
STATUTORY RULES OF NORTHERN IRELAND

2014 No. 188

**The Local Government Pension Scheme
Regulations (Northern Ireland) 2014**

PART 2

ADMINISTRATION

ACTUARIAL VALUATIONS

Actuarial valuations and certificates

68.—(1) The Committee shall obtain—

- (a) an actuarial valuation of the assets and liabilities of the pension fund, as at 31st March 2016 and on 31st March in every third year afterwards;
- (b) a report by an actuary in respect of the valuation; and
- (c) a rates and adjustments certificate prepared by an actuary.

(2) Each of those documents shall be obtained before the first anniversary of the date (“the valuation date”) as at which the valuation is made or such later date as the Department may agree.

(3) A report under paragraph (1)(b) shall contain a statement of the demographic assumptions used in making the valuation and the statement shall show how the assumptions relate to the events which have actually occurred in relation to members of the Scheme since the last valuation.

(4) A rates and adjustments certificate is a certificate specifying—

- (a) the common rate of employers' contribution;
- (b) any individual adjustments; and
- (c) any amount calculated in accordance with paragraph (8),

for each year of the period of three years beginning with 1st April in the year following that in which the valuation date falls.

(5) The common rate of employers' contribution is the amount, if any, which in the actuary's opinion, should be paid to the pension fund so as to secure the fund's solvency by all contributing bodies whose employees contribute to it expressed as a percentage of the pay of their employees who are active members, or for any other employing authority or former employing authority which does not employ active members but is liable to contribute to the fund under regulation 70(12) and (13) (special circumstances where revised actuarial valuations and certificates shall be obtained) is such amount as is payable under regulation 70(13).

(6) The actuary shall have regard to—

- (a) the existing and prospective liabilities arising from circumstances common to all those bodies;
- (b) the desirability of maintaining as nearly constant a common rate of employers' contribution as possible;

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(c) the current version of the Committee's funding strategy statement mentioned in regulation 64 (funding strategy statement); and

(d) the desirability of securing long term cost efficiency of the pension fund.

(7) An individual adjustment is any percentage or amount by which, in the actuary's opinion, contributions at the common rate of employer's contribution should, in the case of—

(i) a particular contributing body;

(ii) a particular guarantor; or

(iii) both employing authority and [F1inheriting body] if agreed under regulation 71 (apportionment),

be increased or reduced by reason of any circumstances peculiar to that contributing body, guarantor or both of them and, where necessary, reflects inherited liabilities being attributable or no longer attributable.

(8) Where inherited liabilities are attributable to a guarantor or any other person which is not an employing authority, at the direction of the Committee, the actuary shall calculate such amount which in the actuary's opinion such a guarantor or other person that is not an employing authority should pay by reason of its assumption of responsibility for these inherited liabilities.

(9) A rates and adjustments certificate shall contain a statement of the assumptions on which the certificate is given as respects—

(a) the number of members who will become entitled to payment of pensions under the provisions of the Scheme; and

(b) the amount of the liabilities arising in respect of such members,

during the period covered by the certificate.

(10) The Committee shall provide the actuary preparing a valuation or a rates and adjustments certificate with the consolidated revenue account of the pension fund and such other information as the actuary requests.

Textual Amendments

F1 Words in reg. 68(7)(iii) substituted (1.4.2015) by [The Local Government Pension Scheme \(Amendment No. 2\) Regulations \(Northern Ireland\) 2015 \(S.R. 2015/162\)](#), regs. 1(2), **16**

Scheme costs

69.—(1) The Committee and employing authorities shall have regard to any guidance issued by the Department about how future costs of the Scheme will be met.

(2) To enable the Department to calculate those costs for the purposes of that guidance, the Committee shall provide to the Department by 31st August 2016, and by 31st August in every third year afterwards, all the information used for the purposes of providing an actuarial valuation under regulation 68 (actuarial valuations and certificates).

Special circumstances where revised actuarial valuations and certificates shall be obtained

70.—(1) If a contributing body—

(a) ceases to be an employing authority (including ceasing to be an admission body participating in the Scheme), or

(b) was an employing authority, but no longer has an active member contributing to a pension fund,

that contributing body becomes “an exiting employer” for the purposes of this regulation.

- (2) When a contributing body becomes an exiting employer, the Committee shall obtain—
- (a) subject to paragraphs (5) and (6), an actuarial valuation determined by an actuary appointed by the Committee at the exit date of the liabilities of the pension fund in respect of benefits in respect of the exiting employer's current and former employees and any inherited liabilities;
 - (b) an exit certificate showing any exit payment due from the exiting employer or any surplus due to the exiting employer from the pension fund in respect of those benefits as calculated by an actuary appointed by the Committee, on a basis consistent with the actuarial valuation in paragraph (a); and
 - (c) where relevant, a revised rates and adjustments certificate to reflect the certificate produced pursuant to paragraph (b).

[^{F2}(2A) The Department, subject to such conditions as it considers appropriate, may approve the issue of an interim exit certificate by the Committee under paragraph (2) to be replaced by an exit certificate at a later date.

(2B) Any payments made by an exiting employer on the basis of an interim exit certificate under paragraph (2A) does not count as an exit payment for the purposes of paragraph (9).]

(3) An amount equal to any exit payment shall immediately become due from that exiting employer to the pension fund and shall be payable as a lump sum within one month of the date of the exit certificate or such longer period as the Committee and the exiting employer agree, regardless of whether or not there has been any revision of the rates and adjustments certificate after the exit date.

(4) An amount equal to any surplus due to the exiting employer shall be payable by the Committee as a lump sum within one month of the date of the exit certificate or such longer period as the Committee and the exiting employer agree, regardless of whether or not there has been any revision of the rates and adjustments certificate after the exit date.

(5) Where in respect of an exiting employer its entire liabilities to the pension fund in respect of benefits due to the exiting employer's current and former employees and any inherited liabilities attributable to it, have transferred and become attributable to another person in accordance with regulation 71, paragraphs (2)(a) and (b) shall be modified so that no actuarial valuation needs to be carried out in respect of the exiting employer and the exit debt shall be zero.

(6) Where in respect of an exiting employer, part but not all of its liabilities to the pension fund have been transferred and become attributable to another person in accordance with regulation 71, paragraphs (2)(a) and (b) shall be modified so that the reference to liabilities of the pension fund in respect of benefits due to the exiting employer's current and former employees and any inherited liabilities shall exclude any part of such liabilities which have transferred to and become attributable to the other person under regulation 71, and the exit payment shall be calculated accordingly.

(7) Where for any reason it is not possible to obtain all or part of the exit payment due from the exiting employer, or from an insurer, or any person providing an indemnity, bond or guarantee on behalf of that exiting employer, the Committee shall obtain a further revision of any rates and adjustments certificate for the pension fund showing—

- (a) in the case where the exiting employer is an admission body falling within paragraph 116(1)(h)(i) of Part 1 of Schedule 2 to these Regulations (admission agreements with admission bodies: bodies providing services as a result of transfer of a service), the revised contribution due from the body which is the related employer in relation to that admission body; and
- (b) in any other case, the revised contributions due from each employing authority which contributes to the pension fund,

with a view to providing that assets equivalent to the exit payment due from the exiting employer are provided to the pension fund over such period of time as the Committee considers reasonable.

(8) Where in the opinion of the Committee there are circumstances which make it likely that an employing authority (including an admission body) will become an exiting employer, the Committee may obtain from an actuary a certificate specifying the percentage or amount by which, in the actuary's opinion—

- (a) the contribution at the common rate of employers' contribution should be adjusted; or
- (b) any prior individual adjustment should be increased or reduced,

with a view to providing that assets equivalent to the exit payment that will be due from the employing authority are provided to the pension fund by the likely exit date or, where the employing authority is unable to meet that liability by that date, over such period of time thereafter as the Committee considers reasonable.

(9) When an exiting employer has paid an exit payment into the pension fund, no further payments are due from that exiting employer in respect of any liabilities relating to the benefits in respect of any current or former employees of that exiting employer as a result of these Regulations.

(10) Paragraph (11) applies where—

- (a) an employing authority agrees to pay increased contributions to meet the cost of an award of additional pension under regulation 32 (award of additional pension); or
- (b) it appears likely to the Committee that the amount of the liabilities arising or likely to arise in respect of members in employment with an employing authority exceeds the amount specified, or likely as a result of the assumptions stated, for that employing authority, in a rates and adjustments certificate by virtue of regulation 68(9) (actuarial valuations and certificates, [^{F3}assumptions]); or].

[^{F4}(c) a contributing body has previously ceased to employ active members and no actuarial valuation or rates and adjustments certificate has been obtained by the Committee in accordance with paragraph (12) but where the admission agreement still allows it to employ active members and it once again starts to employ active members.]

(11) The Committee shall obtain a revision of the rates and adjustments certificate concerned, showing the resulting changes as respects that employing authority.

(12) Where a contributing body becomes an exiting employer the Committee may, with the approval of the Department, defer obtaining an actuarial valuation and exit certificate under paragraph (2) and determine the date at which the actuarial valuation and exit certificate shall be obtained and the dates from which it will be effective, and paragraph (2) will be modified to the extent necessary so that it applies as if the contributing body became an exiting employer on such date as is determined by the Committee in accordance with this regulation.

[^{F5}(12A) Where in the opinion of the Committee there is a material change in circumstances of an employing authority, the Committee may, with the approval of the Department, vary the date at which an actuarial valuation and exit certificate is determined under paragraph (12).]

(13) During any period of deferral under paragraph (12) the exiting employer will continue to pay contributions under regulation 73 (contributing body's contributions) in respect of liabilities of the pension fund relating to benefits due to the exiting employer's current and former employees and any inherited liabilities which it may have (but excluding any part of such liabilities which have transferred to and become attributable to the other person under regulation 71 (apportionment of liabilities)) and the contributions shall be calculated by the actuary taking account of the amount of those liabilities and the period of deferral.

[^{F6}(13A) The Committee may determine a nominated calculation date, where it reasonably believes that a contributing body is to cease to employ active members in the near future but the actual calculation date is unknown, and such date will be the calculation date in substitution for

the actual date on which the contributing body ceases to employ active members or its admission agreement otherwise ceases to have effect.

(13B) Where paragraph (13A) applies, the Committee—

- (a) will assess on or as soon as practicable after the date on which the contributing body actually ceases to employ active members or its admission agreement otherwise ceases to have effect whether it should obtain a further revision of the rates and adjustments certificate under regulation 70(2)(c) as at that date; and
- (b) may subsequently ask the fund actuary to revise or withdraw and re-issue the rates adjustments certificate if it considers it reasonable to do so.

(13C) Where a revised rates and adjustments certificate is obtained under paragraph (13B)(a), it will take account of any contributions already received from the contributing body further to the rates and adjustments certificate obtained under paragraph (13A).

(13D) The Committee may, with the approval of the Department, if it thinks necessary to protect the solvency of the fund or prevent liabilities in relation to one contributing body falling onto other contributing bodies, require active members employed by a particular contributing body to cease future accrual with effect from a date specified by the Committee so that the contributing body no longer employs active members.]

[^{F7}(13E) Where in the opinion of the Committee there has been a relevant change in the circumstances of an employing authority (including an admission body), the Committee may with the agreement of the employing authority obtain from an actuary a certificate specifying the percentage or amount by which in the actuary's opinion it is appropriate that:

- (a) the contribution at the common rate of employer's contribution should be adjusted; or
- (b) any individual adjustment should be made or any prior individual adjustment should be increased or reduced in respect of that employing authority.

(13F) Where the actuary is producing a certificate under paragraph (13E), the actuary shall take into account the current version of the Committee's funding strategy statement and any other matter which the actuary considers relevant.

(13G) A relevant change in circumstances for the purpose of paragraph (13E) includes any one or more of the following:

- (a) the employing authority, since the date of the existing rates and adjustments certificate, has secured a guarantee in a form satisfactory to the Committee of its entire liabilities to the pension fund from a Department which is established by or under any enactment and where that enactment enables the Department to make financial provision for that employing authority;
- (b) the employing authority, since the date of the existing rates and adjustments certificate, has provided security, in a legally binding form satisfactory to the Committee, for its entire liabilities to the pension fund;
- (c) an assessment carried out to the satisfaction of the Committee and taking account of actuarial advice, of the level of risk arising on the premature termination of the provision of service or assets by reason of insolvency, winding up or liquidation of the admission body demonstrates that the risk has reduced significantly since the existing certificate was issued;
- (d) at the time that the existing rates and adjustments certificate was obtained there were circumstances which in the opinion of the Committee made it likely that the employing authority would become an exiting employer but there has been a change in those circumstances so that in the opinion of the Committee it is likely that the employing authority's participation in the scheme will be indefinite; or

(e) there was an error and/or omission in the information provided to the actuary for the purposes of calculating the existing rates and adjustment certificate, which in the opinion of the actuary has had a significant impact upon the contributions certified for that employing authority, or where there has been a substantive or typographical error in the existing rates and adjustments certificate.]

(14) For the purposes of this regulation—

“exit certificate” means a certificate produced in accordance with paragraph (2);

“exit date” means the date on which the employer becomes an exiting employer;

“exit payment” means the amount specified in an exit certificate as being due from an exiting employer in accordance with this regulation;

“exiting employer” means an employer of any of the descriptions specified in paragraph (1);

^{F8}
...

[^{F9}“interim exit certificate” means a certificate produced in accordance with paragraph (2A); and]

“related employer” means any employing authority or other such contracting body which is a party to the admission agreement (other than the Committee).

Textual Amendments

- F2** Reg. 70(2A)(2B) inserted (with effect in accordance with reg. 1(1) of the amending Rule) by The Local Government Pension Scheme (Amendment) Regulations (Northern Ireland) 2022 (S.R. 2022/163), regs. 1(1), **10(a)**
- F3** Words in reg. 70(10)(b) substituted (with effect in accordance with reg. 1(2) of the amending Rule) by The Local Government Pension Scheme (Amendment) Regulations (Northern Ireland) 2016 (S.R. 2016/128), regs. 1(1), **19(a)(i)**
- F4** Reg. 70(10)(c) inserted (with effect in accordance with reg. 1(2) of the amending Rule) by The Local Government Pension Scheme (Amendment) Regulations (Northern Ireland) 2016 (S.R. 2016/128), regs. 1(1), **19(a)(ii)**
- F5** Reg. 70(12A) inserted (18.11.2019) by The Local Government Pension Scheme (Amendment) Regulations (Northern Ireland) 2019 (S.R. 2019/206), regs. 1(1), **73(a)**
- F6** Reg. 70(13A)-(13D) inserted (with effect in accordance with reg. 1(2) of the amending Rule) by The Local Government Pension Scheme (Amendment) Regulations (Northern Ireland) 2016 (S.R. 2016/128), regs. 1(1), **19(b)**
- F7** Reg. 70(13E)-(13G) inserted (18.11.2019) by The Local Government Pension Scheme (Amendment) Regulations (Northern Ireland) 2019 (S.R. 2019/206), regs. 1(1), **73(b)**
- F8** Word in reg. 70(14) omitted (with effect in accordance with reg. 1(1) of the amending Rule) by virtue of The Local Government Pension Scheme (Amendment) Regulations (Northern Ireland) 2022 (S.R. 2022/163), regs. 1(1), **10(b)(i)**
- F9** Words in reg. 70(14) inserted (with effect in accordance with reg. 1(1) of the amending Rule) by The Local Government Pension Scheme (Amendment) Regulations (Northern Ireland) 2022 (S.R. 2022/163), regs. 1(1), **10(b)(ii)**

Apportionment of liabilities

71.—(1) The Committee may agree with any [^{F10}inheriting body] or guarantor that with effect from a specific date, some or all of the liabilities in relation to benefits for or in respect of members in connection with their employment with a current employing authority or former employer shall transfer to and be attributable to the [^{F10}inheriting body] in accordance with the terms of this regulation (the “inherited liabilities”).

(2) The agreement under paragraph (1) (“the apportionment agreement”) shall be recorded in writing between the Committee and the [F11inheriting body] or guarantor and shall specify—

- (a) its effective date, which may be a date before the date of the apportionment agreement;
- (b) the liabilities attributable to the original employer which will transfer;
- (c) the manner and time in which those liabilities will be discharged; and
- (d) any other conditions to protect the solvency of the pension fund that the Committee considers necessary.

(3) As soon as is practicable after an apportionment agreement is made under paragraph (1) the Committee, after seeking advice from an actuary may—

- (a) unless paragraph (6) applies, vary the rates and adjustments certificate currently in place in respect of contributions payable by the original employer and, or if appropriate, obtain an actuarial valuation and exit certificate in accordance with regulation 70;
- (b) vary the rates and adjustments certificate currently in place in respect of contributions payable by the [F12inheriting body] or guarantor; and
- (c) where a rates and adjustments certificate is not currently in place in respect of the [F12inheriting body] or guarantor, produce a rates and adjustments certificate.

to reflect the transfer of liabilities under paragraph (1).

(4) Any future rates and adjustment certificate in respect of any [F13inheriting body] or guarantor under regulation 68 (actuarial valuations and certificates) and any revision of the rates and adjustments certificate in respect of the [F13inheriting body] under regulation 70 (special circumstances where revised actuarial valuations and certificates shall be obtained) shall be calculated to reflect the transfer of liabilities under paragraph (1).

(5) For the purposes of paragraphs (3) and (4) the transfer of liabilities shall be reflected in a rates and adjustments certificate in—

- (a) the calculation of the individual adjustment of employer contributions in respect of the original employer and, as the case may be, any [F14inheriting body] under regulation 68(7);
- (b) the calculation of the amount payable by a guarantor or other non-employer under regulation 68(8); and
- (c) any exit payment calculation in respect of the original employer and, as the case may be, any [F15inheriting body] under regulation 70(2).

(6) Where the apportionment agreement under this regulation is entered into after the original employer has become an exiting employer in accordance with regulation 70(1) (special circumstances where revised actuarial valuations and certificates shall be obtained), the effect of that regulation shall, with the agreement of the Committee, be modified so that either—

- (a) there is no longer a requirement to obtain an actuarial valuation and no exit payment is treated as coming due in respect of the exiting employer; or
- (b) the actuarial valuation and exit payment shall be recalculated so that they relate only to the liabilities in respect of members' benefits which continue to be attributable to that exiting employer and exclude the liabilities in respect of members' benefits which have become attributable to another person in accordance with the apportionment agreement under paragraph (1).

(7) Where a guarantor has agreed to accept liabilities under paragraph (1) the apportionment agreement shall state the manner and time in which the guarantor will discharge those liabilities.

(8) Any agreement entered into prior to the introduction of this regulation shall be treated as an agreement under this regulation.

(9) Any question which may arise between the parties to an apportionment agreement relating to the construction of the agreement or the rights and obligations under that agreement shall be referred in writing to the Department for determination.

(10) Liabilities in relation to benefits for or in respect of members in connection with their employment with a current or former employing authority may for the purposes of these Regulations be attributable to a person other than that employing authority either—

- (a) as a result of an agreement to that effect to which that person and the Committee are parties (whether made under these Regulations or otherwise);
- (b) by the operation of a scheme of reorganisation which has been created and approved in accordance with legislation;
- (c) by a transfer of engagements in accordance with the provisions of legislation;
- (d) because of the provisions of any other legislation; or
- (e) by an order of the Court.

(11) Where liabilities become attributable under paragraph 10 to a person other than an employing authority they shall constitute inherited liabilities.

Textual Amendments

- F10** Words in [reg. 71\(1\)](#) substituted (1.4.2015) by [The Local Government Pension Scheme \(Amendment No. 2\) Regulations \(Northern Ireland\) 2015 \(S.R. 2015/162\)](#), regs. 1(2), **17(a)**
- F11** Words in [reg. 71\(2\)](#) substituted (1.4.2015) by [The Local Government Pension Scheme \(Amendment No. 2\) Regulations \(Northern Ireland\) 2015 \(S.R. 2015/162\)](#), regs. 1(2), **17(b)**
- F12** Words in [reg. 71\(3\)\(b\)\(c\)](#) substituted (1.4.2015) by [The Local Government Pension Scheme \(Amendment No. 2\) Regulations \(Northern Ireland\) 2015 \(S.R. 2015/162\)](#), regs. 1(2), **17(c)**
- F13** Words in [reg. 71\(4\)](#) substituted (1.4.2015) by [The Local Government Pension Scheme \(Amendment No. 2\) Regulations \(Northern Ireland\) 2015 \(S.R. 2015/162\)](#), regs. 1(2), **17(d)**
- F14** Words in [reg. 71\(5\)\(a\)](#) substituted (1.4.2015) by [The Local Government Pension Scheme \(Amendment No. 2\) Regulations \(Northern Ireland\) 2015 \(S.R. 2015/162\)](#), regs. 1(2), **17(e)**
- F15** Words in [reg. 71\(5\)\(c\)](#) substituted (1.4.2015) by [The Local Government Pension Scheme \(Amendment No. 2\) Regulations \(Northern Ireland\) 2015 \(S.R. 2015/162\)](#), regs. 1(2), **17(e)**

Supply of copies of valuations, certificates, etc.

72.—(1) The Committee shall send copies of any valuation, report, certificate or revised certificate obtained under regulation 68 (actuarial valuations and certificates) to—

- (i) the Department;
- (ii) each contributing body with employees who contribute to the pension fund in question; and
- (iii) any other contributing body, guarantor or [^{F16}inheriting body] which is or may become liable to make payments to that pension fund.

(2) The Committee shall send copies of any revised actuarial valuation or certificate obtained under regulation 70 (special circumstances where revised actuarial valuations and certificates shall be obtained) to—

- (i) the Department; and
- (ii) each contributing body, guarantor or [^{F17}inheriting body] to which the revised actuarial valuation or certificate relates.

(3) The Committee shall also send to the Department—

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- (a) a copy of the consolidated revenue account with which the actuary was provided under regulation 68(10) (actuarial valuations and certificates, information provided to actuary); and
- (b) a summary of the assets of the pension fund at the valuation date (unless such a summary is contained in the report under regulation 68(1)(b) (actuarial valuations and certificates, report by actuary)).

Textual Amendments

- F16** Words in [reg. 72\(1\)\(iii\)](#) substituted (1.4.2015) by [The Local Government Pension Scheme \(Amendment No. 2\) Regulations \(Northern Ireland\) 2015 \(S.R. 2015/162\)](#), regs. 1(2), **18**
- F17** Words in [reg. 72\(2\)\(ii\)](#) substituted (1.4.2015) by [The Local Government Pension Scheme \(Amendment No. 2\) Regulations \(Northern Ireland\) 2015 \(S.R. 2015/162\)](#), regs. 1(2), **18**

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Changes and effects yet to be applied to the whole Rule associated Parts and Chapters:

Whole provisions yet to be inserted into this Rule (including any effects on those provisions):

- Sch. 1(d) word omitted by [S.R. 2023/157 reg. 19\(4\)\(a\)](#)
- Sch. 1(f) word inserted by [S.R. 2023/157 reg. 19\(4\)\(b\)](#)
- Sch. 1(g) inserted by [S.R. 2023/157 reg. 19\(4\)\(c\)](#)
- reg. 31(14) inserted by [S.R. 2023/149 reg. 3\(2\)](#)
- reg. 35(2A) inserted by [S.R. 2023/149 reg. 3\(3\)\(a\)](#)
- reg. 35(4) inserted by [S.R. 2023/149 reg. 3\(3\)\(b\)](#)
- reg. 46(3)(c) inserted by [S.R. 2023/149 reg. 3\(6\)\(a\)\(iv\)](#)
- reg. 46(3B) inserted by [S.R. 2023/149 reg. 3\(6\)\(b\)](#)
- reg. 52(8) inserted by [S.R. 2023/149 reg. 3\(9\)](#)
- reg. 53(5B) inserted by [S.R. 2023/149 reg. 3\(10\)](#)
- reg. 68(6A) inserted by [S.R. 2023/149 reg. 3\(11\)](#)
- reg. 70(2ZA) inserted by [S.R. 2023/149 reg. 3\(12\)](#)
- reg. 91(A1) inserted by [S.R. 2023/149 reg. 3\(13\)](#)
- reg. 108(1B) inserted by [S.R. 2023/149 reg. 3\(14\)\(a\)](#)
- reg. 110(8) inserted by [S.R. 2023/149 reg. 3\(15\)](#)
- reg. 111(2A) inserted by [S.R. 2023/149 reg. 3\(16\)](#)