



Leicestershire County Council

Pensions Section

Year End Data: 2017/2018

Year End Spreadsheet Completion Guide

This must be completed in respect of all Local Government Pension Scheme (LGPS) members (including leavers) who have paid pension contributions during the above tax year, covering the period 1st April 2017 to 31st March 2018.

One line of data is required per member, even if the person has multiple posts with your employer.

The only exceptions to this rule are Returning Officers and Clerks to the Governors, who should have a separate line of data per post.

The format required for all dates is dd/mm/yyyy.

Exclude symbols such as '£' and '%' from any figures provided on this spreadsheet.

Columns for Completion

NI Number

Surname

Forenames

Payroll Reference

Data must be entered for all of the above fields.

Date Joined Employer

Date Left/Opted Out of LGPS

These fields only need completing if the member has either joined or left the scheme during the period 1st April 2017 to 31st March 2018.

Employer Code

For completion by Pensions Section – leave blank.

Scheme Code

This will be 001, unless you have Councillors in the scheme, in which case their code is 101.
(Format: 000)

Contribution Rate

This should be the rate at which LGPS pension contributions have been deducted during the tax year. (Format: 0.00 – % symbol must not be included)

If the member has had contributions deducted at more than one rate during the year, then an average contribution rate should be stated.

The calculation of the average rate should be based on the amount of pension contributions taken at each rate.

Example:

A member had contributions of £300 taken at 6.5% and £400 taken at 6.8%. The average rate is calculated as follows:

$$£300 \times 100/6.5 = £4,615.38$$

$$£400 \times 100/6.8 = £5,882.35$$

$$£4,615.38 + £5,882.35 = £10,497.73$$

$$\text{Total contributions: } £300 + £400 = £700$$

$$700/10,497.73 \times 100 = 6.66810$$

Average contribution rate: 6.67

Total Basic Employee Pension Contributions

This must be the total basic employee pension contributions paid by the member during the tax year. Any additional contributions in respect of Added Years, ARCs, APCs or AVCs must not be included here.

Employee Main Scheme Contributions

This must be the total basic employee pension contributions in respect of the **main scheme only**, paid by the member during the tax year. Any additional contributions in respect of Added Years, ARCs, APCs or AVCs must not be included here.

Employee 50:50 Scheme Contributions

This must be the total basic employee pension contributions in respect of the **50:50 scheme only**, paid by the member during the tax year. Any additional contributions in respect of Added Years, ARCs, APCs or AVCs must not be included here.

Pre 14 Additional Employee Contributions

Employee Contributions that are deducted in respect of either Added Years or ARCs , i.e additional contributions contracts that began **prior to 1st April 2014**, must be included here. If a member has more than one of these contracts, the total of these additional contributions must be entered. Note that neither APCs (introduced April 2014) or AVCs should be included here.

Post 14 Additional Contributions

Employee Contributions that are deducted in respect of APC contracts, i.e additional contributions contracts that began **on or after 1st April 2014**, must be included here. If a member has more than one of these contracts, the total of these additional contributions must be entered. Note that neither Added Years or ARCs (introduced before April 2014) or AVCs should be included here.

AVCs (paid to Prudential or Standard Life)

Any AVC contributions deducted during the tax year and have been paid over to Prudential or Standard Life must be entered here.

Final Pay

- This is the pensionable pay for the period 1st April 2017 (or date joined LGPS if later) to 31st March 2018. Earnings in respect of any previous year must not be included.
- This should be calculated on the basis of the pre 1st April 2014 definition of pensionable pay, meaning that non-contractual overtime **should not be included** in this calculation.
- If the member is part time, then the figure must be calculated on the full time equivalent pay.
- If the member is term time, then the figure must be calculated on the full time equivalent pay that would have been received, had they worked for the whole year, not just during term time.
- If the member receives 'fees', i.e. clerks to the governor or returning officers, please provide the actual annual figure, as a full time equivalent pay is not required.
- If the member received more than one rate of pay then these must be taken into account. This figure required is **not** just the pay that applied on 31st March.
- This field is not required for leavers – this should have been provided previously on the epen3 leaver's form.
- If the member started their post after 1st April then the pay figure must be uprated to annual equivalent
- If the member receives pensionable pay elements that are not salary related these must be included in calculations. If the member is part time then the employer should consider if this element needs increasing to a full time equivalent as well, i.e. would this element be higher if the member was full time?
- If the member has more than one post (excluding Clerk to Governor Posts), then an average pay, based on all the posts must be used here.
- If the member received reduced or no pay as a result of sickness or child related leave, then the pay the member would have received had he not been sick must be used (notional pay).

Example 1: Full time member, worked all year.

Salary at 1st April 2017: £24,000 (7 months)

Salary at 1st November 2017: £30,000 (5 months)

$$£24,000 \times 7/12 = £14,000$$

$$£30,000 \times 5/12 = £12,500$$

Final Pay: £26,500.

Example 2: Full time member, worked part year.

Member started 18th November 2017

Salary at 18th November 2017: £24,000 (1 month 13 days)

Salary at 1st January 2018: £27,000 (3 months)

$$£24,000 \times (1 + (13/30)) / 12 = £2,866.67$$

$$£27,000 \times 3/12 = £6,750$$

$$£2,866.67 + £6,750 = £9,616.67$$

$$£9,616.67 \times 365 / 134 = £26,194.66$$

Final Pay £26,194.66

Example 3: Member has two part time posts, hours unchanged through the year.

A member has two posts:

Post 1: the member works 40% of full time for this post.

Full time pay at 1st April 2017: £24,000

Full time pay at 1st September 2017: £24,726

Post 2: the member works 45% of full time for this post.

Full time pay at 1st April 2017: £28,536

Full time pay at 1st December 2017: £29,736

Post 1

1st April 2017: £24,000 x 40% = £9,600 x 5/12 = £4,000

1st September 2017: £24,726 x 40% = £9,890.40 x 7/12 = £5,769.40

Post 2

1st April 2017: £28,536 x 45% = £12,841.20 x 8/12 = £8,560.80

1st December 2017: £29,736 x 45% = £13,381.20 x 4/12 = £4,460.40

£4,000 + £5,769.40 + £8,560.80 + £4,460.40 = £22,790.60

£22,790.60 x 100 / 85 = £26,812.47

Final Pay: £26,812.47

Example 4: A member has two posts, hours have changed during the year

Post 1: the member works 50% of full time for this post for the period 1st April to 30th September then increased to 60% from 1st October 2017.

Full time pay at 1st April 2017: £24,726

Post 2: the member works 30% of full time for the whole year

Full time pay at 1st April 2017: £29,736

Full time pay at 1st December 2017: £31,576

Cumulative hours:

1st April 2017: 80%

1st October 2017: 90%

Pay: 1st April to 30th September (6 months)

Post 1: 1st April 2017: £24,726 x 50% = £12,363

Post 2: 1st April 2017: £29,736 x 30% = £8,920.80

Pay for this period: £21,283.80 x 100/80 = £26,604.75

£26,604.75 x 6/12 = £13,302.38

Pay: 1st October to 30th November (2 months)

Post 1: 1st October 2017: £24,726 x 60% = £14,835.60

Post 2: 1st October 2017: £29,736 x 30% = £8,920.80

Pay for this period: £23,756.40 x 100/90 = £26,396.00

£26,396.00 x 2/12 = £4,399.33

Pay: 1st December to 31st March 2018 (4 months)

Post 1: 1st December 2017: £24,726 x 60% = £14,835.60

Post 2: 1st December 2017: £31,576 x 30% = £9,472.80

Pay for this period: £24,308.40 x 100/90 = £27,009.33

£27,009.33 x 4/12 = £9,003.11

Final Pay: £13,302.38 + £4,399.33 + £9,003.11 = £26,704.82

Example 5: Pay reduced by sickness or maternity

A member has reduced pay as a result of sickness during the year, i.e. they have a period of half pay during September and October. Nevertheless, the pay used in the calculation should be the amount that would've been paid had they been at work. This would also apply to maternity cases.

Salary at 1st April 2017: £24,000 (7 months)

Receives pay at £12,000 during the period 1st September to 31st October. Returns to work on 1st November

Salary at 1st November 2017: £30,000 (5 months)

£24,000 x 7/12 = £14,000 (still based on the salary that would've been paid if the member were at work)

£30,000 x 5/12 = £12,500

Final Pay: £26,500.

CARE (Main Section) Date From

This must be the beginning of the period during the year that the member was in the main section (i.e. not the 50:50 section) of the LGPS. Typically this will be 1st April 2017, but if the member started during the year then it would be the start date, assuming that they didn't elect to join the 50:50 section immediately.

CARE (Main Section) Date To

This must be the end of the period that the member was in the main section (i.e. not the 50:50 section) of the LGPS. Typically this will be 31st March 2018, but if the member left the scheme during the year, or switched to the 50:50 section, then this will be a different date.

CARE (Main Section) Pay

- This is the pensionable pay for the period that the member was in the main section of the LGPS during the period 1st April 2017 (or date joined LGPS if later) to 31st March 2018.
- If a member was in the main section of the LGPS for more than one period during the year then only the first period must be entered here.
- This must be calculated on the basis of the post 1st April 2014 definition of pensionable pay, meaning that any non-contractual overtime **must be included** in this calculation.
- If the member is part time or term time, the figure must be calculated on the **actual pay** and not the full time equivalent pay, unlike the final pay calculation.
- If the member received more than one rate of pay then these must be taken into account. The figure required is **not** just the pay that applied on 31st March.
- If the member started their post after 1st April then unlike the final pay calculations there is no need to uprate to an annual equivalent.
- If the member has more than one post (excluding Clerk to Governor posts), then a total pay, based on all the posts must be used here.
- Any periods of reduced or no pay as a result of sickness must be replaced with the Assumed Pensionable Pay (APP) element relating to that period.

- Any periods of reduced pay as a result of child related leave (i.e. ordinary maternity, paternity or adoption leave and any **paid** additional maternity, paternity or adoption leave) must be replaced with the Assumed Pensionable Pay (APP) element relating to that period.
- Any periods of no pay as a result of approved unpaid leave or unpaid additional maternity leave must be excluded from this calculation – APP would not apply in these circumstances.

Example 1: Member worked throughout the year

Salary at 1st April 2017: £24,000 (7 months)

Salary at 1st November 2017: £30,000 (5 months)

$£24,000 \times 7/12 = £14,000$

$£30,000 \times 5/12 = £12,500$

CARE Pay: £26,500

Example 2: Member has two posts

A member has two posts:

Post 1: the member works 40% of full time for this post.

Full time pay at 1st April 2017: £24,000 (actual pay to be used: £9,600)

Full time pay at 1st September 2017: £24,726 (actual pay to be used: £9,890.40)

Post 2: the member works 45% of full time for this post.

Full time pay at 1st April 2017: £28,536 (actual pay to be used: £12,841.20)

Full time pay at 1st December 2017: £29,736 (actual pay to be used: £13,381.20)

Post 1

1st April 2017: £9,600 x 5/12 = £4,000

1st September 2017: £9,890.40 x 7/12 = £5,769.40

Post 2

1st April 2017: £12,841.20 x 8/12 = £8,560.80

1st December 2017: £13,381.20 x 4/12 = £4,460.40

£4,000 + £5,769.40 + £8,560.80 + £4,460.40 = £22,790.60

CARE Pay: £22,790.60

Example 3: Assumed Pensionable Pay applies

A member has reduced pay as a result of sickness during the year, i.e. they have a period of half pay during the period 1st September to 31st October. Assumed Pensionable Pay will apply for this period, and is calculated on the basis of pensionable pay earned during the three complete months prior to the event, uprated to an annual amount. In this case the period will be 1st June to 31st August during which the member earned:

June: £2,000; July: £2,250; August: £2,250

Total: £6,500 x 12/3 (needs uprating to an annual equivalent) = £26,000 APP

Salary rates that applied:

1st April 2017: £24,000

1st July 2017: £27,000

1st November 2017: £30,000

CARE pay is calculated:

1st April to 30th June: £24,000 x 3/12 = £6,000

1st July to 31st August: £27,000 x 2/12 = £4,500

1st Sept to 31st October: (APP) £26,000 x 2/12 = £4,333.33

1st November to 31st March: £30,000 x 5/12 = £12,500

CARE Pay: £27,333.33

CARE (50:50 Section) Date From

This should be the beginning of the period during the year that the member was in the 50:50 section (i.e. not the main section) of the LGPS. This should be the date after the date that the member was last in the main section.

CARE (50:50 Section) Date To

This would be the end of the period that the member was in the 50:50 section (i.e. not the main section) of the LGPS.

CARE (50:50 Section) Pay

- This is the pensionable pay for the period that the member was in the 50:50 section of the LGPS during 2017/18
- If a member has been in the 50:50 section of the LGPS for more than one period during the year then only the first period must be entered here.
- This must be calculated on the basis of the post 1st April 2014 definition of pensionable pay, meaning that any non-contractual overtime **must be included** in this calculation.
- If the member is part time or term time, the figure must be calculated on the **actual pay** and not the full time equivalent pay, unlike the final pay calculation.
- If the member received more than one rate of pay then these must be taken into account. The figure required is **not** just the pay that applied on 31st March.
- If the member started their post after 1st April then unlike the final pay calculations there is no need to uprate to an annual equivalent.
- If the member has more than one post (excluding Clerk to Governor posts), then a total pay, based on all the posts must be used here.
- Any periods of reduced or no pay as a result of sickness must be replaced with the Assumed Pensionable Pay (APP) element relating to that period.
- Any periods of reduced pay as a result of child related leave (i.e. ordinary maternity, paternity or adoption leave and any **paid** additional maternity, paternity or adoption leave) must be replaced with the Assumed Pensionable Pay (APP) element relating to that period.
- Any periods of no pay as a result of approved unpaid leave or unpaid additional maternity leave must be excluded from this calculation.

- For examples, see those under the heading CARE (Main Section) Pay.

CARE (Main Section – Second Period) From Date

CARE (Main Section – Second Period) To Date

CARE (Main Section – Second Period) Pay

CARE (50:50 Section – Second Period) From Date

CARE (50:50 Section – Second Period) To Date

CARE (50:50 Section – Second Period) Pay

These fields only need completing in the event that a member has had a second period of either Main or 50:50 membership during the year, in which case the details should be held separately on the members' record and recorded here.

For further information regarding the calculation of Final Pay, CARE Pay and Assumed Pensionable Pay can be found on our website:

<https://www.leicestershire.gov.uk/jobs-and-volunteering/working-for-the-council/local-government-pensions/advice-for-employers/completing-the-pension-scheme-leavers-form-epen3>

Any queries relating to this document or the completion of the year end data should be directed to Stuart Wells (0116 305 6944) stuart.wells@leics.gov.uk