STATUTORY RULES OF NORTHERN IRELAND

2025 No. 185

PENSIONS

The Occupational Pensions (Revaluation) Order (Northern Ireland) 2025

Made - - - -	*25th November 2025*
Coming into operation	*1st January 2026*

This Order is made in exercise of the powers conferred by paragraph 2(1) of Schedule 2 to the Pension Schemes (Northern Ireland) Act 1993(**a**) and now vested in the Department for Communities(**b**).

The Secretary of State for Work and Pensions has made an Order(**c**) under paragraph 2(1) of Schedule 3 to the Pension Schemes Act 1993(**d**).

Accordingly the Department for Communities makes the following Order:

Citation, commencement and interpretation

1.—(1) This Order may be cited as the Occupational Pensions (Revaluation) Order (Northern Ireland) 2025 and shall come into operation on 1st January 2026.

(2) The Interpretation Act (Northern Ireland) 1954(**e**) shall apply to this Order as it applies to an Act of the Assembly.

The higher and lower revaluation percentages for each revaluation period

2. For the purposes of paragraph 2(1) of Schedule 2 to the Pension Schemes (Northern Ireland) Act 1993 (methods of revaluing accrued pension benefits), for each revaluation period specified in column 1 of the Schedule—

(a) the higher revaluation percentage is the percentage specified in column 2, and

(b) the lower revaluation percentage, where applicable, is the percentage specified in column 3,

in relation to that period.

(**a**) 1993 c. 49; Schedule 2 was amended by paragraphs 1 to 3 of Schedule 1 to the Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13 (N.I.)), section 20(4) to (6) of the Pensions Act (Northern Ireland) 2012 (c. 3 (N.I.)), paragraph 5 of Schedule 6 to the Pension Schemes Act 2021 (c. 1), regulation 2(3) of S.R. 2014 No. 213 and regulation 68(10) of S.I. 2019/1514; *see also* section 80 as amended by Part 3 of Schedule 5 to the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22)), Article 258 of the Pensions (Northern Ireland) Order 2005 (S.I. 2005/255 (N.I. 1)), section 20(1) to (3) of the Pensions Act (Northern Ireland) 2012, paragraph 2 of Schedule 6 to the Pension Schemes Act 2021, paragraph 13 of the Schedule to S.R. 2005 No. 434, regulation 2(2) of S.R. 2014 No. 213 and regulation 68(8) of S.I. 2019/1514

(**b**) *See* Article 8(b) of S.R. 1999 No. 481 and section 1(7) of the Departments Act (Northern Ireland) 2016 (c. 5 (N.I.))

(**c**) S.I. 2025/1211

(**d**) 1993 c. 48

(**e**) 1954 c. 33 (N.I.)

Sealed with the Official Seal of the Department for Communities on 25th November 2025

(L.S.)

David Tarr
A senior officer of the Department for Communities

Schedule 1

Article 2

Column 1 *Revaluation period*	*Column 2* *Higher revaluation percentage*	*Column 3* *Lower revaluation percentage*
1st January 1986 – 31st December 2025	262.0%	
1st January 1987 – 31st December 2025	251.1%	
1st January 1988 – 31st December 2025	237.0%	
1st January 1989 – 31st December 2025	218.8%	
1st January 1990 – 31st December 2025	196.3%	
1st January 1991 – 31st December 2025	167.2%	
1st January 1992 – 31st December 2025	156.6%	
1st January 1993 – 31st December 2025	147.7%	
1st January 1994 – 31st December 2025	143.3%	
1st January 1995 – 31st December 2025	138.1%	
1st January 1996 – 31st December 2025	129.2%	
1st January 1997 – 31st December 2025	124.4%	
1st January 1998 – 31st December 2025	116.6%	
1st January 1999 – 31st December 2025	109.9%	
1st January 2000 – 31st December 2025	107.6%	
1st January 2001 – 31st December 2025	101.0%	
1st January 2002 – 31st December 2025	97.7%	
1st January 2003 – 31st December 2025	94.3%	
1st January 2004 – 31st December 2025	89.1%	
1st January 2005 – 31st December 2025	83.4%	
1st January 2006 – 31st December 2025	78.5%	
1st January 2007 – 31st December 2025	72.3%	
1st January 2008 – 31st December 2025	65.9%	
1st January 2009 – 31st December 2025	58.0%	52.2%
1st January 2010 – 31st December 2025	60.2%	48.5%
1st January 2011 – 31st December 2025	55.4%	44.8%
1st January 2012 – 31st December 2025	47.7%	41.3%
1st January 2013 – 31st December 2025	44.5%	37.9%
1st January 2014 – 31st December 2025	40.7%	34.5%
1st January 2015 – 31st December 2025	39.1%	31.2%
1st January 2016 – 31st December 2025	39.2%	28.0%
1st January 2017 – 31st December 2025	37.8%	24.9%
1st January 2018 – 31st December 2025	33.8%	21.8%
1st January 2019 – 31st December 2025	30.7%	18.9%
1st January 2020 – 31st December 2025	28.5%	16.0%
1st January 2021 – 31st December 2025	27.6%	13.1%
1st January 2022 – 31st December 2025	21.6%	10.4%
1st January 2023 – 31st December 2025	12.6%	7.7%
1st January 2024 – 31st December 2025	5.6%	5.1%
1st January 2025 – 31st December 2025 (all dates inclusive)	3.8%	2.5%

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which corresponds to an Order (S.I. 2025/1211) made by the Secretary of State for Work and Pensions under paragraph 2(1) of Schedule 3 to the Pension Schemes Act 1993, specifies appropriate revaluation percentages. The percentages specified are relevant to the revaluation of benefits under occupational pension schemes, as required by section 80 of, and Schedule 2 to, the Pension Schemes (Northern Ireland) Act 1993. The lower revaluation percentage introduced by the Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13 (N.I.)) does not apply to pensionable service before 6th April 2009.

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