

Snap shot of payroll elements when Scheme member is: $AP \geq GMP$ or $AP < GMP$

Appendix A

The following four examples set out the different payroll events that may occur during the lifetime of a Scheme member who has built up a GMP. The examples note the legislation under which the payroll elements may increase together with the relevant date of the increase under the appropriate legislation. This list is not exhaustive. It merely provides a snap shot of what administering authorities could expect a payroll record to look like at a given point in time. Not all of the elements will be in payment at the same time and are dependent upon a number of factors: -

- Age of the Scheme member upon payment?
- Are GMP age and SPa one and the same?
- Where GMP age and SPa differ, did the Scheme member take payment of the GMP within 7 weeks of GMP age? Or, 7 weeks or more after GMP age?¹
- Is the Scheme member $AP < GMP$ or $AP \geq GMP$?

Ref.	Example description
(a)	<p>Scheme member's pension commenced payment prior to GMP age (or within 7 weeks after GMP age) - where GMP age equals the Scheme member's SPa.</p> <p>Example (a) covers 3 payroll events: -</p> <ul style="list-style-type: none"> • Payment prior to GMP age • Payment from GMP age and SPa - $AP \geq GMP$ • Payment from GMP age and SPa - $AP < GMP$
(b)	<p>Scheme member's pension commenced payment prior to GMP age (or within 7 weeks after GMP age) - where GMP age is less than the Scheme member's SPa.</p> <p>Example (b) covers 3 payroll events: -</p> <ul style="list-style-type: none"> • Payment prior to GMP age • Payment from GMP age and prior to SPa - $AP < GMP$ • Payment from SPa (or from such later date as $AP < GMP$ no longer applies) – $AP \geq GMP$
(c)	<p>Scheme member's pension commenced payment 7 weeks or more after GMP age - where GMP age equals Scheme member's SPa.</p> <p>Example (c) covers 2 payroll events: -</p> <ul style="list-style-type: none"> • Payment from after GMP age and SPa – $AP \geq GMP$ • Payment from after GMP age and SPa – $AP < GMP$

¹ If the member's public service benefits are paid 7 weeks or more after GMP age, the public service scheme must increment the GMP under section 15(1) of the Pension Schemes Act 1993, though such increments are subsumed within the overall GMP guarantee and are not paid in addition to the public service benefits (except where

i) they form part of an anti-franking addition, or

ii) the LGPS pension accrued prior to 6 April 1997 is less than the GMP plus increments, in which case the aggregate of the GMP plus GMP increments plus the LGPS pension accrued post 5 April 1997 is payable

- see paragraphs 37 and 38).

**Snap shot of payroll elements when Scheme member
is: $AP \geq GMP$ or $AP < GMP$**

Appendix A

(d)

Scheme member's pension commenced payment 7 weeks or more after GMP age - where GMP age is less than Scheme member's SPa
Example (d) covers 2 payroll events: -

- Payment from after GMP age and prior to SPa – $AP < GMP$
- Payment from SPa (or from such later date as $AP < GMP$ no longer applies) – $AP \geq GMP$

Snap shot of payroll elements – Example (a)

Appendix A

Scheme member's pension commenced payment prior to GMP age (or within 7 weeks after GMP age) - where GMP age equals the Scheme member's SPa.

Prior to GMP age the pensioner payroll should contain the following elements:

Description of payroll element	Increased by:	Date of increase
Basic pension (paid prior to GMP age)	PI (Review) Order	1 st Monday in April on or after 6 th
Increase (cumulative) applied to basic pension	PI (Review) Order	1 st Monday in April on or after 6 th

EITHER upon reaching GMP age and SPa Scheme member is immediately AP \geq GMP - the pensioner payroll should contain the following elements:

Description of payroll element	Increased by:	Date of increase
Excess over GMP pension (paid on and after GMP age) made up of: <ul style="list-style-type: none">• Basic pension, less<ul style="list-style-type: none">- Pre 88 GMP,- Post 88 GMP	PI (Review) Order	1 st Monday in April on or after 6 th
Increase (cumulative) applied to basic pension and excess over GMP pension	PI (Review) Order	1 st Monday in April on or after 6 th
Pre 88 GMP	None	
Post 88 GMP	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to Post 88 GMP capped at 3%	GMP Increase Order capped at 3%	6 th April

OR upon reaching GMP age and SPa Scheme member is immediately AP $<$ GMP - the pensioner payroll should contain the following elements:

Snap shot of payroll elements – Example (a)

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Scheme member's pension commenced payment prior to GMP age (or within 7 weeks after GMP age) - where GMP age equals the Scheme member's SPa.

Description of payroll element	May be increased by:	Date of increase
Excess over GMP pension (paid on and after GMP age) made up of: <ul style="list-style-type: none"> Basic pension, less <ul style="list-style-type: none"> Pre 88 GMP, Post 88 GMP 	PI (Review) Order	1 st Monday in April on or after 6 th
Increase (cumulative) applied to basic pension and excess over GMP pension	PI (Review) Order	1 st Monday in April on or after 6 th
Pre 88 GMP	PI (Review) Order	1 st Monday in April on or after 6 th
Increase (cumulative) applied to Pre 88 GMP	PI (Review) Order	1 st Monday in April on or after 6 th
Post 88 GMP	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to Post 88 GMP capped at 3%	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to Post 88 GMP in excess of 3%	PI (Review) Order	1 st Monday in April on or after 6 th

AND from such later date after reaching GMP age and SPa as $AP < GMP$ does not apply,

EITHER $AP \geq GMP$ as at current date X, GMP as at GMP date to apply - the pensioner payroll should contain the following elements:

Description of payroll element	Increased by:	Date of increase
Excess over GMP pension (paid on and after GMP age) made up of: <ul style="list-style-type: none"> Basic pension, less 	PI (Review) Order	1 st Monday in April on or after 6 th

Snap shot of payroll elements – Example (a)

Appendix A

Scheme member's pension commenced payment prior to GMP age (or within 7 weeks after GMP age) - where GMP age equals the Scheme member's SPa.

- Pre 88 GMP, - Post 88 GMP		
Increase (cumulative) applied to basic pension and excess over GMP pension	PI (Review) Order	1 st Monday in April on or after 6 th
Pre 88 GMP	None	
Increase (cumulative) applied to Pre 88 GMP that had accrued prior to AP>=GMP date X*	N/A – Value reduced to nil from AP>=GMP date X	
Post 88 GMP	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to Post 88 GMP capped at 3%	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to Post 88 GMP in excess of 3% that had accrued prior to AP>=GMP date X*	N/A – Value reduced to nil from AP>=GMP date X	

* In practice it is likely this payroll element would not continue to be held on the payroll (with a value of £nil) but would instead be deleted.

OR AP>=GMP as at current date X, GMP as at current date X to apply - the pensioner payroll should contain the following elements:

Description of variable	Increased by:	Date of increase
Excess over GMP pension (paid on and after GMP age) made up of: <ul style="list-style-type: none"> Basic pension, less <ul style="list-style-type: none"> - Pre 88 GMP, - Post 88 GMP 	PI (Review) Order	1 st Monday in April on or after 6 th
Increase (cumulative) applied to basic pension and excess over GMP pension	PI (Review) Order	1 st Monday in April on or after 6 th

Snap shot of payroll elements – Example (a)

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Scheme member's pension commenced payment prior to GMP age (or within 7 weeks after GMP age) - where GMP age equals the Scheme member's SPa.

Pre 88 GMP	None	
Increase (cumulative) applied to Pre 88 GMP that had accrued prior to $AP \geq$ GMP date X (and to increases applied to that cumulative thereafter)	PI (Review) Order	1 st Monday in April on or after 6 th
Post 88 GMP	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to Post 88 GMP capped at 3%	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to Post 88 GMP in excess of 3% that had accrued prior to $AP \geq$ GMP date X (and to increases applied to that cumulative thereafter)	PI (Review) Order	1 st Monday in April on or after 6 th

Snap shot of payroll elements – Example (b)

Appendix A

Scheme member's pension commenced payment prior to GMP age (or within 7 weeks after GMP age) - where GMP age is less than Scheme member's SPa.

Prior to GMP age the pensioner payroll should contain the following elements:

Description of payroll element	Increased by:	Date of increase
Basic pension (paid prior to GMP age)	PI (Review) Order	1 st Monday in April on or after 6 th
Increase (cumulative) on basic pension	PI (Review) Order	1 st Monday in April on or after 6 th

Upon reaching GMP age Scheme member is immediately AP < GMP - the pensioner payroll should contain the following elements:

Description of payroll element	Increased by:	Date of increase
Excess over GMP pension (paid on and after GMP age) made up of: <ul style="list-style-type: none">• Basic pension, less<ul style="list-style-type: none">- Pre 88 GMP,- Post 88 GMP	PI (Review) Order	1 st Monday in April on or after 6 th
Increase (cumulative) applied to basic pension and excess over GMP pension	PI (Review) Order	1 st Monday in April on or after 6 th
Pre 88 GMP	PI (Review) Order	1 st Monday in April on or after 6 th
Increase (cumulative) applied to Pre 88 GMP	PI (Review) Order	1 st Monday in April on or after 6 th
Post 88 GMP	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to Post 88 GMP capped at 3%	GMP Increase Order capped at 3%	6 th April

Snap shot of payroll elements – Example (b)

Appendix A

Scheme member's pension commenced payment prior to GMP age (or within 7 weeks after GMP age) - where GMP age is less than Scheme member's SPa.

Increase (cumulative) applied to Post 88 GMP in excess of 3%	PI (Review) Order	1 st Monday in April on or after 6 th
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EITHER Upon reaching SPa Scheme member is immediately AP>=GMP - the pensioner payroll should contain the following elements:

Description of payroll element	Increased by:	Date of increase
Excess over GMP pension (paid on and after GMP age) made up of: <ul style="list-style-type: none"> Basic pension, less <ul style="list-style-type: none"> Pre 88 GMP, Post 88 GMP 	PI (Review) Order	1 st Monday in April on or after 6 th
Increase (cumulative) applied to basic pension and excess over GMP pension	PI (Review) Order	1 st Monday in April on or after 6 th
Pre 88 GMP	None	
Increase (cumulative) applied to Pre 88 GMP that had accrued prior to SPa*	N/A – Value reduced to nil from SPa	
Post 88 GMP	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to Post 88 GMP capped at 3%	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to Post 88 GMP in excess of 3% that had accrued prior to SPa*	N/A – Value reduced to nil from SPa	

* In practice it is likely this payroll element would not continue to be held on the payroll (with a value of £nil) but would instead be deleted.

Snap shot of payroll elements – Example (b)

Appendix A

Scheme member's pension commenced payment prior to GMP age (or within 7 weeks after GMP age) - where GMP age is less than Scheme member's SPa.

OR upon reaching SPa Scheme member is immediately (still) $AP < GMP$ - the pensioner payroll should contain the following elements:

Description of payroll element	Increased by:	Date of increase
Excess over GMP pension (paid on and after GMP age) made up of: <ul style="list-style-type: none">• Basic pension, less<ul style="list-style-type: none">- Pre 88 GMP,- Post 88 GMP	PI (Review) Order	1 st Monday in April on or after 6 th
Increase (cumulative) applied to basic pension and excess over GMP pension	PI (Review) Order	1 st Monday in April on or after 6 th
Pre 88 GMP	PI (Review) Order	1 st Monday in April on or after 6 th
Increase (cumulative) applied to Pre 88 GMP	PI (Review) Order	1 st Monday in April on or after 6 th
Post 88 GMP	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to Post 88 GMP capped at 3%	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to Post 88 GMP in excess of 3%	PI (Review) Order	1 st Monday in April on or after 6 th

AND from such later date after reaching SPa as $AP < GMP$ does not apply,

EITHER $AP \geq GMP$ as at current date X, GMP as at GMP date to apply - the pensioner payroll should contain the following elements:

Snap shot of payroll elements – Example (b)

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Scheme member's pension commenced payment prior to GMP age (or within 7 weeks after GMP age) - where GMP age is less than Scheme member's SPa.

Description of payroll element	Increased by:	Date of increase
Excess over GMP pension (paid on and after GMP age) made up of: <ul style="list-style-type: none"> Basic pension, less <ul style="list-style-type: none"> Pre 88 GMP, Post 88 GMP 	PI (Review) Order	1 st Monday in April on or after 6 th
Increase (cumulative) applied to basic pension and excess over GMP pension	PI (Review) Order	1 st Monday in April on or after 6 th
Pre 88 GMP	None	
Increase (cumulative) applied to Pre 88 GMP that had accrued prior to AP>=GMP date X*	N/A – Value reduced to nil from AP>=GMP date X	
Post 88 GMP	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to Post 88 GMP capped at 3%	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to Post 88 GMP in excess of 3% that had accrued prior to AP>=GMP date X*	N/A – Value reduced to nil from AP>=GMP date X	

* In practice it is likely this payroll element would not continue to be held on the payroll (with a value of £nil) but would instead be deleted.

OR AP>=GMP as at current date X, GMP as at current date X to apply - the pensioner payroll should contain the following elements:

Snap shot of payroll elements – Example (b)

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Scheme member's pension commenced payment prior to GMP age (or within 7 weeks after GMP age) - where GMP age is less than Scheme member's SPa.

Description of payroll element	Increased by:	Date of increase
Excess over GMP pension (paid on and after GMP age) made up of: <ul style="list-style-type: none"> Basic pension, less <ul style="list-style-type: none"> Pre 88 GMP, Post 88 GMP 	PI (Review) Order	1 st Monday in April on or after 6 th
Increase (cumulative) applied to basic pension and excess over GMP pension	PI (Review) Order	1 st Monday in April on or after 6 th
Pre 88 GMP	None	
Increase (cumulative) applied to Pre 88 GMP that had accrued prior to AP>=GMP date X (and to increases applied to that cumulative thereafter)	PI (Review) Order	1 st Monday in April on or after 6 th
Post 88 GMP	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to Post 88 GMP capped at 3%	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to Post 88 GMP in excess of 3% that had accrued prior to AP>=GMP date X (and to increases applied to that cumulative thereafter)	PI (Review) Order	1 st Monday in April on or after 6 th

Snap shot of payroll elements – Example (c)

Appendix A

Scheme member's pension commenced payment 7 weeks or more after GMP age - where GMP age equals Scheme member's SPa.

EITHER Payment from after GMP age and Spa, Scheme member is immediately AP>=GMP – the pensioner payroll should contain the following elements:

Description of payroll element	Increased by:	Date of increase
Excess over GMP pension (paid on and after GMP age) made up of: <ul style="list-style-type: none"> Basic pension, less <ul style="list-style-type: none"> Pre 88 GMP, Increments on Pre 88 GMP, Post 88 GMP, Increments on Post 88 GMP 	PI (Review) Order	1 st Monday in April on or after 6 th
Increase (cumulative) applied to excess over GMP pension	PI (Review) Order	1 st Monday in April on or after 6 th
Pre 88 GMP	None	
Increment on Pre 88 GMP	None	
Post 88 GMP	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to Post 88 GMP capped at 3%	GMP Increase Order capped at 3%	6 th April
Increments on Post 88 GMP	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to increments on Post 88 GMP capped at 3%	GMP Increase Order capped at 3%	6 th April

Snap shot of payroll elements – Example (c)

Appendix A

Scheme member's pension commenced payment 7 weeks or more after GMP age - where GMP age equals Scheme member's SPa.

OR Payment from after GMP age and SPa Scheme member is immediately AP<GMP – the pensioner payroll should contain the following elements:

Description of payroll element	Increased by:	Date of increase
Excess over GMP pension (paid on and after GMP age) made up of: <ul style="list-style-type: none"> Basic pension, less <ul style="list-style-type: none"> Pre 88 GMP, Increments on Pre 88 GMP, Post 88 GMP, Increments on Post 88 GMP 	PI (Review) Order	1 st Monday in April on or after 6 th
Increase (cumulative) applied to excess over GMP pension	PI (Review) Order	1 st Monday in April on or after 6 th
Pre 88 GMP	PI (Review) Order	1 st Monday in April on or after 6 th
Increase (cumulative) applied to Pre 88 GMP	PI (Review) Order	1 st Monday in April on or after 6 th
Increment on Pre 88 GMP	PI (Review) Order	1 st Monday in April on or after 6 th
Increase (cumulative) applied to increments on Pre 88 GMP	PI (Review) Order	1 st Monday in April on or after 6 th
Post 88 GMP	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to Post 88 GMP capped at 3%	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to Post 88 GMP in excess of 3%	PI (Review) Order	1 st Monday in April on or after 6 th
Increments on Post 88 GMP	GMP Increase Order capped at 3%	6 th April

Snap shot of payroll elements – Example (c)

Appendix A

Scheme member's pension commenced payment 7 weeks or more after GMP age - where GMP age equals Scheme member's SPa.

Increase (cumulative) applied to increments on Post 88 GMP capped at 3%	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to increments on Post 88 GMP in excess of 3%	PI (Review) Order	1 st Monday in April on or after 6 th

Snap shot of payroll elements – Example (c)

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Scheme member's pension commenced payment 7 weeks or more after GMP age - where GMP age equals Scheme member's SPa.

AND From such later date after reaching GMP age and SPa as $AP < GMP$ does not apply,

EITHER $AP \geq GMP$ as at current date X, GMP as at GMP date to apply - the pensioner payroll should contain the following elements:

Snap shot of payroll elements – Example (c)

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Scheme member's pension commenced payment 7 weeks or more after GMP age - where GMP age equals Scheme member's SPa.

Description of payroll element	Increased by:	Date of increase
Excess over GMP pension (paid on and after GMP age) made up of: <ul style="list-style-type: none"> Basic pension, less <ul style="list-style-type: none"> Pre 88 GMP, Increments on Pre 88 GMP, Post 88 GMP, Increments on Post 88 GMP 	PI (Review) Order	1 st Monday in April on or after 6 th
Increase (cumulative) applied to excess over GMP pension	PI (Review) Order	1 st Monday in April on or after 6 th
Pre 88 GMP	None	
Increase (cumulative) applied to Pre 88 GMP that had accrued prior to AP>=GMP date X*	N/A – Value reduced to nil from AP>=GMP date X	
Increment on Pre 88 GMP	None	
Increase (cumulative) applied to increments on Pre 88 GMP that had accrued prior to AP>=GMP date X*	N/A – Value reduced to nil from AP>=GMP date X	
Post 88 GMP	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to Post 88 GMP capped at 3%	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to Post 88 GMP in excess of 3% that had accrued prior to AP>=GMP date X*	N/A – Value reduced to nil from AP>=GMP date X	
Increments on Post 88 GMP	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to increments on Post 88 GMP capped at 3%	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to increments on Post 88 GMP in excess of 3%*	N/A – Value reduced to nil from AP>=GMP date X	

Snap shot of payroll elements – Example (c)

Appendix A

Scheme member's pension commenced payment 7 weeks or more after GMP age - where GMP age equals Scheme member's SPa.

* In practice it is likely this payroll element would not continue to be held on the payroll (with a value of £nil) but would instead be deleted.

OR AP>=GMP as at current date X, GMP as at current date X to apply - the pensioner payroll should contain the following elements:

Description of payroll element	Increased by:	Date of increase
Excess over GMP pension (paid on and after GMP age) made up of: <ul style="list-style-type: none"> Basic pension, less <ul style="list-style-type: none"> Pre 88 GMP, Increments on Pre 88 GMP, Post 88 GMP, Increments on Post 88 GMP 	PI (Review) Order	1 st Monday in April on or after 6 th
Increase (cumulative) applied to basic pension and excess over GMP pension	PI (Review) Order	1 st Monday in April on or after 6 th
Pre 88 GMP	None	
Increase (cumulative) applied to Pre 88 GMP that had accrued prior to AP>=GMP date X (and to increases applied to that cumulative thereafter)	PI (Review) Order	1 st Monday in April on or after 6 th
Increments on Pre 88 GMP	None	
Increase (cumulative) applied to increments on Pre 88 GMP	None	
Post 88 GMP	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to Post 88 GMP capped at 3%	GMP Increase Order capped at 3%	6 th April

Snap shot of payroll elements – Example (c)

Appendix A

Scheme member's pension commenced payment 7 weeks or more after GMP age - where GMP age equals Scheme member's SPa.

Increase (cumulative) applied to Post 88 GMP in excess of 3% that had accrued prior to AP>=GMP date X (and to increases applied to that cumulative thereafter)	PI (Review) Order	1 st Monday in April on or after 6 th
Increments on Post 88 GMP	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to increments on Post 88 GMP capped at 3%	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to increments on Post 88 GMP in excess of 3%	None	

Snap shot of payroll elements – Example (d)

Appendix A

Scheme member's pension commenced payment 7 weeks or more after GMP age - where GMP age is less than Scheme member's SPa..

Payment from after GMP age and prior to SPa Scheme member is immediately AP<GMP – pensioner payroll should contain the following elements:

Snap shot of payroll elements – Example (d)

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Scheme member's pension commenced payment 7 weeks or more after GMP age - where GMP age is less than Scheme member's SPa..

Description of payroll element	Increased by:	Date of increase
Excess over GMP pension (paid on and after GMP age) made up of: <ul style="list-style-type: none"> • Basic pension, less <ul style="list-style-type: none"> - Pre 88 GMP, - Increments on Pre 88 GMP, - Post 88 GMP, - Increments on Post 88 GMP 	PI (Review) Order	1 st Monday in April on or after 6 th
Increase (cumulative) applied to excess over GMP pension	PI (Review) Order	1 st Monday in April on or after 6 th
Pre 88 GMP	PI (Review) Order	1 st Monday in April on or after 6 th
Increase (cumulative) applied to Pre 88 GMP	PI (Review) Order	1 st Monday in April on or after 6 th
Increment on Pre 88 GMP	PI (Review) Order	1 st Monday in April on or after 6 th
Increase (cumulative) applied to increments on Pre 88 GMP	PI (Review) Order	1 st Monday in April on or after 6 th
Post 88 GMP	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to Post 88 GMP capped at 3%	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to Post 88 GMP in excess of 3%	PI (Review) Order	1 st Monday in April on or after 6 th

Snap shot of payroll elements – Example (d)

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Scheme member's pension commenced payment 7 weeks or more after GMP age - where GMP age is less than Scheme member's SPa..

Increments on Post 88 GMP	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to increments on Post 88 GMP capped at 3%	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to increments on Post 88 GMP in excess of 3%	PI (Review) Order	1 st Monday in April on or after 6 th

EITHER Upon reaching SPa Scheme member is immediately $AP \geq GMP$ - the pensioner payroll should contain the following elements:

Snap shot of payroll elements – Example (d)

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Scheme member's pension commenced payment 7 weeks or more after GMP age - where GMP age is less than Scheme member's SPa..

Description of payroll element	Increased by:	Date of increase
Excess over GMP pension (paid on and after GMP age) made up of: <ul style="list-style-type: none"> Basic pension, less <ul style="list-style-type: none"> Pre 88 GMP, Increments on Pre 88 GMP, Post 88 GMP, Increments on Post 88 GMP 	PI (Review) Order	1 st Monday in April on or after 6 th
Increase (cumulative) applied to excess over GMP pension	PI (Review) Order	1 st Monday in April on or after 6 th
Pre 88 GMP	None	
Increase (cumulative) applied to Pre 88 GMP that had accrued prior to SPa*	N/A – Value reduced to nil from SPa	
Increment on Pre 88 GMP	None	
Increase (cumulative) applied to increments on Pre 88 GMP	N/A – Value reduced to nil from SPa	
Post 88 GMP	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to Post 88 GMP capped at 3%	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to Post 88 GMP in excess of 3% that had accrued prior to SPa*	N/A – Value reduced to nil from SPa	
Increments on Post 88 GMP	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to increments on Post 88 GMP capped at 3%	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to increments on Post 88 GMP in excess of 3%	N/A – Value reduced to nil from SPa	

Snap shot of payroll elements – Example (d)

Appendix A

Scheme member's pension commenced payment 7 weeks or more after GMP age - where GMP age is less than Scheme member's SPa..

* In practice it is likely this payroll element would not continue to be held on the payroll (with a value of £nil) but would instead be deleted.

OR upon reaching SPa Scheme member is immediately (still) $AP < GMP$ - the pensioner payroll should contain the following elements:

Snap shot of payroll elements – Example (d)

Appendix A

Scheme member's pension commenced payment 7 weeks or more after GMP age - where GMP age is less than Scheme member's SPa..

Description of payroll element	Increased by:	Date of increase
Excess over GMP pension (paid on and after GMP age) made up of: <ul style="list-style-type: none"> • Basic pension, less <ul style="list-style-type: none"> - Pre 88 GMP, - Increments on Pre 88 GMP, - Post 88 GMP, - Increments on Post 88 GMP 	PI (Review) Order	1 st Monday in April on or after 6 th
Increase (cumulative) applied to excess over GMP pension	PI (Review) Order	1 st Monday in April on or after 6 th
Pre 88 GMP	PI (Review) Order	1 st Monday in April on or after 6 th
Increase (cumulative) applied to Pre 88 GMP	PI (Review) Order	1 st Monday in April on or after 6 th
Increment on Pre 88 GMP	PI (Review) Order	1 st Monday in April on or after 6 th
Increase (cumulative) applied to increments on Pre 88 GMP	PI (Review) Order	1 st Monday in April on or after 6 th
Post 88 GMP	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to Post 88 GMP capped at 3%	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to Post 88 GMP in excess of 3%	PI (Review) Order	1 st Monday in April on or after 6 th

Snap shot of payroll elements – Example (d)

Appendix A

Scheme member's pension commenced payment 7 weeks or more after GMP age - where GMP age is less than Scheme member's SPa..

Increments on Post 88 GMP	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to increments on Post 88 GMP capped at 3%	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to increments on Post 88 GMP in excess of 3%	PI (Review) Order	1 st Monday in April on or after 6 th

Snap shot of payroll elements – Example (d)

Appendix A

Scheme member's pension commenced payment 7 weeks or more after GMP age - where GMP age is less than Scheme member's SPa..

AND From such later date after reaching GMP age and SPa as $AP < GMP$ does not apply,

EITHER $AP \geq GMP$ as at current date X, GMP as at GMP date to apply - the pensioner payroll should contain the following elements:

Description of payroll element	Increased by:	Date of increase
Excess over GMP pension (paid on and after GMP age) made up of: <ul style="list-style-type: none"> Basic pension, less <ul style="list-style-type: none"> Pre 88 GMP, Increments on Pre 88 GMP, Post 88 GMP, Increments on Post 88 GMP 	PI (Review) Order	1 st Monday in April on or after 6 th
Increase (cumulative) applied to excess over GMP pension	PI (Review) Order	1 st Monday in April on or after 6 th
Pre 88 GMP	None	
Increase (cumulative) applied to Pre 88 GMP that had accrued prior to $AP \geq GMP$ date X*	N/A – Value reduced to nil from $AP \geq GMP$ date X	
Increment on Pre 88 GMP	None	
Increase (cumulative) applied to increments on Pre 88 GMP	N/A – Value reduced to nil from $AP \geq GMP$ date X	
Post 88 GMP	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to Post 88 GMP capped at 3%	GMP Increase Order capped at 3%	6 th April

Snap shot of payroll elements – Example (d)

Appendix A

Scheme member's pension commenced payment 7 weeks or more after GMP age - where GMP age is less than Scheme member's SPa..

Increase (cumulative) applied to Post 88 GMP in excess of 3% that had accrued prior to AP>=GMP date X*	N/A – Value reduced to nil from AP>=GMP date X	
Increments on Post 88 GMP	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to increments on Post 88 GMP capped at 3%	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to increments on Post 88 GMP in excess of 3%	N/A – Value reduced to nil from AP>=GMP date X	

* In practice it is likely this payroll element would not continue to be held on the payroll (with a value of £nil) but would instead be deleted.

OR: AP>=GMP as at current date X, GMP as at current date X to apply - the pensioner payroll should contain the following elements:

Snap shot of payroll elements – Example (d)

Appendix A

Scheme member's pension commenced payment 7 weeks or more after GMP age - where GMP age is less than Scheme member's SPa..

Description of payroll element	Increased by:	Date of increase
Excess over GMP pension (paid on and after GMP age) made up of: <ul style="list-style-type: none"> Basic pension, less <ul style="list-style-type: none"> Pre 88 GMP, Increments on Pre 88 GMP, Post 88 GMP, Increments on Post 88 GMP 	PI (Review) Order	1 st Monday in April on or after 6 th
Increase (cumulative) applied to excess over GMP pension	PI (Review) Order	1 st Monday in April on or after 6 th
Pre 88 GMP	None	
Increase (cumulative) applied to Pre 88 GMP that had accrued prior to AP>=GMP date X (and to increases applied to that cumulative thereafter)	PI (Review) Order	1 st Monday in April on or after 6 th
Increment on Pre 88 GMP	None	
Increase (cumulative) applied to increments on Pre 88 GMP in excess of 3% that had accrued prior to AP>=GMP date X	None	
Post 88 GMP	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to Post 88 GMP capped at 3%	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to Post 88 GMP in excess of 3% that had accrued prior to AP>=GMP date X (and to increases applied to that cumulative thereafter)	PI (Review) Order	1 st Monday in April on or after 6 th

Snap shot of payroll elements – Example (d)

Appendix A

Scheme member's pension commenced payment 7 weeks or more after GMP age - where GMP age is less than Scheme member's SPa..

Increments on Post 88 GMP	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to increments on Post 88 GMP capped at 3%	GMP Increase Order capped at 3%	6 th April
Increase (cumulative) applied to increments on Post 88 GMP in excess of 3% that had accrued prior to AP>=GMP date X	None	