
STATUTORY INSTRUMENTS

2006 No. 966

The Local Government Pension Scheme
(Amendment) Regulations 2006

PART 3

The tax regime

High earners

7. After regulation 11, insert—

“**11A.**—(1) This regulation applies where a member’s pay (calculated in accordance with regulation 13) in the year ending 5th April 2006 exceeds £105,600.

(2) In such a case, his period of membership for calculating his entitlement to any benefits payable under these Regulations is obtained by aggregating his period of membership after that date with the period obtained by applying the formula set out in paragraph (3).

(3) That formula is M times 105,600 divided by P, where M is his period of membership after 5th April 1989 and before 6th April 2006 (excluding any membership credited by virtue of a transfer under regulation 121) and P is his pay as mentioned in paragraph (1).”