

**LOCAL GOVERNMENT PENSION SCHEME (SCOTLAND)  
CIRCULAR SPN/LG No. 2/2018**

- 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 12 – issued February 2018**

**About Circular No.2/2018:-**

The purpose of this circular is to notify all interested parties of the release of Version 12 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 12 of the guidance on the operation of the tiered contribution rate system for the Local Government Pension Scheme in Scotland.

This version replaces version 11 which was issued in March 2017.

Changes to the guidance are as follows:

- [Annex C Table 1 - Tiered Contribution Pay Rates](#)
- [Annex C Table 2 – Look Up Table for 2018/2019](#)

The tables have been amended to show salary bands updated by the Consumer Prices Index (CPI) increase for 2018/19 (subject to the final PI Order being made).

Administering Authorities are asked to ensure that Version 12 of the guidance is forwarded to LGPS employers.

Kimberly Linge  
Policy Manager, LGPS  
February 2018

**Contact Information:**

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

Scottish Public Pensions Agency  
7 Tweedside Park  
Tweedbank  
GALASHIELS  
TD1 3TE

[www.sppa.gov.uk](http://www.sppa.gov.uk)

Telephone: 01896 893000

Fax: 01896 893214

[kimberly.linge@gov.scot](mailto:kimberly.linge@gov.scot)