

**LOCAL GOVERNMENT PENSION SCHEME (SCOTLAND)
CIRCULAR SPN/LG No. 2/2019**

- WHO SHOULD READ:** Secretary General, Convention of Scottish Local Authorities
Chief Executive, Scottish Local Authorities
Chief Executive, Water Authorities
Principal Reporter, Scottish Children's Reporter Administration
Chief Executive, Scottish Environment Protection Agency
Director General, Strathclyde Passenger Transport Executive
Clerk, Strathclyde Passenger Transport Authority
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 13 – issued March 2019**

About Circular No.2/2019:-

The purpose of this circular is to notify all interested parties of the release of Version 13 of the guidance on the tiered contribution rate system for the Local Government Pension Scheme in Scotland.

Under The Local Government Pension Scheme (Scotland) Regulations 2018, the earnings ranges used to determine annual contribution rates are to be increased each year by any increase applied to pensions under the Pensions (Increase) Act 1971.

Please find attached **Version 13** of the guidance on the operation of the tiered contribution rate system for the Local Government Pension Scheme in Scotland.

This version replaces version 12 which was issued in February 2018.

Changes to the guidance are as follows:

- Annex C Table 1 - Tiered Contribution Pay Rates
- Annex C Table 2 – Look Up Table for 2019/2020

The tables have been amended to show salary bands updated by the Consumer Prices Index (CPI) increase for 2019/20 (subject to the final PI Order being made).

Administering Authorities are asked to ensure that Version 13 of the guidance is forwarded to LGPS employers.

Kimberly Linge
Policy Manager, LGPS
19 March 2019

Contact Information:

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

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