for military persons who, prior to the coming into force of this Law, were appointed to the rank of junior, third, second or first-class lawyer, the junior legal adviser, legal adviser, senior legal adviser or legal adviser to the State and who have served at least three years, including in the mandatory active military service in the armed forces of the Republic of Latvia, in the military units subject to the subordination and supervision of the Ministry of Defence, but for military persons who have commenced their service after the day of coming into force of this Law – if 10 years have been served, including in the mandatory active military service in the armed forces of the Republic of Latvia;

3) insurance period for military persons who have commenced their service in the military units subject to the subordination and supervision of the Ministry of Defence prior to the coming into force of this Law and have served therein, including in the mandatory active military service in the armed forces of the Republic of Latvia, for at least three years, but for military persons who have commenced their service after the day of coming into force of this Law – if 10 years have been served, including in the mandatory active military service in the armed forces of the Republic of Latvia, prior to active military or full-time service in accordance with the law On State Pensions:

a) in the amount of 80 %;

b) in the amount of 100 %, if at least five years part-time service has been served in the National Guard prior to active military service or full-time service, including in the mandatory active military service in the armed forces of the Republic of Latvia.

[*16 June 2009; 9 September 2010; 20 April 2017*]

20. Until 29 June 2014, the service pension for a military person who has entered into a professional service contract by 30 June 2009 shall be reduced for every year short of 20 years length of service by 2 % of the amount of pension specified in Section 6, Paragraph one of this Law if at least 10 years have been served, including in the mandatory active military service in the armed forces of the Republic of Latvia, and the military person is being retired:

1) in connection with reaching of the maximum age-limit determined for performing active military service;

2) due to illness or state of health;

3) due to the reduction of the number of soldiers or the liquidation of a unit (sub-unit) or reorganisation; or

4) because the term of operation of the service contract entered into for a specified period has ceased.

[*16 June 2009; 1 December 2009; 9 September 2010; 20 April 2017*]

21. [13 May 2010]

22. [13 May 2010]

23. [13 May 2010]

24. For a person for whom a disability has been determined and who received the service pension in a limited amount during the period form 1 July 2009 to 31 October 2009 in accordance with Paragraphs 14, 15, 16 and 17 of these Transitional Provisions, the unpaid part of the pension shall be disbursed from 1 November 2009.

[*15 October 2009*]

25. For persons who received the granted service pension in a limited amount of 90 per cent or 30 per cent of the granted service pension during the period from 1 July 2009 until 31 May 2010 in accordance with the provisions of this Law, the Ministry of Defence shall disburse the withheld (unpaid) part of the service pension in July 2010 together with the service pension for July.

[*13 May 2010*]

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

[*13 May 2010*]

27. 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*]

28. If the payroll tax booklet of a person which has been submitted to the Social Affairs Division of the Personnel Development Department of the Ministry of Defence has an entry on the right to personal income tax relief or supplementary personal income tax relief, such reliefs shall be taken into account when calculating the tax for the redeemable part of the service pension.

[*13 May 2010*]

29. Persons whom the redeemable part of the service pension for the period from 1 July 2009 to 31 December 2009 has been disbursed and who voluntarily wish to submit an income return for 2009 shall submit this return to the State Revenue Service after receipt of the redeemable part of the service pension.

[*13 May 2010*]

30. Persons whom the redeemable part of the service pension for the period from 1 July 2009 to 31 December 2009 has been disbursed and who have the obligation to submit an income return to the State Revenue Service in accordance with the law On Personal Income Tax shall not later than by 1 April of the year following the taxation year shall submit the updated income declaration form for 2009 to the State Revenue Service by 1 August 2010 and shall pay the calculated tax amount 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*]

31. The restriction specified in Section 2, Paragraph three of this Law on the right to service pension of military persons against whom the commenced criminal proceedings for committing an intentional criminal offence have been terminated for reasons other than exoneration or who have omitted an intentional criminal offence but have been released from the sentence shall not be applied to those military persons who have committed an intentional criminal offence until 31 December 2010.

[*9 September 2010*]

32. Amendment to Section 6, Paragraph eight of this Law regarding its rewording shall come into force on 1 January 2023. When the service pension is disbursed in accordance with Section 6, Paragraph eight 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 old-age pension has been granted to the person in accordance with the law On State Pensions until 31 December 2022.

[*17 December 2020*]

33. Section 10, Paragraph six of this Law does not apply to the recipients of service pension to whom the service pension has been granted until 31 May 2021.

[*15 April 2021*]

The *Saeima* adopted this Law on 19 March 1998.

President G. Ulmanis

Rīga, 1 April 1998