
SCOTTISH STATUTORY INSTRUMENTS

2008 No. 228

**The Local Government Pension Scheme
(Administration) (Scotland) Regulations 2008**

PART 4

PENSION FUNDS AND EMPLOYERS PAYMENTS

Employer's contributions

35.—(1) An employing authority must contribute to the appropriate fund in each year covered by a rates and adjustments certificate under regulation 32 (actuarial valuations and certificates) or 34 (special circumstances) 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 38 (payment by employing authorities to appropriate administering authorities); 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 regulations 15 (contributions during child-related leave), 16 (contributions during reserve forces service leave) or 18 (contributions during absences with permission) of these Regulations or regulation 4 of the Benefits Regulations (contributions payable by active members) by employees who are active members, 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.

(6) Where an employee—

- (a) is treated under paragraph (4) of regulation 16 (contributions during child-related leave) as if the employee had paid contributions; or
- (b) has paid contributions during a period of maternity, paternity or adoption absence (within the meaning of that regulation),

the pay on which the common percentage is calculated is the pay the employee would have received if the employee had not been absent.