

## How Pension increase works when a GMP applies

Member has pension of £400 with a GMP of £200 of which £100 was before April 1988 and £100 after. The member also accrued pension of £100 before and after the GMP applied [pre 1978 and pre 1997]

A pension increase of 4% would be calculated as follows:

Period		Pension	Pensions Increase	
	<b>Total</b>	<b>£400</b>	<b>4%</b>	<b>£16</b>
<b>Pension Increase Calculation</b>				
	<b>Paid by</b>		<b>WPF</b>	<b>Government</b>
<b>Pre 78</b>	<b>All WPF</b>	<b>£100</b>	<b>£ 4</b>	<b>£0</b>
<b>GMP 78 - 88</b>	<b>All Government</b>	<b>£100</b>	<b>£ 0</b>	<b>£4</b>
<b>GMP 88 – 97</b>	<b>3% WPF Excess by Government</b>	<b>£100</b>	<b>£ 3</b>	<b>£1</b>
<b>Post 97</b>	<b>All WPF</b>	<b>£100</b>	<b>£ 4</b>	<b>£0</b>
			<b>£11</b>	<b>£5</b>
<b>LGPS revised total</b>		<b>£411</b>		