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STATUTORY INSTRUMENTS

1998 No. 366

The Local Government Pension Scheme (Scotland) Regulations 1998

PART IV

ADMINISTRATION

CHAPTER I

PENSION FUNDS AND EMPLOYERS' PAYMENTS

Employers' liability to make payments

Employer's contributions

78.—(1) An employing authority must contribute to the appropriate fund in each year covered by a rates and adjustments certificate under regulation 76 or 77 the amount appropriate for that authority as calculated in accordance with the certificate and paragraph (4).

(2) During each of those years an employing authority must make payments to the appropriate fund on account of the amount required for the whole year.

(3) Those payments on account must–

(a) be paid at the end of the intervals determined under regulation 80(1); and

(b) equal the appropriate proportion of the whole amount due under paragraph (1) for the year in question.

(4) An employer's contribution for any year is the common percentage for that year of the pay on which contributions have during that year been paid to the fund under Part II by employees who are active members (other than contributions under regulation 17(3)), increased or reduced by any individual adjustment specified for that employer for that year in the rates and adjustments certificate.

(5) The common percentage is the common rate of employer's contribution specified in that certificate, expressed as a percentage.