
STATUTORY RULES OF NORTHERN IRELAND

2000 No. 177

**Local Government Pension Scheme
Regulations (Northern Ireland) 2000**

Part C

Members' Contributions

Preliminary definitions

Meaning of “remuneration”

C1.—(1) Subject to paragraphs (2) and (3) and Schedule C4 (limitations on contributions and benefits), in these regulations “remuneration”, in relation to an employee, means the total of all the salary, wages, fees and other payments paid to him for his own use in respect of his employment, and any other payment or benefit specified in his contract of employment as being a pensionable emolument.

(2) “Remuneration” does not include—

- (a) payments for non-contractual overtime;
- (b) any travelling or subsistence allowance or any other allowance paid to an employee in respect of expenses incurred in relation to the employment;
- (c) any payment made to an employee in consideration of loss of holidays;
- (d) any payment accepted by an employee in lieu of notice to terminate his contract of employment; or
- (e) the money value to the employee of the provision of a motor vehicle or any payment accepted by him in lieu of such provision.

(3) Schedule C1 shall have effect for the purpose of making further provision as to the meaning of “remuneration” (including provision for the amount of notional remuneration to be agreed collectively).

Meaning of “normal retirement age” and “NRD”

C2.—(1) In these regulations, in relation to any member, “normal retirement date” (“NRD”) means—

- (a) in the case of a member who by his 60th birthday has a total period of membership of at least 25 years, that birthday;
- (b) in the case of a member who first has such a total period of membership by a date after his 60th birthday but before his 65th birthday, the day after that date;
- (c) in the case of a member who by his 60th birthday has a total period of membership of at least 10 years, provided that he was a contributory employee before 1st April 1972, that birthday; or

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(d) in the case of a member who does not fall within paragraphs (a), (b) or (c), his 65th birthday;
and “normal retirement age” means his age on his NRD.

(2) Where for any purpose of the regulations it is necessary to determine a person’s NRD or normal retirement age before he attains that age, it shall be assumed that his local government employment and membership of the Scheme will be continuous.