

# Local Government Pension Scheme 2024/04

- 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 18

**Date:** 14 March 2024

**The purpose of this circular is to** notify all interested parties of the release of Version 18 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 below link to the SPPA website page containing Version 18 of the guidance on the operation of the tiered contribution rate system for the Local Government Pension Scheme in Scotland.

<https://pensions.gov.scot/local-government/scheme-governance-and-legislation/circulars>

This version replaces version 17 which was issued on 03 March 2023.

Changes to the guidance are as follows:

- Annex C Table 1 - [Tiered Contribution Pay Rates](#)
- Annex C Table 2 – [Look Up Table for 2024/2025](#)

The tables have been amended to show salary bands updated by the Consumer Prices Index (CPI) increase for 2024/25.

Administering Authorities are asked to ensure that Version 18 of the guidance is forwarded to LGPS employers.

Kimberly Linge  
Policy Manager, LGPS  
14 March 2024

### **Any questions?**

Please contact [kimberly.linge@gov.scot](mailto:kimberly.linge@gov.scot) if you have any enquiries about this circular.