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STATUTORY INSTRUMENTS

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**1987 No. 1850**

**The Local Government Superannuation  
(Scotland) Regulations 1987**

**PART C**

**PAYMENTS BY EMPLOYEES**

**Payment and amount of employee's contributions**

**C2.**—(1) Subject to paragraph (3), a pensionable employee shall, at such intervals as the appropriate administering authority may determine, make contributions to the appropriate superannuation fund in respect of every employment in which he is a pensionable employee.

(2) The amount of the contribution to be made for any period is—

- (a) in the case of a manual worker, 5%, and
- (b) in the case of an officer, 6%,

of his remuneration in the employment.

(3) A pensionable employee shall not make contributions in respect of any employment in relation to which he is entitled to reckon 45 years' reckonable service.

(4) For the purposes of paragraph (3) reckonable service beyond a total of 40 years before attaining the age of 60 years shall be disregarded.

(5) In the case of an officer who—

- (a) is a designated employee, and
- (b) has not had a disqualifying break of service, and
- (c) has not, before entering the employment in which he is a pensionable employee, ceased to hold another local government employment, and—
  - (i) has become entitled to benefits otherwise than under regulation E2(1)(c) of the 1974 Regulations or of these Regulations, or
  - (ii) having become entitled under regulation E2(1)(c) of the 1974 Regulations or of these Regulations, has given notice under regulation E2(9)(c) of these Regulations,

the amount of the contribution to be made for any period is 5% of his remuneration in the employment.