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];

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 for Diplomats**

**Section 1. Purpose of the Law**

The purpose of this Law is to provide diplomats with the right to receive service pensions and to regulate procedures for granting, calculating, and paying these pensions, in order to facilitate stability and consistency of the diplomatic and consular service.

**Section 2. Right to Service Pension**

(1) A diplomat who meets the following criteria has the right to receive service pension:

1) he or she has attained 55 years of age and his or her length of service is at least 20 years in accordance with Section 3 of this Law;

2) regardless of the age, he or she has been dismissed from the position due to the state of health based on the opinion of the State Medical Commission for the Assessment of Health Condition and Working Ability, due to elimination of the civil servant position or reduction of the number of civil servants, and his or her length of service is at least 20 years in accordance with Section 3 of this Law;

3) he or she has attained 60 years of age or the age specified in the law On State Pensions for the granting of an old-age pension by 31 December 2012, and his or her total length of insurance period and the equivalent length of service is not less than 35 years, with at least 15 last years worked for diplomatic and consular service.

(2) A diplomat does not have the right to receive service pension if the diplomat:

1) receives pension from another country;

2) has been dismissed from the position due to disciplinary sanction or in relation to a court judgment of conviction regarding intentional criminal offence.

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

(1) Length of service shall be calculated starting from the date the person was assigned a diplomatic rank.

(2) The following shall be included in the diplomatic length of service that provides the right to service pension:

1) the period of service in the position of a civil servant in a diplomatic or consular service;

2) the period when the diplomat was at the disposal of the Ministry of Foreign Affairs or under subordination thereof in accordance with the Diplomatic and Consular Service Law;

3) the period spent in other position to which the diplomat was transferred while maintaining the diplomatic rank in accordance with the procedures set out in laws and regulations.

**Section 4. Period of Service to be Included in the Length of Service in Increased Extent**

The period of service that provides the right to receive service pension shall be included in the length of service in increased extent for the length of service spent in countries where the state of war or state of emergency has been declared – by equalling one calendar day to five working days.

**Section 5. Calculation of a Service Pension and Funds for Paying Service Pension**

(1) Service pension to a diplomat who has attained 55 years of age and whose length of service is not less than 20 years, and who has been dismissed from a position in the diplomatic or consular service shall be granted in the amount of 65 per cent of the average monthly work remuneration which has been determined in accordance with Section 6 of this Law, and the amount of the service pension shall be increased by 2 per cent of the average monthly work remuneration which has been determined in accordance with Section 6 of this Law for each year of the length of service beyond 20 years.

(2) Service pension to a diplomat who, regardless of the age, has been dismissed from the position due to the state of health based on a corresponding opinion of the State Medical Commission for the Assessment of Health Condition and Working Ability, due to elimination of the civil servant position, or reduction of the number of civil servants, and whose length of service is at least 20 years in accordance with Section 3 of this Law, shall be granted in the amount of 40 per cent of the average monthly work remuneration which has been determined in accordance with Section 6 of this Law, and the amount of the service pension shall be increased by 2 per cent of the average monthly work remuneration which has been determined in accordance with Section 6 of this Law for each year of the length of service beyond 20 years.

(3) Service pension to a diplomat who has attained 60 years of age or the age specified in the law On State Pensions for the granting of an old-age pension by 31 December 2012, and whose total length of insurance period and the equivalent length of service is not less than 35 years, with at least 15 last years worked for diplomatic and consular service, and who has been released from a position in the diplomatic and consular service shall be granted in the amount of 80 per cent of the average monthly work remuneration which has been determined in accordance with Section 6 of this Law.

(4) The maximum amount of the service pension may not exceed 80 per cent of the average monthly work remuneration which has been determined in accordance with Section 6 of this Law.

(5) The minimum amount of the service pension may not be lower than the amount of the State social security allowance which has been determined 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 basic budget allocated to the Ministry of Welfare in accordance with the appropriation of the annual state budget law.

(7) The State social insurance old-age pension shall be granted to the recipient of service pension in accordance with the law On State Pensions. The disbursement of service pension shall be discontinued starting from the day when the age specified in the law On State Pensions for the granting of old-age pension has been attained until the granting of old-age pension. Upon granting the old-age pension, the disbursement of the service pension shall be resumed, reducing its amount by the amount of the granted old-age pension and the monthly amount of the granted lifetime pension which has been determined in accordance with the life assurance (lifetime pension) agreement on the use of the funded pension capital accrued in the State funded pension scheme (if such agreement has been concluded).

(8) If the service pension is granted to a person to whom the old-age pension has already been granted, the calculated service pension shall be reduced by the amount of the granted old-age pension and the monthly amount of the granted lifetime pension which has been determined in accordance with the life assurance (lifetime pension) agreement on the use of the funded pension capital accrued in the State funded pension scheme (if such agreement has been concluded).

[*9 September 2010; 17 December 2020* / *Amendments to Paragraphs seven and eight shall come into force on 1 January 2023.* *See Paragraph 16 of Transitional Provisions.*]

**Section 6. Work Remuneration from Which Service Pension shall be Calculated**

(1) Service pension shall be calculated from the diplomat’s average work remuneration for the last three years prior to being released from the position in the diplomatic or consular service.

(2) [17 October 2013]

[*17 October 2013*]

**Section 7. Increasing the Amount of Service Pension**

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

[*9 July 2013*]

**Section 8. Requesting, Granting, and Disbursement of Service Pension**

(1) The person requesting the pension shall submit the request for service pension and the documents necessary for its granting to one of the departments of the State Social Insurance Agency.

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

(3) Upon a request of the State Social Insurance Agency, the Ministry of Foreign Affairs shall provide information on the diplomats’ length of service and work remuneration from which the service pension is to be calculated.

(4) Only one service pension shall be granted to a diplomat who has the right to simultaneously apply for several service pensions according to his or her choice.

(5) The procedures for granting and disbursing service pensions shall be laid down by the Cabinet.

(6) The person requesting the pension may contest the administrative acts issued by the officials of the State Social Insurance Agency or their actual conduct 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. Periods for Granting Service Pension**

(1) Service pension shall be granted without a time limitation after the diplomat has been released from the position in the diplomatic or consular service.

(2) Service pension shall be granted from the day when the State Social Insurance Agency receives a request for granting service pension.

[*9 September 2010*]

**Section 10. Discontinuation of Disbursement of Service Pension or Amendments to Amount Thereof**

(1) Disbursement of service pension shall be discontinued in accordance with procedures laid down in this Law, if:

1) the recipient of service pension is appointed to a position in diplomatic and consular service by granting a diplomatic rank;

2) the recipient of service pension starts service (work) in a position which grants the right to service pension;

3) a different service pension is granted to the recipient of service pension;

4) the recipient of service pension receives unemployment benefit.

(2) The amount of service pension shall be amended in accordance with procedures laid down in this Law if the old-age pension is granted to the recipient of service pension in accordance with the procedures laid down in the law On State Pensions.

(3) The recipient of service pension has the obligation to notify the State Social Insurance Agency within 10 days on setting in of circumstances referred to in Paragraph one, Clauses 1 and 2 of this Section.

[*8 November 2007; 9 September 2010*]

**Section 11. Disbursement of Service Pension for the Time Already Elapsed**

(1) The amounts of calculated service pension which have not been received by the recipient of the pension in due time shall be disbursed for the time already elapsed, but not longer than for three years.

(2) If the calculated service pension has not been received on time due to the fault of the institution which grants or disburses the service pension, the undisbursed amount of service pension for the time already elapsed shall be disbursed without any time limitation.

[*9 September 2010*]

**Section 12. Deductions from Service Pension**

(1) Deductions from service pension may be made:

1) based on a court ruling;

2) based on a decision made by an official of the State Social Insurance Agency in order to recover the overpaid amounts of pension which have been disbursed to the recipient of the pension due to his or her fault. In this case, 10 per cent shall be deducted monthly from the due amount of service pension, until the overpaid amounts are cleared.

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

(3) The total amount withheld monthly shall not exceed 50 per cent of the amount of service pension.

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

[*9 September 2010*]

**Section 13. Disbursement of the Amount of Service Pension not Received due to Death of the Person, and Disbursement of Funeral Allowance**

(1) Amounts of service pension that have been calculated for disbursement but have not been disbursed by the time of the death of the recipient of service pension may be received by the spouse of the recipient or the first- or second-degree relatives thereof, or by another person – based on inheritance certificate or court ruling.

(2) In case of the death of the recipient of service pension, the family thereof or a person who undertakes to arrange the funeral shall receive a funeral allowance in the amount of two monthly payments of service pension. In order to receive a funeral allowance, the requester of the funeral allowance or a person authorised by the requester shall, within 12 months of the death of the recipient of service pension, lodge a written submission to a department of the State Social Insurance Agency and present a personal identification document.

(3) In case of the death of the recipient of service pension, a lump sum allowance in the amount of two monthly pension payments of the deceased spouse shall be granted and disbursed to the surviving spouse based on his/her request. A person has the right to receive such lump sum allowance, if on the date of the death of the deceased spouse the surviving spouse is a recipient of old-age, disability, or service pension, and the death has set in after 1 June 2010. A person has the right to the allowance if it has been requested within 12 months from the date of death of the deceased spouse.

[*13 May 2010; 9 September 2010*]

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

The service pension granted to persons who depart for permanent life in foreign countries shall be disbursed in accordance with the procedures laid down for the disbursement of state pensions laid down in the law On State Pensions.

[*9 September 2010*]

**Section 15. Certificate of Recipient of Service Pension**

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

(2) Procedures for issuing and cancelling a certificate of the recipient of service pension and also the sample certificate shall be determined by the Cabinet.

[*17 October 2013* / *Section shall come into force on 1 January 2014.* *See Paragraph 15 of Transitional Provisions*]

**Transitional Provisions**

[*8 November 2007*]

1. If a person is simultaneously a recipient of both the service pension and unemployment benefit on 31 December 2007, then the disbursement of service pension to this person shall be, starting from 1 February 2008, discontinued for the remaining period for 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. [13 May 2010]

8. Starting from 1 November 2009, the unpaid amount of the pension shall be disbursed to a person with a determined disability who received service pension in a limited amount from 1 July 2009 until 31 October 2009 in accordance with Paragraphs 2, 3, 4, and 5 of these Transitional Provisions.

[*15 October 2009*]

9. In July 2010, the Ministry of Foreign Affairs shall disburse the withheld (non-received) part of service pension 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 limited amount of 90 per cent or 30 per cent of the granted service pension from 1 July 2009 until 31 May 2010.

[*13 May 2010*]

10. If the recipient of service pension has died within the period from 1 July 2009 until 31 May 2010, the amount of service pension due (non-received) to this person may be received by the spouse of the recipient of service pension or the first- or second-degree relatives thereof, or by another person – based on inheritance certificate or court ruling.

[*13 May 2010*]

11. The personal income tax rate applied to the repayable part of service pension for the time from 1 July 2009 until 31 December 2009 shall be 23 per cent.

[*13 May 2010*]

12. If the person’s tax booklet that is submitted to the Ministry of Foreign Affairs includes an entry for the right to tax reliefs or additional tax reliefs, these reliefs shall be taken into account when calculating tax for the repayable part of the person’s service pension.

[*13 May 2010*]

13. Persons to whom the repayable part of service pension is disbursed for the time period from 1 July 2009 until 31 December 2009 and who on a voluntary basis wish to submit the annual income return for 2009 shall submit this declaration to the State Revenue Service after receipt of the repayable part of service pension.

[*13 May 2010*]

14. Persons whom the repayable part of the service pension for the period from 1 July 2009 to 31 December 2009 has been disbursed and who in accordance with the law On Personal Income Tax shall have the obligation to submit an income return to the State Revenue Service not later than by 1 April of the year following the taxation year shall submit the updated income return 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 the amount.

[*13 May 2010*]

15. Section 15, Paragraph one of this Law shall come into force on 1 January 2014.

[*17 October 2013*]

16. Amendments to Section 5, Paragraphs seven and eight of this Law shall come into force on 1 January 2023. When disbursing the service pension in accordance with Section 5, Paragraphs seven and eight of this Law, the monthly amount of lifetime pension which has been determined in accordance with the life assurance (lifetime pension) agreement on the use of the funded pension capital accrued in the State funded pension scheme (if such agreement has been concluded) shall be ignored if the old-age pension has been granted to the person by 31 December 2022 in accordance with the law On State Pensions.

[*17 December 2020*]

This Law shall come into force on 1 January 2007.

This Law has been adopted by the *Saeima* on 2 November 2006.

President V. Vīķe-Freiberga

Rīga, 15 November 2006