

Guidance for completion of total remuneration for protected pension spread-sheet

- A. Surname
 - Input essential
 - Maximum 18 characters long
 - Example, Bloggs

- B. Forename
 - Input essential
 - Maximum 11 characters long
 - Example, Joe

- C. SB number
 - Input essential
 - Maximum 7 characters long
 - Example 4512345

- D. DOB
 - Input not essential
 - Should be exactly 10 characters long
 - Example, 09/10/1979

- E. NI number
 - Input essential
 - Maximum 9 characters long
 - Example, NY123456B

- F. Pay reference number
 - Input essential
 - Maximum 14 characters long
 - Example, L812434554XR01

- G. Contract number
 - Input essential
 - Maximum 3 characters long
 - Example, 001

- H. Total remuneration for pension protection
 - Input essential
 - Maximum 9 characters long
 - Example, 15800.10
 - See appendix for further information

- I. Deemed date
 - Input essential
 - Maximum 10 characters long
 - Example, 04/04/2006
 - See appendix for further information

- J. Agreed effective date for pension protection
 - Input essential
 - Maximum 10 characters long
 - Example, 04/04/2007
 - See appendix for further information

- K. Number of days worked from last annual return to agreed effective date
 - Input essential
 - Maximum 3 characters long
 - Example, 4
 - See appendix for further information

- L. Actual remuneration for the number of days worked from the last annual return to the agreed effective date
 - Input essential
 - Maximum 9 characters long
 - Example, 15800.10
 - See appendix for further information

APPENDIX

H. Total remuneration for pension protection

Pension protection does not apply to any members with less than two years qualifying membership.

Figures

Only the total remuneration for pension protection should be submitted, therefore we require only one figure to be inputted into the spread-sheet within this column.

Example - Whole time officer

2. WHOLE-TIME OFFICER					
Particulars of service and pensionable pay for the best year of the last 3 years (including Domiciliary Consultation Fees paid).					
Period to which pensionable pay relates (365 days) with dates if rates change	No of Days		Pay (pensionable pay) (ie that on which Employer's contributions are based)		Dates of Unpaid Leave during the Annual Period in Column (1)
	Contributing	Non Contributing	Pay Exclude Other Superannuable Payments (OSP's)	OSP's	
(1)	(2)	(3)	(4)	(5)	(6)
04/04/06 to 31/03/07	362	0	£10702.79	£102.12	0
01/04/07 to 03/04/07	3	0	£91.56		

From the figures above

➤ Actual remuneration	=	£10702.79
		+
➤ Actual remuneration	=	£91.56
		+
➤ OSP's	=	£102.12
➤ Total remuneration for pension protection	=	£10896.47

Example - Part time officer (fraction for contracted hours 25/37.5)

2. PART-TIME OFFICER							
Details of service and pensionable pay for the best of the last three years (excluding Domiciliary Consultation Fees)							
Period to which Part-time Earnings (pensionable pay) relates (365 days) with dates, if rates change	No of Days		Basic Part-time pensionable pay (ie that on which Employers contributions are based)		*No of Hours (Estimated/Actual hours) worked during period in Col (1)	Standard Whole-time Hours for period in Col (1)	Annual Whole-time Equivalent pensionable pay for Col (4) with dates of change similar to Col (1). Dates of Unpaid Leave during the period in Col (1)
	Contributing	Non Contributing	Actual *pay Exclude (OSP's)	OSP's			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
04/04/06 to 31/03/07	362	0	£4851.93	£38.63	879.14	1939.29	£10791.49
01/04/07 to 03/04/07	3	0	£41.51				£11139.80
Bank Nurse work (if not already included in period above)	—	—		—		—	

From the figures above

- Up-rate part time pay $(£10791.49/365)*362 = £10702.79$
- $+ £91.56$
- $(£11139.80/365)*3 =$
- Up-rate OSP's $(£38.63*1939.29)/879.14 = £85.21$
- **Total remuneration for pension protection = £10879.56**

There are also two calculators provided on this disc to help you in calculating the total remuneration for pension protection. One calculator is to be used for whole time members and the other for part time members.

Dates

Pensions are calculated using "final year's pensionable pay". The interpretation of final year's salary under Regulations A2 provides for the best 365 days pensionable pay in the 3 years prior to the date on which the member ceases pensionable employment, to be taken into account. Pensions protected under Regulations R8 are calculated using the best 365 days pensionable pay in the 3 years up until the "agreed effective date". Certain factors however may need to be taken into account when calculating the best 365 day pensionable pay period,

- Non con days due to illness
- Strike days

Example

If a member is assimilated on 04/04/07 we should count back 3 years in blocks of 365 days from that date.

04/04/06 to 03/04/07 (365 days)

04/04/05 to 03/04/06 (365 days)

04/04/04 to 03/04/05 (365 days)

I. Deemed date

This is the date from which Pensions Increase amount will start. This is normally the day after the last date used for calculating the pensionable pay i.e. if pensionable pay is 04/04/2006 to 03/04/07 (365 days) then the deemed date will be 04/04/07. However if a member has non con days or strike days then the deemed day should be calculated as above then the number of non-con/strike days should be taken off this date.

Example

If pensionable pay is taken from 04/04/06 to 13/04/07 and within these days there is a period of 10 days non-con then the deemed day would be calculated as follows; day after pensionable pay date 14/04/07 – 10 non-con days = deemed date 04/04/07.

Please note that if one of the preceding two years pay was higher than the final years' pensionable pay, then given the example above, the deemed date could be 04 April 2005 or 04 April 2006.

J. Agreed effective date for pay protection

In Scotland, it has been agreed that the effective date for pay protection under Agenda for Change is set by reference to the member's perceived loss (notional or actual). Therefore this will be the date of assimilation.

K. Number of days worked from last annual return to agreed effective date

The number of contributing days worked should be calculated from the date of the last annual return submitted to the agency to the date of assimilation (if the member is part time then the whole time equivalent days should be inputted).

Example

If the assimilation date is 04/04/07 then the last annual return submitted would have been up to 31/03/07, therefore if the member has worked full time then the number of days would be 3 (from 01/04/06 to 03/04/07). If the member is part time and works 25 hours and the normal whole time equivalent for that job is 37.5 hours then the number of days would be $(25/37.5)*3 = 2$ days.

L. Actual remuneration for the number of days worked form the last annual return to the agreed effective date

This figure will have been calculated then completing the total protected superannuable pay.

Example

As stated in the above whole time table, the remuneration figure is £91.56 for the period 01/04/07 to 03/04/07. As stated in the part time member table, this figure is £41.51. If OSP's are present then they should also be added at the actual rate.