# The Public Service Pensions (Valuations and Employer Cost Cap) (Amendment No.2) Directions (Northern Ireland) 2026

The Department of Finance make the following directions in exercise of the powers conferred on them by sections 11(2), 12(3), 12(4), 12(4A), 12A(2) and 35(2) of the Public Service Pensions Act (Northern Ireland) 2014(**1**).

In accordance with section 11(4) of that Act, these Directions are made after the Department of Finance has consulted the Government Actuary.

**Citation and entry into operation**

**1.** These Directions may be cited as the Public Service Pensions (Valuations and Employer Cost Cap) (Amendment No.2) Directions (Northern Ireland) 2026 and come into operation on the day after the day on which they are signed.

**Amendment of the Public Service Pensions (Valuations and Employer Cost Cap) Directions (Northern Ireland) 2023**

**2.** The Public Service Pensions (Valuations and Employer Cost Cap) Directions (Northern Ireland) 2023 are amended as follows.

**Application of Part 2 to local government workers**

**3.** After Direction 64 insert—

"64A.— In relation to the second and subsequent valuations and cost cap valuations of a scheme providing benefits to local government workers, Part 2 of these Directions applies with the exception of Directions 24 and 26 to 32."

Signed Colette Heaney — A Senior Officer of the Department of Finance

Date 24 November 2026

(**1**) 2014 c.2, as amended by section 92 and section 95 of the Public Service Pensions and Judicial Offices Act 2022.