

Total Pensionable Pay (TPP) / Whole Time Equivalent (WTE) 1995/2008 Section members only.

*The following information in this factsheet updates any previous guidance which may have been provided. Nothing in this factsheet can override the Regulations which set out the conditions of entitlement and determine the rate at which benefits are payable. In the event of any conflicting information, the Regulations **will prevail**.*

The notional whole time rate of pay for a part time Officer (or GP Practice Staff member) must be proportionate to a whole time member in the same role. This means that both types of member pay the same tiered rate of employee contributions and their 1995 and 2008 Section pension benefits at retirement are based on the same (notional or actual) whole time rate of pensionable pay.

*Where an Officer/GP Practice Staff member works part time, any supplementary payments for unsocial hours **should be added after the basic notional whole time rate of pensionable pay has been calculated**; not before. By calculating this way, the notional whole time rate of pay is proportionate and not inflated.*

The purpose of this factsheet is to ensure that all employers adopt a consistent approach on how supplementary payments are treated when calculating a notional whole time total pensionable pay. This is in line with regulation 78 (4) of the 1995 Regulations and similar 2008 provisions and is to ensure fair treatment for whole time workers doing the same role.

Example 1 below shows the **correct** method and **example 2** shows the **incorrect** method.

Example 1

Whole time Band 2 HSCPS member

AfC basic salary: £17,425
Hourly rate: £8.91 per hour
Weekly hours worked: 37.5

Saturday hours worked:	10	£128.33	Including 44% supplement
Sunday hours worked:	10	+ £167.54	Including 88% supplement
Normal hours worked:	17.5	+ <u>£155.96</u>	
Total		= £451.83	per week

£451.83 x 52.143 = **£23,559.77pa**

Part time Band 2 HSCPS member

AfC basic WTE salary: £17,425
 Hourly rate: £8.91 per hour
 Weekly hours worked: 24

Saturday hours worked:	10	£128.33	Including 44% supplement
Sunday hours worked:	10	+ £167.54	Including 88% supplement
Normal hours worked:	4	+ <u>£35.65</u>	
Total		= £331.52	per week

Basic rate Saturday: £89.10 (10 x £8.91)
 Basic rate Sunday: £89.10 (10 x £8.91)
 Normal hours: £35.65
 £213.85

£213.85 x 37.5(WTE weekly hours) divided by 24 (actual hours worked) x 52.143 (annual weeks) = £17,423.09 (WTE basic pensionable pay)

Saturday supplement: £2,045.57 (£39.23 x 52.143)
 Sunday supplement: + £4,090.10 (£78.44 x 52.143)
 + £17,423.09
 Notional Whole Time = **£23,558.76**

Using this method the part-timer's notional whole time rate of pay is similar to that of the whole timer's actual.

Example 2

Whole time Band 2 HSCPS member

AfC basic salary: £17,425
 Hourly rate: £8.91 per hour
 Weekly hours worked: 37.5

Saturday hours worked:	10	£128.33	Including 44% supplement
Sunday hours worked:	10	+ £167.54	Including 88% supplement

Normal hours worked: 17.5 + £155.96
Total = £451.83 per week

£451.83 x 52.143 = **£23,559.77pa**

Part time Band 2 HSCPS member

Saturday hours worked: 10 £128.33 Including 44% supplement
Sunday hours worked: 10 + £167.54 Including 88% supplement
Normal hours worked: 4 + £35.65
Total = £331.52 per week

Actual Annual pensionable pay: £17,286.45 (£331.52 x 52.143)

Incorrect WTE calculation of TSR

£331.52 divided by 24 (contracted hours) x 37.5 (WTE hours) x 52.143
(annual weeks)

= **£27,010.07**

Using this (annual) method the part-timer's notional whole time rate of pay is £3,450.30 more than the whole timer's actual.