
STATUTORY RULES OF NORTHERN IRELAND

2002 No. 352

Local Government Pension Scheme
Regulations (Northern Ireland) 2002

PART IV

ADMINISTRATION

CHAPTER I

PENSION FUND AND EMPLOYERS' PAYMENTS

Employers' liability to make payments

Employer's contributions

79.—(1) An employing authority must contribute to the 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 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 17(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.

(6) Where an employee –

- (a) is treated, under regulation 16(4), as if she had paid contributions; or
- (b) has paid contributions during a period of maternity absence,

the pay on which the common percentage is calculated is the pay the employee would have received if she has not been absent.