
STATUTORY INSTRUMENTS

1997 No. 1612

The Local Government Pension Scheme Regulations 1997

PART IV

ADMINISTRATION

CHAPTER I

PENSION FUNDS AND EMPLOYERS' PAYMENTS

Employers' liability to make payments

Employer's contributions

79.—(1) An employing authority must contribute to the appropriate fund in each year covered by a rates and adjustments certificate under regulation 77 or 78 the amount appropriate for that 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 appropriate 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 81(1), 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 under Part II by employees who are active members (other than contributions under regulation 18(3)), 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.

Employer's further payments

80.—(1) Where an authority pass a resolution under regulation 52 they must pay the appropriate sum to the appropriate fund before the expiry of the relevant period (as defined in paragraph (7) of that regulation) unless before the end of that period they have agreed as mentioned in paragraph (6) (a) of that regulation.

(2) Where an authority pass a resolution under regulation 143 in a case where paragraph (4)(a) of that regulation does not apply, they must pay the appropriate sum to the appropriate fund before the expiry of the period of one month beginning with the date the resolution is passed.

(3) The appropriate sum for a member is such sum as is shown as appropriate in guidance issued by the Government Actuary.

(4) Any extra charge on the appropriate fund resulting from—

- (a) a resolution under regulation 15, 52, 53 or 143 of these Regulations, or
- (b) a member's becoming entitled to an ill-health pension calculated under regulation 28 by reference to an enhanced membership period,

must be repaid to the fund by the employing authority concerned (but, in the case of resolutions under regulations 52 and 143, only so far as not paid under paragraph (1) or, as the case may be, paragraph (2)).

Payments by employing authorities to appropriate administering authorities

81.—(1) Every employing authority must pay to the appropriate administering authority, on or before such dates falling at intervals of not more than 12 months as the appropriate administering authority may determine (but in the case of the amounts mentioned in sub-paragraph (a) not later than the time required under section 49(8) of the Pensions Act 1995(1))—

- (a) all amounts from time to time deducted from the pay of their employees under these Regulations;
- (b) any amount received by them under regulation 18, (by deduction or otherwise) during the interval;
- (c) any extra charge payable under regulation 80 of which they have been notified by the administering authority during the interval; and
- (d) a contribution towards the cost of the administration of the fund.

(2) Paragraph (1)(d) does not apply where the cost is paid out of the fund under regulation L4(3) of the 1995 regulations.

(3) If the annual amount payable under paragraph (1)(d) cannot be settled by agreement, it must be determined by the Secretary of State.

(4) Every payment under paragraph (1)(a) is to be accompanied by a statement showing—

- (a) the name and pay of each of the employing authority's employees who is an active member;
- (b) which employees are paying voluntary contributions;
- (c) the amounts which represent deductions from the pay of each of the employees and the periods covered by the deductions, distinguishing amounts representing deductions for voluntary contributions.

(5) An administering authority may direct the information mentioned in paragraph (4) to be given to them instead in such form and at such intervals (not exceeding 12 months) as they specify in the direction.

(6) Paragraphs (1) and (4) do not apply to an employing authority which is an administering authority.

(7) Voluntary contributions are contributions other than those under Part II.