

Local Pensions Partnership Administration Limited

LPPA Employer Guide Final Pay Calculator Guide

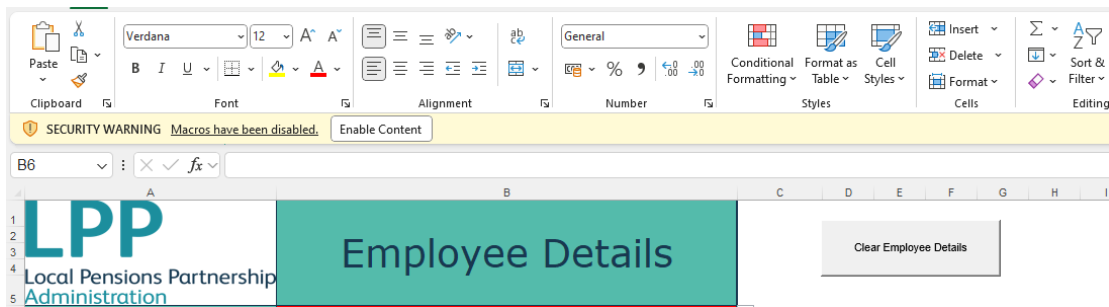
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Introduction

This calculator is designed to assist you in the process of providing final pay and relevant information for leavers. You can use this to determine Final Pay and send over to LPPA for us to process. Further details regarding the submission of this calculator can be found in the “Submission” section of this document.

Before completing any of the fields, please click “Enable Content” as shown below. This will enable the Final Pay calculator to run the calculation once it gets to that stage.



Employee Details

Please refer to the Employee Details tab, as below. Please complete all mandatory fields (shown in red).

LPP		Employee Details	
Local Pensions Partnership Administration			
Which LGPS fund is membership of ?			
Surname			
Forename(s)			
Employees Personal Email Address (if known)			
Date of Birth			
National Insurance No			
Pay reference			
Does the employee have more than one pensionable employment			
Did the pensionable employment start on or after 01/04/2014 (CARE scheme only)			
Date of Termination			
Reason For Termination			
Is final pay period a previous corresponding year?			
Not all mandatory fields completed			

Once all required fields are completed* and satisfactory, the box at the bottom of the sheet will change to green, please see below.

LPP		Employee Details	
Local Pensions Partnership Administration			
Which LGPS fund is membership of ?	Cumbria County LGPS		
Surname	Doe		
Forename(s)	John		
Employees Personal Email Address (if known)			
Date of Birth	01/01/1975		
National Insurance No	AB123456C		
Pay reference	1234		
Does the employee have more than one pensionable employment	No		
Did the pensionable employment start on or after 01/04/2014 (CARE scheme only)	No		
Date of Termination	31/03/2023		
Reason For Termination	Resignation		
Is final pay period a previous corresponding year?	No		
All mandatory fields completed, move on to Calculation Sheet			

*some fields are conditional depending on the answers provided and will be flagged in red accordingly.

Calculating Pensionable Extras for Final Pay

Pensionable Extras as part of the LGPS 2008 scheme regulations are extra payments made to an employee that you would have deducted pension contributions on.

If the member received any extras that are pensionable under the LGPS 2008 regulations, these payments need inputting onto the “Extras” tab.

Please note that non-contractual overtime is NOT pensionable under LGPS 2008 regulations and should NOT be included anywhere on this section.

Another important point to note is that the extra payments should be included for the period they have been earned, this may not always be the same period that the payment has been made. For example, if a member was paid extras in May for work they did in April, this should be listed as an Extra for April.

Pensionable extras should be categorised into scaled up and non-scaled up extras.

The employer should determine what category the extras fall in to.

To help decide this you should consider: for a part time employee would they receive 'more' of the pensionable extra if they worked full time. If the answer is yes, then the extras payment should be input into the 'Scaled up' extras section if no, then then payment should be input into the 'Non-scaled up' extras section.

Any ad-hoc pensionable extras paid that are a flat rate regardless of contractual hours and weeks can be input in the 'Ad-hoc extras' section.

Name: Doe, John NINO: AB123456C Pay ref: 1234							Cumbria County LGPS						
Reason For Termination							Date of Termination						
Resignation							31/03/2023						
<div style="border: 1px solid black; padding: 2px; font-size: small;"> Extras determined by employer/HR policies NOT Pensions </div>													
<div style="display: flex; justify-content: space-between;"> END YEAR 2023 START YEAR 2022 </div>													
SCALED UP EXTRAS													
Item\Month	Mar	Feb	Jan	Dec	Nov	Oct	Sep	Aug	Jul	Jun	May	Apr	Mar
	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NON-SCALED UP EXTRAS													
Item\Month	Mar	Feb	Jan	Dec	Nov	Oct	Sep	Aug	Jul	Jun	May	Apr	Mar
contractual overtime				100.00	100.00	100.00	100.00						
400.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00
AD-HOC EXTRAS													
Item\Month	Mar	Feb	Jan	Dec	Nov	Oct	Sep	Aug	Jul	Jun	May	Apr	Mar
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Only input if final pay period starts **part way** through a month i.e. 15/11/15 etc.

Only input if final pay period starts **part way** through a month i.e. 15/11/15 etc.

Extras that are **not** paid regularly and are **not** scaled up for part-time hours or part year. Bank Holidays are an example.

Please input extra pensionable payments in the relevant boxes, remember to input the payments for the period they **relate** to, you need to input the full monthly value.

The months are set up in chronological order, so the leaving month is shown to the left working back 12 months over to the right.

If you refer to the calculation sheet, you will see that the final pay now includes the extras inputted. This takes into account any scaling/non-scaled and ad-hoc, see red box below.

		17100.00
SCALED UP EXTRAS	0.00	
NON SCALED UP EXTRAS	400.00	
	EXTRAS SUBTOTAL	400.00
AD-HOC EXTRAS	0.00	
SCALED UP FACTOR (IF FINAL PAY PERIOD > 265 DAYS)	1.0000	
TOTAL FINAL PAY for calculating pension benefits (pre April 2014 benefits only)		£17,500.00
Completed By		
Email Address		

You can now save the spreadsheet and add your details in the “Completed By” section and submit to LPPA.

Please refer to the relevant section for guidance on authorising and submitting the form.

Submission

As mentioned in the introduction of this document, there are various ways of submitting this calculator.

The options are:

1. Use the calculator to work out the Final Pay figure, then input this into a Web Leaver form and submit for a leaver.
2. Save a copy of the spreadsheet for this member and send over to LPPA when you send the Monthly Returns.
3. Save a copy of the spreadsheet for this member and email to the Early Leavers Team (Early.LeaversTeam@localpensionspartnership.org.uk), and we will upload this to the member's record and process once the corresponding Monthly Returns Leaver Notification has been received.

General Usage Information

All tabs have “clear” buttons that allow you to clear certain parts of the form.

Once you have cleared all tabs, you can go on to input details for the next member that requires a final pay calculation.

LPP

Local Pensions Partnership
Administration

Employee Details

Clear Employee Details

Which LGPS fund is membership of ?	Cumbria County LGPS
Surname	doe
Forename(s)	john
Employees Personal Email Address (if known)	
Date of Birth	01/01/1975
National Insurance No	AB123456C
Pay reference	1234
Does the employee have more than one pensionable employment	No
Did the pensionable employment start on or after 01/04/2014 (CARE scheme only)	No
Date of Termination	31/03/2023
Reason For Termination	Resignation
Is final pay period a previous corresponding year?	No

All mandatory fields completed, move on to Calculation Sheet

Name: doe, john NINO: AB123456C Pay ref: 1234										Cumbria County LGPS				<div style="border: 1px solid black; background-color: #ffff00; padding: 2px; border-radius: 3px;">Clear ALL pay info</div>						
Reason For Termination					Resignation					Date of Termination		31/03/2023		<div style="border: 1px solid black; background-color: #ffff00; padding: 2px; border-radius: 3px;">Clear additional comments</div>						
Is final pay period a previous corresponding year?		No		FTE (Final Salary/Scale Point/Grades/step) of Post to be Terminated				£18,000.00				<div style="border: 1px solid black; background-color: #ffff00; padding: 2px; border-radius: 3px;">Calculate Final Pay, then input Extras</div>								
Pensionable Pay due/paid after date of leaving (if applicable) (CARE scheme)		No																		
Month																				
Amount (£)																				
Cumbria County LGPS													<div style="border: 1px solid black; background-color: #ffff00; padding: 2px; border-radius: 3px;">Calculate Final Pay, then input Extras</div>							
<p style="font-size: 0.7em;">If this is "Red", you have run the incorrect fund calculation. Check you have selected the correct fund on "employee details" tab and then run the calculation again with the correct fund button above</p> <p style="font-size: 0.7em;">This is for LPPA info only</p>																				
	MONTHLY BASIC PAY (salary)	START DATE	END DATE	Days Worked in Start Month	Days Worked in End Month	Complete Calendar Months Worked	D	M	Y	Pay in Period	Contractual Weekly Hours	FTE Hours (i.e. 36.25/37.00 etc.)	Contractual Weeks (term-time weeks if applicable)	FTE weeks (52 OR 52.143 etc.)	FTE PAY	P/T HRS (INCLUDING SCALED DOWN IF TERM-TIME)				
(Latest date at top)	1500.00	01-Oct-22	31-Mar-23	31	31	4	30	5	0	31	9000.00	37	37	52.143	52.143	9000.00	37.00			
(dd/mm/yy)	1350.00	31-Aug-22	30-Sep-22	1	30	0	30	0	0	31	1393.55	37	37	52.143	52.143	1393.55	37.00			
	1350.00	01-Apr-22	28-Aug-22	30	28	3	27	4	0	30	6619.35	37	37	52.143	52.143	6619.35	37.00			
17012.90																				
Additional Comments (any comments to assist LPPA in processing the pension (if applicable))																				
Examples:- Assumed Pensionable Pay (APP) amounts, APP dates, Leave Without Pay dates, maternity dates																				
LWOP - 29/08/2022 - 30/08/2022																				
<table border="1" style="width: 100%; border-collapse: collapse; font-size: 0.7em;"> <tr> <td>SCALED UP EXTRAS</td> <td>0.00</td> </tr> <tr> <td>NON SCALED UP EXTRAS</td> <td>0.00</td> </tr> <tr> <td>EXTRAS SUBTOTAL</td> <td>0.00</td> </tr> </table>															SCALED UP EXTRAS	0.00	NON SCALED UP EXTRAS	0.00	EXTRAS SUBTOTAL	0.00
SCALED UP EXTRAS	0.00																			
NON SCALED UP EXTRAS	0.00																			
EXTRAS SUBTOTAL	0.00																			
<p style="font-size: 0.7em;">This is calculated automatically once the above has been completed and extras added (if applicable)</p> <p style="font-size: 0.7em;">If this is £0.00, then please review the data input and then retry.</p>																				

Name: doe, john NINO: AB123456C Pay ref: 1234										Cumbria County LGPS				<div style="border: 1px solid black; background-color: #ffff00; padding: 2px; border-radius: 3px;">Clear all extras</div>	
Reason For Termination					Resignation					Date of Termination		31/03/2023			
<p style="font-size: 0.7em;">Extras determined by employer/HR policies NOT Pensions</p>															
SCALED UP EXTRAS		END YEAR 2023										START YEAR 2022			
Item/Month	Mar	Feb	Jan	Dec	Nov	Oct	Sep	Aug	Jul	Jun	May	Apr	Mar		
	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	0.9355	1.0000	1.0000	1.0000	1.0000	1.0000		

Only input if final pay period starts part way through a month i.e. 15/11/15 etc.