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STATUTORY RULES OF NORTHERN IRELAND

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**2002 No. 352**

**Local Government Pension Scheme  
Regulations (Northern Ireland) 2002**

**PART II**

**PRIMARY PROVISIONS**

**CHAPTER III**

*CONTRIBUTIONS*

**Meaning of “pay”**

- 12.**—(1) An employee’s pay is the total of –
- (a) all the salary, wages, fees and other payments paid to him for his own use in respect of his employment; and
  - (b) any other payment or benefit specified in his contract of employment as being a pensionable emolument.
- (2) But an employee’s pay does not include –
- (a) payments for non-contractual overtime;
  - (b) any travelling, subsistence or other allowance paid in respect of expenses incurred in relation to the employment;
  - (c) any payment in consideration of loss of holidays;
  - (d) any payment in lieu of notice to terminate his contract of employment;
  - (e) any payment as an inducement not to terminate his employment;
  - (f) any amount treated as the money value to the employee of the provision of a motor vehicle or any amount paid in lieu of such provision.
- (3) For regulation 11, the pay of a part-time employee for any period is the pay he would have received if during that period he had worked the contractual hours.
- (4) But paragraph (3) does not apply to periods during which the employee was away from work by reason of illness or injury with reduced or no pay.
- (5) If a Scheme employer agrees with the bodies or persons representative of any description of employees the method for determining the whole or a specified part of the pay of employees of that description for the period during which the agreement applies, the pay of a member who is such an employee is the amount so determined.
- (6) A Scheme employer must notify in writing every member affected by such an agreement.
- (7) A notification to a member under paragraph (6) must include a conspicuous statement as to the place where he may obtain information about details of the agreement.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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(8) No sum may be taken into account in calculating pay unless income tax liability has been determined on it.