

This flowchart is based on PASA guidance note 1, 'Reconciling contracted-out benefits: a framework for action'

GMP RECONCILIATION PROCESS MAP

Data comparison exercise Member level reconciliation exercise Consider investigating any major Verify membership & agree with HMRC discrepancies as an initial step (see guidance note 2) Consider use of tolerances Liaise with employer/administrator to consider scope and cost/benefit issues (see guidance note 3) Data comparison exercise applying Data comparison cases outside investigative tolerance: e.g. if GMP value the scope of any investigative is within the greater of £x per week or y% tolerance applied by the of pre-97 scheme benefit, accept HMRC scheme figure? Yes Provide evidence to HMRC Consider corrective action on End of Scheme data agreed by HMRC? **data** – for example, pay CEPs; process Yes conform data to HMRC records? No In addition Consider corrective action on benefits (to be covered in future guidance) Members not in receipt of pension Members with benefits in payment Resplit benefits and adjust member records Action depends on type of error as appropriate (see below) **Overpayments Underpayments**

Past underpayments:

- Pay pension arrears
- Pay interest on arrears?

Future payments: Increase future pension payments to correct level

Past overpayments:

- Augment benefits?
- Seek recovery?
- Write off overpaid amounts?

Future payments: Reduce to correct level, or augment benefits to current level?