# LGPS Employer Training: APP and KIT, SPLIT and Stringer days

This training looks at how Assumed Pensionable Pay (APP) interacts with:

- 1. Keeping in touch (KIT) days
- 2. Shared parental leave in touch (SPLIT) days
- 3. Stringer days

# **KIT days**

During maternity or adoption leave, employees can work up to 10 days. These days are called 'keeping in touch days' and are optional, with both employer and employee having to agree to them.

The right to maternity or adoption leave and pay is not affected by KIT days. The pay an employee receives for a KIT day is agreed in advance but is normally the usual rate of pay for that role.

## **SPLIT days**

During a period of shared parental leave, employees can work up to 20 days. These are called 'Shared parental leave in touch' days. They work in the same way as KIT days.

The right to shared parental leave and pay is not affected by SPLIT days. The pay an employee receives for a SPLIT day is agreed in advance but is normally the usual rate of pay for that role.

# **Stringer days**

Annual leave continues to build up during sick leave. An employee has the right to take leave whilst off sick and be paid at their normal rate. These are known as Stringer days.

**Important:** If an employee's pensionable pay for a KIT, SPLIT or Stringer day is **higher** than APP, **APP does not apply.** 

APP is not recalculated after the KIT, SPLIT or Stringer day.

## **Example**

Esther is a monthly paid employee. She goes on maternity on 16 June 2020. She returns to work for KIT days on 16 January and 11 March 2021.

Her last day of paid additional maternity leave is 15 March 2021 and she returns to work on 1 May 2021.

Her employer has calculated her APP as £24,000 per year (£2,000 per month).

Her contractual pay is £24,504 per year (£2,042 per month).

#### January 2021

Esther's cumulative pensionable pay (CPP) is:

APP: £2,000 × 30 ÷ 31 = £1,935.48 KIT day: £2,042 × 1 ÷ 31 = £65.87 CPP = £1,935.48 + £65.87 = £2,001.35

#### February 2021

Esther's CPP is:

APP: £2,000

CPP = £2,000

#### March 2021

Esther's CPP is:

APP: £2,000 × 14 ÷ 31 = £903.23 KIT day: £2,042 × 1 ÷ 31 = £65.87 CPP = £903.23 + £65.87 = £969.10

As Esther goes on to additional maternity leave with no pay from 16 March, APP only applies to 15 March.

**Important:** Employers may have their own method of working out a day's pay which can be used instead.

# Knowledge check

Ben is on paid shared parental leave
His monthly APP is £2,600
His usual pay rate is £2,800 a month
He works a SPLIT day on 4 April
His employer uses the daily paid method for pro-rating pay
What is Ben's cumulative pensionable pay (CPP) in April?
a. £2,600
b. £2,606.66

- c. £2,782.66
- d. £2,800

Answer: the correct answer is b. £2,606.66.

Ben's CPP is calculated as:

29 ÷ 30 × £2,600 = £2,513.33 plus 1 ÷ 30 × £2,800 = £93.33

 $\pounds 2,513.33 + \pounds 93.33 = \pounds 2,606.66$ 

For information on when APP applies and how to calculate it, see the 'What is APP?' module in this series.

# Well done! You have completed this bite-size training

You can get more information on APP and other employer responsibilities from <u>www.lgpsregs.org</u>.