

Definition of Contributory Earnings for the Alstom Pension Scheme & ALSTOM Ltd Group Personal Pension (GPP)

CONTRIBUTORY EARNINGS

This is the earnings that a member and the employer pay contributions on and is made up as follows:

Basic Pay	Fixed Allowances
Contractual Annual Salary *	Shift Allowances
Holiday Pay (while still employed)	Night Shift Allowance
Maternity Pay	London Allowance
Paternity Pay	South East Allowance
Statutory Adoption Leave Pay	Regional Differential Payment
Sick Pay	Team Leader Allowance
	Deputy Team Leader Allowance
	Skills Allowance
	Service Engineers Enhancement
	Standby Allowance
	On-call Allowance
	Planned Maintenance Allowance
	Cover Maintenance Allowance

* - Contractual Annual Salary – this is Annual Salary before any reduction as a result of any Salary Sacrifice (including pension contributions, child care vouchers and bicycles).

NON-PENSIONABLE EARNINGS

All other earning types not listed in the Contributory Earnings definition above. For clarification the following are non-pensionable (this is NOT necessarily an exhaustive list):

Pay Element
Performance-related Pay
Overtime
Car allowance
Bonuses
P11D Benefits in kind or their taxable value
Pay in lieu of notice or holiday entitlement on leaving
Pay in lieu of holiday whilst still employed
Severance / Redundancy payments
Any payments made after leaving which are not included on a member's P45
Travelling costs/time
Temporary Assignment supplements
Meal and other Living allowances/accommodation fees
Relocation payments
Suggestion Scheme payments e.g. Creaction
First aid payments
Reimbursement of exam fees / professional fees etc.
Overseas pay enhancements (not overseas allowances or expenses)
Overseas allowances and expenses
Non-taxable expenses
Any addition to calculate Tax/NI due on participation in Share Save
Daily allowances for food, etc.
Fire fighter payments

For the special case of Reimbursement of Expense Claims, these are not true payroll elements and should not be included in any period or total columns in any way (i.e. gross, non-pensionable pay.)

Note Car allowance is no longer pensionable and has no special rules as previously.

(Updated 1 July 2012)