**TO   CHIEF EXECUTIVE OFFICERS OF
VOCATIONAL EDUCATION COMMITTEES**

CIRCULAR LETTER PEN 3/02

Superannuation Credit in respect of days of Industrial Action in 1985 and 1986

1. Background:

Vocational Education Committees are advised that, following an agreement reached at the Teachers Conciliation Council, arrangements were put in place some years ago to have days lost due to industrial action in 1985 and 1986 restored for superannuation purposes in the case of National Teachers and Secondary Teachers.

These arrangements were not extended to Vocational Teachers since, until September 1998, the superannuation arrangements of Vocational Teachers were governed by the Local Government superannuation code and did not come within the terms of the Conciliation and Arbitration Scheme for Teachers.

Following the transfer of responsibility for the superannuation arrangements of Vocational teachers to this Department, it has now been agreed to extend the provisions for the restoration of strike days to Vocational Teachers.

2. Period Involved:

In the case of teachers in Vocational Schools, there were up to 6 days involved for teachers who participated in the action. One of the days concerned was a day of public service-wide strike – 15th October 1985. *The agreement on the restoration of strike days excluded this particular day (15/10/1985) from days that may be restored for superannuation purposes. The exclusion applies similarly in the case of members of the National Teachers' and Secondary Teachers' Superannuation Schemes. Therefore this day is to remain non-pensionable.*

3. Scope - General

The arrangement to restore strike days will impact on the superannuation benefits of most teachers who were in service on or after the first day of industrial action in 1985 and who were absent due to that industrial action for some or all of the days now being restored (excluding 15/10/1985). Teachers may benefit from the restoration of the strike days by (a) improved pensionable service or (b) improved pensionable remuneration or (c) by both. The restoration of the strike days will not impact on the superannuation of some teachers.

The restoration of the strike days will have the effect of increasing pensions of:-

(i) **teachers** who retire **with less than 40 years service,** (other than those whose pensionable service includes the award of added service under the ill health or early retirement scheme provisions AND where the restoration of the strike days would cause the aggregate of the teacher's actual pensionable service and added service to exceed the limits specified for ill health retirement or early retirement, respectively);

(ii) **spouses and/or dependent children** of such deceased teachers as retired on pension in the circumstances outlined at (i) above, other than teachers who retired on grounds of ill health. (It will be recalled that in the event of the death of a teacher who has retired on grounds of ill health, any pension payable under the Spouse' and Children's Pension Scheme will be based on the teacher's potential service to maximum retirement age.)

(iii) **teachers** who retired during the course of, or within 3 years of the cessation of, the industrial action and **whose pensionable allowances were reduced through averaging** because of the loss of the strike days;

(iv) **spouses and/or dependent children** of such deceased teachers as retired on pension in the circumstances outlined at (ii) above.

Remember that a teacher may qualify for an increase under (i) and/or (iii); spouses and children may qualify for an increase under (ii) and/or (iv)

The restoration of the strike days may also possibly result in a retired teacher qualifying for a pension and lump sum or for a Disablement Gratuity by virtue of now attaining the minimum service required. (A Disablement Gratuity is a Short Service Gratuity awarded on ill health grounds.) It may also, possibly, result in an additional amount of Death Grant becoming payable to the estate of a teacher who has died in service with the benefit of a Death Grant which does not include the award of added service.

The superannuation benefits of a teacher who retires with 40 years pensionable service and at a date later than 3 years from cessation of the industrial action will not be improved by the restoration of these strike days.

4. Scope – Particular Application to Members of the 1956 Scheme.

VECs will recall that the Superannuation Scheme was revised significantly in 1977. Teachers in permanent service at any time during the period from **27 May 1977 to 31 May 1978** were given the option of joining the Revision Scheme, or of remaining in the existing scheme, i.e. the 1956 Scheme. They were given another option of joining the Revision Scheme in 1984/85 in the context of becoming members of the Spouses' and Children's Pension Scheme. A further, and final, option of joining the Revision Scheme was extended to such teachers in 1990. A small number of teachers are still members of the 1956 Scheme, (now legally entitled the 1987 Scheme).

In terms of the restoration of strike days, it is important to note that service in the case of a member of the 1956 Scheme is counted in whole years. Where service exceeds a multiple of whole years, there is provision for the service to be rounded up to the next multiple of whole years in certain circumstances. These circumstances are set out in the following paragraph.

For the purposes of calculating **Retirement Pensions and Lump Sums,** (including those arising from ill-health retirement), and for those purposes only, **pensionable service at retirement** in the case of a **member of the 1956 Scheme,** is rounded up to the nearest whole year where service in excess of a multiple of whole years comes to more than 75% of a year and provided that total service, including rounding, does not exceed 40 years and does not include more than 10 added years.

With the exception of the circumstances set out above, any fraction of a year in excess of a multiple of whole years is **disregarded,** in the case of a member of the 1956 Scheme. Such fractions are disregarded, for example, for the purpose of determining whether a teacher meets the service requirements specified for payment of a particular benefit. They are also disregarded for the purposes of calculating Death Gratuities, Disablement Gratuities and Marriage Gratuities.

The restoration of the strike days would affect members of the 1956 Scheme only in the exceptional circumstances where their restoration would bring the member's total service up to the next multiple of whole years or, for purposes of calculating Retirement Pension and Lump Sum, would entitle the member to have total service rounded up to the next multiple of whole years.

5. Procedures:

In all cases where a teacher would benefit from the restoration of the strike days, it is to be assumed that the teacher concerned would wish to have the strike days reckoned for superannuation purposes and the appropriate contribution (6.5% in the case of members of the Spouses' and Children's Scheme and 5% in the case of non-members) should be deducted from the retirement lump sum. The contribution should be calculated on the basis of the rate of incremental salary and actual rates of allowances which are payable to the teacher on his/her last day of service. (Note that, for the purpose of this calculation, an allowance is not to be averaged even where it has not been held throughout the last 3 years of service.)

Where the restoration of the strike days also results in improved pensionable remuneration – because the teacher retired within 3 years of the cessation of the industrial action (and the teacher's pensionable allowances had been reduced under the averaging provisions) - and where the teacher has on retirement already paid a contribution to the Spouses' & Children's Contributory Pension Scheme by deduction from retirement lump sum, then a further contribution to that Scheme based on the increase in pensionable remuneration will fall to be charged.

With the sole exception of those teachers, if any, who took industrial action only on 15 October 1985, these procedures are to be applied to all teachers (whether serving, retired or deceased) who lost service as a result of the industrial action in 1985/86. Vocational Education Committees should review the pension files of retired or deceased teachers in light of the restoration arrangements. For serving teachers, the question of restoring the strike days should be addressed as teachers retire.

Committees are advised that, in implementing the restoration arrangements, care should be taken to establish in each case that the teacher was actually absent from work, due to industrial action, on the days in question. This provision should not be taken as a precedent for any absences due to industrial action other than those specified in this letter.

6. Transitional Arrangements.

Many teachers will **already have retired on pension** since the cessation of the industrial action in 1986. The restoration of the strike days involved – a maximum of 5 days – will result in pension increases which, at current values, will vary from about £5 **per year** in the case of teachers who have retired since 1989 to about £50 per year in the case of a principal of a large school who retired within 3 years of losing 5 strike days. Arrears of pension at corresponding rates over the years will also be due.

The restoration of the strike days will, similarly, result in arrears in retirement lump sums becoming payable. These arrears will vary from about £10 in the case of teachers who retired in 1989 to about £90 in the case of a principal of a large school who retired within 3 years of losing 5 strike days.

In view of the small amounts involved and the fact that almost 30 pay increases have occurred since 1986, **sanction is hereby given** for the calculation of arrears of pension by reference to the aggregate amount of pension received over the years rather than by calculating each of the separate pension rates involved. The **transitional aggregate method,** as set out below, will expedite payment of arrears by avoiding the calculation of up to 30 separate rates of pension and will furthermore result in a figure which will be slightly **higher** than the figure which would result from calculating each of the separate pension rates – through rounding in the case of the circumstances outlined at 6(1) below and through giving weight to the current rate of pension in the case of the circumstances outlined at 6(2) below.

6(1)   *Transitional aggregate method to be used where the restoration of strike days impacts on pensionable service only, (Method A).*

(a) Determine the rate of pension which would have been awarded at retirement if the strike days had already been restored at that stage.

(b) Express the resultant increase in pension as a fraction (decimal) of the pension actually awarded at retirement. Since the fraction will be very small it will be necessary to express it to six places of decimals and, in order to ensure that the resultant increase will not be lower than the amount which the conventional method would produce, it will be necessary to round the number in the sixth place upwards as follows:- **Add 1 to the number in the sixth place where the number in the seventh place is 0, 1, 2, 3, or 4; add 2 to the number in the sixth place where the number in the 7th place is 5, 6, 7, 8 or 9. Examples:**

(i) decimal = . 0. 0003744
round up to 0. 000375

(ii) decimal = 0. 0003745
round up to 0. 000376

(c) Multiply the overall amount of pension which has been received over the years by the decimal obtained.

*6(2)   Transitional aggregate method (Method B) to be used where the restoration of the strike days impacts on the teacher's **pensionable remuneration** (because the teacher retired within 3 years of the cessation of the industrial action and his or her pensionable allowances were reduced through averaging).*

In this case, because the restoration of strike days has the effect of increasing the rate of remuneration on which the pension is based, it is necessary to calculate the impact of the increase as a fraction of the initial pension **and also** as a fraction of the current pension. For the purpose of calculating the arrears due, the overall impact of the increase over the years will be the average of both fractions. Since the average takes account of the current pension, it will be sufficient to express it to **five** decimal places, **ignoring all amounts beyond the fifth decimal place**.

Following are the steps involved:-

(a) Determine the rate of pension which would have been awarded at retirement if the strike days had already been restored at that stage.

(b) Express the resultant increase in pension as a fraction (decimal) of the pension actually awarded at retirement, (expressed to five places of decimals and ignoring all amounts beyond the fifth decimal place).

(c) Determine the rate of current pension which would now be payable through the inclusion of the restored strike days.

(d) Express the resultant increase in pension as a fraction (decimal) of the current pension actually in payment, (to 5 places of decimals as above).

(e) Derive the average of the results obtained at (b) and (d), again expressing the result to 5 places of decimals as above.

(f) Multiply the overall amount of pension which has been received over the years by the decimal obtained at (e).

Detailed examples illustrating the application of the transitional aggregate method to both of the sets of circumstances specified above are set out in Appendix 1 of this circular. Example 1 illustrates Method A as outlined in 6(1) and relates to a typical situation in which service only is affected by the restoration of the strike days. Example 2 illustrates Method B as outlined in 6(2) and relates to a typical situation in which the restoration affects the teacher's pensionable remuneration, (as well as - in the Example in question - the teacher's service).

Appendix 2, **which is provided for information only**, shows the conventional method of calculating arrears in the case of the situation outlined in Example 1 of Appendix 1. The arrears due under the conventional (step-by-step) method would come to £51.09 whereas the arrears due under the transitional aggregate method, as shown in Appendix 1, come to £51.23.

The appropriate transitional aggregate method should be followed in all cases where the increase in pension, (**retirement pension or spouses' and children's pension**), is proportionate to the strike days restored. In the most exceptional circumstances where the restoration of the strike days results in an additional year's service - this could apply only to a member of the 1956 Scheme – or results in the teacher's reaching the minimum service to qualify for a superannuation benefit, the rates of benefit involved should be determined under the conventional method (ie by calculating up to 30 separate rates of pension, as appropriate).

7.   Transfers:

VECs are reminded that teachers whose service in 1985/86 has been transferred from the Secondary Teachers' or National Teachers' Superannuation Schemes are already entitled to have strike days in 1985/86 restored (other than 15 October 1985).

8.   Use of Irish Pounds in the Examples

The examples dealing with the payment of arrears of pension have been shown in IR pounds, reflecting the fact that the transitional aggregate method for calculating arrears involves the application of a percentage increase to the gross amount of pension already paid over the years since 1985/86. Clearly however the final amount being paid to pensioners will be paid in Euro.

Where specific rates of salary and allowances are used in the Appendices, the rates are those operating in September 2001.

9.   Enquiries

Enquiries regarding the provisions of this Circular should be addressed to:

> VEC PENSIONS SECTION,
> DEPARTMENT OF EDUCATION,
> CORNAMADDY,
> ATHLONE

Enquiries by phone, where required, should be made to 0902-74621 or 01-8734700:

> extensions 3657 and 3633.

John Feeney
Principal Officer
8 January 2002

APPENDIX 1 to Circular Letter PEN 3/02

Transitional Aggregate Methods for calculating arrears

EXAMPLE 1 - (setting out the application of Transitional Aggregate Method A)

Example of revision of pension where the restoration of strike days impacts solely on the teacher's pensionable service.

Teacher, a member of the Revision Scheme, retires on 31/8/1990 with 36 years and 204 days pensionable service. Teacher had 6 strike days in the period 1985/1986 of which 5 may be restored.

The teacher retired on the maximum of the Common Basic Salary Scale and with a Pass Degree Allowance.

Date of Retirement 31/8/1990. Strike Days 6 Restorable days 5.
Excluded 1 day (15/10/1985)

Existing Pensionable Service: 36 years 204 days	=	36.5589 years
Revised Pensionable Service: 36 years 209 days	=	36.5726 years
Additional (Restored) Service 5 days	=	0.0137 years

Pensionable Remuneration at Retirement:

Common Basic Salary (maximum Point)	IR£19,491.00
Pass Degree Allowance	IR£ 608.00
Total	IR£20,099.00

	Original	Revised
Gross Retirement Gratuity =	IR£27,554.90	IR£27,565.23
	(20099 X 36.5589 X 3 / 80)	(20099 X 36.5726 X 3 / 80)

Gross Increase in Gratuity IR£10.33

Cost of restoring Strike Days = **IR£17.90** (20099 X 5 / 365 days X 6.5%) (Assumes teacher was a member of the Spouses & Children's Pension Scheme. The charge would be 5% otherwise).
(The cost of restoring the strike days will be recovered by deduction from the arrears due.)

Increase in Annual Pension

	Original	Revised
Gross Annual Rate of Initial Pensions =	IR£9,184.97	IR£9188.41
	(20099 X 36.5589 / 80)	(20099 X 36.5726 X / 80)

[N.B the annual pension rate is rounded to the nearest penny (2 decimals)].

Gross Annual Increase in initial pension = IR£3.44

Increase in Initial pension as a decimal of Original initial pension = 3.44/9184.97 = 0.0003745
= 0.000376, rounding upwards as specified in paragraph 6(1) of Circular PEN 3/02.

Transitional Aggregate Methods for calculating arrears

Example 1 (Page 2 of 2)

Pensions Increases between Date of Retirement and Date of Revision.

Transitional Aggregate Method of Calculating arrears.
Where the total amount of the Gross pension paid from the date pension commenced to date of revision is known, then the following method will yield the gross arrears of pension due.

Step 1. **Extract aggregate pension paid. This is the gross paid from date of commencement of pension to date of this revision.**
   [Let's assume that details of the gross pension paid over the period from retirement are readily available from records (P60 Etc), and for this example let's assume that the gross amount paid in pension to-date is IR£136,261.85].

Step 2. **Multiply the Total gross pension paid by the decimal increase in the initial pension.**
   [In this example (i) Total gross pension paid = IR£136,261.85
   (ii) Decimal = 0.000376

   Calculation : (136261.85 X 0.000376 = 51.23)]

Gross Arrears of Pension arrived at under Transitional Aggregate Method A amount to IR£51.23 (Euro 65.05) arising from the restoration of the strike days in this example.

(Using the conventional method [i.e. calculating increase by increase] the gross arrears would amount to IR£51.09 (Euro 64.87)).

Important:
It will, of course, be necessary to place the pensioner on the correct footing for the future to ensure that his/her pension incorporates the restored strike days and attracts the correct rates of future increases.

APPENDIX 1 to Circular Letter PEN 3/02

Transitional Aggregate Methods for calculating arrears

EXAMPLE 2 - (setting out the application of Transitional Aggregate Method B)

Example of revision of pension where the restoration of strike days impacts on the teacher's pensionable remuneration.

The method outlined below varies from that outlined in Example 1. **This method involves expressing the increase in pension as a fraction of the initial pension and also as a fraction of current pension.**

Teacher, a member of the Revision Scheme, retired on 31/8/1987 with 39 years and 359 days pensionable service. Teacher had 6 strike days in the period 1985/1986 of which 5 may be restored.

The teacher retired on the maximum of the Common Basic Salary Scale and with an Honours Degree Allowance, Honours H.Dip Allowance and Principals Allowance (1500-1699 points). Entitlements to be re-calculated as follows:

Date of Retirement 31/8/1987.　　　Strike Days 6　　　Restorable days 5.
　　　　　　　　　　　　　　　　　　　　　　　　　Excluded 1 day (15/10/1985)

Existing Pensionable Service: 39 years 359 days　= 39.9836 years
Revised Pensionable Service: 39 years 364 days　= 39.9973 years
Additional (Restored) Service　　　5 days　= 0.0137 years

Pensionable Remuneration used for calculation of benefits:

	Salary for Initial Pension		Salary for Current Pension	
	Original	**Revised**	**Original**	**Revised**
(1)	IR£17,083.00	IR£17,083.00	IR£32,223.00	IR£32,223.00
(2)	IR£ 1,434.00	IR£ 1,434.00	IR£ 2,633.00	IR£ 2,633.00
(3)	IR£ 360.00	IR£ 360.00	IR£ 662.00	IR£ 662.00
(4)	IR£ 5,799.00	IR£ 5,799.00	IR£13,612.00	IR£13,612.00
(5)	IR£ 7,593.00	IR£ 7,593.00	IR£16,907.00	IR£16,907.00
(6A) IR£ 7,551.39	(6B) IR£7,586.06		(6A) IR£16,814.36	(6B) IR£16,891.56
(7)	**IR£24,634.39**	**IR£24,669.06**	**IR£49,037.36**	**IR£49,114.56**

Key: (1) = Common Basic Salary (maximum Point); (2) = Honours Degree Allowance; (3) = Honours H.Dip Allowance; (4) = Principals Allowance (1500-1699); (5) = Total Allowances; (6A) = Averaged Allowances **1089/1095** days; (6B) = Averaged Allowances **1094/1095** days; (7) = Total Pensionable Remuneration.

Transitional Aggregate Methods for calculating arrears

Example 2 (Page 2 of 3)

Gross Retirement Gratuity:

	Original	Revised
Gross Retirement Gratuity	= IR£36,936.43	IR£37,001.09
	(24,634.39 X 39.9836 X 3 / 80)	24669.06 X 39.9973 X 3 / 80)

Gross Increase in Gratuity IR£64.66

Cost of restored Strike Days   **=IR£21.97**   (24676 X 5 / 365 days X 6.5%)

(Annual rate of Pay on date of retirement X number of strike days being restored / 365 X 6.5%)

Note. This Example assumes that the retired teacher was a member of the Spouses' & Children's Pension Scheme – (otherwise the contribution payable for the restored strike days would be at the rate of 5% of pay) – and that he paid a periodic contribution of 1.5% of pay towards that Scheme during the period from 1 January 1969, when the Scheme was introduced for male teachers, to 31 August 1987. As a member of the Spouses' and Children's Pension Scheme, the teacher would have had to pay a non-periodic (1%) contribution towards that scheme, based on his pensionable remuneration at retirement, in respect of his service from 1 September 1947 to 31 December 1968, a total of 21.3342 years. A further small contribution, arising from the increase in the teacher's pensionable remuneration at retirement, will now be due.

The teacher paid for 21.3342 years at a rate of 1% of Original Pensionable Remuneration. He is now due to pay 21.3342% of IR£34.67 amounting to IR£7.40. (£24669.06 less £24634.39 = £34.67 x 21.3342% = £7.40)

The total contribution due now, in this example, is £29.37 (£21.97 plus £7.40)

Increase in Annual Pension

Initial Annual Pension

	Original	Revised
Gross Annual Rate of Initial Pension	= IR£12,312.14	IR£12,333.70
	(24634.39 X 39.9836 / 80)	(24669.06 X 39.9973 / 80)

[N.B the annual pension rate is rounded to the nearest penny (2 decimals)].

Gross Annual Increase in initial pension = IR£21.56

Current Annual Pension

	Original	Revised
Gross Annual Rate of Current Pension	= IR£24,508.63	IR£24,555.62
	(49037.36 X 39.9836 / 80)	(49114.56 X 39.9973 / 80)

{N.B the annual pension rate is rounded to the nearest penny (2 decimals)].

Gross Annual Increase in current pension = IR£46.99

Example 2 (Page 3 of 3)

In this example, because the restoration of strike days has the effect of increasing the rate of remuneration on which the pension is based, it is necessary to calculate the impact of the increase as a fraction of the initial pension **and also** as a fraction of the current pension. For the purpose of calculating the arrears due, the overall impact of the increase over the years will be the average of both fractions. Since the average takes account of the current pension, it will be sufficient to express it to **five** decimal places, **ignoring all amounts beyond the fifth decimal place.**

Step 1 **Extract aggregate pension paid to date. This is the gross paid from date of commencement of pension to date of this revision.**
[Let's assume that details of the gross pension paid over the period from retirement are readily available from records (P60 Etc), and for this example let us assume that the gross amount paid in pension to-date is IR£250,541.94].

Step 2 **Express annual increase in initial pension (resulting from the restoration of strike days) as a decimal of the Original initial pension.**

£21.56 divided by £12312.14   =   0.0017511
and, ignoring all amounts beyond the fifth decimal place   =   0.00175

Step 3 **Express annual increase in current pension (resulting from the restoration of strike days) as a decimal of the Original current pension.**

£46.99 divided by £24508.63   =   0.0019172
and, ignoring all amounts beyond the fifth decimal place   =   0.00191

Step 4 **Derive the average of the 2 decimals.**

Half of (0.00175 + 0.00191) = half of 0.00366 = 0.00183

(Note that if the average had come to 0.001835, the amount in the sixth decimal place would be ignored.)

Step 5 **Multiply the total paid by the decimal at step 3**

£250541.94 x 0.00183 = £458.49

| Gross arrears of pension arrived at under Transitional Aggregate Method B in this example is IR£458.49 (Euro 582.16) arising from the restoration of the strike days. |

(Using the conventional method [i.e. calculating increase by increase] the gross arrears would amount to IR£450.26 (Euro 571.71)).

Important: It will, of course, be necessary to place the pensioner on the correct footing for the future to ensure that his/her pension details incorporate the restored strike days and attract the correct rates of future increases.

APPENDIX 2 to Circular Letter PEN 3/02
Conventional Method for calculating arrears in the case outlined in Example 1 of Appendix 1.
(for information only)

Step by Step Calculations

Date of Retirement: 31-Aug-90
Existing Service: 36 Years 204 Days (36.5589 Years)
Revised Service: 36 Years 209 Days (36.5726 Years)
Additional Service: 5 Days (0.0137 Days)

From	To	Basic IR£	Degree IR£	Pensionable Pay IR£	Original Annual Rate of Pension IR£	Revised Annual Rate of Pension IR£	Annual Increase IR£	No of Days Payable	Gross Pension Balance Due IR£
01/09/1990	31/12/1990	19,491	608	20,099	9,184.97	9,188.41	3.44	122	1.15
01/01/1991	30/04/1991	20,271	632	20,903	9,552.38	9,555.96	3.58	120	1.18
01/05/1991	31/12/1991	21,244	657	21,901	10,008.46	10,012.21	3.75	245	2.52
01/01/1992	29/02/1992	21,881	677	22,558	10,308.70	10,312.56	3.86	60	0.64
01/03/1992	31/08/1992	22,633	696	23,329	10,661.03	10,665.03	4.00	184	2.01
01/09/1992	31/12/1992	23,385	716	24,101	11,013.83	11,017.95	4.13	122	1.38
01/01/1993	31/03/1994	24,262	743	25,005	11,426.94	11,431.22	4.28	455	5.34
01/04/1994	31/05/1994	24,505	750	25,255	11,541.19	11,545.51	4.33	61	0.72
01/06/1994	31/05/1995	24,995	765	25,760	11,771.97	11,776.38	4.41	365	4.41
01/06/1995	30/04/1996	25,495	780	26,275	12,007.31	12,011.81	4.50	335	4.13
01/05/1996	31/05/1996	26,005	796	26,801	12,247.69	12,252.28	4.59	31	0.39
01/06/1996	31/08/1996	26,395	808	27,203	12,431.40	12,436.06	4.66	92	1.17
01/09/1996	30/09/1996	26,395	808	27,203	12,431.40	12,436.06	4.66	30	0.38
01/10/1996	31/12/1996	26,791	820	27,611	12,617.85	12,622.58	4.73	92	1.19
01/01/1997	30/06/1997	27,059	828	27,887	12,743.98	12,748.75	4.77	181	2.37
01/07/1997	31/08/1997	27,320	828	28,148	12,863.25	12,868.07	4.82	62	0.82
01/09/1997	31/03/1998	27,320	828	28,148	12,863.25	12,868.07	4.82	212	2.80
01/04/1998	30/06/1998	27,735	849	28,584	13,062.50	13,067.39	4.89	91	1.22
01/07/1998	31/08/1998	28,359	868	29,227	13,356.34	13,361.34	5.01	62	0.85
01/09/1998	30/06/1999	28,359	868	29,227	13,356.34	13,361.34	5.01	303	4.15
01/07/1999	31/03/2000	29,360	899	30,259	13,827.95	13,833.13	5.18	275	3.90
01/04/2000	30/09/2000	29,654	908	30,562	13,966.41	13,971.65	5.23	183	2.62
01/10/2000	31/03/2001	32,224	987	33,211	15,176.97	15,182.66	5.69	182	2.84
01/04/2001	30/09/2001	32,868	1,007	33,875	15,480.41	15,486.21	5.80	183	2.91

GROSS PENSION DUE: 51.09