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To: Salaries and Wages  
Human Resources  
Pension Contacts

Circular 09/2024

02 September 2024

At: All Employing Authorities

Dear Colleagues,

## **The Local Government Pension Scheme (Amendment) Regulations (Northern Ireland) 2024**

This circular advises employers that the Department for Communities made the above Regulations on 28 August 2024 and they come into operation from 31 August 2024.

These Regulations remove the requirement to include details of the McCloud Remedy in annual benefit statements for 2023/24 and potentially for 2024/25.

Implementing the McCloud Remedy is widescale and complex. There are significant steps needed to accurately update members' records including the collection and validation of data from 169 employers, software updates for the pensions administration software and amendments to approximately 44,000 individual member records. Despite NILGOSC's best efforts it has not been possible to include any additions due to the McCloud Remedy in the annual benefit statements for this year and there is a strong possibility that all the work required to include any additions for the 2024/2025 statements may not be completed by March 2025. In light of this situation and the complex and detailed work that is required the Department has made these regulatory amendments.

Providing the required data has been provided, the above issues have not prevented NILGOSC from calculating and applying the McCloud Remedy to members on an individual basis.

The amending regulations and the explanatory memorandum are available on NILGOSC's website <https://nilgosc.org.uk/resource-category/scheme-rules/>.

Please do not hesitate to contact the Pensions Development Team or myself if you have any queries.

Yours sincerely

Zena Kee

Head of Pensions Policy