

## **Q & A : EPN 240 and PC 307**

**Q.** Who is covered by the disclosure arrangements?

**A.** Senior management (i.e. Board members) who are reported in your departmental remuneration report.

**Q.** Do you need permission to disclose information?

**A.** No, but you should show the individual what you plan to disclose. If a member wishes to refuse disclosure they must do so under section 10 of the Data Protection Act 1998 (see paragraph 7.2.26 of the FReM). You should take legal advice where an individual refuses permission.

**Q.** Should we disclose information in compromise agreements?

**A.** The member in question will have to give their permission to disclosure. Furthermore as most compromise agreements contain confidentiality clauses it will be necessary to seek legal advice.

**Q.** We are currently running calculations for the latest disclosure exercise and have a case where a member is subject to a pension debit. Do we disclose the pension figures before the debit has been applied or do we use the post debit figures provided on the 'Re-valued Pension Debit' print?

**A.** If the pension share took effect after the financial year being reported, then you disclose the full pension figure before the debit is applied. If it has taken place during the financial year being reported you would need to get the member's approval to disclose the figure as the accounts would need to refer to the reason for the change.

**Q.** What do we do if a member has taken partial retirement?

**A.** Highlight any partial retirement cases and to refer these to the CSPD. If there are any, the CSPD will work with the APAC on the numbers and with the employer on the (modified) disclosure.

**Q.** A Board member was overpaid an allowance which resulted in his gross salary figure being higher than it should have been. The guidance notes for the Remuneration report state that we should show gross salary received. However this would show an incorrect and inflated figure which may be open to question.

**A.** You should report the actual salary paid and then mention in a footnote that an overpayment has occurred and the amount which is to be recovered.

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**Q.** The member is new to the Civil Service. What figures do I put in the disclosure calculator in the start period column?

**A.** Nothing. You leave the start period column blank and only complete the end of period column.

**Q.** We have a **classic** member over the age of 60. Why is the real increase in CETV less at the age of 62 than a year ago?

**A.** The member factors assume that the pension will be drawn at pension age – i.e. 60 for **classic**, **classic plus** and **premium**. Each birthday there is a step change in the factors which increase up to the age of 60. From the age of 61 the factors decrease.

**Q.** The transfer factors used in the disclosure calculator are those revised from 1 October 2008. Do we use the earlier factors for someone who left before October?

**A.** No. The new factors apply.