



North East Scotland Pension Fund

nespf

Employee Contribution Rates from 1 April 2021

PLEASE ENSURE COPIES ARE PASSED TO ALL RELEVANT STAFF

The Scottish Public Pension Authority has issued a new look up table for the amended 2021/2022 employee contribution rates. These new rates are to be used from **1st April 2021**, using the member's actual take home pay as at **1st April 2021 (Not 31st March 2021)**.

Please be aware that it is the employer's responsibility to ensure that the correct employee contribution rate is being applied. Members must be notified of their new contribution rate as soon as possible after it has been determined and prior to the first deduction in April.

If you use an external payroll provider please ensure that they update their systems as necessary. Please also ensure that member's rates have been amended for April's i-Connect submission.



Contribution Table for 2021/2022

[For members in the 50/50 section divide the appropriate contribution rate by 2]

Contribution rate	Actual Pay Min	Actual Pay Max	Contribution rate	Actual Pay Min	Actual Pay Max
5.5	Up to	22,955	8.4	64,466	66,281
5.6	22,956	24,390	8.5	66,282	68,202
5.7	24,391	26,016	8.6	68,203	70,238
5.8	26,017	27,603	8.7	70,239	72,400
5.9	27,604	28,686	8.8	72,401	74,698
6.0	28,687	29,857	8.9	74,699	77,147
6.1	29,858	31,127	9.0	77,148	79,762
6.2	31,128	32,511	9.1	79,763	82,561
6.3	32,512	34,023	9.2	82,562	85,563
6.4	34,024	35,682	9.3	85,564	88,792
6.5	35,683	37,474	9.4	88,793	92,274
6.6	37,475	38,789	9.5	91,275	96,040
6.7	38,790	40,200	9.6	96,041	100,127
6.8	40,201	41,716	9.7	100,128	104,577
6.9	41,717	43,352	9.8	104,578	109,441
7.0	43,353	45,122	9.9	109,442	114,780
7.1	45,123	47,042	10.0	114,781	120,666
7.2	47,043	49,133	10.1	120,667	127,189
7.3	49,134	50,602	10.2	127,190	134,457
7.4	50,603	51,714	10.3	134,458	142,606
7.5	51,715	52,876	10.4	142,607	151,806
7.6	52,877	54,091	10.5	151,807	162,275
7.7	54,092	55,364	10.6	162,276	174,296
7.8	55,365	56,698	10.7	174,297	188,240
7.9	56,699	58,098	10.8	188,241	204,608
8.0	58,099	59,569	10.9	204,609	224,095
8.1	59,570	61,116	11.0	224,096	247,684
8.2	61,117	62,746	11.1	247,685	276,823
8.3	62,747	64,465	11.2	276,824	and above*

Please see the link below which contains the links to guidance on the tiered contribution rate system and the look up table which sets out the contribution rate bands in detail.

<https://pensions.gov.scot/local-government/scheme-governance-and-legislation/circulars>



Contact Us

Web: www.nespf.org.uk

Email: employer@nespf.org.uk

Helpdesk: 01224 264 157