
STATUTORY RULES OF NORTHERN IRELAND

2014 No. 188

The Local Government Pension Scheme
Regulations (Northern Ireland) 2014

PART 1

MEMBERSHIP, CONTRIBUTIONS AND BENEFITS

CONTRIBUTIONS

Assumed pensionable pay

23.—(1) During the period the circumstances specified in paragraph (2) apply in relation to an employment, the pensionable pay that an active member is, in relation to that employment, treated as receiving for the purposes of these Regulations (including this regulation), other than regulations 11 to 16 (contributions), is that member's assumed pensionable pay calculated in accordance with paragraphs (4) and (5).

(2) The circumstances are that the member—

- (a) is on leave due to sickness or injury and is on reduced contractual pay or no pay;
- (b) is on child-related leave; or
- (c) is absent on reserve forces service leave.

(3) Paragraph (2)(c) does not apply in respect of any period of employment which qualifies the member for benefits under any other occupational pension scheme in respect of that employment.

(4) The annual rate of assumed pensionable pay for an employment for a scheme year is—

(a) where the member is paid monthly—

- (i) the pensionable pay the member received relating to that employment in the three most recent pay periods in which the member received pay preceding the commencement of the pay period in which the circumstance specified in paragraph (2) began or, for the purposes of regulations 39(2)(a) (calculation of ill-health pension amounts) and 40(3) (death grants: active members), the pay period in which, respectively, the ill-health retirement or death occurred;
- (ii) less any lump sum received, during that period, that is not payable every pay period;
- (iii) with the resulting sum being grossed up to an annual figure;
- (iv) to which any regular lump sum payment received in the twelve months preceding the date specified in paragraph (4)(a)(i) should be added.

(b) where the member is paid otherwise than monthly—

- (i) the pensionable pay the member received relating to that employment in the twelve most recent pay periods in which the member received pay preceding the commencement of the pay period in which the circumstance specified in paragraph (2) began or, for the purposes of regulations 39(2)(a) (calculation of ill-

health pension amounts) and 40(3) (death grants: active members), the pay period in which, respectively, the ill-health retirement or death occurred;

- (ii) less any lump sum received, during that period, that is not payable every pay period;
- (iii) with the resulting sum being grossed up to an annual figure;
- (iv) to which any regular lump sum payment received in the twelve months preceding the date specified in paragraph (4)(b)(i) should be added.

(5) For the purposes of paragraph (4) a “regular lump sum” is a payment for which the member’s employer determines there is an expectation that such a payment would be paid on a regular basis.

(6) The assumed pensionable pay that a member is treated as receiving is adjusted by the revaluation adjustment on the first day of the second Scheme year which commenced after the first date on which the member is treated as receiving assumed pensionable pay.