

**LOCAL GOVERNMENT PENSION SCHEME (SCOTLAND)
CIRCULAR SPN/LG No. 2/2011**

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, Area Tourist Boards

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 5 – issued 30 March 2011

– Uprating of Salary Bands by Consumer Prices Index (CPI) for 2011 – 2012.

DATE: 30 March 2011

About Circular SPN/LG No. 2/2011

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.



30/03/2011

Please find attached **version 5** of the guidance on the operation of the tiered contribution rate system for the Local Government Pension Scheme in Scotland.

This version replaces version 4 which was issued in May 2010.

Changes to the guidance are as follows:

- **Annex C Table 1 - Tiered Contribution Pay Rates**
- **Annex C Table 2 – Look Up Table for 2011/2012.** The tables have been amended to show salary bands uprated by the Consumer Prices Index (CPI) increase for 2011/12.

Administering Authorities are asked to ensure that version 5 of the guidance is forwarded to LGPS employers.

Kim Linge
Policy Officer, LGPS

Contact Information:

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