

These notes relate to the Scottish Parliamentary Pensions Act 2009 (asp 1) which received Royal Assent on 25 February 2009

SCOTTISH PARLIAMENTARY PENSIONS ACT 2009

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part D Contributions

Rule 28: Amount of scheme member contribution

112. The higher rate scheme member contribution is 11% of salary. That rate is the default rate for contributions unless participating members elect to pay the lower rate scheme member contribution of 6% of salary (see rule 29). Definitions for the scheme member contribution rates referred to in this Part are set out in rule 109. Rules 38 and 39 provide that during the period when higher rate scheme member contributions are paid pension will accrue at $1/40^{\text{th}}$ of final salary and when lower rate scheme member contributions are made the accrual rate is $1/50^{\text{th}}$ of final salary.