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STATUTORY RULES OF NORTHERN IRELAND

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**2014 No. 188**

The Local Government Pension Scheme  
Regulations (Northern Ireland) 2014

PART 2

ADMINISTRATION

PAYMENTS

**Contributing body's contributions**

**73.**—(1) A contributing body shall contribute to the pension fund in each year covered by a rates and adjustment certificate under regulation 68 (actuarial valuations and certificates), regulation 70 (special circumstances where revised actuarial valuations and certificates shall be obtained) or regulation 71 (apportionment of liabilities) the amount appropriate for that contributing body as calculated in accordance with the certificate and paragraph (4).

(2) During each of those years a contributing body shall make payments to the pension fund on account of the amount required for the whole year.

(3) Those payments on account shall—

(a) where the contributing body employs active members of the Scheme, be paid at the end of the intervals determined under regulation 75 (payment by employing authorities to the Committee) and where the contributing body does not employ active members of the Scheme, be paid at intervals of not greater than twelve months as the Committee may determine; and

(b) equal the appropriate proportion of the whole amount due under paragraph (1) for the year in question.

(4) A contributing body's contribution for any year is the common percentage for that year of—

(a) the pensionable pay on which contributions have been paid into the pension fund by active members in accordance with regulations 11 to 14 and 16 (contributions), except where sub-paragraph (b) applies, and

(b) the assumed pensionable pay in respect of members on child-related leave or on leave due to sickness or injury on reduced contractual pay or no pay,

increased or reduced by any individual adjustments specified for that contributing body for that year in the rates and adjustments certificate.

(5) The common percentage is the common rate of the employer's contribution specified in that certificate expressed as a percentage of the pensionable pay of its employees who are active members of the Scheme.

(6) A person to whom regulation 68(1) (actuarial valuations and certificates) applies shall contribute to the pension fund such amount as is specified in any exit certificate in accordance with regulation 70.

(7) A contributing body shall also contribute to the pension fund in each year, any employing authority contributions made under regulation 18 (additional pension contributions).

(8) A guarantor or other person which is not an employing authority shall pay sums specified pursuant to regulation 71 or which arise as a result of a revision of a rates and adjustments certificate in accordance with regulation 71 at such times as is specified by the Committee.

### **Employing authority's further payments**

74.—(1) Any extra charge on the pension fund resulting from a member becoming entitled to benefits under regulation 36 (early payment of retirement pension on ill-health grounds: active members) or 37 (early payment of retirement pension on ill-health grounds: deferred members) shall be paid into the pension fund by the employing authority concerned.

(2) The Committee may require the employing authority concerned to make additional payments to the pension fund in respect of any extra charge on that pension fund resulting from retirement benefits becoming immediately payable to a member under regulation 31(6) (retirement benefits, flexible retirement) or 31(7) (retirement benefits, early leavers on grounds of redundancy or business efficiency), including the cost as calculated by an actuary appointed by the Committee, as a result of a waiver of any reduction under regulation 31(8) (retirement benefits, waiver of reductions).

(3) Other than where regulation 70(10) (special circumstances where revised actuarial valuations and certificates shall be obtained) applies, an employing authority making an award under regulation 32 (award of additional pension) shall pay a sum into the pension fund to meet the cost of any additional pension, in accordance with actuarial guidance issued by the Department.

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

75.—(1) Every employing authority shall pay to the Committee on or before such dates falling at intervals of not more than twelve months as the Committee may determine—

- (a) all amounts received from time to time from employees under regulations 11 to 16 and 18 (contributions);
- (b) any charge payable under regulation 74 (employing authority's further payments) of which it has been notified by the Committee during the interval;
- (c) a contribution towards the cost of the administration of the pension fund; and
- (d) any amount specified in a notice given in accordance with regulation 76 (additional costs arising from employing authority's level of performance).

(2) But—

- (a) an employing authority shall pay the amounts mentioned in paragraph (1)(a) within the prescribed period referred to in Article 49(8) of the Pensions (Northern Ireland) Order 1995(1); and
- (b) paragraph (1)(c) does not apply where the cost of the administration of the pension fund is paid out of the pension fund under regulation 5(4) (management of the fund) of the 2000 Regulations.

(3) Every payment under paragraph (1)(a) shall be accompanied by a statement showing—

- (a) the total pensionable pay received by members during the period covered by the statement whilst regulation 11 (contributions) applied (including the assumed pensionable pay members were, in accordance with regulation 23 (assumed pensionable pay), treated as receiving during that period whilst regulation 11 applied);

- (b) the total employee contributions (if any) deducted from the pensionable pay under sub-paragraph (a);
  - (c) the total pensionable pay received by members during the period covered by the statement whilst regulation 12 (temporary reduction in contributions) applied (including the assumed pensionable pay members were, in accordance with regulation 23, treated as receiving during that period whilst regulation 12 applied);
  - (d) the total employee contributions (if any) deducted from the pensionable pay under sub-paragraph (c);
  - (e) the total employing authority contributions in respect of the pensionable pay under sub-paragraphs (a) and (c);
  - (f) the total additional pension contributions (if any) paid by members under regulation 18 (additional pension contributions) during the period covered by the statement; and
  - (g) the total additional pension contributions (if any) paid by the employing authority under regulation 18 during the period covered by the statement.
- (4) The Committee may direct that the information mentioned in paragraph (3) shall be given to it in such form, and at such intervals (not exceeding twelve months) as it specifies in the direction.
- (5) If an amount payable under paragraph (1)(c) or (d) cannot be settled by agreement, it shall be determined by the Department.

#### **Additional costs arising from employing authority's level of performance**

**76.**—(1) This regulation applies where, in the opinion of the Committee, it has incurred additional costs which should be recovered from an employing authority because of that employing authority's level of performance in carrying out its functions under these Regulations.

- (2) The Committee may give written notice to the employing authority stating—
- (a) the Committee's reasons for forming the opinion mentioned in paragraph (1);
  - (b) the amount the Committee has determined the employing authority should pay under regulation 75(1)(d) (payment by employing authorities to the Committee, additional costs arising from employing authority's level of performance) in respect of those costs and the basis on which the specified amount is calculated; and
  - (c) where the Committee has prepared a pension administration strategy under regulation 65 (pension administration strategy), the provisions of the strategy which are relevant to the decision to give the notice and to the matters in sub-paragraphs (a) or (b).

#### **Interest on late payments**

**77.**—(1) The Committee may require any person from whom any payment due under regulations 73 to 76 (employing authority's contributions or payments) is overdue to pay interest on that amount.

(2) The date on which any amount due under regulations 73 (contributing body's contributions), 74 (employing authority's further payments), 76 (additional costs arising from employing authority's level of performance) is overdue is one month from the date specified by the Committee for payment.

(3) The date on which any amount due under regulation 75 (payment by employing authorities to the Committee) (other than an extra charge payable under regulation 74 and referred to in regulation 75(1)(b)) is overdue is the day after the date when that payment is due.

(4) Interest payable under this regulation shall be calculated at one per cent above base rate on a day to day basis from the due date to the date of payment and compounded with three-monthly rests.

### **Contributions Equivalent Premium**

**78.**—(1) Where the Committee pays a contributions equivalent premium under section 51 of the 1993 Act in respect of any member, it is entitled to retain from the pension fund a sum not exceeding the contributions equivalent premium.

(2) Where the Committee may retain any sum under section 57 of that Act in respect of the premium, then only the balance may be retained under paragraph (1).

(3) Where the contributions equivalent premium is refunded under regulation 54(1)(c) (re-entry into employment which is contracted out by reference to the same scheme) of the Occupational Pension Schemes (Contracting-out) Regulations (Northern Ireland) 1996(2), the Committee shall credit to the pension fund a sum equal to the amount of the premium.