

## Contribution rate bands for Scottish Public Pensions Agency SPPA 2023-2024

Employer pension contribution rate – 20.9% fixed for all salary levels

Employee pension contribution rate - variable depending on salary level

Employee contribution rate	Pensionable earnings band
5.70%	Up to £13,330
6.10%	£13,331 to £23,819
6.70%	£23,820 to £28,186
8.20%	£28,187 to £35,364
9.80%	£35,365 to £35,521
10%	£35,522 to £37,086
10.50%	£37,087 to £45,079
10.80%	£45,080 to £48,784
11.30%	£48,785 to £68,222
13.70%	£68,223 and above