



**Nottinghamshire  
Pension Funds**

**LOCAL GOVERNMENT  
PENSION SCHEME  
AN  
EMPLOYERS GUIDE**

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# **A Guide to Entering Your Employee's Into Nottinghamshire County Council's Local Government Pension Scheme**

## 1. **Administration of the Scheme**

Nottinghamshire County Council's Local Government Pension Scheme is administered by the Pensions Office, Employee Services Centre, Resources Department, Nottinghamshire County Council, County Hall, West Bridgford, Nottingham, NG2 7QP.

Advice on the information contained in this guide may be obtained by writing to the above address or telephoning (0115) 846 3346.

## 2. **Scheme Rules**

The Local Government Pension Scheme (LGPS) is a statutory scheme whose rules are formulated initially through an Act of Parliament and amended by the Department of the Environment. It is intended for use by employees of Local Authorities and associated employers. Teachers, uniformed police officers and uniformed fire officers do however have their own schemes and are not eligible for membership of the LGPS.

The current Local Government Pension Scheme Regulations 1997 (statutory instrument No. 1612) may be purchased from HMSO bookshops but is very complex and can at times be difficult to understand. These notes are therefore designed to inform you of your choices/duties under these regulations. They have, of course, been simplified for ease of use and are intended only as a guide and not a definition which may only be obtained by reference to the Regulations.

### 3. **Employers who may participate in the LGPS**

#### a) Compulsory

Some employers as described in the Local Government Pension Scheme Regulations (LGPSR) have to allow their employees to join the LGPS.

Examples of these are:-

The County Council

District/Borough Councils

The Police Authority

Magistrates' Courts Committee

Probation Committee

A Further or Higher Education Corporation

A Grant Maintained Scheme that was formerly a County School

A Valuation Tribunal

A Fire Authority

A Passenger Transport Authority

#### b) Optional (Resolution Body's)

Some employers are described in the LGPSR as eligible to enter employees into the LGPS but at their own discretion.

Examples of these are:-

Town Councils

Parish Councils

A Grant Maintained School that was formerly a Voluntary School

A Company under the control of an employer described in a) above.

Employers described under b) may make any eligible employee or class of employees pensionable by a statutory resolution of its ruling body.

The above Regulations define a Statutory Resolution as, a resolution passed in the manner in which an ordinary resolution of the body concerned may be passed, except that 28 days notice of the meeting at which the resolution was passed and the terms of the resolution and of the fact that it was to be proposed at that meeting, must have been given in the manner in which notice for convening ordinary meetings of the body may be given.



c) By Admission Agreement ( Admitted Bodies )

Employers that are not described in a) or b) above may only enter employees into the LGPS by first entering into an Admission Agreement with Nottinghamshire County Council. The LGPSR provides a complex definition of who may be eligible to form such an agreement, which in brief should be a non-profit making body that provides a service beneficial towards the public or a body representative of local authorities. Nottinghamshire County Council has received authorisation from the Pensions Committee to only allow new Admitted Bodies to join the LGPS if they employ a minimum of ten staff, and in addition, at least five of these staff must confirm that they intend to join the LGPS before the Employer can be admitted.

If you are an employer that fits into this category and wish to enter into an Admission Agreement please provide the Pensions Section with the following (where applicable).

- i) Letter requesting admission to the fund and confirming that your organisation can meet the costs and administrative duties required of it as a Scheme Employer.
- ii) Articles of Association
- iii) Constitution
- iv) Registry as a Charity
- v) Annual Accounts
- vi) Letter confirming how many staff you employ and confirming all will be given the option to join the LGPS.
- vii) Any other information that may help define your objectives and funding.

In addition to the above seven areas please also confirm if the employer is associated or non associated for HM Revenue & Customs Regulations.

Once eligibility is established your application will be submitted to the relevant County Council's Committee who have the power to approve your admission to the fund.

If this is approved a legally binding document called the Admission Agreement will be drawn up which should be signed by all parties. After signature employees may be entered into the scheme but must be individually nominated in writing by the Admitted Body.



#### 4. **What are the costs to the Employer**

Employers pension contributions, based on either the employees pensionable pay or contributions, must be paid towards the cost of running and potential liabilities of the Pension Scheme.

- A rate for this is set by the funds Actuary who values the fund every 3 years assessing its income and expenditure to ensure it has sufficient funds to meet all its liabilities.
- Initially a common rate will be given upon joining but after a period of membership and after such a valuation the Actuary may set a rate specific to the individual Employing Body.
- The last valuation of the fund was effective from 1 April 2005.
- The employer's rate covers all future liabilities once an employee has left employment but is still entitled to benefits from the fund, with the exception of any discretionary enhancements or the discretionary early payment of benefits granted by the employer on leaving where arrangements must be made to either recharge these sums or discharge them by a single payment.

#### 5. **What are the costs and benefits to the Employee?**

The costs and benefits of scheme membership are described in the enclosed booklet entitled 'LOCAL GOVERNMENT PENSION SCHEME, EMPLOYEES GUIDE'

#### 6. **What are the administrative duties of the Employer?**

The employer is responsible for providing the Pensions Section with all the information regarding the pensionable employee that may affect their pension benefits.

They are categorised and described in more detail under the following headings:-

- a) New Pensionable Employees
- b) Pensionable Employees Records
- c) Payment of Pension Contributions
- d) National Insurance
- e) Pensionable employees leaving/retiring/death in service.

## 7. **New Pensionable Employees**

Most categories of employees are now eligible to join the Pension Scheme. Those who may not are persons under age 16 or aged 65 or over unless they are already entitled to a previous Local Government Pension.

Employees currently contributing to Personal Pension Plans or Stakeholder Pension Schemes who join the Local Government Pension Scheme should immediately inform the administrators of the Personal Pension Plan or Stakeholder Scheme.

They should be able to continue to contribute to a Stakeholder Pension Scheme whilst a member of the Local Government Pension Scheme provided that their earnings are less than £30,000.00 per year and that they are not classed as a controlling director.

They may, subject to similar rules, be able to continue to pay contributions to a Personal Pension Plan. They should check the position with the Personal Pension Plan provider under these circumstances.

For **Resolution Body's** and **Admitted Body's**, for each new pensionable employee entered into the scheme a Starter Form reference SU1A must be completed by both employee and employer and sent to the Pensions Section with a copy of the statutory resolution (if applicable) and nomination completed on form SU1A.

The date of entry may not be earlier than the date of the statutory resolution or date of the admission agreement or date of nomination as applicable.

An employer mentioned in part 3a) of this guide should already have their own arrangements for entering employees into the scheme.

Statutory Notification - when the relevant forms have been passed to the Pensions Section a computerised record will be set up and all documents will be microfilmed. The computer will then produce a statement of membership for each pensionable employee, known as a 'statutory notification'.

## 8. **Pensionable Employees Records**

Pension benefits are calculated with regard to length of pensionable service and whole-time equivalent pensionable pay. Any changes to hours or breaks in service that will affect an employees pensionable service must therefore be notified to the Pensions Section immediately.

### Breaks in Service

Maternity leave, strikes, leave of absence and career breaks will have particular rules attached to them with relation to pensionable service. The most frequent of which is maternity leave for which information is supplied below. Advice on the other categories may be obtained by contacting the Pensions Section.

### Maternity Leave

When an employee goes on maternity leave she ceases to receive her normal salary or wages and instead becomes entitled to maternity pay. Maternity pay is treated as pay for pension purposes and pension contributions are deducted from it. The period of service covered by paid maternity leave will therefore count for pension purposes.

The employee may choose, if she so wishes, to pay pension contributions to cover the unpaid period of her maternity leave. The amounts payable would be based on the maternity pay received immediately before going on to 'no pay', rather than full notional pay.

If the employee does choose to pay contributions then these would normally be collected on her return to work, (or at the end of her maternity leave if she does not return). The effect of making such a payment is that the period of unpaid maternity leave also counts as service for pension purposes and would be taken into account in calculating any benefits under the scheme.

## 9. Deduction and Payment of Pension Contributions

### Employees Pension Contributions

Employees deemed to be Officers (whose duties are mainly administrative, professional, technical or clerical) must pay 6% of their gross pensionable pay in pension contributions, all others (deemed to be Manual Workers) must also now pay 6% although someone in this category may have retained the right to pay an historical rate of 5% if they have had near continuous Local Government employment since 31/3/1998. Please check with the Pensions Section if you have such a case.

Pensionable Pay includes:-

- a) All the salary, wages, fees and other payments paid to them for their own use in respect of their employment, and
- b) The money value of any benefits provided for them by reason of their employment.

**and** any other payments or benefit specified in their contract of employment as being a pensionable emolument.

**but** does not include:-

- a) Payments for non-contractual overtime;
- b) Any travelling or subsistence allowance or any other allowance paid to an employee in respect of expenses incurred in relation to the employment;
- c) Any payment made to an employee in consideration of loss of holidays;
- d) Any payment accepted by an employee in lieu of notice to terminate their contract of employment;
- e) Any payment made to an employee as an inducement not to terminate their employment before the payment is made;
- f) Subject to paragraph 7 of Schedule C2 of the 1995 LGPSR, the money value to the employee of the provision of a motor vehicle or any payment accepted by him in lieu of such provision;

Employees may enter (or may have entered) into contracts to pay more than the standard percentage contributions, examples of which are as follows:-

- **Pre - 1972 Contributions** - Payment by the employee of a percentage of his/her salary/wages to provide a greater Lump Sum Retiring Allowance in respect of service before 1/4/1972. This applies to male employees only except in rare cases. (No new contracts may be undertaken).
- **Added Years Contributions** - Payment by the employee of a percentage of his/her salary/wages to provide additional reckonable service for the calculation of pension benefits.
- **Part-Time Buy-Back** - Payment by the employee of a fixed weekly/monthly amount to count previous non pensionable part-time service as reckonable service for the calculation of pension benefits. ( No new contracts may be undertaken ).
- **Widower's Buy-Back Contributions** - Payment by a female employee of a percentage of her salary/wages to provide greater Widower's Benefits in the event of her death. (No new contracts may be undertaken).
- **Additional Voluntary Contributions** - A fixed monthly/weekly contribution made by the employee to provide a top up pension with the Scottish Widows Plc or the Prudential. This is not a part of Local Government Pension Scheme Benefits.

Any AVC deductions made in respect of the above should be paid directly to the Scottish Widows Plc, Ground Floor, Corporate Pensions, PO Box 902, Dalkeith Road, Edinburgh, EH16 5PU or to Prudential, AVC Services, Craigforth, FK9 4UE, as applicable. Your cheque should be made payable to Scottish Widows Plc or Prudential and be accompanied by a breakdown of the payment which should contain the member's full name, National Insurance Number, Date of Birth, percentage or fixed contribution rate, amounts paid and the month to which it relates. Please also provide a contact name and number for any queries that may arise. Payment of these contributions should be made monthly to avoid loss of interest to the member.

If you have any query with regard to these payments, please telephone the Scottish Widows on telephone number (0845) 6000 481 or Prudential on 0845 6000 343.

Pre 01/01/2001 In House Additional Voluntary Contributions were with Prudential only. If you have any joiners already with an In House Prudential AVC, the person can continue with the Prudential AVC so payments should be paid to the Prudential. If you receive any queries about this please contact us for further information.



## Employers Pension Contributions

The employer must pay a percentage contribution based on either the employees basic contributions or pensionable pay.

This rate may be subject to change from year to year. The Funds Actuary will set rates to apply every 3 years.

The amount you as an employer will pay will be notified to you separately. If you have no such notification please contact the Pensions Section.

**IMPORTANT: do not deduct any pension contributions other than the standard employees and employers rate unless you have had a specific request to do so by the Pensions Section.**

## Payment of Pensions Contributions to the Fund

At the end of each month the employer will be required to pay over all pension contributions (with the exception of AVCs) to the Pensions Section which were deducted during that period.

Payment can be made either by cheque each month or by BACS direct to the Nottinghamshire County Council. If you would prefer to pay by BACS the information you require is,

Account Name - Nottinghamshire County Council General Account.

Account Number - 61140019

Sort Code - 08-90-74

An example of the format of the information required with this pay over is attached overleaf.

The payment must be received by the Pensions Section within 17 days of the end of the period to which the payment relates. Payments must be made monthly.

## Interest for Late Payment

If payment is not received within 17days, interest will be due on the payment.

It is important in these circumstances that you should add interest to the payment before it is sent to the Pensions Section.

The method of calculation is as follows:-

A = Number of days from the day after period to which payment relates to the day it is anticipated payment will be received by the Pensions Section.

B = One percent above Bank Base Rate (The current rate may be obtained by telephoning the Pensions Section).

$$\text{INTEREST DUE} = \frac{A}{365} \times (\text{Total of all pension contributions due}) \times B$$

It is important that this calculation, when due, is done by the Employer. If the Pensions Section is left to spot late payments, calculate the amount due and write to the Employer, it will increase the administration costs that are payable from the Pension Fund and will eventually reflect back in a higher employers pension contribution rate.



**Format to Accompany Payment of Pension Contributions**

To: The Pensions Office  
Employee Services Centre  
C/o Nottinghamshire County Council  
County Hall  
West Bridgford  
NOTTINGHAM  
NG2 7QP

Dear Sir/Madam

**Local Government Pension Scheme Payment of Monthly Pension Contributions**

**EMPLOYERS NAME:** \_\_\_\_\_

**MONTH ENDING:** \_\_\_\_\_

I attach a cheque/ have made a BACS payment (please delete as necessary) amounting to £..... which represents the amounts as detailed below:-

Employees Contributions	
Employers Contributions	
Pre 72 Contributions	
Added Years Contributions	
Part-Time Buy Back Contributions	
Widower's Buy-Back Contributions	
Adjustment from previous month*	
Interest for late payment	
Total	

(\* The adjustment above relates to .....)

Any AVC deductions are not shown above and have been paid directly to Scottish Widows/Prudential.

If you have any queries regarding the payment, please contact

Name:.....

Telephone number.....



## 10. **National Insurance**

The Local Government Pension Scheme is contracted-out of the State Second Pension Scheme (S2P). As such members should pay contracted-out National Insurance rates until they reach State Pension Age. Whilst members of the Local Government Pension Scheme Nottinghamshire County Council requires records of the amounts of Contracted-Out National Insurance Earnings for each tax year they are members of the scheme. This is so the Guaranteed Minimum Pension (GMP), which is the pension the member would have accrued if they had remained in S2P for that period, or the Certified Amount, which is the amount the DSS require to reinstate refunded members, may be calculated.

This is an important aspect of the employee's record and must not be ignored. The Pensions Section will require these figures before the end of the tax year if the employee leaves before that point.

The Contracted-Out National Insurance Earnings figure is the element of the employee's pay from which National Insurance at the contracted-out rate is calculated. Please ensure employee's Contracted-Out Table Letters are correct for scheme joiners as incorrect Table Letters can cause people to be incorrectly paid. If you have any queries on National Insurance for scheme members you should contact your Payroll provider.

## 11. **Pensionable Employees Leaving/Retiring/Death in Service**

This is one of the most important areas of the administrative work.

A pensionable employee who leaves and is not entitled to immediate benefits (other than a refund) is classed as a 'leaver'. A pensionable employee who leaves work and is entitled to immediate benefits, is known as a 'retirement'.

The information required for leavers/retirements/a death in service is indicated on the enclosed form SU31/SU41 and SU50 respectively. Employees can complete a Death Grant Nomination Form (SU54) for their nominated beneficiaries on joining the scheme. Please find enclosed a SU54 at the back of this guide.

It is important that this information is supplied quickly and accurately so that the employee concerned or next of kin may be informed of the benefits.

If you do not operate your own payroll you should request the payroll related information from them directly. Do not rely on the Pensions Section to chase up missing information as you are the Employing Authority responsible for supplying this information.

Retirements must be notified in advance where possible as the employee will be due benefits from the day after their retirement. The Pensions Section will furthermore need to write to them before payment may be released and so will need approximately 3 weeks advance notice.



12. **Year End Summary and Final Statement of Contributions paid Year Ending – 31/3**

For each year ending 31st March you are required to produce a report that details the following information for each employee. You must also attach the Final Statement of Contributions paid Year Ending 31/3/20\*\* which is on the next 2 pages.

For each pensionable employee the information required is as follows:-

**YEAR END SUMMARY**

- 1) Surname and Initials
- 2) National Insurance Number
- 3) Date Joined Pension Scheme (if it occurred in this year)
- 4) Date left Pension Scheme (if it occurred in this year)
- 5) National Insurance Table Letter
- 6) Contracted-Out National Insurance Earnings (for the year)
- 7) Pensionable Pay (for the period in the scheme in that year)
- 8) Employees Basic Pension Contributions
- 9) Employees Pre 72 Pension Contributions
- 10) Employees Added Years Pension Contributions
- 11) Employees Part-Time Buy-Back Pension Contributions
- 12) Employees Widowers Buy-Back Pension Contributions

The employees should be listed in alphabetic order, and totals supplied for each category of deduction / pay listed above.

NOTE: Any In House AVCs (Prudential or Scottish Widows) should not be included in this report.

**We also require the collective total of employers contributions paid in the year.**



To accompany this paper report we would like you to also provide us a spreadsheet or data file. Please contact the Pensions Office for extra information on this. If you have 10 pensionable employees or more you must provide us with the spreadsheet or data file to ensure we deal with your data accurately and quickly.

**FINAL STATEMENT OF CONTRIBUTIONS PAID YEAR ENDING 31/3/20\*\***

The next 2 pages show the form and how to complete it. This must balance to the Year End Summary and the money paid to us.

Both the Year End Summary and Final Statement of Contributions Paid Year Ending 31/3/20\*\* must be sent to the Pensions Section by the end of April each year.

**NOTTINGHAMSHIRE COUNTY COUNCIL PENSION FUNDS**

**Final Statement of Contributions paid Year Ending 31/3/20\_\_\_\_\_**  
**Employing Body .....**

(1) Summary of Annual Return

Type of Contributions	6% Contributors	5% Contributor s	Total
Employee's Basic Employee's Pre-72 Employee's Added Years Employee's Part-Time Buy Back Employee's Widower's			
<b>Total Employee's</b>			<b>(A)</b>
<b>Total Employer's @ ..... % rate</b>			<b>(B)</b>

(2) Summary of Contribution Payovers

Employee's			<b>(C)</b>
Employer's			<b>(D)</b>

(3) Reason for any Discrepancies

(A) Should equal (C); (B) should equal (D), if not show reason for any discrepancies below.

(4) Certification

I certify that the total contributions due to the Local Government Pension Fund for the year ending 31 March are as stated in the Final Statement of Contributions Paid above and that the total of the contributions on the annual return balance to the total paid over in respect of the same financial year, as detailed above.

Signed: ..... Print Name: .....

Designation: .....

Phone Number: ..... Dated: .....



## HOW TO COMPLETE THE FORM

Completion of this form sent with your Year End Pension Contribution Return is to allow you to balance, **the 12 months contributions paid, 1/4 to 31/3 to the Year End Pension Contribution Return. There is a section (3) which allows you to show any discrepancies between the 2 totals if necessary.**

### (1) Summary of Annual Return

Take the employee's amounts from your year end returns and input these into columns 6% contributors and 5% contributors. These should be split between,

Employee's Basic  
Employee's Pre 72  
Employee's Added Years  
Employee's Part-Time Buy Back  
Employee's Widowers

Show the totals in the end column, and total these across so the totals agree in (A)

Show your employer's rate.

Show the total employer's in (B) with the amounts totalling across.

### (2) Summary of Contribution Payovers

Input the total contributions actually paid over in the 12 months by either BACS or Cheque for the period 1/4 to 31/3. Split this between employee's and employer's contributions split between 6% and 5% contributors.

The total employee's is shown in (C).

The total employer's is shown in (D).

(3) (A) should equal (C); (B) should equal (D); any discrepancies should be shown in (3).

### (4) Certification

Please certify as requested.



### 13. **Ordering Stationery**

Some forms/booklets may be supplied to you by the Pensions Section, these include the following:-

#### Standard Forms for notification by the Employee/er to the Pensions Office

Ref: SU1A	Starters Form (white and blue)
Ref: SU31	Leavers Form
Ref: SU34	Blank pensionable pay calculation form
Ref: SU41	Retirement Form
Ref: SU50	Death in Service Form
Ref: SU54	Death Grant Nomination Form
Ref: SU6	Change of Pensionable Employment Form

#### 14. **Explanation of commonly used Terms**

**Superannuation** - means the same as pensions

**Pensionable Employee** - a member of the Local Government Pension Scheme

**Remuneration** - pay

**Emolument** - pay

**Contracted-Out National Insurance Earnings** - the earnings on which National Insurance (at the contracted-out rates) is calculated

**Reckonable Service** - the proportion of pensionable service on which the benefits are calculated

**Unaggregated Service** - the service by which entitlement to benefits is assessed

**Deferred Benefits** - pension benefits that upon the employee leaving cannot be paid immediately

**Frozen Benefits** - the same as Deferred Benefits

**Pensions Increases** - the inflation proofing applied to pension benefits applicable upon leaving/retiring

**Indexed Linking** - the same as pensions increases, it refers to the Retail Price Index upon which pensions increases are based

**Actuary** - an independent body that assess the Pension Funds liability

**Actuarial Valuation** - the process of assessing the Pension Funds liabilities. This is done every 3 years

**Resolution Body** - an employer who has an automatic entitlement to enter its employees into the pensions scheme , but must pass a resolution to do so.

**Admitted Body** - an employer with an Admission Agreement to enter its employees into the Pension Fund.

**Employing Body** - An employer whose employees may enter the Pension Scheme.

**Administering Body** - Nottinghamshire County Council - the body responsible for administering the Pension Fund.

**Precepting Authority** - a body able to partly fund its activities by levying a rate on ratepayers usually done through a local council.

## 15. **Requests for Estimates of Benefits**

Both employees and employers may request the Pensions Section to provide estimates of pension benefits.

So that this information may be provided quickly and accurately by the Pensions Section the following information will be needed.

- a) Full name of employee
- b) National Insurance number
- c) Date of Birth
- d) Reason for Leaving i.e. voluntary, redundancy, interest of efficiency, ill-health (the word voluntary should not be used if the reason for leaving is voluntary redundancy etc)
- e) Anticipated last day of service
- f) Home Address - if the estimate is to be sent to the employee
- g) Pensionable Remuneration - see section on the calculation of pensionable pay
- h) Details of any changes of weekly hours or breaks in service since the employee joined the pension scheme
- i) Amounts of any enhancement to be granted by the employer in cases of redundancy or interests of efficiency retirement. These should be quoted in years and days and will be rechargeable to the employer
- j) In the case of redundancy, the amount of the redundancy payment to be paid

It is important that the above information is accurately provided to the Pensions Section as errors or omissions in the details requested will lead to inaccurate estimates that can lead to bad feeling and in some circumstances financial consequences.

## 16. Calculation of Pensionable Pay

Pension benefits are calculated by reference to length of pensionable service and pensionable pay upon leaving.

As the employer you will be required to calculate your employees pensionable pay upon leaving or on requesting an estimate of benefits, irrespective of who you use as your payroll provider.

### Pensionable Remuneration

Pensionable pay used in the calculation of benefits is known as pensionable remuneration and is usually the total of the employees pensionable pay earned during the last 365 days of pensionable service.

### Best of last 3 years

If it produces a higher figure the best of the last 3 years pensionable pay may be used. Each year is calculated to end on the anniversary of the employees date of leaving.

### Part-Time Employees

If an employee was part-time (i.e. they worked less than the normal whole-time hours for their job) that part of the pensionable remuneration must be multiplied by the whole-time hours and divided by the part-time weekly hours worked. This is because their service will be apportioned during the period they worked part-time by the part-time hours divided by the whole-time equivalent hours for their post.

### Pay Reduced by Sickness

You use the whole time equivalent pay the person would have received had they not been off sick.

### Pay Reduced because of Maternity Leave or Adoption Leave

You use the whole time equivalent pay the person would have received had they not been on 9/10<sup>th</sup> and then 1/2 pay. You do not use any of the period of "no pay" **unless** the person has paid the arrears for this period. If the person has paid the arrears you calculate the pay as the whole time equivalent pay the person would have received had they not been on maternity.

Enclosed is an example of how you calculate pensionable remuneration.

The regulations concerning pensionable remuneration are quite complex and every eventuality cannot be covered in this brief summary.

You are advised to contact the Pensions Section if you encounter any situation that is not covered in the above guide.

**Pensionable Remuneration Calculation Sheet**

Details of normal "Pensionable Remuneration" in respect of the twelve months ending with the last day of service (unreduced by sickness).

(Period) From	(Period) To	Salary / Wages	Months / Weeks	Part Time Pay	Multiplier	Whole Time Pay
			<b>Total</b>			

Prepared By		Checked By		Tel:	
(Block Caps)		(Block Caps)		Fax:	



## Example Calculation

A LGPS member works 18.5 hours per week and is also paid weekly at a whole-time equivalent rate of £12,000 p.a. The member is transferred to monthly payroll with effect from 10.01.00. A 3% cost of living increase is received 01.04.00. The member also receives a regular bonus. The member ceases employment with effect from 14.12.00.

(Period) From	(Period) To	Salary / Wages	Months / Weeks	Part Time Pay	Multiplier	Whole Time Pay
15.12.1999	09.01.2000	115.07 (p/w)	3 5/7	427.40	18.50/37.00	854.81
10.01. 2000	31.03. 2000	500.00 (p/m)	2 22/31	1,354.84	18.50/37.00	2,709.68
01.04. 2000	14.12. 2000	515.00 (p/m)	8 14/31	4,352.58	18.50/37.00	8,705.16
15.12.1999	09.01. 2000	2.30	3 5/7	8.54	N/A – Bonus	8.54
10.01. 2000	31.03. 2000	10.00	2 22/31	27.10	N/A – Bonus	27.10
01.04. 2000	14.12. 2000	12.00	8 14/31	101.42	N/A – Bonus	101.42
			<b>Total</b>	<b>6,271.88</b>		<b>12,406.71</b>