
STATUTORY RULES OF NORTHERN IRELAND

2014 No. 188

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

PART 1

MEMBERSHIP, CONTRIBUTIONS AND BENEFITS

PENSION ACCOUNTS

Deferred member's pension account and deferred refund account

26.—(1) If a member ceases to be an active member and becomes a deferred member in relation to an employment—

- (a) the active member's pension account shall be closed; and
- (b) a deferred member's pension account shall be opened.

(2) The deferred member's pension account shall specify the opening balance in that account.

(3) On the day the deferred member's pension account is opened, the opening balance is the amount of pension the member has accrued.

(4) The amount of pension the member has accrued is—

- (a) the opening balance for the member's last active Scheme year; plus
- (b) the amount of earned pension, if any, from the first day of the member's last active Scheme year until the last day of active membership; plus
- (c) any additional pension acquired during that period pursuant to arrangements made under regulation 18(1) or (3) (additional pension contributions); plus or minus, as the case may be,
- (d) any pension account adjustment applicable during that period.

(5) Except where regulation 12 (temporary reduction in contributions) applied, the amount of earned pension for the period mentioned in paragraph (4)(b) is 1/49th of the pensionable pay received during that period (irrespective of whether it relates to work carried out in that period).

(6) Where regulation 12 (temporary reduction in contributions) applied to any of the period mentioned in paragraph (4)(b), the amount of earned pension is 1/98th of the member's pensionable pay received while that regulation applied (irrespective of whether it relates to work carried out in that period).

(7) The balance in the member's account at the end of the Scheme year in which the member becomes a deferred member is adjusted at the beginning of the following Scheme year by the revaluation adjustment applicable to the Scheme year in which the member became a deferred member, in accordance with actuarial guidance issued by the Department.

(8) The revalued balance calculated under paragraph (7) is the opening balance for the following Scheme year and thereafter, subject to paragraph (9), the balance in the account is adjusted each

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](#)*

year by the index rate adjustment from the date that an increase would apply if that balance were a pension in payment to which the 1971 Act applied.

(9) If a deferred member's pension account is closed before the end of a Scheme year, any pension account adjustment applicable to the pension account shall be made immediately before the date the pension account is closed.

(10) Other than to correct an error in a deferred member's pension account, the only pension account adjustment that can arise under this regulation is an adjustment as a consequence of a matter specified in regulation 25(6) (active member's pension accounts, adjustments).

(11) If a member ceases to be an active member without becoming entitled to any benefits because that member has less than two years qualifying service—

- (a) the active member's pension account shall be closed; and
- (b) a deferred refund account shall be opened.

(12) Paragraphs (3) to (10) of this regulation apply to deferred refund accounts as they apply to deferred member's pension accounts.

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.

[View outstanding changes](#)

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\(16\)](#)