



ABERDEEN
CITY COUNCIL

**PENSION
CONTRIBUTION RATE
APPEALS PROCEDURE
– GUIDANCE NOTES**

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1. Focus of the Appeal Hearing

The pension contribution rate appeal hearing will be focussed on the facts of the particular case and whether there is evidence available to demonstrate whether an incorrect pension contribution rate has been identified for the employee. The employee would be required to indicate why they consider they have been put on the incorrect rate and to provide supporting evidence at the hearing for consideration by the panel.

2. Timescales for enquiry and appeal

The timescales for making the enquiry to Payroll and then submitting an appeal, if applicable, will generally be fixed. The employee will have 10 days to enquire with the Payroll Section from receiving their letter of notification of their pension contribution rate and then 10 days to lodge an appeal from receiving a written reply from the Payroll Section to their enquiry, (assuming there is a continued query following the Payroll Section response). It would only be in exceptional circumstances that these timescales would be extended.

3. Reference period used for calculating pensionable pay plus pensionable allowances to identify pension contribution rate

Each employee's pension contribution rate has been identified through using the employee's pensionable pay plus pensionable allowances for the year at 1st April.

4. Further right of appeal to Pensions Authority

The Pension Contribution Rate Appeals Procedure is concerned only with the employee's right of appeal to the Council as the employer.

There is, however, a further right of appeal outwith the Council to the Pensions Authority, where the employee does not accept the Council's decision on the identification of their pension contribution rate following the use of the appeals process. Details of that appeals process can be found on the North East Scotland Pension fund website nespf.co.uk or through contacting the Pensions Section on tel. no 01224 - 264264.

5. Where the employee is successful in their appeal – reimbursement arrangement

Where the employee is successful in their appeal under the Pension Contribution Rate Appeals Procedure where it is established that the incorrect pension contribution rate has been identified, with the employee having paid too high a contribution rate, the Council will make the necessary arrangements to reimburse the employee overpayments made, backdated to 1 April in that year.

This will be paid as soon as possible following the appeal outcome.

6. Where an error is identified in the employee's pension contribution rate

Where either the Council or the employee identifies an error in the employee's pension contribution rate, where the employee has been paying either too low or too high a rate, the necessary arrangements will be made to amend the employee's pension contribution rate to the correct amount with immediate effect and to recover the underpayments or reimburse the overpayments of contributions. In the case of an underpayment, normally this will be recovered over the same number of pay periods that the error has existed, back to 1 April of that year.

The employee would have the right of appeal to the Council against such a decision, through the Pension Contribution Rate Appeals Procedure.

In the case of overpayments having been made by the employee in error, the Council will arrange to reimburse the employee the overpayments made as soon as administratively possible.

In either case, the employee will be informed in writing of the under or overpayment and the arrangements for recovery or reimbursement.

7. Where the Trade Union representative or work colleague accompanying the employee is unable to attend the appeal hearing

Where the trade union representative or work colleague due to accompany the employee at the appeal hearing is unable to attend on the scheduled date for a valid reason, the employee can request that the hearing is re-scheduled to an alternative date no later than 1 week after the date of the original hearing. The employee will only be permitted one opportunity to re-schedule the hearing date for the above mentioned reason.

8. Timescale for submission of further evidence to the chair of the hearing

Where the appellant does not wish to attend the hearing in person, they have the option of submitting written evidence in advance of the appeal hearing to the chair of the hearing.

Any evidence the employee wishes to submit must be lodged with the chair of the panel at least 24 hours in advance of the hearing for it to be considered.

9. Change to an employee's pension contribution rate during the year where there is a permanent and material change to an employee's pay of more or less than £4000 (Pro rata for part-time employees)

Normally, an employee's pension contribution rate, once identified for the financial year, is fixed for the whole of that financial year. However, where a permanent and material change occurs to an employee's pensionable pay plus pensionable allowance during the financial year amounting to greater or less than £4000 (pro rata for part-time employees), the employee's pension contribution rate will be reviewed and a new rate will be identified (where applicable) based on the amended pensionable pay plus pensionable allowances effective from the date of change in their pay. The employee will be

notified in writing and will be given the normal right of appeal under the Pension Contribution Rate Appeals Procedure.

10. Pensionable Allowances

A list of the pensionable allowances is attached as Appendix 1 to these guidance notes.

ELEMENT	ELEMENT_DESCRIPTION
38	Standby
39	Stand-By Disturb.
42	Residential Pay
56	Music Centre Admin
57	First Aid Allowance
62	Accom. Res.on Hol.
A33HU	NSWW 33% Higher Duty
A40HU	NSWW 40% Higher Duty
AB	Flexibility Supp.
AD33	Additional NWW33.
AD40	Additional NWW40.
AZ	Fire Wardens Allowance.
E2	Misc. Payment 3
FF	Registrars Allowance.
FG	Standby Weekdays (per night)
FM	Standby Sat & Sun (per night)
FN	Standby Sat & Sun (24 Hour)
FO	Standby Sundays
FP	Standby Public Hol.
FR	Standby Whole Week
FS	Standby Public Hol (24 Hour)
HU	Acting Up Allowance.
HY	College Allow.
MHO	Mental Health Allowance
NWW33	NSWW33%
NWW40	NSWW40%