### SCOTTISH STATUTORY INSTRUMENTS

# 2015 No. 97

# The Teachers' Pension Scheme (Scotland) Amendment Regulations 2015

## Regulation 179 (contributions for standard earned pension)

- **16.** For regulation 179, substitute—
  - "179.—(1) For each eligible employment in respect of which an active member (P) is in pensionable service during a pay period, P must pay contributions for standard earned pension ("standard contributions") on P's pensionable earnings in that pay period at the rate determined under this regulation.
  - (2) The standard contributions rate for an eligible employment is the rate in Column 2 of the following table corresponding to the band which includes the annual salary rate for that employment in Column 1.

### **Table**

Column 1	Column 2
Annual salary rate for the eligible employment	Standard contributions rate
Up to and including £25,999	7.2%
£26,000 to £34,999	8.7%
£35,000 to £41,499	9.7%
£41,500 to £54,999	10.4%
£55,000 to £74,999	11.5%
£75,000 and above	11.9%

- (3) The annual salary rate bands in Column 1 are increased for each financial year, if there is a relevant increase in the consumer prices index for that financial year, by the appropriate percentage for the financial year, rounding up to the nearest £1.
- (4) There is a relevant increase in the consumer prices index for a financial year if the consumer prices index for the month of September before that financial year is higher than that for the previous September.
- (5) The appropriate percentage for the financial year is the same percentage as the percentage increase in the consumer prices index.

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

(6) In this regulation, "consumer prices index" means the all items consumer prices index published by the Statistics Board, a body corporate established by section 1 of the Statistics and Registration Service Act 2007(1)."