

GMP RECONCILIATION PROJECT

Decisions Log

<i>Ref number</i>	1
<i>Date requested</i>	21 June 2016
<i>Decision required</i>	<i>In respect of the leaver file only –</i> Whether or not to ignore status 7 members with no widow/er, or where the widow/er is also deceased, for the purposes of reconciling the GMP amounts or dates.
<i>Background/additional information</i>	There are approximately 24,000 status 7 members with no widow/er entitlement that mismatch on the GMP reconciliation. This is where HMRC have the member recorded as deceased and have no record of a widow/er state pension being claimed, and where we have the member recorded as deceased. We will perform a check to ensure that we are not paying a widow/er a pension before categorising as 'ignore'.
<i>Stakeholders/teams involved</i>	Bereavements
<i>Recommendation</i>	Where this is the case, the recommendation is that we ignore all these mismatches for GMP reconciliation purposes.
<i>Decision made</i>	Agreed
<i>Date of decision</i>	21 June 2017
<i>Lead officer for implementation</i>	John Carroll
<i>Date for review if applicable</i>	N/A

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Decisions Log

<i>Ref number</i>	2
<i>Date requested</i>	21 June 2016
<i>Decision required</i>	<i>In respect of the leaver file only –</i> Where there is a 'start' date mismatch only (so, all other data matches including the GMP amounts)
<i>Background/additional information</i>	There are approximately 9828 members where, other than the start date, there is an exact match with the HMRC file. The reconciliation programme ignores mismatches of start dates where the start date is within the same tax year – this is a HMRC recommendation. The start dates differs as follows: <ul style="list-style-type: none"> • 5449 members are within 365 days • 1860 members over 365 days difference have no GMP liability (all post 1997 starters) • 2520 members over 365 days difference have GMP liability The letter from HMRC recommends dates +/- 1 year are not investigated.
<i>Stakeholders/teams involved</i>	All teams
<i>Recommendation</i>	<ol style="list-style-type: none"> 1. Mismatch within 365 days – do not investigate (we will overwrite HMRC dates with the details GMPF hold so there is a 100% match recorded) 2. Mismatch over 365 days and no GMP liability – do not investigate (we will overwrite HMRC dates with the details GMPF hold so there is a 100% match recorded) 3. Mismatch over 365 days and GMP liability – investigate why there is a difference and query if necessary
<i>Decision made</i>	1 and 2 agreed. 3 – It was agreed that a sample number of these mismatches are to be investigated and the results brought back for the group to revisit the decision.
<i>Date of decision</i>	21 June 2017
<i>Lead officer for implementation</i>	John Carroll
<i>Date for review if applicable</i>	TBA once a sample of mismatch type 3 have been investigated

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Decisions Log

<i>Ref number</i>	3
<i>Date requested</i>	21 June 2016
<i>Decision required</i>	<i>In respect of the leaver file only –</i> Where there is an 'end' date mismatch only (so, all other data matches including the GMP amounts)
<i>Background/additional information</i>	There are approximately 11,736 members where, other than the end date, there is an exact match with the HMRC file. The reconciliation programme ignores mismatches of end dates where the end date is within the same tax year – this is a HMRC recommendation. The end dates differ as follows: <ul style="list-style-type: none"> • 5092 members are within 365 days • 2218 members over 365 days difference have no GMP liability (all post 1997 starters) • 4426 members over 365 days difference have GMP liability The letter from HMRC recommends dates +/- 1 year are not investigated.
<i>Stakeholders/teams involved</i>	All teams
<i>Recommendation</i>	<ol style="list-style-type: none"> 1. Mismatch within 365 days – do not investigate (we will overwrite HMRC dates with the details GMPF hold so there is a 100% match recorded) 2. Mismatch over 365 days and no GMP liability – do not investigate (we will overwrite HMRC dates with the details GMPF hold so there is a 100% match recorded) 3. Mismatch over 365 days and GMP liability – investigate why there is a difference and query if necessary* *Taking into consideration how HMRC record dates when a member reaches 'NPA'
<i>Decision made</i>	1 and 2 agreed. 3 – It was agreed that a sample number of these mismatches are to be investigated and the results brought back for the group to revisit the decision.
<i>Date of decision</i>	21 June 2017
<i>Lead officer for implementation</i>	John Carroll
<i>Date for review if applicable</i>	TBA once a sample of mismatch type 3 have been investigated

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Decisions Log

<i>Ref number</i>	4
<i>Date requested</i>	21 June 2016
<i>Decision required</i>	<p><i>In respect of the leaver file only –</i></p> <p>Weather we agree with the HMRC recommendation that any difference in amounts that are +/- £2.00 a week or less are treated as an exact match.</p> <p>We would use the HMRC amounts for status 4 members and any status 5 members who are under NPA in future calculations.</p> <p>We would retain the GMPF amounts for any status 5 members over NPA and status 6 members and not perform any corrections or recalculations to pensions in payment. (We currently estimate the number of members where the total GMP is within this tolerance but the member might be being underpaid to be approximately 296).</p> <p>The letter from HMRC recommends this approach.</p>
<i>Background/additional information</i>	<p>This fall's into 3 categories within the GMP reconciliation:</p> <ul style="list-style-type: none"> • Total GMP within tolerance • Post 88 GMP within tolerance • Both GMP within tolerance <p>The member status split across the 3 categories are:</p> <ul style="list-style-type: none"> • 2190 Status 4 • 903 Status 5 (under NPA) • 3753 Status 5 (over SPA) • 348 Status 6
<i>Stakeholders/teams involved</i>	All teams
<i>Recommendation</i>	To follow the approach recommended and use HMRC amounts for status 4 members and any status 5 members who are under NPA in future calculations, and retain the GMPF amounts for any status 5 members over NPA and status 6 members and not perform any corrections or recalculations to pensions in payment..
<i>Decision made</i>	Agreed
<i>Date of decision</i>	21 June 2017
<i>Lead officer for implementation</i>	John Carroll
<i>Date for review if applicable</i>	N/A

