

**LOCAL GOVERNMENT PENSION SCHEME (SCOTLAND)  
CIRCULAR SPN/LG No. 2/2015**

- 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 9 – issued 24 February 2015**
- Uprating of Salary Bands by Consumer Prices Index (CPI) for 2015 – 2016 (subject to the final PI Order being made).**

**About Circular No.2/2015:-**

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.

Please find attached version 9 of the guidance on the operation of the tiered contribution rate system for the Local Government Pension Scheme in Scotland.

This version replaces version 8 which was issued in March 2014.

Changes to the guidance are as follows:

- **Annex C Table 1 - Tiered Contribution Pay Rates**
- **Annex C Table 2 – Look Up Table for 2015/2016.** The tables have been amended to show salary bands uprated by the Consumer Prices Index (CPI) increase for 2015/16 (subject to the final PI Order being made).

Administering Authorities are asked to ensure that version 9 of the guidance is forwarded to LGPS employers.

**Kimberly Linge**  
**Policy Manager, LGPS**  
**24 February 2015**

**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 89 3230

[annette.greenslade@scotland.gsi.gov.uk](mailto:annette.greenslade@scotland.gsi.gov.uk)

[kimberly.linge@scotland.gsi.gov.uk](mailto:kimberly.linge@scotland.gsi.gov.uk)