

# Absences

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# Background

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Where a member is absent from their employment, the employer must inform the ERPF of the period of absence along with the reason for absence and the amount of lost pay. There are separate forms for 'Commencing Authorised Absence' and 'Returning from Authorised Absence'. Depending on the period of absence, it could be that both forms can be completed at the same time. There is also a separate form specifically for 'Strike Break' absences.

The member also has the option of taking out an Additional Pension Contributions (APC) contract to buy back lost pension if there is a period of unpaid absence.

The ERPF needs informing of every period of unpaid absence that the member has, no matter how small, however it is possible to report more than one absence on a single form. The types of absences that occur are:

- Maternity/Paternity/Adoption leave
- Career breaks
- Jury service
- Trade Disputes/strikes
- Authorised paid leave
- Authorised unpaid leave
- Unauthorised unpaid leave
- Reserve Forces leave
- Reduced pay due to illness

## **Maternity/Paternity/Adoption leave (including Shared Parental leave)**

During the following types of absence the member will continue to accrue pension benefits based on their Assumed Pensionable Pay (APP):

- Ordinary Maternity leave
- Ordinary Paternity leave
- Ordinary Adoption leave
- Any period of paid shared parental leave
- Any period of paid additional maternity leave
- Any period of paid additional adoption leave

When a member is absent for any of the above reasons they will pay contributions based on the actual pay that they receive, however, the employer contribution rate will be based upon the APP figure.

When the member moves onto unpaid parental leave, you will need to follow the instructions for "Authorised unpaid leave".

## **Authorised unpaid leave**

Authorised unpaid leave covers periods such as:

- Unpaid additional parental leave
- Unpaid shared parental leave
- Unpaid time off to attend weddings/funerals/doctors/dentist appointments
- Unpaid additional holiday days

During the absence, no contributions are payable by either the member or the employer, however, upon the return to work, you must write to the member providing the necessary information so they are able to investigate purchasing back this unpaid period. See the “Additional Pension Contributions (APCs)” section for more information.

## **Career Breaks**

If you offer career breaks to your members, you no longer need to complete a leaver form when a member takes time off. When a member leaves on a career break, simply send the “Commencing Authorised Absence Form”. When the member returns from a career break, you will need to write to them with the same information as quoted in the “Additional Pension Contributions (APCs)” section of this guide as the member has the option to buy back that lost pension.

Please note that if you offer a member an extended career break of greater than three years, only the first three years’ of lost pension can be bought back. Your letter should therefore only include the first three years’ worth of lost pensionable pay.

## **Jury Service**

If you pay your staff while they are on jury service then APP is used to calculate the member’s benefits and calculate the employer contributions. The member will pay contributions based on what you actually pay them.

If you do not pay your staff while they are on jury service you will need to follow the same procedures as in the “Authorised Unpaid Leave” section of this guide.

## **Trade Disputes/Strike Breaks**

Where a member takes time off from work on a trade dispute they are not paid for this day (or days). Once they return to work the same procedure should be followed as per the “Additional Pension Contributions (APCs)” section of this guide. There are differences to the APC contract that will be explained later.

## **Authorised Paid Leave**

Where a member is on authorised paid leave, you do not need to do anything different and the ERPF does not need to be informed.

## Unauthorised Unpaid leave

This scenario is used, for example, where a member simply does not turn up to work and they are not paid for this period of absence. In this instance, the regulations do not allow the member to buy back this lost period therefore you would need to inform the ERPF of the absence, but you should not write to the member as outlined in the “Additional Pension Contributions (APCs)” section of this guide.

## Reserve Forces leave

The regulations changed in April 2014 for members who are called up into the armed forces. Assuming that the member is eligible to be in the Armed Forces Pension Scheme during the period of reserve forces leave you will need to calculate the member’s APP figure. This figure, along with the amount of employee and employer contributions that are due from it, will need to be sent to the Ministry of Defence (MoD). The MoD will then make arrangements to pay over the contributions to the ERPF together with any additional contributions for things like AVCs.

If you make any payments to the member while they are off on reserve forces leave they are not pensionable so should not have deductions taken from them, nor should they be included in any pay figures provided to the ERPF.

If you have a member who is going on reserve forces leave, please contact the ERPF and they will talk you through the procedures for reporting this.

## Reduced pay through sickness

If a member goes onto reduced pay through time off due to illness or injury, you do not need to notify the ERPF. The member will continue to pay contributions based on their reduced pay. If the member goes onto nil pay then they do not pay any contributions. You will need to calculate the APP figure as this is used to work out the employer contribution amounts during both the reduced and the nil pay periods.

## What about additional contracts during absences?

- **Additional Pension Contributions (APCs).** If a member goes off on any type of absence (with the exception of illness), and the member is paying APCs, the payments for this contract are still due. If the member is off due to illness then the contributions are deemed to have been paid for the period of reduced pay through illness.
- **Additional Voluntary Contributions (AVCs).** During paid absence any AVC contracts can continue to be paid for as long as there is enough pay to cover the deductions. If the member is paying AVCs for additional life cover, they will need to make arrangements for these deductions to continue if their pay does not cover the deduction, else the contract will cease.
- **Additional Regular Contributions (ARCs).** If a member goes off on any type of absence (with the exception of illness), and the member is paying ARCs, the payments for this contract are still due. If the member is off due to illness and is on nil pay then the contributions are deemed to have been paid for the period of nil pay through illness. If the member is on reduced pay through illness, the contributions are still payable.

- **Additional Survivor Benefits Contributions (ASBCs).** If a member goes off on any type of absence (with the exception of nil pay through illness), and the member is paying ASBCs, the payments for this contract are still due. If the member is off due to illness and is on nil pay then the contributions are deemed to have been paid for the period of nil pay through illness. If the member is on reduced pay through illness, the contributions are still payable.
- **Added Years contracts.** If a member goes off on any type of absence (with the exception of nil pay through illness), and the member is paying for Added Years, the payments for this contract are still due. If the member is off due to illness and is on nil pay then the contributions are deemed to have been paid for the period of nil pay through illness. If the member is on reduced pay through illness the contributions are still payable.

# Additional Pension Contribution (APC) Contracts

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When a member has been off on any of the following types of absence, you must write to the member and give them the option of purchasing back the lost pension:

- Authorised unpaid leave
- Jury service
- Trade Disputes/Strike breaks
- Career breaks

Although there are no timescales in the regulations, it is recommended that the employer does this as soon as possible after the member returns to work. The information you must provide is:

- The period of absence
- The reason for absence
- The amount of lost pay for this period
- The website [www.lgpsmember.org](http://www.lgpsmember.org) where the member can access the calculator and APC contract application form
- You will also need to quote the deadline that the member has to return this form in order for the employer to pay their 2/3rds of the cost (where applicable).

If the absence was for less than 30 days the member can only pay this back as a one-off lump sum

If the absence was for more than 30 days the member can buy this back either as a one-off lump sum or monthly over a 12 month period (no longer). **Please note that in all cases where the employer is sharing the cost of the APC the frequency of payment must match that chosen by the employee. If the member is paying by one-off lump sum the employer must do the same; similarly if the employee is paying their additional contributions monthly, the employer must do the same.** The repayment period is confirmed on the “Returning from authorised absence form” and any forms received where the frequency of employee and employer additional contributions do not match, will not be accepted.

Where the absence is due to trade dispute/strike you will need to write to the member with the same information, however, as the member will always pay the full cost to purchase this back you do not need to quote a deadline for the member to return the application form.

When you have quoted this to the member and they return the APC application, you will need to check the following information that they have quoted is correct:

- Does the “Lost Pensionable Pay” figure match that which you quoted?
- Is the “Gender” correct?
- Is the “Age used in calculation” correct?
- Are the payment terms correct? i.e. if the absence was for less than 30 days, is it to be paid as a lump sum or if the absences is more than 30 days, is it to be paid as a lump sum or monthly over 1 year?

If any of the above is incorrect you will need to return the contract to the member and ask them to re-quote using the correct information.

If all of the information is correct and you have not submitted the “Returning from Authorised Absence” form, you can complete the relevant sections and send a copy of the APC quote with this form.

If all of the information is correct and you have already submitted the “Returning from Authorised Absence” form, then please send the ERPF a copy of the contract application.

For more information on the APC contract, please follow the following link to a guide issued by the LGE on this subject.

[/http://lgpsregs.org/resources/index.php/administration-guides-to-the-scheme](http://lgpsregs.org/resources/index.php/administration-guides-to-the-scheme)

# Procedures and Forms

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The type and length of absence will determine what forms you need to complete at what time. For example, if the member is taking just one day off then you could complete both the “Commencing Authorised Absence” and “Returning from Authorised Absence” forms at the same time. However, if the member is going off on a prolonged career break, you could only fill in the “Commencing Authorised Absence” form when they leave as you will not know the exact date of return.

## **Commencing Authorised Absence**

This form should be used for all types of absence except the following:

- Reduced/nil pay through sickness
- Trade disputes/Strike Breaks
- Reserve Forces leave

When completing this form you will need to input all of the member’s information. This is to ensure that the ERPF’s records are up to date in regards to things like the member’s address and payroll number.

You will need to indicate what the absence type is and also the date that the absence commences. This should be the first day after the member’s last day at work.

If you know when the paid absence will cease you can provide the date here. If the member is going on a prolonged career break and you do not know the date that they will return you can leave this part blank.

If you need to add in any additional notes please use the notes section provided.

You will then need to sign and date this form and send it to the ERPF.

## **Returning from Authorised Absence**

This form should be used for all types of absence except the following:

- Reduced/nil pay through sickness
- Trade disputes/Strike Breaks
- Reserve Forces leave
- When completing this form you will need to input all of the member’s information. This is to ensure that the ERPF’s records are up to date in regards to things like the member’s address and payroll number.

## **Authorised Absences before 1 April 2014**

If you need to inform the ERPF of any older periods of absence (prior to 1 April 2014) please contact the ERPF for advice on how to complete this section of the form and how to deduct/repay any missing contributions in respect of service prior to 1 April 2014.

## Authorised Absences after 31 March 2014

When the member has a period of absence after 31 March 2014 this will need reporting to the ERPF. When completing this form, you will need to give the following information:

**Combined Total Amount of Pensionable Pay Lost.** This is the figure that you have calculated and sent to the member so that they can apply to purchase back their lost pension benefits. If you are reporting several periods of absence this figure will be the total of what you are reporting. If the member did not have any period of unpaid absence you can write “£0.00” or “Nil” in this box.

**1. The member did not have any period of unpaid absence.** This is where, for example, the member goes on ordinary maternity leave but does not have a period of additional or unpaid maternity leave. If you tick this box, you can write “£0.00” or “Nil” in the box above.

**2. The member had a period of unpaid absence and has not elected to buy back the lost pension.** This is where the member has had a period of unpaid absence but you have not received an APC contract application to purchase this period of lost pension from the member.

**3. The member had a period of unpaid absence, as detailed below and they have elected to buy back lost pension.** This is where the member has had a period of absence and you have received an APC contract application to purchase this period of lost pension. You will need to complete the table on the form, listing each period of unpaid absence that the member is electing to buy back.

Where the member has a period of unpaid absence and they elect to purchase this back, you must also complete the separate section of the form indicating how much the employer is contributing towards this along with when the deduction was made/will be made.

- a. **Where you will be contributing towards the cost of the APC** - You will need to complete the form stating how much you as the employer will be paying, the frequency of payments, the amount of lost pension being purchased by the employer (usually 2/3 of the total lost pension), and the date paid (for single payments) or repayment period (for monthly payments).
- b. **Where you will not be contributing towards the cost of any APC** - This could be because it has come in after the 30 day period and you are not extending this.

In the next section you will need to confirm to the ERPF the amount of additional contributions being paid by the employee, the amount of pension being purchased by the employee (1/3 of the total if the employer is also contributing, otherwise the employee will be purchasing the full amount), and either the date paid (for a single payment) or the repayment period (for monthly payments).

**Please note that in all cases where the employer is sharing the cost of the APC the frequency of payment must match that chosen by the employee. If the member is paying by one-off lump sum the employer must do the same; similarly if the employee is paying their additional contributions monthly, the employer must do the same.**

# Examples

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## Example 1 –

**The member takes off 6 May 2015 for personal reasons and the employer is not paying the member for this day. The amount of lost pay for this day is £250.00.**

In this case, because it is only one day off, you can complete both the “Commencing from Authorised Absence” and “Returning from Authorised Absence” forms at the same time. If you have received an APC application, please submit this at the same time as the two forms.

On the “Commencing Authorised Absence”, input the following information:

- All the member’s personal details and payroll number
- **Reason for Absence** – Unpaid Leave
- **Date Absence commences** – 06/05/2015
- **Date PAID Absence ceases** – N/A

On the “Returning from Authorised Absence” form input the following information:

- All the member’s personal details and payroll number.
- **Date member returned to work** – 07/05/2015
- **Combined Total Amount of Pensionable Pay Lost** - £250.00
- **If you have not received an APC contract application** – tick box 2
- **If you have received an APC contract application** – tick box 3 and complete the table with the following information:
  - **Unpaid Absence Start date** – 06/05/2015
  - **Unpaid Absence End date** – 06/05/2015
  - **Amount of pensionable pay lost per absence** - £250.00

If you have received the APC contract application, you will also need to complete the extra section confirming what amount (if any) the employer is contributing along with the split of lost pension being purchased by the employee and employer (if any) and the month or months in which deductions will be taken.

If you have received an APC contract for this member, due to the absence only being for one day, they only have the option to pay this back as a lump sum. Therefore, if the quotation shows anything else, it will need returning to the member.

## Example 2 –

**The member goes off on maternity leave. Her last day of work will be 25 April 2015 and she will be on paid maternity leave until 24 January 2016. She returns to work on 25 January 2016 and has no period of unpaid maternity.**

When the member goes on maternity leave you will need to complete and return the “Commencing Authorised Absence” form with the following information:

- All the member’s personal details and payroll number
- **Reason for Absence** – Child Related Absence
- **Date Absence commences** – 26/04/2015
- **Date PAID Absence ceases** – 24/01/2016

You can then submit this form to the ERPF. You cannot complete the “Returning from Authorised Absence” yet as you do not know if she will be taking additional maternity leave or not.

When the member does return to work, you can then complete the “Returning from Authorised Absence” form with the following information:

- All the member’s personal details and payroll number.
- **Date member returned to work** – 25/01/2016
- **Combined Total Amount of Pensionable Pay Lost** - £0.00
- **Also tick box 1) to indicate there is no unpaid period.**

There is no need to write to the member to offer an APC as there is no unpaid period. If the member returns to work on different hours or a lower pay grade you will need to notify the ERPF of this separately.

### Example 3 –

The member goes off on maternity leave. Her last day of work will be 25 April 2015 and she will be on paid maternity leave until 24 January 2016. She returns to work on 25 April 2016 and has had 3 months of unpaid maternity leave. Her lost pay for this period is £4250 and she elects to buy back the lost pension (£86.73) over a period of one year.

The regular cost to the member is £15.76 and the regular cost to the employer is £31.53. The employer is purchasing 2/3 of the lost pension (£57.82) and the employee is purchasing the remaining 1/3 (£28.91).

When the member goes on maternity leave you will need to complete and return the “Commencing Authorised Absence” form with the following information:

- All the member’s personal details and payroll number
- **Reason for Absence** – Child Related Absence
- **Date Absence commences** – 26/04/2015
- **Date PAID Absence ceases** – 24/01/2016

You can then submit this form to the ERPF. You cannot complete the “Returning from Authorised Absence” yet as you do not know if she will be taking additional maternity leave or not.

When the member does return to work, you can then complete the “Returning from Authorised Absence” form with the following information:

- All the member’s personal details and payroll number.
- **Date member returned to work** – 25/04/2016
- **Combined Total Amount of Pensionable Pay Lost** - £4250
- **Also tick box 3) to indicate that an APC application has been received**

If you as the employer are sharing the cost of this APC then you would complete the APC payment section of the form as per the following page:

This part of the form should be completed in all cases where the member has elected to buy back lost pension following period or periods of unpaid absence.

Please tick one option from below:

- a)  The member has made the election within 30 days or where more than 30 days, the employer named overleaf has chosen to exercise the discretion under Regulation 16 (16) of the LGPS Regulations 2013 to extend the 30 day limit within which a member must make an election to purchase, via a shared cost APC (SCAPC), the amount of pension 'lost' during a period of authorised leave of absence and employer contributions will be paid as follows:

<b>Employer Contribution</b>	£31.53		
<b>Frequency of Employer Contribution (single/monthly)*</b>	Monthly		
<b>Employer portion of total lost pension being purchased</b>	£57.82		
<b>Date paid (single payment)</b>	n/a		
<b>Repayment Period (monthly payments)</b>	1 June 2016	to	31 May 2017

- b)  The member has not made the election within 30 days and the employer will not apply the discretion under Regulation 16 (16) of the LGPS Regulations 2013. Therefore no employer contributions will be paid and the employee will repay the APC in full.

**\*Please note\*: The frequency of employer contributions should match that of the employee contributions in all cases.**

Please complete below in all cases:

The member has elected to buy back the lost pension \* as a **one off payment / over the period of one year** (\* please delete as appropriate and confirm amount and dates deducted below).

- The employee contribution will be paid by a **one off payment** and the amount and date deducted is as follows:

<b>One off employee APC contributions</b>	£
<b>Employee portion of total lost pension being purchased</b>	£
<b>Date paid (single payment)</b>	

Or

- The employee contributions will be paid over a **period of one year** and the monthly amount and repayment period is as follows:

<b>Monthly employee APC contributions</b>	£15.76		
<b>Employee portion of total lost pension being purchased</b>	£28.91		
<b>Repayment Period</b>	1 June 2016	to	31 May 2017

# Frequently Asked Questions

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## 1. How do I calculate the amount of pay this person has lost?

The regulations do not specify how you calculate the amount of pay that person has lost due to not being at work, therefore as an employer, you will need to develop a consistent approach about the way to calculate this figure. As an example, a member did not work on 15 May 2015. Their pay is calculated as £36,000 per annum (or £3,000 per month or £18.71 per hour). The various ways you could work out the lost pay are:

- There are 365 days in 2015 and the member missed one, so the lost pay figure can be calculated as  $1/365 \times £36,000 = \mathbf{£98.63}$
- There are 251 working days in 2015 and the member missed one, so the lost pay figure can be calculated as  $1/251 \times £36,000 = \mathbf{£143.42}$
- There are 31 days in May and the member missed one, so the lost pay can be calculated as  $1/31 \times £3,000 = \mathbf{£96.77}$
- There are 21 working days in May and the member missed one, so the lost pay can be calculated as  $1/21 \times £3,000 = \mathbf{£142.86}$
- The member normally works 7 hours that day, so the lost pay can be calculated as  $7 \times £18.71 = \mathbf{£130.97}$

All are valid ways of calculating a member's lost pay and all will give a different answer.

## 2. How do you calculate the APP figure?

To calculate a member's APP, you will need to average out the pay in the last three months that the member was on full pay, including any regular extras but not including any annual or one-off extras. For example: A monthly paid employee has received the following pensionable pay in the three complete months prior to going off on maternity leave.

Month 1 - £1,400

Month 2 - £2,500 (including a £1,000 regular bonus and £100 overtime)

Month 3 - £1,400

The calculation of APP is as follows:

Annual rate of APP =  $(£1,400 + £1,500 + £1,400)/3 * 12 = £17,200$

Note that the £1,000 bonus is removed prior to the averaging and grossing up calculation. Whether you add this amount back on to the annual APP figure is an employer decision and something you must make a policy on. The ERPF does not need to know this policy however you must make a decision on this to ensure it is consistent across all cases.

### **3. What is “unpaid leave” for maternities?**

Normally when a member goes on maternity leave she will receive maternity pay for the first 39 weeks of leave. This period is not unpaid leave and the benefits should be calculated using the APP.

Where a member does not qualify for maternity pay, the first 26 weeks of maternity leave still counts automatically to the member’s benefits and the APP is used to calculate both the benefits and the employer contributions due.

Where a member takes additional leave this is unpaid and this is the period for which an APC will be required to buy back the lost pension. If the member does not qualify for maternity pay, then the unpaid leave can commence from the first day the member goes off on maternity. The date used to ascertain when the paid leave is from is the “Date PAID Absence ceases” on the “Commencing Authorised Absence” form.

### **4. Do I still need to deduct the first 30 days of any absence?**

No. This was what the old regulations used to state. Under the new regulations, you follow these procedures from the very first day that the member is on unpaid leave.

### **5. What about KIT days?**

A KIT day (Keep In Touch) is where a member may come into work during an Authorised Absence to catch up on their work. The member is paid their normal working rate for the time they come into work. Pension contributions are deducted from that payment at the same percentage they were on before they went off on Authorised Absence.

If the member has received a payment for a KIT day, the employer will need to make a note of this in the Additional Notes part of the form.

### **6. A member of staff only had a couple of hours unpaid – surely I do not need to do all of this?**

Under the CARE scheme, if a member of staff has any period of unpaid absence it will affect their pension benefits. Therefore, these procedures should be followed no matter how small the period of lost pay is. The regulations do not give the employer the discretion not to offer the member the options of buying back this lost period, however, the employer can use their discretions to “lump together” various periods of absence and just follow the procedures once.

**7. The member went off on maternity, took both the paid and unpaid maternity leave and then went straight onto a career break. Is all of this just one absence?**

Not in this case – there are three parts to how this should be dealt with:

- When the member leaves on the maternity break, send in the “Commencing Authorised Absence” form as explained earlier.
- When the member goes onto the career break, send in the “Returning from Authorised Absence” form for the unpaid maternity period only. You do not give the member the option of purchasing this period back, as the member has not returned to work.
- At the same time, send in the “Commencing Authorised Absence” form showing that the member went straight onto a “Career Break” absence.
- When the member returns to work, you will need to write to them to give them the option of buying back either period. As the reasons for absences are different, they have to be treated separately.

**8. The member is taking flexible retirement; should I continue taking the APC deductions after this date?**

No. The regulations state that if a member is paying regular contributions for an APC, those contributions cease when that pension account ceases. Therefore, if the member wants to continue with an APC after flexible retirement, they would need to re-submit a new request for one.

# Commencing Authorised Absence (including child related absence)



Please note that this form should not be used to report Strike Breaks. A separate form is available for this purpose.

Employer:

## Member Details

Full name:	<input type="text"/>	Mr	Mrs	Miss	Ms
Address:	<input type="text"/>				
	<input type="text"/>				
	Postcode: <input type="text"/>				
Payroll No:	<input type="text"/>	NI No:	<input type="text"/>		

Reason for Absence    Child Related Absence     Career Break     Unpaid Leave     Jury Service   
(please tick one box)

Date Absence commences:	<input type="text"/>	First day of absence regardless of whether paid or not
Date PAID Absence ceases:	<input type="text"/>	Last day that member received any pay during the absence

## Additional Notes

<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>

## Employer Details

Completed by:	<input type="text"/>	Signed:	<input type="text"/>	Date:	<input type="text"/>
Position:	<input type="text"/>	Telephone Number:	<input type="text"/>		

# Returning from Authorised Absence (including child related absence) (Post 31 March 2014)

This form should be completed by the payroll provider for any scheme members who are returning from an authorised absence, including child related absence, after 31 March 2014.

**\*Please note\*: If you are reporting more than one period of authorised unpaid absences on this form, please use the latest date that the member returned to work for this section. All absence periods will need to be listed on the page overleaf.**

Employer:	
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## Member Details

Full name:		Mr	Mrs	Miss	Ms
Address including postcode:					
Payroll No:		NI No:			

**\*Date member returned to work:**

## Details for Authorised Absence Period before 1 April 2014

**This part of the form should be completed for the period of any authorised absence, including child related leave, which falls before 1 April 2014 only.**

The member can elect within 30 days of returning to work (or within 30 days of leaving if the member does not return) or such longer period as the employer may allow to pay pension contributions for any period of unpaid additional maternity, paternity or adoption leave falling before 1st April 2014 so that the period of absence will count in full for pension purposes. The contributions will be calculated on the rate of pay (or reduced pay) that the member was entitled to receive immediately before they commenced the period of unpaid leave. If they elect to pay contributions for this period, the employer will pay contributions on the member's notional full pay for that period.

Please tick one option from below:

- The member did not have a break in pensionable service
- The member had a break in pensionable service and has NOT elected to repay the missing contributions

A break in pensionable service should be loaded for the period  to

- The member had a break in pensionable service and has elected to repay the missing contributions  
The details are as follows:

Arrears of contributions owing  £

Repayment Period  to

## Details for Authorised Absence Period after 31 March 2014

This part of the *form* should be completed for the period of any authorised absence, including child related leave, which falls on or after 31 March 2014 only.

The member has the option to elect to pay an APC to purchase any or all, of the amount of pension 'lost' during the period of absence. If the election is made within 30 days of returning to work, or a longer period if the employer allows in accordance with the Regulation 16 (16) of the LGPS Regulations 2013, the employer shall pay 2/3rds of the cost of the APC (a shared cost APC). The amount of 'lost' pension shall be calculated as 1/49th of the APP for the period of unpaid leave if the member was in the Main section during that period, or 1/98th of the APP for the period of unpaid leave if they were in the 50/50 section during that period. A member can commence an APC or shared cost APC in this circumstance even if they are in the 50/50 section.

Combined Total Amount of Pensionable Pay Lost

£

Please tick one option from below:

- a)  The member **did not** have any period of unpaid absence
- b)  The member had a period or periods of unpaid absence and **has not elected** to buy back the lost pension
- c)  The member has had a period or periods of unpaid absence, as detailed below **and they have elected to buy back lost pension.**

(Please attach a copy of the members signed application form).

Unpaid Absence start date: (All dates are inclusive)	Unpaid Absence end date: (All dates are inclusive)	Amount of pensionable pay lost per absence: (£0.00)

If the member has elected to buy back the lost pension please complete the details of payment section on the next page.

**Confirmation of APC payment deducted (if option 3 ticked overleaf)**

This part of the form should be completed in all cases where the member has elected to buy back lost pension following period or periods of unpaid absence.

Please tick one option from below:

- c)  The member has made the election within 30 days or where more than 30 days, the employer named overleaf has chosen to exercise the discretion under Regulation 16 (16) of the LGPS Regulations 2013 to extend the 30 day limit within which a member must make an election to purchase, via a shared cost APC (SCAPC), the amount of pension 'lost' during a period of authorised leave of absence and employer contributions will be paid as follows:

<b>Employer Contribution</b>	£	
<b>Frequency of Employer Contribution (single/monthly)*</b>		
<b>Employer portion of total lost pension being purchased</b>	£	
<b>Date paid (single payment)</b>		
<b>Repayment Period (monthly payments)</b>		to

- d)  The member has not made the election within 30 days and the employer will not apply the discretion under Regulation 16 (16) of the LGPS Regulations 2013. Therefore no employer contributions will be paid and the employee will repay the APC in full.

**\*Please note\*: The frequency of employer contributions should match that of the employee contributions in all cases.**

Please complete below in all cases:

The member has elected to buy back the lost pension \* as a **one off payment / over the period of one year** (\* please delete as appropriate and confirm amount and dates deducted below).

- The employee contribution will be paid by a **one off payment** and the amount and date deducted is as follows:

<b>One off employee APC contributions</b>	£	
<b>Employee portion of total lost pension being purchased</b>	£	
<b>Date paid (single payment)</b>		

Or

- The employee contributions will be paid over a **period of one year** and the monthly amount and repayment period is as follows:
- 

<b>Monthly employee APC contributions</b>	£	
<b>Employee portion of total lost pension being purchased</b>	£	
<b>Repayment Period</b>		to

# Returning from A Strike Break



This form should be completed by the payroll provider for any scheme members who are returning from a strike break.

Employer:	
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## Member Details

Full name:		Mr	Mrs	Miss	Ms
Address:					
		Postcode:			
Payroll No:		NI No:			

## Details for a strike break after 31 March 2014

This part of the form should be completed for any strike breaks that fall after 31 March 2014 only.

The member has the option to elect to pay an APC to purchase any or all, of the amount of pension 'lost' during any period of trade dispute falling on or after 1 April 2014. The amount of 'lost' pension shall be calculated as 1/49th of the APP for the period of unpaid leave if the member was in the main section during that period, or 1/98th of the APP for the period of unpaid leave if they were in the 50/50 section during that period. A member can commence an APC or shared cost APC in this circumstance even if they are in the 50/50 section. There is no employer contribution towards the APC (unless the employer so chooses to pay). There is no longer a 30 day limit on deciding to buy back pension lost through a trade dispute under the 2014 Scheme.

Amount of Assumed Pensionable Pay Lost      £

Please tick one option from below:

- The member had a period of unpaid absence due to a trade dispute and has NOT applied to buy back the lost pension

Unpaid absence should be loaded from  to

- The member had a period of unpaid absence due to a trade dispute and a signed application to buy back the lost pension is attached.

If the employer has chosen to contribute towards the cost of the APC to buy back the lost pension please confirm the amount the employer is to pay here:

£

If any part of a strike break falls before 1 April 2014 then no pension contributions are payable and the membership does not count. However, the member may elect within 30 days of returning to work (or within 30 days of leaving if the member does not return) or such longer period as the employer may allow to make a payment in respect of the portion of the strike break before 1 April 2014, if they so wish. The payment is the equivalent of 16% of the “lost” pay falling before that date and, if paid, entitles the member to count the period of absence as membership. No employer contributions are due for that period.

Additional Notes

Employer Details									
<b>Completed by:</b>		<b>Signed:</b>		<b>Date:</b>					
<b>Position:</b>				<b>Telephone Number:</b>					