

**From:** David.Lauder@scotland.gsi.gov.uk [mailto:David.Lauder@scotland.gsi.gov.uk]  
**Sent:** 02 April 2012 16:30  
**Subject:** FW: LGPS Scotland - Additional Pension  
**Importance:** High

Dear Colleagues

I attach the final version of the GAD guidance on additional pension for new contracts after 1<sup>st</sup> April 2012.

The factors are effective immediately.

The guidance is also attached in excel format. Administrators should check the factors in the attached spreadsheets match the GAD guidance and, before processing, any differences should be flagged up with SPPA so that GAD can be notified.

You will note from paragraph 1.12 that the factors and guidance contained in this note should be followed with immediate effect for elections **on or after 1st April 2012** only.

The new factors should not be applied to existing contracts where the election took place before 1st April 2012. There is a separate question on these pre- 1 April 2012 elections of whether added pension purchased before should increase in line with CPI or should they continue to increase in line with RPI. This is a legal question and we and DCLG and DOENI are seeking advice and will liaise with each other the policy. You will be notified of the outcome, and relevant GAD guidance will be issued, in due course.

David