

# Local Government Pension Scheme 2023/02

- 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 17

**Date:** 3 March 2023

**The purpose of this circular is to** notify all interested parties of the release of Version 16 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 17 of the guidance on the operation of the tiered contribution rate system for the Local Government Pension Scheme in Scotland.

[https://pensions.gov.scot/sites/default/files/2023-03/2023-02\\_LGPS\\_Circular\\_-\\_Tiered\\_Contribution\\_Guidance\\_Version\\_17.pdf](https://pensions.gov.scot/sites/default/files/2023-03/2023-02_LGPS_Circular_-_Tiered_Contribution_Guidance_Version_17.pdf)

This version replaces version 16 which was issued on 23 February 2022.

Changes to the guidance are as follows:

- Annex C Table 1 - [Tiered Contribution Pay Rates](#)
- Annex C Table 2 – [Look Up Table for 2023/2024](#)

The tables have been amended to show salary bands uprated by the Consumer Prices Index (CPI) increase for 2023/24.

Administering Authorities are asked to ensure that Version 17 of the guidance is forwarded to LGPS employers.

Kimberly Linge  
Policy Manager, LGPS  
3 March 2023

### **Any questions?**

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