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).

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2	
3	Employee Details
⁴ Local Pensions Partnership	Employee Decano
Administration	
6 Which LGPS fund is membership of ?	▼
7 Surname	
8 Forename(s)	
Employees Personal Email Address (if	
₉ known)	
10 Date of Birth	
11 National Insurance No	
12 Pay reference	
Does the employee have more than	
13 one pensionable employment	
14	
Did the pensionable employment	
start on or after 01/04/2014	
15 (CARE scheme only)	
16	
17 Date of Termination	
18 Reason For Termination	
19	
20	
is final pay period a previous	
21 Corresponding year?	
22	
23	
Not all n	nandatory fields completed
25	
32	

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

() () () () () () () () () ()	<u> </u>
LPP Local Pensions Partnership Administration	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	No
start on or after 01/04/2014	
(CARE scheme only)	
Data of Tamination	21/02/2022
Date of Termination	31/03/2023
Reason For Termination	Resignation
Is final pay period a previous	No
corresponding year?	
,	
All mandatory fields	completed move on to Calculation Sheet
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*some fields are conditional depending on the answers provided and will be flagged in red accordingly.

Calculating Final Pay and Pensionable Pay

Moving on, the next tab is the "Calculation Sheet", shown below, where the Final Pay will be calculated based on the information inputted.

This is required for any members who have service prior to 01/04/2014. We may request this even if a member only has post 01/04/2014 service with yourselves as they may be eligible due to transferred in Final Salary benefits.

The boxes required to complete are highlighted in red, as in the previous tab.

Name: Doe, John NINO: AB123456C Pay ref: 1234										Cur	mbria Cour	ity LG	PS				
Reason For Termination Resignation										Date of Termination 31/03/2023					LANCASHIR	E COUNTY	
s final pay period a revious corresponding ear?	/ period a orresponding No Po						l Point,	F TE /Gra	: (Fir ades Te	nal Salary, step) of F rminated	/Scale Post to be d	#	DIV/0!		<u>FUND</u> Calculate Final Pay, <u>the</u> input Extras		
nsionable Pay due/paid after ite of leaving (if oplicable)(CARE scheme)														-			
Amount(£)																	
MONTHLY BASIC PAY (salary)	START DATE	END DATE	Days Worked in Start Month	Days Worked in End Month	Complete Calendar Months Worked	D a y s	M on t h s	Y e s		Payin Period	Contractual Weekly Hours	FTE Hours (i.e. 36.25/ 37.00 etc.)	Contractua I Weeks (term-time weeks if applicable)	FTE weeks (52 OR 52.143 etc.)	FTE PAY	P/T HRS (INCLUDIN G SCALED DOWN IF TERM- TIME)	
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Additional Comments	(any comm	bonofits)	ISC LPPA	III proc	essing u	ie pe	ensio	Л								-	
mples:- Assumed Pensionable P	ay (APP) amoun	its, APP dates, L	eave Witho.	ut Pay da	tes, maternit	ty date	95		_		SCALED UP I	XTRAS		0.00			
											NON SCALEL	EVTRA		0.00	0.00		
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											SCALED UP P PAY PERIOD	ACTOR	(IF FINAL DAYS)				
											TOTAL FIN pension be benefits on	AL PA nefits (ly)	Y for calcula pre April 2	ating 2014	£0.00	Ĭ	
											Completed By						
											Email Address						
											Contact no.						

Name: Doe, John NINO: AB123456C Pay ref: 1234											nbria Coui	nty LO	PS					
Reason For Termination Resignation									Dat	e of Terr	nination	31	/03/2023	L	LANCASHIRE COUNTY			
Is final pay period a previous corresponding No 5 F					l Point,	FTE /Gra	(Fin ades Te	al Salary tep) of I rminate	/Scale Post to be d	£18,000.00		<u>FUND</u> Calculate Final Pay, <u>then</u> input Extras				Calculate Final Pay, <u>then</u> input Extras		
Pensionable Pay due/paid afte date of leaving (if applicable)(CARE scheme) Month Amount(£)	No	1]												Cumbria County L	GPS	-	If this is "Red", you have run the incorrec calculation. Check you have selected the fund on "employee details" tab and then u calculation again with the correct fund bu
MONTHLY BASIC PAY (salary)	START DATE	END DATE	Days Worked in Start Month	Days Worked in End Month	Complete Calendar Months Worked	D a y s	Mon≀hs	Y e r s		Pay in Period	Contractual Weekly Hours	FTE Hours (i.e. 36.25, 37.00 etc.)	Contractua I Weeks (term-time weeks if applicable)	FTE weeks (52 OR 52.143 etc.)	FTE PAY	P/T HRS (INCLUDIN G SCALED DOWN IF TERM- TIME)	colun	above This is for LPPA info only
(Latest date at top 1500.0	0 01-Oct-22	31-Mar-23		31	4	30	5	5 0	31	9000.0 8100.0	37	37	52.143	52.143	3	0 37.00		
4	UUI-Apr-22	30-Sep-22				2.0				0100.0	31	31	52.143	52.143		57.00		
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Examples:- Assumed Pensionable R	Pay (APP) amoun	ts, APP dates, L	.eave Witho	ut Payda	tes, materni	ty date	is		_	6	CALED UP	EXTRAS		0.00	1		/	This is calculated automatically once the a extras added (if applicable)
											DN SCALED	UP EX	TRAS	0.00			/	If this is £0.00, then please review the d
												EXTRA	S SUBTOTA	0.00	0.0	• /		If member has been on same pay/hour
											SCALED UP	FACTOF <365 [(IF FINAL DAYS)	1.0000	0.00			365 days and no figure is calculating, sp lines and then retry.
											1			<u> </u>	1	_		



- Confirm whether the member is due any pensionable pay after the date of leaving, using the drop-down box. If you select "Yes" you will be asked to input the month that the payment is due and the amount. The date provided <u>must</u> be after the date of leaving, otherwise this is not classed as pay due after the date of leaving.
- 2. Input the final pay period (usually the final 365 days of employment). If the member hasn't been employed for the last 365 days of the year, then just input the final pay period as applicable. The calculator will work out what the final pay is and will scale up to 365 days. The dates need to be input in chronological order starting with the end date on the top line working back to the start of the final pay period. If there have been any contractual changes in the final pay period, you need to show a separate line for each change in contract. Changes to contract include: a change in rate of pay; change in contractual hours or change to contractual weeks. In the example above you can see that a separate line has been recorded when the rate of pay has changed.
- 3. Next you need to input the contract details: contractual hours, full time hours, contractual weeks and whole-time weeks.
- 4. Here, we need the <u>monthly</u> basic pay, no need to scale up for part time members and no need to work out part months for midmonth leavers.
- 5. The calculator will work out the member's annual full-time equivalent pay now that steps 2-4 have been completed.
- 6. Any comments that would be beneficial to LPPA when calculating the member's benefits.

Once these steps have been completed, please press the relevant fund button the calculate the final pay.

You will then see a figure in the field labelled "TOTAL FINAL PAY for calculating pension benefits (pre April 2014 benefits only" (see below)



If the incorrect fund has been selected when the calculation was ran, you will be presented with a red error box, see below.



To rectify this, please ensure you have selected the correct fund on the "Employee Details" tab, then press the button for the relevant fund on the "Calculation Sheet" tab.

If the member did not receive any pensionable extras, you can save it 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.

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 <u>yes</u>, then the extras payment should be input into the 'Scaled up' extras section if <u>no</u>, 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.



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.



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.

Members who have had Leave Without Pay (LWOP) in their Final Pay period

If a member has LWOP in their final pay period and does NOT buy back the lost pension, you must show the unpaid days on the final pay calculator.

In the example below, the member was on LWOP from 29/08/2022 – 30/08/2022 and these days have been omitted from the final pay period. If there are multiple periods of LWOP you may wish to add omit these days as one group rather than each day separately, this is acceptable as long as the basic pay, contractual hours and contractual weeks were the same for each period of LWOP. It is also helpful if you confirm the LWOP days in the additional comment section.

In the example below, you can see that the "Scaled Up Factor" has increased to 1.0055, as there is not a full 365 days inputted, the calculator has scaled the figure up to a full 365 day Final Pay figure.

Na	Name: doe, john NINO: AB123456C Pay ref: 1234													Cumbria County LGPS							
Reason For Tern	nination	Resignatio	n							Dat	te of Tern	nination	31/	03/2023		LANCASHIRE	COUNTY				
Is final pay perio previous corresp year?	No					1	l Poinț	FTE /Gra	(Fii ades Te	nal Salary/ step) of P rminated	/Scale Post to be I	be £18,000.00			<u>FUND</u> Calculate Final Pay, <u>tl</u> input Extras						
Pensionable Pay due date of leaving (if applicable)(CARE :	lpaid after scheme)	No																			
Month Amount(E)															Cumbria County LG	PS [•]				
	MONTHLY BASIC PAY (salary)	START DATE	END DATE	Days Worked in Start Month	Days Worked in End Month	Complete Calendar Months Worked	D a y s	M on ths	Y e a r s		Payin Period	Contractual Weekly Hours	FTE Hours (i.e. 36.25/ 37.00 etc.)	Contractua I Weeks (term-time weeks if applicable)	FTE weeks (52 OR 52.143 etc.)	FTE PAY	P/T HRS (INCLUDIN G 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			31	1393.55	37	37	52.143	52.143	1393.55	37.00				
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Examples:-Assumed	Pensionable Pa	ay (APP) amount	s, APP dates, L	eave Witho	ut Pay dat	es, materni	ty date	es				SCALED UP E	XTRAS		0.00						
LWOP - 29/08/2	022 - 30/08	3/2022										NON SCALED	UP EXT	RAS	0.00		1				
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-												TOTAL FINAL PAY for calculating pension benefits (pre April 2014 £17,106.64 benefits only)									
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You can now save it and add details of who has completed 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
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	No

All mandatory fields completed, move on to Calculation Sheet

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	Name: doe,	john NING	D: AB1234	56C Pay	ref: 1234			Cuml	bria Coun	ty LGPS	5									
Reason For Ter	rmination	Resignation	ı				Date	of Termir	nation	31/03	/2023		LANCASHIRE	COUNTY		Climppia COUNTY FUND				
Is final pay period a FTE previous corresponding No Point/Gray year?					FTE (Final t/Gradeste Tern	Salary/So p) of Po ninated	_{:ale} st to be	£18,0	00.00		EUNI Calculate Final input Ex	EUND Calculate Final Pay, <u>then</u> input Extras		Calculate Fina input E>	l Pay, <u>then</u> dras	Clear additiona	l comments			
Pentionable Pay duelpaid after date of leaving (North applicable (CARE scheme) Amount(C)													Cumbria County LGF	PS `	-	If this is "Red", yo calculation. Check fund on "employee	u have run the i you have select details" tab and	ncorrect fund ted the correct d then run the		
	MONTHLY BASIC PAY (salary)	START DATE	END DATE	Days D Worked in W Start in Month M	ays Comple forked Calenc End Months onth Worker	ete D M lara o s y n d s t h s	Y P. e Pi a r	ay in C eriod V H	Contractual Veekly Iours	FTE Co Hours I V (i.e. (to 36.25/ wo 37.00 ap etc.)	ontractua Veeks erm-time eeks if oplicable)	FTE weeks (52 OR 52.143 etc.)	FTE PAY	P/T HRS (INCLUDIN G SCALED DOWN IF TERM- TIME)	column	This is for LF info only				
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·	1350.00	01-Apr-22	28-Aug-22	30	28	3 21	4 0 30	6613.35	37	37	52.143	52.143	6619.35	37.00	2					
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Examples:- Assume	d Pensionable Pa	y (APP) amount	s, APP dates, L	eave Without	Pay dates, mat	ernity dates		S	CALED UP E	KTRAS		0.00]		e	extras added (if ap	plicable)			
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2		Vame: d	oe, john	NINO:	AB1234	156C Pa	ay ref:	1234				Cu	mbria Coun	ity LGPS						
3 Reason For T	Fermination		Resignat	ion							Date	of Termi	nation	3:	1/03/20	23			Clear all	extras
4 Extras deterr policies NOT 6 SCALED UP	mined by emple Pensions EXTRAS	oyer/HR	END YEAR 2023											START YEAR 2022		Only	input if final p	ay period		
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