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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.