

A background image showing a coastal scene with a body of water, a distant industrial facility with tall chimneys, and a large, dark, cylindrical structure with a wire mesh top in the foreground. The sky is clear and blue.

Local Government Pension Scheme

How to Complete a Notification of Leaver Form

October 2024

Contents

Introduction	3
Completing the first section of the leaver form	3
CARE benefits: Last 2 years actual pay	5
Final salary benefits: Full-time equivalent pensionable pay	5
McCloud and pensionable pay.....	7
Example.....	7
Assumed Pensionable Pay (APP).....	7
Service history section	8
Service breaks section.....	9
Signing the form.....	10
Uploading the leaver form via i-Connect.....	10
Appendix 1: Meaning of pre-April 2014 pensionable pay (final salary scheme).....	14
Appendix 2: Meaning of post-April 2014 pensionable pay (CARE scheme)	15
Appendix 3: Pensionable pay examples for final salary scheme	16
Example 1: Full time employee leaving at the end of a month	16
Example 2: Full time employee leaving mid month	16
Example 3: Part time employee leaving at the end of a month	16
Example 4: Part time employee leaving mid month	17
Example 5: Full time employee leaving at the end of a month with additional pensionable emoluments	17
Example 6: Full time employee leaving mid month with additional pensionable emoluments	18
Example 7: Part time employee leaving at the end of a month with additional pensionable emoluments	18
Example 8: Part time employee leaving mid month with additional pensionable emoluments	19
Example 9: Employee with hour changes during the last 365 days of employment	19
Example 10: Employee who works full-time term-time	20
Example 11: Employee who works part-time term-time	20
Example 12: Employee leaving during a leap year (not February)	21
Example 13: Employee leaving with less than 365 days employment	21

Introduction

When a member of the scheme stops paying pension contributions (either opts out or leaves employment with you in a specific job), please complete a **Notification of Leaver Form** and submit it to the Clwyd Pension Fund via i-Connect. This will then allow the Clwyd Pension Fund to process the member's benefits, whether that be a refund of contributions, deferred benefit, retirement, death in service etc.

If you need to amend the pay details you have previously supplied to us on a Notification of Leaver Form, please use the **Amendment Leaver Form: Backdated Pay**. For example, you may need to complete this form after you have paid arrears of salary due to a backdated pay award. This form enables you to let the Clwyd Pension Fund know the amended salary information which should be used instead of what you originally stated on the Notification of Leaver Form.

These guidance notes explain how to complete both a **Notification of Leaver Form** and an **Amendment Leaver Form: Backdated Pay**. Templates of the forms can be found on our website at:

<https://mss.clwydpensionfund.org.uk/employer-information/employer-resources/>

Completing the first section of the leaver form

Please place your name in the **Completed by** box so we know who to contact in the event of a query. If your form is checked, the checker's name should be entered in the **Checked by** box. The **Contact telephone number** is used purely if we need to query the data on the form.

As this form is used across all Clwyd Pension Fund employers, please confirm your organisation name in the **Employer** box.

Please confirm the member's personal details and job details held on file at the time of leaving.

The **Date of leaving** should be either the final date of employment or their final date of paying contributions into scheme, prior to opting out.

Please take care when selecting the **Reason for leaving** as there are cost implications with several options and you will need a policy for certain options too. You will need to supply any required additional paperwork before a retirement can proceed.

You only need to inform us of any **statutory redundancy pay** or **discretionary compensation** if this is applicable to the member in question.

You only need to inform us of any **additional voluntary contribution (AVC) information** if this is applicable to the member in question.

Reason for Leaving	Actions taken by Clwyd Pension Fund
Voluntary resignation	Members under age 55 will either be a refund (under 2 years membership) or deferred (over 2 years membership). Members age 55+ with under 2 years membership will be a refund.
Opt out	Anyone opting out of the scheme will either have a refund or deferred pension. Members age 55+ who are opting out cannot have their pension paid to them until they leave the employment (unless age 75).
End of contract / Dismissal	If under age 55: treated as voluntary resignation. If age 55+: treated as age 55 – 75 retirement (2 years membership needed). No employer costs.
Age 55 – 75 retirement	Pension can be paid to the member immediately as they have resigned from their employment and are age 55+. (2 years membership needed). No employer costs.
Death in service	Death grant will be payable to the beneficiaries. Partner's / Children's pensions possibly payable too.
Ill health dismissal	If under age 55: treated as voluntary resignation. If age 55+: treated as age 55 – 75 retirement (2 years membership needed). No employer costs.
Redundancy / Efficiency (age 55+)	Pension benefits will be paid unreduced and there will likely be a cost to the employer for this retirement type. LGPS regulations state that these pensions must be paid at the point of leaving and must be unreduced .
Flexible retirement (age 55+)	Pension benefits will be paid and there may be a cost to the employer for this retirement type. Employers must have a policy before they can offer flexible retirement.
Rule of 85 switch on (age 55+)	Pension benefits will be paid and there may be a cost to the employer for this retirement type. Employers must have a policy before they can offer Rule of 85 switch on.
Ill health: Tier 1	Pension benefits will be paid unreduced and member's pension will be enhanced to pension value they would have built up to take them to Normal Retirement Age.
Ill health: Tier 2	Pension benefits will be paid unreduced and member's pension value will be enhanced to 25% of what pension they would have built up to Normal Retirement Age.
Ill health: Tier 3	Pension benefits will be paid unreduced but with no enhancements.
Position transfer (if over age 55)	Pension benefits may be paid to the member or pension records may be combined. The member is given the option. No employer costs.
Waived reductions	Pension benefits will be paid and there will be a cost to the employer for this retirement type.
Dismissal (forfeiture)	If some of the value of the member's pension needs to be forfeited due to fraud or inappropriate conduct, etc you need to let Clwyd Pension Fund know the amount of money you wish to claw back from the member. Clwyd Pension Fund's actuaries will then calculate what the forfeiture on the pension value needs to be in order to achieve this claw back.
Enhanced pension	Pension benefits will be paid and there will be a cost to the employer for this retirement type.

CARE benefits: Last 2 years actual pay

Please supply the current year's cumulative CARE pay and the previous complete year too. (A pension scheme year runs from 1st April to 31st March). An easy read CARE pay definition can be found in the [Payroll guide](#) on the LGA website. Please do not include any overpayments and do not include the contributions on overpayments on your remittance advice to the Fund.

Where a member has earned **additions** like sleep ins or stand by, please total the amount in the additions box. This helps the Fund to complete the cross check based on hours and salary.

CARE benefits: Last 2 years actual pay

					Checked	
From	To	CARE pay (inc. additions)	Employee conts	Conts rate	Employer conts	Additions
01-Apr-2023	16-Jul-2023	£ 7,560.20	£ 491.41	6.50 %	£ 1,587.64	£ 500.00
01-Apr-2022	31-Mar-2023	£ 28,234.51	£ 1,835.24	6.50 %	£ 5,929.25	

Final salary benefits: Full-time equivalent pensionable pay

This includes pay earned in the last 365 days of employment / 365 days prior to opting out. Where there are gaps (unpaid leave) then you will need to calculate the pay minus the unpaid leave and then divide the pay by the number of days worked and multiply by 365. A member leaving on 16th July will normally have a pensionable pay from 17th July in the previous year.

Final salary benefits: Full time equivalent (FTE) pensionable pay

From	To	Months / Days	FTE pay (£)	Pensionable pay
17-Jul-2022	31-Jan-2023	6 months 15 days	£ 17,695.00	£ 9,561.01
01-Feb-2023	26-Feb-2023	26 days	£ 17,695.00	£ 1,369.26
01-Mar-2023	31-Mar-2023	1 month	£ 17,695.00	£ 1,474.58
01-Apr-2023	16-Jul-2023	3 months 16 days	£ 18,630.00	£ 5,458.79
				Plus additions
				£ 0.00
				Grand total
				£ 17,863.64
Pro rata (if applicable)				
Total	£ 17,863.64	x 365 / days service		£ 17,962.06

Please find pensionable pay definitions and examples in the appendices at the end of this guide.

If a member has been employed less than 365 days in their latest job, then you will need to multiply their pay up to 365 days.

Break-down of additions earned, like sleep ins and stand by etc. should be totalled for each element and placed in the break-down section. This allows the Fund to perform the cross checks based on hours and salary.

Break-down of additions

Description	Amount (£)
sleep ins	£ 500.00
stand by	£ 1,000.00
Total	£ 1,500.00
Checked	

Part time pensionable pay is the CARE pay received for the final 365 days. This will be used to calculate the death grant payable to the beneficiaries. This may include [Assumed Pensionable Pay \(APP\)](#).

REQUIRED FOR DEATH IN SERVICE ONLY: Part time pensionable pay (last 365 days)

From	To	Total
17-Jul-2022	16-Jul-2023	£ 15,123.60

More information about Final Pay can be found on the [LGA website](#).

By snipping parts of your payroll screens as evidence, it removes room for typing mistakes etc. and will reduce the number of queries. Please upload payroll system snips to confirm your figures. It is advised that all snips should be saved onto one page of a document and then uploaded to this section of the form.

The additional information box should be used for anything that has been completed manually on your payroll system. If it's manual for you, it's likely to be manual for the Clwyd Pension Fund too. This might include confirmation of a backdated job change or a payroll correction. You can write a short explanation in this box.

McCloud and pensionable pay

Due to the McCloud Remedy which came into being on 1st October 2023, for any members retiring later than age 65, you need to provide us with two pensionable pays.

Example

If a member turned 65 on 15/08/2021 and retires on 30/09/2023 you would need to provide us with:

Pens pay 1

The better of:

- 01/10/2022 – 30/09/2023
- 01/10/2021 – 30/09/2022
- 01/10/2020 – 30/09/2021
- An average of 3 consecutive years pay in the last 13 years, ending on 31st March

Pens pay 2

15/08/2020 – 14/08/2021 for age 65 pens pay

Assumed Pensionable Pay (APP)

Each CARE year should be supplied separately (1st April to 31st March). If the APP spans two years, you will need to complete this page for each scheme year and send us two completed pages.

Cumulative start date should either be 1st April or the date the member started the job if after 1st April. The **date before pay reduced** is the last day of full contractual pay. The **reduced pay period** is the following day i.e. the first day of reduced contractual pay and the last day of reduced or no (sickness only) contractual pay.

The **date pay resumed** is when they have returned to full pay and the **cumulative end date** is either 31st March (or their leaving date if before 31st March).

Months and Days of APP is the total months and days on reduced/nil pay), for example, 6 months 3 days.

Please detail the CARE pay earned in the three calendar months prior to the reduction in contractual pay. For example, for a member reducing in pay on 6th June, you would use March, April and May. This should include additions but not a one-off bonus or backpay for a previous period. The total of the three months should be multiplied up to a 12 month figure (annual amount) and then divided by the number of months and days needed for the **Reduced Pay Period**.

The summary box beginning **Actual Pay prior to drop in pay**, is where you place the pay for before, during and after the period of reduced pay. The **Total CARE** should always be the whole amount for that CARE year.

Assumed pensionable pay: Please provide details of APP where not previously supplied through i-Connect

Cumulative start date	Date before pay reduced	Reduced pay period		Date pay resumed	Cumulative end date
01-Apr-2023	31-Dec-2023	01-Jan-2024	28-Feb-2024	01-Mar-2024	31-Mar-2024
		Months and days of APP			
		2 months			

Previous 3 months pay	
Month	Basic pay (£)
Oct-2023	£ 1,000.00
Nov-2023	£ 1,000.00
Dec-2023	£ 1,000.00
Total	£ 3,000.00

Assumed pensionable pay	
Total x 12 / 3	£ 12,000.00

APP for sickness / maternity period	
APP x days of break / 365	£ 2,000.00

Actual pay prior to drop in pay	APP (sick / maternity)	Actual pay following break	Total CARE
£ 9,000.00	£ 2,000.00	£ 1,000.00	£ 12,000.00
Checked			

More information about APP can be found on the [LGA website](#).

Please use the snips box to upload any snips to evidence these figures and the additional information box to explain any anomalies. It is advised that all snips should be saved onto one page of a document and then uploaded to this section of the form.

Service history section

Please supply details of hours worked since the start of the job. The **From** and **To** will usually run from one hours change to another. Where a member has worked additional hours, it may also need to be supplied from April to March between each **Contractual hours** and **Term time** change too, with the additional hours being totalled and averaged for each period.

Service history section

From	To	Contractual hours worked	Term time % (if applicable)	Annual average weekly hours	Average weekly additional hours	Total average weekly hours
12-Jun-2009	31-Mar-2013	28.00	52.00 %	28.00	0.00	28.00
01-Apr-2013	18-Aug-2019	23.00	86.00 %	19.78	0.00	19.78
19-Aug-2019	31-Mar-2020	23.00	86.00 %	19.78	3.00	22.78
01-Apr-2020	31-Mar-2021	23.00	86.00 %	19.78	9.00	28.78
01-Apr-2021	23-Jun-2023	23.00	86.00 %	19.78	0.00	19.78

Snips should be uploaded as evidence to reduce queries and the **Additional information** box can be used to explain anomalies like minus hours where the member did not always work their full contracted hours. It is advised that all snips should be saved onto one page of a document and then uploaded to this section of the form.

Service breaks section

Please use one line to detail each part of the break. Each break may have one or two lines depending on whether or not there was an **unpaid** period. For sickness, a member is not required to set up an APC but for all other unpaid periods, they should have been given the option.

If the absence type does not fit with any of the drop-down menu options, you can click on 'other (please specify)'. When you do this, you can then overwrite what the reason was for the absence.

Service breaks section: for service breaks not previously provided

Examples of service break types:

Authorised absence

Strike

Reserved forces

Maternity

Sick leave

Jury service

Paternity

Unauthorised absence

Other (please specify)

Adoption

Education / Career break

Start of break period	End of break period	Service break type	Reduced pay	Unpaid	APC set up to cover lost pension due to absence? YES, NO, N/A
15-May-2021	15-Dec-2021	Maternity	<input checked="" type="checkbox"/>	<input type="checkbox"/>	N/A
16-Dec-2021	15-Mar-2022	Maternity	<input type="checkbox"/>	<input checked="" type="checkbox"/>	NO
01-Nov-2022	30-Nov-2022	Authorised absence	<input type="checkbox"/>	<input checked="" type="checkbox"/>	YES
01-Apr-2023	31-May-2023	Other - sabbatical	<input type="checkbox"/>	<input checked="" type="checkbox"/>	YES

If you are not sure you have provided the information on this form correctly, or if there are other complications such as split maternity payments etc, please tell us about this in the final additional comments box.

Signing the form

The Clwyd Pension Fund does not need a wet signature on the form. You can simply type your name and contact details instead. When you send the form to us via i-Connect, this in effect will be your authorised electronic signature. This is because you have to sign into i-Connect using your secure username and password to access it. Therefore, logging into i-Connect can be accepted as a substitute signature.

Uploading the leaver form via i-Connect

When you have filled in the Leaver Form, you can send it to the Clwyd Pension Fund by uploading it directly to the member's pension record via i-Connect.

1.1.1 Employer document upload instructions

Employers will be able to upload documents via the **Member Search** function in the main i-Connect navigation bar. The following document types are permitted:

pdf	doc	docx	rtf	odt
txt	tif	tiff	jpg	jpeg
png	heic	csv	xls	xlsx

Identify the member by entering the NI Number in the **Member Search** box and clicking the **'Member Search'** button. The search results will display the latest payroll submissions for the relevant member. Select the corresponding payroll reference and then choose either the **'Upload an Active Member'** or **'Upload Leaver Document'** button, depending on the reason for the submission:

i-Connect

hakim.boulestin@aquilaheywood.co.uk My Account Contact Us Logout

Shropshire - Live / Age UK Shropshire / Age Concern PAYEXTA/R

Enter Full NI Number ... Member Search

Member Search

1 result(s) for

Employer Name	Payroll Name	Payroll Reference	Period End Date
Age UK Shropshire	Age Concern PAYEXTA/R	[3898364] [0964123]	31 July 2020

Upload Active Member Documents Upload Leaver Documents View Document History

A pop-up window will appear to guide you through document upload process:

Upload Active Member Documents

You are about to start uploading active documents for member linked to Payroll Reference **[3898364] [0964123]**.

Step 1- Select Reason

Reason for Active

Please Select Reason For Active...

- Please Select Reason For Active...
- Additional Pension Contributions**
- Benefits Projection Request
- General Query

Upload

Select the **Reason** for upload from the selector box, i-Connect will then prompt you to upload the relevant document(s):

Upload Active Member Documents

You are about to start uploading active documents for member [redacted] linked to Payroll Reference [3898364] [0964123].

Step 1- Select Reason

Reason for Active: Additional Pension Contributions

Step 2- Add Documents

All documents must be attached to before you can proceed

Additional Pension Contribution Form 001 Choose File i-Connect DocTx.docx

Upload

Click **'Upload'** to submit the document(s) to Altair. A message will appear on the Member Search page with a status update.

1.1.1.1 Processing leavers

Select the **'Upload Leaver Documents'** button to notify the Clwyd Pension Fund of a leaver. Select a **Reason for Leaver** from the selector box. You will then be prompted to enter a **Date of Leaving** and to upload the relevant documents your administering authority have requested:

Upload Leaver Documents

You are about to start uploading leaver documents for member YW698556C linked to Payroll Reference [3898364] [0964123].

Step 1- Select Reason

Reason for Leaver: 1st Tier III Health

Step 2- Select Date Member Is Leaving

This is the the last date the member is employed.
Date of Leaving is mandatory and cannot be more than one year in the past or more than three months in the future

Date Of Leaving: 30-04-2021

Step 3- Add Documents

All documents must be attached to before you can proceed

Leaver Form 07022121-Shrophire i-Connect Choose File Shropspen007b-III-health-and-death-in-service-leavers-oct-2019-accessible.pdf

IRMP Report Choose File Picture1.png

Upload

1.1.1.2 View document history

To check on the progress of the submission, click on the **‘View Document History’** button within the relevant Member search result to bring up a list of all submission attempts for that Member / Payroll. Once a submission is complete, the Document Status will change to **‘COMPLETE’**.

Member document(s) submission is being processed. To check the status of your submission, click here to view Document History.

View Document History

Complete document upload history for member **YW698556C** linked to Payroll Reference **[3898364] [0964123]**.

Document	Reason for Upload	Uploaded By	Date Uploaded	Document Status
Additional Pension Contribution Form 001	Additional Pension Contributions	GINNY852	2021-05-05	PROCESSING
Leaver 1	Leaver Reason 1	GINNY852	2021-04-27	PROCESSING

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Appendix 1: Meaning of pre-April 2014 pensionable pay (final salary scheme)

(1) An employee's pensionable pay is the total of—

(a) all the salary, wages, fees and other payments paid to him for his own use in respect of his employment; and

(b) any other payment or benefit specified in his contract of employment as being a pensionable emolument.

(2) But an employee's pensionable pay does not include—

(a) payments for non-contractual overtime;

(b) any travelling, subsistence or other allowance paid in respect of expenses incurred in relation to the employment;

(c) any payment in consideration of loss of holidays;

(d) any payment in lieu of notice to terminate his contract of employment; or (SI 2009/3150)

(e) any payment as an inducement not to terminate his employment before the payment is made;

(f) the amount of any supplement paid—

(i) by the Environment Agency; or

(ii) to an employee whose employment is transferred on 1st April 2010, under a staff transfer scheme, from the Learning and Skills Council for England to a local authority or to London Councils Limited,

in recognition of the difference in contribution rates between members of the principal civil service pension scheme and the Scheme; or (SI 2010/528)

(g) any award of compensation (excluding any sum representing arrears of pay) for the purposes of achieving equal pay in relation to other employees. (SI 2010/2090)

(3) No sum may be taken into account in calculating pensionable pay unless income tax liability has been determined on it.

(4) In this regulation "local authority" has the same meaning as in regulation 16A. (SI 2010/528)

Appendix 2: Meaning of post-April 2014 pensionable pay (CARE scheme)

(1) Subject to regulation 21 (assumed pensionable pay), an employee's pensionable pay is the total of-

- (a) all the salary, wages, fees and other payments paid to the employee, and
- (b) any benefit specified in the employee's contract of employment as being a pensionable emolument.

(2) But an employee's pensionable pay does not include-

- (a) any sum which has not had income tax liability determined on it;
- (b) any travelling, subsistence or other allowance paid in respect of expenses incurred in relation to the employment;
- (c) any payment in consideration of loss of holidays;
- (d) any payment in lieu of notice to terminate a contract of employment;
- (e) any payment as an inducement not to terminate employment before the payment is made;
- (f) any amount treated as the money value to the employee of the provision of a motor vehicle or any amount paid in lieu of such provision;
- (g) any payment in consideration of loss of future pensionable payments or benefits;
- (h) any award of compensation (excluding any sum representing arrears of pay) for the purpose of achieving equal pay in relation to other employees;
- (i) any payment made by the Scheme employer to a member on reserve forces service leave;
- (j) returning officer, or acting returning officer fees other than fees paid in respect of-
 - (i) local government elections,
 - (ii) elections for the National Assembly for Wales,
 - (ii) Parliamentary elections, or
 - (iv) European Parliamentary elections

Appendix 3: Pensionable pay examples for final salary scheme

Example 1: Full time employee leaving at the end of a month

- Leave date 31/01/2018
- Pensionable pay runs from 01/02/2017 – 31/01/2018 (last 365 days)
 - 01/02/2017 – 31/03/2017 actual salary £16,000 (full-time)
 - 01/04/2017 – 31/01/2018 actual salary £17,000 (full-time)

01/02/2017	31/03/2017	$\text{£16,000} / 12 \times 2$	£2,666.67
01/04/2017	31/01/2018	$\text{£17,000} / 12 \times 10$	£14,166.67
		Total Pens Pay (Full time equivalent)	£16,833.34

Example 2: Full time employee leaving mid month

- Leave date 15/01/2018
- Pensionable pay runs from 16/01/2017 – 15/01/2018 (last 365 days)
 - 16/01/2017 – 31/03/2017 actual salary £16,000 (full-time)
 - 01/04/2017 – 15/01/2018 actual salary £17,000 (full-time)

16/01/2017	31/01/2017	$\text{£16,000} / 12 / 31 \times 16$	£688.17
01/02/2017	31/03/2017	$\text{£16,000} / 12 \times 2$	£2,666.67
01/04/2017	31/12/2017	$\text{£17,000} / 12 \times 9$	£12,750.00
01/01/2018	15/01/2018	$\text{£17,000} / 12 / 31 \times 15$	£685.48
		Total Pens Pay (Full time equivalent)	£16,790.32

Example 3: Part time employee leaving at the end of a month

- Leave date 31/01/2018
- Worked 18.50 hours per week
- Pensionable pay runs from 01/02/2017 – 31/01/2018 (last 365 days)
 - 01/02/2017 – 31/03/2017 actual salary £8,000 (FTE salary £16,000)
 - 01/04/2017 – 31/01/2018 actual salary £8,500 (FTE salary £17,000)

01/02/2017	31/03/2017	$\text{£8,000} / 12 \times 2$	£1,333.33
01/04/2017	31/01/2018	$\text{£8,500} / 12 \times 10$	£7,083.33
		Part Time Pay	£8,416.66*
		Total Pens Pay (Full time equivalent)	£16,833.32

*£8,416.66 / 18.50 x 37 = £16,833.32

Example 4: Part time employee leaving mid month

- Leave date 15/01/2018
- Worked 18.50 hours per week
- Pensionable pay runs from 16/01/2017 – 15/01/2018 (last 365 days)
 - 16/01/2017 – 31/03/2017 actual salary £8,000 (FTE salary £16,000)
 - 01/04/2017 – 15/01/2018 actual salary £8,500 (FTE salary £17,000)

16/01/2017	31/01/2017	$\text{£8,000} / 12 / 31 \times 16$	£344.09
01/02/2017	31/03/2017	$\text{£8,000} / 12 \times 2$	£1,333.33
01/04/2017	31/12/2017	$\text{£8,500} / 12 \times 9$	£6,375.00
01/01/2018	15/01/2018	$\text{£8,500} / 12 / 31 \times 15$	£342.74
		Part Time Pay	£8,395.16*
		Total Pens Pay (Full time equivalent)	£16,790.32

*£8,395.16 / 18.50 x 37 = £16,790.32

Example 5: Full time employee leaving at the end of a month with additional pensionable emoluments

- Leave date 31/01/2018
- Pensionable pay runs from 01/02/2017 – 31/01/2018 (last 365 days)
 - 01/02/2017 – 31/03/2017 actual salary £16,000 (full-time)
 - 01/04/2017 – 31/01/2018 actual salary £17,000 (full-time)
- Between 01/02/2017 - 31/01/2018 extras earned due to additional pensionable emoluments were £956.00

01/02/2017	31/03/2017	$\text{£16,000} / 12 \times 2$	£2,666.67
01/04/2017	31/01/2018	$\text{£17,000} / 12 \times 10$	£14,166.67
		Plus additional emoluments	£956.00
		Total Pens Pay (Full time equivalent)	£17,789.34

Example 6: Full time employee leaving mid month with additional pensionable emoluments

- Leave date 15/01/2018
- Pensionable pay runs from 16/01/2017 – 15/01/2018 (last 365 days)
 - 16/01/2017 – 31/03/2017 actual salary £16,000 (full-time)
 - 01/04/2017 – 15/01/2018 actual salary £17,000 (full-time)
- Between 16/01/2017 - 15/01/2018 extras earned due to additional pensionable emoluments were £814.00

16/01/2017	31/01/2017	$\text{£16,000} / 12 / 31 \times 16$	£688.17
01/02/2017	31/03/2017	$\text{£16,000} / 12 \times 2$	£2,666.67
01/04/2017	31/12/2017	$\text{£17,000} / 12 \times 9$	£12,750.00
01/01/2018	15/01/2018	$\text{£17,000} / 12 / 31 \times 15$	£685.48
		Plus additional emoluments	£814.00
		Total Pens Pay (Full time equivalent)	£17,604.32

Example 7: Part time employee leaving at the end of a month with additional pensionable emoluments

- Leave date 31/01/2018
- Worked 18.50 hours per week
- Pensionable pay runs from 01/02/2017 – 31/01/2018 (last 365 days)
 - 01/02/2017 – 31/03/2017 actual salary £8,000 (FTE salary £16,000)
 - 01/04/2017 – 31/01/2018 actual salary £8,500 (FTE salary £17,000)
- Between 01/02/2017 - 31/01/2018 extras earned due to additional pensionable emoluments were £478.00

01/02/2017	31/03/2017	$\text{£8,000} / 12 \times 2$	£1,333.33
01/04/2017	31/01/2018	$\text{£8,500} / 12 \times 10$	£7,083.33
		Part Time Pay	£8,416.66*
		Pens Pay before emoluments (Full time equivalent)	£16,833.32*
		Plus additional emoluments (Full time equivalent): $\text{£478.00} / 18.50 \times 37$	£956.00
		Total Pens Pay (Full time equivalent)	£17,789.32

*£8,416.66 / 18.50 x 37 = £16,833.32

Example 8: Part time employee leaving mid month with additional pensionable emoluments

- Leave date 15/01/2018
- Worked 18.50 hours per week
- Pensionable pay runs from 16/01/2017 – 15/01/2018 (last 365 days)
 - 16/01/2017 – 31/03/2017 actual salary £8,000 (FTE salary £16,000)
 - 01/04/2017 – 15/01/2018 actual salary £8,500 (FTE salary £17,000)
- Between 16/01/2017 - 15/01/2018 extras earned due to additional pensionable emoluments were £407.00

16/01/2017	31/01/2017	$\text{£8,000} / 12 / 31 \times 16$	£344.09
01/02/2017	31/03/2017	$\text{£8,000} / 12 \times 2$	£1,333.33
01/04/2017	31/12/2017	$\text{£8,500} / 12 \times 9$	£6,375.00
01/01/2018	15/01/2018	$\text{£8,500} / 12 / 31 \times 15$	£342.74
		Part Time Pay	£8,395.16*
		Pens Pay before emoluments (Full time equivalent)	£16,790.32*
		Plus additional emoluments (Full time equivalent): $\text{£407.00} / 18.50 \times 37$	£814.00
		Total Pens Pay (Full time equivalent)	£17,604.32

*£8,395.16 / 18.50 x 37 = £16,790.32

Example 9: Employee with hour changes during the last 365 days of employment

- Leave date 31/01/2018
- Employee worked full-time from 01/02/2017 – 31/07/2017
- Employee worked 18.50 hours part-time from 01/08/2017 – 31/01/2018
- Pensionable pay runs from 01/02/2017 – 31/01/2018 (last 365 days)
 - 01/02/2017 – 31/03/2017 actual salary £16,000 (full-time)
 - 01/04/2017 – 31/07/2017 actual salary £17,000 (full-time)
 - 01/08/2017 – 31/01/2018 actual salary £8,500 (FTE salary £17,000)

01/02/2017	31/03/2017	$\text{£16,000} / 12 \times 2$	£2,666.67
01/04/2017	31/07/2017	$\text{£17,000} / 12 \times 4$	£5,666.67
01/08/2017	31/01/2018	$\text{£8,500} / 12 \times 6 / 18.50 \times 37$	£8,500.00
		Total Pens Pay (Full time equivalent)	£16,833.34

Example 10: Employee who works full-time term-time

- Leave date 31/01/2018
- Employee worked 37 hours per week for 42 weeks of the year (this equals 29.88 hours per week over 52 weeks: $37 / 52 \times 42 = 29.88$)
- Pensionable pay runs from 01/02/2017 – 31/01/2018 (last 365 days)
 - 01/02/2017 – 31/03/2017 actual salary £15,000 (full year full-time salary £18,574)
 - 01/04/2017 – 31/01/2018 actual salary £16,000 (full year full-time salary £19,813)

01/02/2017	31/03/2017	£15,000 / 12 x 2	£2,500.00
01/04/2017	31/01/2018	£16,000 / 12 x 10	£13,333.00
		Full time term time pay	£15,833.00*
		Total Pens Pay (Full time full year equivalent)	£19,605.79

*£15,833.00 / 29.88 x 37 = £19,605.79

Example 11: Employee who works part-time term-time

- Leave date 31/01/2018
- Employee worked 18.50 hours per week for 42 weeks of the year (this equals 14.94 hours per week over 52 weeks: $18.50 / 52 \times 42 = 14.94$)
- Pensionable pay runs from 01/02/2017 – 31/01/2018 (last 365 days)
 - 01/02/2017 – 31/03/2017 actual salary £7,500 (full year full-time salary £18,574)
 - 01/04/2017 – 31/01/2018 actual salary £8,000 (full year full-time salary £19,813)

01/02/2017	31/03/2017	£7,500 / 12 x 2	£1,250.00
01/04/2017	31/01/2018	£8,000 / 12 x 10	£6,666.67
		Part time term time pay	£7,916.67*
		Total Pens Pay (Full time full year equivalent)	£19,606.21

*£7,916.67 / 14.94 x 37 = £19,606.21

Example 12: Employee leaving during a leap year (not February)

- Leave date 12/05/2016 (2016 was a leap year)
- Pensionable pay runs from 13/05/2015 – 12/05/2016 (even though this is technically 366 days)
 - 13/05/2015 – 31/03/2016 actual salary £16,000 (full-time)
 - 01/04/2016 – 12/05/2016 actual salary £17,000 (full-time)

13/05/2015	31/05/2015	$\text{£16,000} / 12 / 31 \times 19$	£817.20
01/06/2015	31/03/2016	$\text{£16,000} / 12 \times 10$	£1,333.33
01/04/2016	30/04/2016	$\text{£17,000} / 12 \times 1$	£1,416.67
01/05/2016	12/05/2016	$\text{£17,000} / 12 / 31 \times 12$	£548.39
		Total Pens Pay (Full time equivalent)	£16,115.59

Example 13: Employee leaving with less than 365 days employment

This example only needs to be followed if the employee had a pay increase during their employment.

If an employee starts and leaves on the same final full-time equivalent salary, use that salary as the pensionable pay because no pay increases have occurred.

- Start date 01/08/2017
- Leave date 30/04/2018
- 273 days of employment from 01/08/2017 – 30/04/2018
- Employee has been full-time throughout their employment
- Pensionable pay runs from 01/08/2017 – 30/04/2018
 - 01/08/2017 – 31/03/2018 actual salary £14,000 (full-time)
 - 01/04/2018 – 30/04/2018 actual salary £15,000 (full-time)

01/08/2017	31/03/2018	$\text{£14,000} / 12 \times 8$	£9,333.33
01/04/2018	30/04/2018	$\text{£15,000} / 12 \times 1$	£1,250.00
		Part year pens pay	£10,583.33*
		Total Pens Pay (Full time full year equivalent)	£14,149.87

*£10,583.33 / 273 days x 365 days = £14,149.87



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Clwyd Pension Fund, County Hall, Mold, Flintshire, CH7 6NA

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