

Pensionable Pay in the LGPS England & Wales

It is the responsibility of the employer to determine what elements of an employee's pay are pensionable.

As a general guide, pay is pensionable unless specifically listed within the exclusions in Resolution 4 (2) of the 2007 Regulations and Regulation 20 (2) of the 2013 Regulations.

Pay	Pensionable Pre-1/4/2014	Pensionable Post-1/4/2014
Basic salary	Yes	Yes
Performance-related pay	Yes – if contractual	Yes
Cash equivalent of a lease car	No	No
Contractual overtime	Yes	Yes
Non-contractual overtime	No	Yes
Travelling expenses	No	No
First aid allowance*	Yes – if contractual	Yes – if contractual
Enhancement for weekend working	Yes – if contractual	Yes
Enhancement for working nights	Yes – if contractual	Yes
Sleep-ins	Yes – if contractual	Yes
Subsistence or allowance paid in respect of expenses incurred	No	No
Payment for loss of holidays	No	No
Payment in lieu of notice to terminate contract of employment	No	No
Any award of compensation (excluding any sum representing arrears of pay) for the purposes of achieving equal pay in relation to other employees.	No	No
Bonus	Yes – if contractual	Yes
Acting-up pay	Yes	Yes
Honoraria payment	Yes – if in lieu of duties No – if instead of overtime	Yes
Salary sacrifice	Yes – unless for a car	Yes – unless for a car

*First aid allowance is pensionable if it is a requirement of the employee's contract that they be first aid qualified. If it's voluntary, then it is not deemed as pensionable.