

TECHNICAL BULLETIN

NO.9

AUGUST 2004



TO ALL EMPLOYERS WITH MEMBERS IN THE LOCAL GOVERNMENT PENSION SCHEME. PLEASE ENSURE COPIES ARE PASSED TO RELEVANT STAFF.

Concurrent Employments

Strathclyde Pension Fund Office has a responsibility under the **Local Government Pension Scheme (Scotland) Regulations 1998** to maintain records of members contributing to the scheme. A member with more than one employment and who contributes to the scheme in respect of each of these employments is deemed to be in concurrent employment. The pension benefits for each of the posts has to be calculated separately, as the rate for each post can be different and they can each have different starting and finishing dates. This office must, therefore, maintain a separate record for each of the employments.

Regulation 130 (1) of the above regulations states, "Where a person holds separate employments under one Scheme employer, these Regulations apply as if each of them were with a different employer."

Furthermore regulation 107 (1) states, " A Scheme employer who is not an administering authority must inform the appropriate administering authority of all decisions made by the employer under this Chapter concerning members and **give that authority such other information as they require for discharging their functions under the Scheme.**"

It is imperative that this office is notified of any changes that may affect any of the separate employments in order that the records for any such employee are properly maintained. At the year-end it is also a requirement that the contributions are notified for each separate employment to enable posting to the relevant record set. This will then enable us to provide accurate calculations in the event that the employee should terminate employment in any given post.

Employers whose systems do not permit the information to be held and submitted separately at the year-end must, therefore, inform this office separately at each year-end of the split contributions for any members with multiple employments.