

## Notional Whole Time Total Pensionable Pay (TPP) – 1995 Section

In order to ensure equitable benefits for all members, irrespective of the nature of their employment contract, a common approach is taken when calculating the Total Pensionable Pay for a part-time employee. In principle, the two elements used for all pension transactions, the membership and pensionable pay will be used at their notional whole time equivalents. For instance, 10 years membership at half time and on half pay will be used as 5 years membership at whole time pay. This is known as a 'notional whole time TPP'.

At retirement stage we normally request that last three years notional whole time salary which is counted back from the last date of pensionable membership extended by any untaken paid annual leave.

### Calculating the TPP if the member has both whole-time and part-time membership in the TPP period

The TPP will be the total of the actual TPP for the whole-time membership and the notional whole-time (NWT) TPP for the part-time membership. 'Deemed' pay should be included where appropriate.