

**LOCAL GOVERNMENT PENSION SCHEME (SCOTLAND)
CIRCULAR SPN/LG No. 2/2015**

- WHO SHOULD READ:** The Secretary General
Convention of Scottish Local Authorities
The Chief Executive
Scottish Local Authorities
The Chief Executive
Water Authorities
The Principal Reporter
Scottish Children's Reporter Administration
The Chief Executive
Scottish Environment Protection Agency
The Director General
Strathclyde Passenger Transport Executive
The Clerk
Strathclyde Passenger Transport Authority
The Chief Executive/Director
VisitScotland
- ACTION:** This circular should be brought to the attention of Pension Managers, Superannuation Sections and LGPS Employer Payroll Departments. You may also wish to draw it to the attention of the Directors of Finance and Administration
- SUBJECT:** **TIERED CONTRIBUTION RATE SYSTEM**
Local Government Pension Scheme in Scotland
- Version 9 – issued 24 February 2015**
- Uprating of Salary Bands by Consumer Prices Index (CPI) for 2015 – 2016 (subject to the final PI Order being made).**

About Circular No.2/2015:-

The purpose of this circular is to notify all interested parties of changes made to the guidance issued on the tiered contribution rate system for the Local Government Pension Scheme in Scotland.

Please find attached version 9 of the guidance on the operation of the tiered contribution rate system for the Local Government Pension Scheme in Scotland.

This version replaces version 8 which was issued in March 2014.

Changes to the guidance are as follows:

- **Annex C Table 1 - Tiered Contribution Pay Rates**
- **Annex C Table 2 – Look Up Table for 2015/2016.** The tables have been amended to show salary bands updated by the Consumer Prices Index (CPI) increase for 2015/16 (subject to the final PI Order being made).

Administering Authorities are asked to ensure that version 9 of the guidance is forwarded to LGPS employers.

Kimberly Linge
Policy Manager, LGPS
24 February 2015

Contact Information:

Should you have any enquiries about this circular, or require further information, please contact Kimberly Linge, Policy Manager, LGPS.

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