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STATUTORY RULES OF NORTHERN IRELAND

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**2000 No. 177**

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

**Part L**

**Pension Fund and Payments by Employers**

*Employers' liability to make payments*

**Employer's contributions**

**L5.**—(1) An employing authority shall contribute to the fund in each year of any period of three years for which a certificate is required under regulation L4(1), a sum equal to the presumed contribution for that year, increased or, as the case may be, reduced in accordance with any individual adjustment specified for the year in respect of the body under regulation L4(1)(b).

(2) The employing authority shall, during each year of every such period as is mentioned in paragraph (1), pay to the fund at the end of each of the intervals determined under regulation L7, on account of the sum required by paragraph (1) to be paid in that year, a sum equal to the presumed contribution for that interval, increased or, as the case may be, reduced by—

(a) any percentage, or

(b) a part, proportionate to the length of the interval, of any amount expressed in money terms, that has been specified as an individual adjustment for the year in respect of the body under regulation L4(1)(b).

(3) For the purposes of paragraphs (1) and (2), the presumed contribution for any period for an employer is a sum equal to the common percentage for the year in question of the remuneration on which contributions have during that period been paid to the fund under regulation C3, C5 or C6 by its employees who are members; and in this paragraph “the common percentage” means the common rate of employer’s contribution specified under regulation L4, expressed as a percentage.

(4) Where a standard retirement pension and standard retirement grant are payable under regulation D6, the employing authority shall pay to the Committee such an amount as may be actuarially determined which represents the cost to the Committee of paying such pension and grant before the member has attained normal retirement age.

(5) If all or part of any sum due under paragraph (2) or (4) remains unpaid at the end of the period of 10 days after the date on which it becomes due, the Committee may require the employing authority to pay interest on the amount remaining unpaid, calculated at one per cent. above base rate on a day to day basis from the due date of payment to the date of payment, and compounded with three-monthly rests.

### **Employer's further payments**

**L6.**—(1) Where immediately before the commencement date any payments remained to be made by an employee and his employer under regulation 43 (added years) of the 1981 regulations his employing authority shall, so long as he remains in its employment, pay to the fund—

- (a) contributions equal to the amounts payable by the employee in respect of his obligations under that regulation by virtue of Schedule C5 or Schedule M2, and
- (b) any payments equal to those payments determined under regulation 43(6) of the 1981 regulations,
- (c) where the amounts payable by the employee—
  - (i) were reduced under proviso (ii) to regulation 43(3) of the 1981 regulations or the corresponding proviso of the former regulations, or
  - (ii) were or are reduced by virtue of the payment of a lump sum under regulation 43(4) of 1981 regulations or Schedule 7 to the 1992 regulations or paragraph 4 of Schedule C4 to these regulations,

contributions equal to the amounts that would have been payable by the employee but for the reduction.

(2) Where—

- (a) on the employee's ceasing to hold his employment the employing authority agrees to pay a sum under paragraph 4A(5)(1) of Schedule 10 to the 1981 regulations (as deemed by virtue of paragraph 9 of Schedule C5 to have continued to have effect); and
- (b) the employee pays the required amount for the purposes of that paragraph,

the employing authority shall pay the agreed sum to the fund before the end of the period of one month beginning on the date of the employee's payment.

(3) If all or part of the agreed sum remains unpaid at the end of that period, the Committee may require the employing authority to pay interest on the amount remaining unpaid, calculated at one per cent. above base rate on a day to day basis from the day after the end of the period to the date of payment, and compounded with three-monthly rests.

(4) Any extra charge on the fund resulting from a resolution under regulation D7 (increase of reckonable service) of the 1992 regulations or regulation B15 of these regulations (increase of membership) shall be repaid to the fund by the employing authority concerned.

### **Payments by employing authorities to the Committee**

**L7.**—(1) Every employing authority other than the Committee shall pay to the Committee, at such intervals of not more than 12 months as the Committee may determine (but in the case of the amounts mentioned in sub-paragraph (a) not later than the time required under Article 49(8) of the Pensions Order—

- (a) all amounts from time to time deducted from the remuneration of its members under these regulations;
- (b) any amount received by it under regulation C7, by deduction from remuneration or otherwise, during the interval; and
- (c) any extra charge payable under regulation L6(1) to (3), the amount of which has been notified to it by the Committee during the interval.

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(1) Paragraph 4A(5) was inserted by regulation 13 of the Local Government (Superannuation) (Amendment) Regulations (Northern Ireland) 1986 (S.R. 1986 No. 294)

(2) Subject to paragraph (3), every payment under paragraph (1)(a) is to be accompanied by a statement showing—

- (a) the name and remuneration of each of the members in relation to whom the payment is made;
- (b) which of those members are paying additional voluntary contributions under regulation C24 or continuing to pay instalments under regulation C7 of the 1992 regulations (as continued in effect by paragraph 1 of Schedule C5);
- (c) the amounts comprised in the payment which represent deductions from the remuneration of each of those members and the periods in respect of which the deductions were made;
- (d) which of those amounts are amounts representing deductions in respect of such contributions or instalments as are mentioned in paragraph (b);
- (e) the amount of the remuneration of those members from or in respect of whom deductions have not been made; and
- (f) the names of any members from whose remuneration no deductions have been made.

(3) The Committee may direct that, instead of complying with paragraph (2), the employing authorities making payments to it under paragraph (1)(a) are to provide it with the information mentioned in paragraph (2) in such form, and at such intervals of not more than 12 months, as may be specified in the direction.

(4) If all or part of any sum due under this regulation remains unpaid at the end of the period of 10 days after the date on which it becomes due, the Committee may require the employing authority concerned to pay interest, calculated and compounded as mentioned in regulation L5(5).

(5) Payments made in pursuance of paragraph (1) shall be carried to the fund.