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SCOTTISH STATUTORY INSTRUMENTS

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**2006 No. 468**

**The Local Government Pension Scheme  
(Scotland) Amendment (No. 2) Regulations 2006**

**High earners**

6. After regulation 10, insert—

**“High earners**

**10A.**—(1) This regulation applies to a member who was subject to regulation 15(1) immediately before 1st October 2006 and whose pay (calculated in accordance with regulation 12) in the year ending 5th April 2006 exceeds £105,600.

(2) In such a case, his period of membership for calculating his 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—

$$\left(M \times \frac{105,600}{P}\right) + T;$$

where—

M is his period of membership after 5th April 1989 and before 1st October 2006 (excluding any membership credited by virtue of a transfer under regulation 121);

P is his pay as mentioned in paragraph (1); and

T is the aggregate of his period of membership before 6th April 1989 and any membership credited by virtue of a transfer under regulation 121.”.