

**Table B: Projected number of dependants per 100 population of working age, Scotland**

Age Group	2012-based		2014-based	
	2014	2039	2014	2039
Children	27	28	27	27
Pensioners	31	39	31	40
All dependents	58	67	58	67

**Note**

The figures for working age and pensionable age and over take into account the changes in the State Pension Age (SPA) as set out in the 2014 Pensions Act. Between 2014 and 2018, the state pension age will rise from 62 to 65 for women. Then between 2019 and 2020, it will rise from 65 years to 66 years for both men and women. A further rise in state pension age to 67 will take place between 2026 and 2028. Between 2044 and 2046, SPA will increase from 67 to 68. The UK Government plan to review state pension age every five years in line with life expectancy and other factors. Dependency ratios can be defined in different ways, but here are defined as the number of children aged under 16 and the number of people of state pension age and over per 100 people of working age. These ratios should be interpreted with care.