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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 1**

**MEMBERSHIP, CONTRIBUTIONS AND BENEFITS**

**PENSION ACCOUNTS**

**Active member's pension accounts**

**25.**—(1) At the beginning of each Scheme year, an active member's pension account in relation to an employment shall specify the opening balance for that year.

(2) At the end of each Scheme year—

- (a) the balance mentioned in paragraph (1); plus
- (b) the amount of earned pension, if any, for the Scheme year; plus
- (c) the amount of any additional member pension acquired during the Scheme year pursuant to arrangements made under regulation 18(1) or (3) (additional pension contributions); plus or minus, as the case may be;
- (d) the sum resulting from any pension account adjustment during the Scheme year;

shall be aggregated and the revaluation adjustment for that Scheme year shall be applied at the beginning of the next Scheme year in accordance with actuarial guidance issued by the Department.

(3) The revalued balance calculated under paragraph (2) becomes the new opening balance for the following Scheme year.

(4) Except where regulation 12 (temporary reduction in contributions) applies, the amount of earned pension for a Scheme year is 1/49th of the member's pensionable pay received in that year (irrespective of whether it relates to work carried out in that year).

(5) Where regulation 12 (temporary reduction in contributions) applies, the amount of earned pension for a Scheme year is 1/98th of the member's pensionable pay received in that year while that regulation applies (irrespective of whether it relates to work carried out during that year).

(6) Other than to correct an error in a pension account, an adjustment to a pension account (“pension account adjustment”) can only arise as a consequence of—

- (a) an award of additional pension under regulation 32 (award of additional pension);
- (b) a transfer value payment being made or received;
- (c) a pension debit being made;
- (d) a Scheme pays election;
- (e) a transfer into the member's pension account from a different account upon aggregation of those accounts; or

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**Changes to legislation:** *There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Local Government Pension Scheme Regulations (Northern Ireland) 2014. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)*

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(f) an adjustment of the description mentioned in regulation 105 (adjustment of accounts following forfeiture, etc.);

(7) If an active member's pension account is closed before the end of a Scheme year, any pension account adjustment applicable to that active member's pension account shall be made immediately before the date that account is closed, but no revaluation adjustment is to be made to that account for that Scheme year.

(8) If a member starts to draw benefits under regulation 31(6) (retirement benefits, flexible retirement pensions) any pension account adjustment applicable to the active member's pension account if appropriate, shall be made immediately before the date on which benefits start to be paid.

(9) Where—

(a) a pension debit as is mentioned in paragraph (6)(c) is made, or

(b) the joint liability amount specified in a notice given in relation to an election as mentioned in paragraph (6)(d) is met by the pension fund,

the Committee shall reduce the balance in the member's account to reflect the reduction in the value of the member's rights, calculated in accordance with actuarial guidance issued by the Department.

(10) Where pensionable pay relating to a period before a member ceased to be an active member is paid after the period of active membership has ended, it is to be treated as if it were received on the day before the active member's account was closed.

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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\(16\)](#)