### STATUTORY RULES OF NORTHERN IRELAND

### 2014 No. 188

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

### PART 1

## MEMBERSHIP, CONTRIBUTIONS AND BENEFITS CONTRIBUTIONS

### **Contributions**

- 11.—(1) Subject to regulation 12 (temporary reduction in contributions), an active member shall pay contributions to the Scheme in respect of an employment at the contribution rate applicable to the annual pensionable pay that member is receiving in the pay period in which 1st April falls for that employment, for each employment in which the member is an active member (or in the case of an active member whose membership commences after 1st April in any year, on the annual pensionable pay the member receives at the commencement date of that membership).
- (2) The contribution rate applicable to an employment is as specified in the following table, with the contribution rate (specified in the third column) applicable to the band of pensionable pay (specified in the second column) into which the active member's annual pensionable pay, rounded down to the nearest whole pound, falls:

Table 1

Band	Pensionable pay range for an employment	Contribution rate for that employment
1	£0 - £14,000	5.5%
2	£14,001 to £21,300	5.8%
3	£21,301 to £35,600	6.5%
4	£35,601 to £43,000	6.8%
5	£43,001 to £85,000	8.5%
6	More than £85,000	10.5%

- (3) Where there is a change in employment, or a material change <sup>FI</sup>... which affects the member's pensionable pay in the course of a financial year, the employing authority may determine that a contribution rate reflecting the different pay range should be applied and the employing authority shall inform the member of the contribution rate applicable and the date from which it is to be applied.
- (4) On the first day of the pay period in which 1st April 2016 falls, and on the first day of the pay period in which each subsequent 1st April falls, the figures in the second column of the table

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in paragraph (2) are increased by applying the appropriate increase, rounding the result down to the nearest £100 and adding £1 to the first figure in each band apart from band 1.

- (5) In paragraph (4) "the appropriate increase" means the amount (where it is greater than zero) by which the figures would be increased with effect from the first Monday falling on or after 6th April of the relevant year if they were pensions beginning on 1st April 2015 to which the 1971 Act applied.
- (6) For the purposes of identifying which is the applicable contribution rate under this regulation or regulation 12 (temporary reduction in contributions) any reduction in pensionable pay which arises as a consequence of any of the following circumstances is to be disregarded—
  - (a) the actual or assumed enjoyment by the member of any statutory entitlement during any period away from work;
  - (b) child-related leave;
  - (c) leave of absence with permission;
  - (d) sick leave;
  - (e) leave due to injury;
  - (f) reserve forces service leave; or
  - (g) absence due to a trade dispute.

#### **Textual Amendments**

**F1** Words in reg. 11(3) deleted (1.4.2015) by The Local Government Pension Scheme (Amendment No. 2) Regulations (Northern Ireland) 2015 (S.R. 2015/162), regs. 1(2), 4

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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)