

**LOCAL GOVERNMENT PENSION SCHEME (SCOTLAND)  
CIRCULAR SPN/LG No. 2/2017**

- 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 11 – issued 10 March 2017**

**About Circular No.2/2017:-**

**The purpose of this circular is to notify all interested parties of the release of Version 11 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 2014, 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 11](#) of the guidance on the operation of the tiered contribution rate system for the Local Government Pension Scheme in Scotland.

This version replaces version 10 which was issued in March 2016.

Changes to the guidance are as follows:

- [Annex C Table 1](#) - Tiered Contribution Pay Rates
- [Annex C Table 2](#) – Look Up Table for 2017/2018

The tables have been amended to show salary bands updated by the Consumer Prices Index (CPI) increase for 2017/18 (subject to the final PI Order being made).

Administering Authorities are asked to ensure that Version 11 of the guidance is forwarded to LGPS employers.

Kimberly Linge  
Policy Manager, LGPS  
10 March 2017

#### Contact Information:

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

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