
STATUTORY RULES OF NORTHERN IRELAND

2015 No. 372

The Occupational Pension Schemes (Power to Amend Schemes to Reflect Abolition of Contracting-out) Regulations (Northern Ireland) 2015

Earnings data

7.—(1) The actuary must use earnings data which, except where paragraph (3) applies, is for the period of one year ending with the calculation date.

(2) Where paragraph (3) applies, calculations may be made using earnings data which refers to the period of 3 years ending with the calculation date.

(3) This paragraph applies where—

- (a) the actuary is satisfied that the earnings data for some or all of the relevant members for the period of one year ending with the calculation date is significantly abnormal, and
- (b) the—
 - (i) principal employer in a case falling within regulation 14 or 15, or
 - (ii) employer in any other case,

writes to the actuary stating that it is also so satisfied.