
STATUTORY INSTRUMENTS

1998 No. 366

**The Local Government Pension
Scheme (Scotland) Regulations 1998**

PART IV

ADMINISTRATION

CHAPTER I

PENSION FUNDS AND EMPLOYERS' PAYMENTS

Employers' liability to make payments

Employer's contributions

78.—(1) An employing authority must contribute to the appropriate fund in each year covered by a rates and adjustments certificate under regulation 76 or 77 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 80(1); 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 Part II by employees who are active members (other than contributions under regulation 17(3)), 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.

Employer's further payments

79.—(1) Where an authority pass a resolution under regulation 51, they must pay the appropriate sum to the appropriate fund before the expiry of relevant period (as defined in paragraph (7) of that regulation) unless before the end of that period they have agreed as mentioned in paragraph (6)(a) of that regulation.

(2) Where an authority pass a resolution under regulation 136 in a case where paragraph (4)(a) of that regulation does not apply, they must pay the appropriate sum to the appropriate fund before the expiry of the period of one month beginning with the date on which the resolution is passed.

(3) The appropriate sum for a member is such sum as is shown as appropriate in guidance issued by the Government Actuary.

- (4) Any extra charge on the appropriate fund resulting from—
 - (a) a determination under regulation 14 or a resolution under regulation 51, 52 or 136 of these Regulations; or
 - (b) a member's becoming entitled to an ill-health pension calculated under regulation 27 by reference to an enhanced membership period,

must be repaid to the fund by the employing authority concerned (but, in the case of resolutions under regulations 51 and 136, only so far as not paid under paragraph (1) or, as the case may be, paragraph (2)).

Payments by employing authorities to appropriate administering authorities

80.—(1) Every employing authority must pay to the appropriate administering authority, on or before such dates falling at intervals of not more than 12 months as the appropriate administering authority may determine (but in the case of the amounts mentioned in sub-paragraph (a) not later than the time required under section 49(8) of the Pensions Act 1995)—

- (a) all amounts from time to time deducted from the pay of their employees under these Regulations;
- (b) any amount received by them under regulation 17, (by deduction or otherwise) during the interval;
- (c) any extra charge payable under regulation 79 of which they have been notified by the administering authority during the interval; and
- (d) a contribution towards the cost of the administration of the fund.

(2) Paragraph (1)(d) does not apply where the cost is paid out of the fund under regulation P5(2) or P6(9) of the 1987 Regulations.

(3) If the annual amount payable under paragraph (1)(d) cannot be settled by agreement, it must be determined by the Secretary of State.

- (4) Every payment under paragraph (1)(a) is to be accompanied by a statement showing—
 - (a) the name and pay of each of the employing authority's employees who is an active member;
 - (b) which employees are paying voluntary contributions;
 - (c) the amounts which represent deductions from the pay of each of the employees and the periods covered by the deductions, distinguishing amounts representing deductions for voluntary contributions.

(5) An administering authority may direct the information mentioned in paragraph (4) to be given to them instead in such form and at such intervals (not exceeding 12 months) as they specify in the direction.

(6) Paragraphs (1) and (4) do not apply to an employing authority which is an administering authority.

- (7) Voluntary contributions are contributions other than those under Part II.