
STATUTORY RULES OF NORTHERN IRELAND

2009 No. 33

Local Government Pension Scheme (Administration)
Regulations (Northern Ireland) 2009

PART 4

PENSION FUND AND EMPLOYERS' PAYMENTS

Employer's contributions

34.—(1) An employing authority must contribute to the fund, or as the case may be, an admission agreement fund, in each year covered by a rates and adjustments certificate under regulation 31 (actuarial valuations and certificates) or 33 (special circumstances where revised actuarial valuations and certificates must be obtained) the amount appropriate for that employing authority as calculated in accordance with the certificate and paragraph (4).

(2) During each of those years an employing authority must make payments to the fund or admission agreement fund, on account of the amount required for the whole year.

(3) Those payments on account must—

- (a) be paid at the end of the intervals determined under regulation 37 (payments by employing authorities to the Committee); and
- (b) equal the appropriate proportion of the whole amount due under paragraph (1) for the year in question.

(4) An employer's contribution for any year is the common percentage for that year of the pay on which contributions have, during that year, been paid to the fund or admission agreement fund, under regulation 14 (contributions during child-related leave), 15 (contributions during reserve forces service leave), 17 (contributions during absences with permission) of these Regulations or 3 (contributions payable by active members) of the Benefits Regulations by employees who are active members, increased or reduced by any individual adjustment specified for that employer for that year in the rates and adjustments certificate.

(5) The common percentage is the common rate of employer's contribution specified in that certificate, expressed as a percentage.

(6) Where an employee—

- (a) is treated under regulation 14(4) as if he had paid contributions; or
- (b) has paid contributions during a period of maternity, paternity or adoption absence (within the meaning of that regulation),

the pay on which the common percentage is calculated is the pay the employee would have received if he had not been absent.