

TECHNICAL BULLETIN

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Unitary Authorities Only

THE LOCAL GOVERNMENT PENSION SCHEME (SCOTLAND) REGULATIONS 1998

RETURNING OFFICERS' FEES

This Bulletin covers the treatment of fees payable to the Returning Officer, in relation to the Local Government Pension Scheme.

Strathclyde Pension Fund Office should have been notified at the time of the Returning Officer's appointment to enable us to set up a 'secondary employment' record. Any fees which are then paid to the Returning Officer, *and on which tax is paid*, must be notified to this office and will be recorded as pensionable remuneration on the secondary employment record. A note of the fee, the contribution deducted, and a cheque in respect of the contribution plus employer's contribution should be sent as soon as possible after the date of the election.

It must be noted that only that part of the fees retained by the Returning Officer, on which tax is paid, counts as pensionable. **If the Returning Officer makes payments to any other officers in respect of duties undertaken by them, that part of the fee will no longer be pensionable.**