

INTRODUCTION

This guide is intended to assist employing authorities in carrying out their responsibilities in administering the Local Government Pension Scheme Regulations (Northern Ireland) 2002. It deals with the most common questions which are likely to arise in the day to day administration of the Scheme. It does not, in any way, replace or override any provision of the Local Government Pension Scheme Regulations (Northern Ireland) 2002, the Local Government Pension Scheme (Amendment No.2 and Transitional Provisions) Regulations (Northern Ireland) 2002, the former regulations, or any other relevant statutory provisions and it should not be treated as an authoritative interpretation of the law. It is also not intended to be a comprehensive guide to every historic provision of the regulations, but rather to offer general, practical guidance in applying their provisions in a majority of cases.

The interpretations of the regulations are those of the Northern Ireland Local Government Officers' Superannuation Committee. However, the Committee accepts no liability in any case where a court of law or other competent authority overrules its interpretation.

It is therefore strongly recommended that all employing authorities hold a copy of the Local Government Pension Scheme Regulations (Northern Ireland) 2002 (SRNI 2002 No. 352), the Local Government Pension Scheme (Amendment No.2 and Transitional Provisions) Regulations (Northern Ireland) 2002 (SRNI 2002 No. 353) and the Local Government (Early Termination of Employment) (Discretionary Compensation Regulations (Northern Ireland) 2003 (SRNI 2003 No. 61) obtainable from The Stationery Office, 16 Arthur Street, Belfast BT1 4GD (Statutory Rules of Northern Ireland 2002 Nos. 352 and 353). The Regulations are also available online at www.northernireland-legislation.hmsso.gov.uk

It is important that you follow the procedures in this guide closely. Any underpayment of contributions, errors in reporting periods of membership or failure to provide relevant information promptly may result in the incorrect payment of benefits and could lead to your authority being charged significant additional administrative costs.

From time to time, you will be sent details of regulation amendments and other legislative changes for onward transmission to your employees. It has been established, through court cases, that employers are liable for any loss in employee benefit expectation caused by the failure to pass on relevant information.

Please remember that NILGOSC can only provide quality services to you and your employees if you provide prompt and complete information.

The Employers' Guide is in four parts:

Part 1 - Administering the regulations.

Part 2 - Tables and Examples.

Part 3 - Guide to NILGOSC forms.

Part 4 - The Local Government (Early Termination of Employment) (Discretionary Compensation) Regulations (Northern Ireland) 2003.

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