



## University of Dundee Superannuation and Life Assurance Scheme (UODSS)

### Factsheet 4 – Part Time Service

If, during membership of the Scheme, your employment has changed from part-time to full-time service (or vice versa) or your hours of part-time employment have changed, special provisions will apply concerning the calculation of your Final Salary benefits. If at any time up to 1 August 2011 you have been a part-time employee then in calculating your Final Salary benefits payable to you or your dependants under the Scheme, your part-time salary will be converted to its full-time equivalent and your service pro-rata'd according to your full time equivalent (FTE) service.

#### PENSIONABLE SERVICE

Your period of part-time Pensionable Service will be reduced to reflect its FTE. If you change the hours you work, each period of service will be converted separately to its FTE before determining your total period of Pensionable Service.

The calculation is as follows:

$$\begin{array}{l} \text{Period of} \\ \text{part-time} \\ \text{Pensionable} \\ \text{Service} \end{array} \times \frac{\text{part-time} \\ \text{working service}}{\text{full-time} \\ \text{working service}} = \begin{array}{l} \text{Full-time} \\ \text{equivalent} \\ \text{Pensionable} \\ \text{Service} \end{array}$$

(rounded down to the nearest complete month)

#### How does it work?

Let's assume you have worked the following before 1 August 2011:

- 9 years at full-time, 36.25 hours per week;
- 11 years part-time, 20 hours per week;
- 1 year part-time, 15 hours per week.

The first period is already full-time so does not need to be converted. The last two periods are converted to a FTE and added onto your service.

| Length of Service Period | Hours worked per week | FTE Pensionable Service |
|--------------------------|-----------------------|-------------------------|
| 9 years                  | 37.25                 | 9 years                 |
| 11 years                 | 20                    | 6 years 1 months        |
| 1 year                   | 15                    | 0 years 5 months        |
| Total                    |                       | 15 years 6 months       |

#### FINAL PENSIONABLE SALARY

Any earnings used to calculate Final Pensionable Salary attributable to your period of part-time employment need to be increased by calculating what they would have been if you worked full-time. This is to ensure consistency with the service calculation. The calculation is as follows:

$$\begin{array}{l} \text{Final} \\ \text{Pensionable} \\ \text{Salary} \end{array} \times \frac{\text{full-time} \\ \text{working hours}}{\text{part-time} \\ \text{working hours}} = \begin{array}{l} \text{Full-time} \\ \text{equivalent} \\ \text{Final} \\ \text{Pensionable} \\ \text{Salary} \end{array}$$

#### How does it work?

The following table shows a Final Pensionable Salary for each of the service periods and their corresponding FTE Final Pensionable Salary.

| Final Pensionable Salary | Hours worked per week | FTE Final Pensionable Salary per year |
|--------------------------|-----------------------|---------------------------------------|
| £12,000                  | 36.25                 | £12,000                               |
| £8,000                   | 20                    | £14,500                               |
| £7,000                   | 15                    | £16,917                               |

For actual cases, all salary and service details applicable to periods of part-time employment will be converted in line with the principles shown in the above examples.

This may seem rather complicated, but it is intended to ensure that Final Salary benefits are calculated fairly. For example, if you joined the Scheme in full-time employment and then chose to work part-time in the last few years (or reduced your part-time hours) before retirement it would be unfair to calculate your total benefits using your lower part-time salary.

#### ARE MY CARE BENEFITS AFFECTED TOO?

As your CARE benefits are calculated on a year by year basis your service and earnings do not need to be converted into a FTE. This means that your unadjusted Pensionable Service and actual Pensionable Salary received each year will be used to calculate your benefits.



## **HOW ARE MY DEATH BENEFITS CALCULATED?**

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The dependant benefits payable on your death in Pensionable Service are based on a percentage of your benefits.

For more information please see [Factsheet 12 – Death Benefits.](#)

## **IMPORTANT NOTE**

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This factsheet provides a summary of how part-time service and benefits are calculated. However, your legal rights are governed by the Trust Deed and Rules of UODSS. If there are any differences between the Scheme Rules and this factsheet, the Rules will override the factsheet.

A copy of the rules can be obtained from the Pensions Office.