



North East Scotland Pension Fund
nespf

Employee Contribution Rates from 1 April 2022

PLEASE ENSURE COPIES ARE PASSED TO ALL RELEVANT STAFF

The Scottish Public Pension Authority has issued a new look up table for the amended 2022/2023 employee contribution rates. These new rates are to be used from **1st April 2022**, using the member's actual take home pay as at **1st April 2022 (Not 31st March 2022)**.

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 2022/2023

[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 | 23,676 | 8.4 | 66,432 | 68,302 |
| 5.6 | 23,677 | 25,156 | 8.5 | 68,303 | 70,282 |
| 5.7 | 25,157 | 26,833 | 8.6 | 70,283 | 72,380 |
| 5.8 | 26,834 | 28,443 | 8.7 | 72,381 | 74,607 |
| 5.9 | 28,444 | 29,558 | 8.8 | 74,608 | 76,976 |
| 6.0 | 29,559 | 30,765 | 8.9 | 76,977 | 79,500 |
| 6.1 | 30,766 | 32,074 | 9.0 | 79,501 | 82,194 |
| 6.2 | 32,075 | 33,500 | 9.1 | 82,195 | 85,078 |
| 6.3 | 33,501 | 35,058 | 9.2 | 85,079 | 88,172 |
| 6.4 | 35,059 | 36,768 | 9.3 | 88,173 | 91,500 |
| 6.5 | 36,769 | 38,635 | 9.4 | 91,501 | 95,088 |
| 6.6 | 38,636 | 39,991 | 9.5 | 95,089 | 98,969 |
| 6.7 | 39,992 | 41,445 | 9.6 | 98,970 | 103,180 |
| 6.8 | 41,446 | 43,009 | 9.7 | 103,181 | 107,766 |
| 6.9 | 43,010 | 44,696 | 9.8 | 107,767 | 112,779 |
| 7.0 | 44,697 | 46,520 | 9.9 | 112,780 | 118,280 |
| 7.1 | 46,521 | 48,500 | 10.0 | 118,281 | 124,346 |
| 7.2 | 48,501 | 50,655 | 10.1 | 124,347 | 131,067 |
| 7.3 | 50,656 | 52,145 | 10.2 | 131,068 | 138,557 |
| 7.4 | 52,146 | 53,291 | 10.3 | 138,558 | 146,954 |
| 7.5 | 53,292 | 54,488 | 10.4 | 146,955 | 156,435 |
| 7.6 | 54,489 | 55,741 | 10.5 | 156,436 | 167,224 |
| 7.7 | 55,742 | 57,052 | 10.6 | 167,225 | 179,611 |
| 7.8 | 57,053 | 58,427 | 10.7 | 179,612 | 193,980 |
| 7.9 | 58,428 | 59,870 | 10.8 | 193,981 | 210,847 |
| 8.0 | 59,871 | 61,386 | 10.9 | 210,848 | 230,928 |
| 8.1 | 61,387 | 62,980 | 11.0 | 230,929 | 255,236 |
| 8.2 | 62,981 | 64,660 | 11.1 | 255,237 | 285,264 |
| 8.3 | 64,661 | 66,431 | 11.2 | 285.265 | 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>



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