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## Synopsis of Responses and Departmental Response to the consultation on draft The Local Government Pension Scheme (Amendment) Regulations (Northern Ireland) 2026

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# **SYNOPSIS OF THE RESPONSE AND DEPARTMENTAL RESPONSE TO THE CONSULTATION ON DRAFT LOCAL GOVERNMENT PENSION SCHEME (AMENDMENT) REGULATIONS (NORTHERN IRELAND) 2026**

## **Background**

1. The Department for Communities (DfC) is the responsible authority for the Local Government Pension Scheme (Northern Ireland) (LGPS (NI)) under the Public Service Pensions Act (Northern Ireland) 2014 (2014 c.2).
2. The LGPS (NI) is a funded pension scheme administered by the Northern Ireland Local Government Officers' Superannuation Committee (NILGOSC), a non-departmental public body established in April 1950 to operate a pension scheme for district councils and other admitted bodies in Northern Ireland. The LGPS (NI) is funded by contributions from employers (who have been designated as employing authorities or admitted to the scheme) and their employees. The LGPS (NI) is provided for in a number of statutory rules (as amended), collectively referred to as the LGPS (NI) Regulations.
3. It is DfC's responsibility to update the legislative framework for the LGPS (NI), taking account of developments in broader public sector pension policy.
4. DfC conducted a 2-week consultation on the draft Local Government Pension Scheme (Amendment) Regulations (Northern Ireland) 2026 from 19 March 2026 to 2 April 2026.
5. The consultation sought key stakeholders' views on whether NILGOSC, as scheme manager, should have the discretion to apply exemptions from statutory requirements - specifically those in the Public Service Pensions and Judicial Offices Act 2022 and the LGPS (Amendment No. 2) Regulations (NI) 2023 (the Regulations which introduced the McCloud Remedy) - regarding the inclusion of the McCloud Remedy in annual benefit statements (ABSs). This proposed exemption could apply to one or more members' ABSs for 2025/26 and 2026/27.

6. The Scheme Advisory Board is responsible for providing advice to the Minister for Communities on making changes to Scheme Regulations. The Scheme Advisory Board is chaired by a senior official of the Department and includes four members representative of LGPS (NI) employers, four members representative of employees (nominated by the Northern Ireland Committee of the Irish Congress of Trade Unions) and two advisors from NILGOSC. NILGOSC is the scheme manager and is responsible for the day-to-day administration of the scheme. DfC consulted with the Scheme Advisory Board and NILGOSC on the proposed changes.

7. DfC received a total of 1 response. The breakdown was as follows.

NUMBER	CATEGORY
1	Scheme Manager

8. Based on the comments received, the respondent **supports** the proposed changes to the Regulations. A summary of the response is set out below.

### **Summary of the proposed amendments**

9. The proposed amendments will introduce a discretion, to enable NILGOSC, as scheme manager, to determine that the exemption from the statutory requirements in both the Public Service Pensions and Judicial Offices Act 2022 and the McCloud Regulations, to include the McCloud Remedy in ABSs, may apply for a member or group of members' ABSs for 2025/26 and 2026/27.

### **Comments received in support of the proposed amendments**

10. The response from the Scheme manager was supportive of the proposed amendments in the Draft Regulations. A minor amendment to correct a drafting error in the draft Regulations was also suggested, however this did not affect the policy intent.

11. The consultation sought feedback on three questions:-

- a. Do consultees agree with the proposal?

- b. Are there any practical or operational issues that should be considered in relation to his proposal?
  - c. Do consultees agree with the Department's analysis of the impact of this proposal in terms of rural needs, section 75 equality categories, regulatory and human rights?
12. For the first question, the Scheme manager supported the proposal and has been progressing a plan to work on the outstanding McCloud remedy calculations. It advised that good progress has been made on these calculations, however there are certain factors outside of its control that are preventing the completion of work on a few remaining groups. For example, the required software programming to calculate the McCloud remedy underpin for members who have transferred in service during the remedial period will not be fully completed by the software provider until Q1 2027. Similarly, guidance on pension credits (in divorce) and wider legislation to allow revision of a credit in payment remain outstanding, along with any subsequent software programming.
13. The response to the second question noted three practical and operational areas to be considered:
- Any affected member may contact the Scheme manager to discuss their McCloud eligibility, and an individual estimate of their McCloud addition will be issued where possible.
  - In line with the previous year's end, the Scheme manager plans to issue a paper annual benefit statement to any member impacted by this discretion. This will include a note to advise them of this discretion in relation to any potential McCloud addition, along with a brief explanation.
  - It is estimated that the cohort of members currently impacted by this discretion is relatively small (c.400 members, or less than 0.4% of

annual benefit statements issued across the active and deferred member population).

14. In reply to the third question the Scheme manager agreed with the Department's assessment that there is no adverse impact in terms of rural needs, section 75 equality categories, regulatory or human rights.

#### **Departmental Response**

15. **The Department welcomes the comments from the respondent to the consultation on the proposed amendments to the LGPS (NI) Regulations. The respondent was supportive of the proposed changes and no objections were raised to the policy intent contained in the draft Regulations.**
  
16. **The Department will make these Regulations as soon as possible.**