

**LOCAL GOVERNMENT PENSION SCHEME (SCOTLAND)  
CIRCULAR SPN/LG No. 3/2010**

- 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 – Guidance for the Assessment of Member Contribution Rates. Version 4 – issued 13 May 2010
- DATE:** 13 May 2010

**About Circular SPN/LG No. 3/2010**

The purpose of this circular is to notify all interested parties of the changes made to the guidance issued on the tiered contribution rate system for the Local Government Pension Scheme in Scotland.

Please find attached version 4 of the guidance on the operation of the tiered contribution rate system for the Local Government Pension Scheme in Scotland.

This version replaces version 3 which was issued in March 2010.



13/05/2010

Changes to the guidance are as follows:

- **Annex C Table 2 – Look Up Table for 2010/2011.** The table has been amended to include salaries up to £200,000

**Administering Authorities are asked to ensure that version 4 of the guidance is forwarded to LGPS employers.**

**Jean Steel**  
**Policy Officer, LGPS**

**Contact Information:**

Should you have any enquiries about this circular, or require further information, please contact: David Lauder on 01896 893227 or by e-mail to [david.lauder@scotland.gsi.gov.uk](mailto:david.lauder@scotland.gsi.gov.uk)

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