

Employee Contributions

The deduction of employee contributions in the 2014 LGPS is governed by regulation 9 of the Local Government Pension Scheme Regulations 2013 (effective from 1 April 2014). The contribution rate depends on the annual pensionable pay that the member is receiving in the pay period in which 1 April falls for that employment (or as at the commencement date of membership if later).

Unlike the 2008 LGPS, the annual pay used is NOT the full time equivalent. The employer should round down the annual pensionable pay to the nearest whole pound, and assign the contribution rate as per the following table:

LGPS			
Band	Actual pensionable pay for an employment	Main section contribution rate for that employment	50/50 section contribution rate for that employment
1	Up to £17,600	5.50 per cent	2.75 per cent
2	£17,601 to £27,600	5.80 per cent	2.90 per cent
3	£27,601 to £44,900	6.50 per cent	3.25 per cent
4	£44,901 to £56,800	6.80 per cent	3.40 per cent
5	£56,801 to £79,700	8.50 per cent	4.25 per cent
6	£79,701 to £112,900	9.90 per cent	4.95 per cent
7	£112,901 to £133,100	10.50 per cent	5.25 per cent
8	£133,101 to £199,700	11.40 per cent	5.70 per cent
9	£199,701 or more	12.50 per cent	6.25 per cent