
SCOTTISH STATUTORY INSTRUMENTS

2014 No. 164

**The Local Government Pension
Scheme (Scotland) Regulations 2014**

PART 1

Membership, contributions and benefits

Contributions

Employer contributions during absences/Temporary reductions in contributions

15.—(1) A Scheme employer must pay contributions on the assumed pensionable pay of an active member on child-related leave.

(2) A Scheme employer must pay contributions in accordance with regulation 65(4) where an active member is absent from employment by reason of illness or injury.

(3) When an active member goes on reserve forces service leave—

(a) the Scheme employer must give the following information in writing to the member—

(i) the assumed pensionable pay on which the member is liable to pay contributions in accordance with regulation 9 (contributions) or 10 (temporary reduction in contributions),

(ii) details of the amount of any additional pension contributions to be paid by the member under regulation 16 during the absence,

(iii) the rate of the employer's contribution, being the primary rate of the Scheme employer's contribution as adjusted by the secondary rate of that employer's contribution, as specified for the time being in the Scheme employer's current rates and adjustment certificate, and

(iv) details of the member's appropriate administering authority;

(b) employer contributions at the rate of the employer's contribution specified in the Scheme employer's rates and adjustment certificate are payable to the member's appropriate administering authority on the member's assumed pensionable pay.

(4) Where an active member—

(a) on reserve forces service leave;

(b) on child-related leave, which for this regulation includes any period of additional maternity leave, additional adoption leave, or additional paternity leave during which the member receives no pay;

(c) absent from work due to illness or injury where regulation 14(1) (contributions during absence for illness etc) applies; or

(d) absent from work with permission from the member's Scheme employer,

has an arrangement under regulation 16 (additional pension contributions) the employer contributions under regulation 16(2)(e) or (4)(d) (shared cost additional pension contributions) remain payable if that regulation applies.

(5) Subject to paragraph (6), if an active member who is absent from work with permission with no pensionable pay otherwise than because of illness or injury, child-related leave or reserve force service leave, elects to enter into an arrangement to pay additional contributions under regulation 16 (additional pension contributions), the member's Scheme employer may pay contributions under regulation 16(2)(e) or (4)(d) (shared cost additional pension contributions).

(6) The amount that a Scheme employer can be required to pay under paragraph (5) may not exceed the cost of an arrangement which would give rise to additional pension accrual equivalent to that which a member would have accrued if treated as receiving assumed pensionable pay for the period of absence from work up to a maximum period of 36 months.

(7) In paragraphs (4)(d) and (5) the expression "absent from work with permission" does not include an absence due to a trade dispute.

(8) Where a member has made an election under 10(1) the scheme employers' contribution shall be reduced by 50% during the period of the reduction.