**Policy & Procedure**

**Pay Policy Statement 2021/2022**

People and Organisation Development

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| **Related Documents** |
| **Policy & Procedure** |  |
| **Guidance** | * GMCA Annual Gender Pay Gap Report
 |
| **External** | * The Localism Act 2011
 |

# Introduction

The purpose of this policy statement is to set out the Greater Manchester Combined Authority’s (GMCA) approach on pay so that it provides direction to both officers and members making detailed decisions on pay and remuneration. Additionally, this Pay Policy Statement also provides assurance to the Greater Manchester (GM) public, through the adoption of a clear set of principles, that public funds are being used effectively and with fairness and transparency.

This Pay Policy Statement sets out, in accordance with statutory requirements, the following:

The method by which salaries and other remuneration of all employees are determined

The detail and level of remuneration of its most senior officers

In determining the levels of remuneration, the authority will comply with all relevant legislation, including the Employment Rights Act 1996, Part-time Employment (Prevention of Less Favourable Treatment) Regulations 2000, Transfer of Undertakings (Protection of Employment) Regulations 2006, as amended, and Fixed-term Employees (Prevention of Less Favourable Treatment) Regulations 2002. The authority is also bound by collective bargaining arrangements with its recognised trade unions and contractual arrangements, which cannot be changed unilaterally.

It is the policy of GMCA to ensure that there is no pay discrimination within its pay structures and that all pay differentials can be objectively justified through the use of job evaluation mechanisms, which directly establish the relative levels of posts in grades according to the requirements, demands and responsibilities of the role.

The authority is also required by law (The Equality Act 2010 (Specific Duties and Public Authorities) Regulations 2017) to publish an annual Gender Pay Gap Report.

# Scope

Section 38 of The Localism Act 2011 refers to “Pay Accountability” and sets out the requirement of Local Authorities and Fire and Rescue Services in England and Wales to determine and publish annual Pay Policy Statements. This Pay Policy Statement relates to employees of GMCA whose remuneration packages, including rate of pay and terms and conditions, are determined by and within the control of the Authority.

The Pay Policy Statement does not apply to:

* Staff employed by a third party contracted to work for the Combined Authority
* Staff on secondment to or from the Authority, where their pay and conditions are not determined by the Authority
* Unpaid volunteers or individuals on work placement/work experience. Such placements are intended to give individuals valuable experience within a public sector environment.

# Definitions

The Pay Policy Statement relates to the remuneration of our statutory and non-statutory Chief Officers.

The strict definition of Chief Officers within the legislation is limited to:

* The Head of Paid Service
* The Monitoring Officer
* The Statutory Chief Officer and non-statutory Chief Officer under Section 2 of the Local Government and Housing Act 1989
* A Deputy Chief Officer mentioned in Section 2 of that Act

However, GMCA employs a wider range of senior officers to oversee the functions of the Authority including the Fire and Rescue Service.

These Officers are employed on one of the following terms and conditions of service;

* The Joint Negotiating Committee (JNC) for Chief Officers of Local Authorities’ Conditions of Service
* The National Joint Council (NJC) for Brigade Managers of Local Authority Fire and Rescue Services (known as Gold Book)

All other employees of GMCA are employed under one of the following terms and conditions of service;

* The National Joint Council (NJC) for Local Authority Fire and Rescue Services (known as Grey Book)
* The National Joint Council (NJC) for Local Government Services (known as Green Book)
* Joint Negotiating Committee for Local Authority Craft and Associated Employees (known as Red Book)

# Remuneration Strategy

Greater Manchester Combined Authority is determined to make full use of the unique devolution settlement – the most advanced deal of any city-region in England – and turn it to the full benefit of its 2.8 million residents. As part of this ambitious agenda, it will strive to change the way in which public services work to support people to achieve their full potential and ensure nobody is left behind, through integrating services around people, places and their needs, focusing on prevention, developing new models of support and sharing information across the public sector to design and deliver better services.

The Authority seeks to bring about change and prosperity within the region in several ways, including:

Greater Manchester Strategy

* The Greater Manchester Strategy sets out a vision to provide a place where everyone can live a good life, growing up, getting on and growing old in a greener, fairer more prosperous city region. It has been agreed by all 10 councils, the Mayor, the NHS, Transport for Greater Manchester, the Greater Manchester Police and the Greater Manchester Fire and Rescue Service, with help from businesses, voluntary, community and social enterprise organisations, and members of the public. The plan explains our ambitions for the future of our city-region and the 2.8 million residents who live in the towns, cities, communities and neighbourhoods that make up Greater Manchester. It covers health, wellbeing, work and jobs, housing, transport, skills, training and economic growth. We believe when we look at these things together that we can make real changes.

The Greater Manchester Model

* The Greater Manchester Model outlines how public service delivery works in Greater Manchester. It will enable the region to embed the principles of placed-based working and deliver the Greater Manchester Strategy.

The Good Employment Charter.

* The city-region’s Good Employment Charter encourages and supports employers to develop good jobs, deliver opportunities for people to progress, and help employers in the city-region grow and succeed. The Greater Manchester Good Employment Charter Supporters’ Network, the first of its kind in the UK, launched in July 2019 with more than 60 businesses signing up to the aims of the Charter. Employers will be supported to raise standards across a number of areas, including secure work, a real living wage and excellent recruitment and progression, with a tiered approach to help them progress.

The GMCA’s strategy for the region also informs its approach to employment policies and practices for its own staff, including in matters of pay.

* The Authority’s remuneration strategy strives to balance the need for prudence in the use of the public purse and the ability to attract and retain highly skilled and motivated staff to deliver its pan GM objectives
* The Authority recognises that remuneration is not the only determinant of a talent attraction strategy and hence seeks to deliver a package of reward and benefits that enhance the employee experience and allow skilled staff to develop to their full potential.
* The Authority is committed to being seen as an employer of choice and adopt modern, agile and flexible employment arrangements to maximise the delivery of its business objectives, along with the well-being of its employees.
* The Authority’s employment practices are based on the principles of fairness and equality, maintaining the dignity of the individual.
* Is committed to collaboration with its partner organisations in making the most effective use of its people resources e.g. shared roles with Transport for Greater Manchester (Chief Executive Officer, Head of Audit and Assurance and Assistant Director of Information Governance), sharing Director of Communications with the NHS etc.

# Policy Statement

The purpose of the Statement is to provide transparency with regard to the Authority’s approach to setting the pay of its employees, during the period 1st April 2021 to 31st March 2022.

In determining the pay and salary packages of all of its employees, the Authority will comply with all relevant employment legislation.

It is the policy of GMCA to ensure that there is no pay discrimination within its pay structures and that all pay differentials can be objectively justified through the use of job evaluation mechanisms, which directly establish the relative levels of posts in grades according to the requirements, demands and responsibilities of the role.

The Authority is also required by law (The Equality Act 2010 (Specific Duties and Public Authorities) Regulations 2017) to publish an annual Gender Pay Gap Report, the first of which for GMFRS was published in April 2018.

# Principles

* The Authority currently operates its pay structures in line with that agreed nationally for staff employed under The Joint Negotiating Committee (JNC) and The National Joint Council (NJC) Terms and Conditions of service.
* The Authority adopts the national pay bargaining arrangements in respect of the establishment and revision of all pay structures. For example, through any agreed annual pay increases negotiated with joint Trade Unions.

# Roles & Responsibilities

**People Services Directorate** are responsible for reviewing and updating this Policy & Procedure on an annual basis.

**GMCA Resources Committee** is responsible for reviewing the Policy and the salary levels contained within it.

**GMCA** should ensure that the document is publicly available through its website. That the Policy is applied fairly and consistently throughout the Authority.

# Procedure

## Pay Structure

1. The Authority uses nationally negotiated pay rates, which determines the salaries of the large majority of its employees. Jobs are assigned appropriate grades based on job evaluation schemes such as the NJC Scheme, the LGA Scheme being applied to non-operational roles. Operational roles for the Fire and Rescue Service are maintained as per the Grey Book provisions.
2. The Authority adopts the national pay bargaining arrangements in respect of the establishment and revision of pay rates, for example through any agreed annual pay increases negotiated with joint Trade Unions, subject to any local agreements in place.
3. Where a nationally negotiated pay rate does not apply, the Authority will determine the salary rate through a relevant job evaluation process, benchmarking and local negotiation and agreement.
4. All other pay related issues are the subject of either nationally or locally negotiated rates, having been determined from time to time in accordance with collective bargaining machinery.
5. In determining its grading structure and setting salary packages for any posts which fall outside of the scope of the national pay bargaining arrangements, the Authority takes account of the need to ensure value for money in respect of the use of public expenditure, balanced against the need to recruit and retain employees who are able to meet the requirements of providing high quality services to the community.
6. There are circumstances where the terms of Transfer of Undertakings Protection of Employees (TUPE) may determine the eligibility of pay awards for employees who transfer into the Authority.
7. From time to time, it may be necessary to take account of the external pay levels in the labour market in order to attract and retain employees with particular experience, skills and capacity. Where necessary, the Authority will ensure the requirement for such is objectively justified by reference to clear sources available from within the public sector and outside as appropriate.
8. In instances where a temporary market rate supplement is applied, this will be reviewed on a regular basis by the appropriate authority.
9. In determining its grading structure and setting salary packages for any posts which fall outside of the scope of the national pay bargaining arrangements, the Authority takes account of the need to ensure value for money in respect of the use of public expenditure, balanced against the need to recruit and retain employees who are able to meet the requirements of providing high quality services to the community.

## Collective Bargaining

1. The authority has a strong commitment to working with its recognised trade unions in all aspects of its employment practices, including pay arrangements. It remains committed to national pay bargaining and national pay structures.
2. In April 2018, agreement was reached between National Employers and TUC Trade Union side on the implementation of a new NJC pay spine in 2019/20. This required changes to the Authority’s grading structure for Grades 1 - 11. The authority worked closely with its trade unions, during this time, to implement the required changes. The 2021/22 pay and grading structure is attached as Appendix 1 to this statement.

## Job Evaluation

1. All new posts under the NJC terms and conditions of service are job evaluated under the Gauge System to ensure consistency and parity.
2. Local Authority Fire and Rescue Services (NJC) Terms and Conditions are contained within nationally agreed role profiles.

##  The Foundation Living Wage

1. Foundation Living Wage rates are based on Minimum Income Standards methodology and seek to take account of real living costs for essential goods and services The Foundation Living Wage Rate is reviewed and announced by the Living Wage Foundation on 1 November each year. The provision for the Foundation Living Wage will be kept under review.
2. Through the Pay Policy Statement, the Authority is committed to and pays the Foundation Living Wage for all employees.
3. The 2021/22 Foundation Living Wage rate, set in November 2020, is £9.50 per hour outside London.
4. The changes to 2019/20 NJC pay spine enabled the GMCA to stay aligned with the any future increases to the ‘Real’ living wage. SCP 1, the lowest SCP in the GMCA pay spine equated to £9.69 per hour in 2021/22.

## Chief Executive Officer (GMCA and TfGM)

1. The GMCA Resources Committee, on 29th March 2019, approved the establishment of a joint Chief Executive Officer (CEO) role covering executive leadership of the GMCA and TfGM and made the recommendation to the GMCA that the Chief Executive - GMCA be appointed to the joint role of CEO GMCA and TfGM. Korn Ferry were tasked with determining a suitable remuneration level for this new role.

## Senior Management Salary

1. The Localism Act refers to Chief Officers and Deputies, however it should be noted that the definition is very broad, therefore for the purposes of this Policy Senior Management is considered by GMCA to be those posts named below:

|  |  |
| --- | --- |
| **Job Title** | **Full Time** **Salary £ (PA)** |
| The GMCA Chief Executive - this role took on combined responsibilities as Chief Executive Officer, GMCA & Transport for Greater Manchester (TfGM) as of 26th November 2018. *For the purpose of the GMCA Pay Policy, the Full time Salary used for this role excludes the increase to reflect the additional responsibility for TfGM. This decision was taken as this Pay Policy is for the GMCA only and excludes TfGM.*  | (Full time salary for GMCA & TFGM £229,440.80)Full time Salary for GMCA role£195,308.36 |
| Chief Fire Officer | £172,205.15 |
| GMCA Solicitor and Monitoring Officer | £142,925.54 |
| Deputy Chief Executive | £142,466.55 |
| GMCA Treasurer  | £141,836.10 |

* *The above represents gross annual salary and does not include ‘on costs’ or additional allowances which may be associated with the role*

## Remuneration of the lowest paid employees

1. For those in operational roles covered by (Grey Book Terms and Conditions), the lowest paid roles are the Trainee (Apprentice) Fire-fighters who are paid a ‘training rate’ whilst undertaking the recruit course Phase 1 currently £24,191.00. They subsequently progress on the successful completion of their initial training to a ‘development rate’ for the duration of Phase 2 and finally a ‘competent rate’ subject to passing the relevant assessments.
2. For those on Green Book conditions, the lowest paid employees of GMCA are defined as those on the lowest point of the pay scale (currently aligned to Grade 1 SCP 2) which equates to an annual salary of £18,333.00 and is compliant with the foundation living wage. These lowest paid roles having been evaluated using the National Joint Council Job Evaluation scheme reflect the low level of accountability and responsibility relative to other roles in the Authority. Benchmark evaluations and grade assignments are authorised jointly by union and management representatives, and show adherence to equality legislation.
3. GMCA also employ a small number of Craft Workers whose terms and conditions are set by the Joint Negotiating Committee for Local Authority Craft and Associated Employees (known as the Red Book). The lowest annual salary of which is currently £24,615.55

## Relationship between the remuneration of Chief Officers and other officers

1. It is a requirement of the Localism Act, 2011 that the Authority produce a statement each year on pay multiples for senior officers. The ‘Hutton Review of Fair Pay’ which provided the genesis of the legislation here, identified that most top to bottom pay multiples in the public sector are in the region of 8:1 to 12:1. The current pay multiples for the Chief Executive Officer GMCA & TFGM and the lowest paid member of staff are as follows:
	1. Between the Chief Executive Officer GMCA & TFGM and the lowest paid member of staff the multiple is 10.65:1
	2. Between the Chief Executive Officer GMCA & TFGM and the average earnings at £35,583.29 per annum, the multiple is 5.49:1
2. The ratio in GMCA, between the Chief Executive Officer GMCA & TFGM and the lowest paid member of staff at 10.65:1 is within the range contained within the ‘Hutton Review of Fair Pay’ report.

## Recruitment of Chief Officers

1. When recruiting to all posts, the Authority will take full and proper account of all provisions of relevant employment law and its own Recruitment and Selection and Redeployment Policies.

## Legislation Covering Remuneration

1. In determining the pay and remuneration of all of its employees, the Authority will comply with all relevant employment legislation. This includes legislation such as the Equality Act 2010, Part Time Employment (Prevention of Less Favourable Treatment) Regulations 2000.

## Market Rate Supplements

1. The Authority acknowledges that our employees are our best asset and that due to external factors market allowances will be required for some posts in order to attract and retain employees with particular experience, skills and capacity.
2. Market allowances are linked to the post, not the person. They cannot be paid to someone because of their level of skill or experience. A market allowance is deemed suitable where there is evidence of one or more of the following:
* The post has been advertised on more than one occasion and a suitable applicant could not be recruited.
* Pay benchmarking exercises show that similar organisations offer market allowances or a higher salary for the same work.
* A national /local skills shortage where the Authority is competing with a number of other employers for applicants.
* The post is highly specialised with a limited number of potential candidates available in the market
1. In instances where a temporary market rate supplement is applied, the appropriate authority will review this on a regular basis.

## Employee Benefits

The Authority provides access to the following benefits to its employees:

1. **Credit Union Flamesavers**: GMCA’s current and retired employees can become members of the Flamesavers Credit Union, which offers savings and loans through a not-for-profit financial co-operative.
2. **MiRewards:** The MiRewards platform gives employees access to a range of benefits and discounts on travel, shopping, eating out, cinema tickets, health, beauty, and motoring. Benefits include, corporate transport and Cyclescheme
3. **Employee Assistance Programme**: As part of a wider health and wellbeing strategy, and in response to a high level of ongoing change within the organisation, including Covid -19, an Employee Assistance Programme (EAP) is a benefit provided to GMCA employees.
4. **Salary Sacrifice Scheme:** Childcare, Cycle to Work, Electric Lease Cars and Additional Annual Leave schemes are in operation at GMCA to enable both tax and national insurance savings for both its employees and GMCA.
5. **Travel loans /discounted travel:** The GMCA purchases the ticket for staff and the loan is then repaid through monthly reductions from the employee’s salary. By using the scheme staff get 52 weeks of travel for the price of 40 and it is paid back in easy monthly repayments direct from the employee’s salary.
6. **Financial Wellbeing Support** - simple savings, access to salary as it is earned and affordable loans – all underpinned by accessible and engaging financial education to improve your financial wellbeing.
7. **Salary Finance** – provides financial products and services (loans, advances, savings and financial education) offered via GMCA, which is linked to the employee’s salary and tailored to the individual’s circumstances. Allowing the employee to take control of their finances.
8. **Pension Contributions:** employer pension contributions are paid to the Local Government Pension Scheme (LGPS), the Firefighter Pension Scheme 2015, the Firefighter Pensions Scheme 1992 and the Fire-fighter Pension Scheme 2006.

Where Green Book employees have exercised their statutory right to become members of the Local Government Pension Scheme, GMCA is required to make a contribution to the scheme representing a percentage of the pensionable remuneration due under the contract of employment of that employee. The rate of contribution is set by Actuaries advising the Greater Manchester Pension Fund and reviewed on a triennial basis in order to ensure the scheme is appropriately funded. The current rates are detailed below:

**LGPS Rates from April 2021**

**Pay bands for the main pension scheme and 50/50 option**

|

|  |  |  |  |
| --- | --- | --- | --- |
| **Band** | **Yearly pay** | **Main scheme** | **50/50 option** |
| 1 | Up to £14,600 | 5.5% | 2.75% |
| 2 | £14,601 - £22,800 | 5.8% | 2.9% |
| 3 | £22,801 - £37,100 | 6.5% | 3.25% |
| 4 | £37,101 - £46,900 | 6.8% | 3.4% |
| 5 | £46,901 - £65,600 | 8.5% | 4.25% |
| 6 | £65,601 - £93,000 | 9.9% | 4.95% |
| 7 | £93,001 - £109,500 | 10.5% | 5.25% |
| 8 | £109,501 - £164,200 | 11.4% | 5.7% |
| 9 | £164,201 or more | 12.5% | 6.25% |

 |

Where Grey Book employees have exercised their statutory right to become members of the Firefighter’s Pension Scheme, GMCA is required to make a contribution to the scheme representing a percentage of the pensionable remuneration due under the contract of employment of that employee. The current rates are detailed below:

**Firefighters Pension Scheme 2015**

Contribution rates from 1 April 2020 to 31 March 2021 (percentage of pensionable pay).

|  |  |
| --- | --- |
| **Pensionable pay** | **FPS 2015** |
| Up to £27,818 | 11.0% |
| £27,819 to £51,515 | 12.9% |
| £51,516 to £142,500 | 13.5% |
| £142,501 or more | 14.5% |

Some existing members of the Firefighter’s Pension Scheme have not yet transitioned into the Firefighter’s Pension Scheme 2015, the relevant contributions rates are detailed below:

**Firefighter Pension Scheme 1992 scheme**

Contribution rates from 1 April 2020 to 31 March 2021 (percentage of pensionable pay).

|  |  |
| --- | --- |
| **Pensionable pay** | **FPS 1992 and FPS 2006 Special Members** |
| Up to and including £15,609  | 11.0% |
| More than £15,609 and up to and including £21,852 | 12.2% |
| More than £21,852 and up to and including £31,218  | 14.2% |
| More than £31,218 and up to and including £41,624  | 14.7% |
| More than £41,624 and up to and including £52,030  | 15.2% |
| More than £52,030 and up to and including £62,436  | 15.5% |
| More than £62,436 and up to and including £104,060  | 16.0% |
| More than £104,060 and up to and including £124,872  | 16.5% |
| More than £124,872  | 17.0% |

**Firefighters Pension Scheme 2006**

Contribution rates from 1 April 2020 to 31 March 2021 (percentage of pensionable pay).

|  |  |
| --- | --- |
| **Pensionable pay** | **FPS (England) 2006** |
| Up to and including £15,609 | 8.5% |
| More than £15,609 and up to and including £21,852 | 9.4% |
| More than £21,852 and up to and including £31,218 | 10.4% |
| More than £31,218 and up to and including £41,624 | 10.9% |
| More than £41,624 and up to and including £52,030 | 11.2% |
| More than £52,030 and up to and including £62,436 | 11.3% |
| More than £62,436 and up to and including £104,060 | 11.7% |
| More than £104,060 and up to and including £124,872 | 12.1% |
| More than £124,872 | 12.5% |

1. The Authority will automatically enrol all eligible employees into the relevant pension scheme, with the option to opt out, and is required to make a contribution to the scheme representing a percentage of the pensionable salary due under the contract of employment of the employee.

## Allowances, Expenses and Subscriptions

1. Officers are able to receive a car user allowance (including mileage allowances) in recompense for the wear and tear on personal vehicles, which they are required to provide to enable the full performance of their duties. This could be an essential car user allowance or ‘ad hoc’ car user allowance and is assessed upon requirement of role. This is subject to tax at the rate appropriate to the individual.
2. Officers are able to reclaim a restricted range of legitimate and evidenced ‘out of pocket’ expenses reasonably incurred in the performance of their roles. Wherever possible the Authority will centrally procure travel and accommodation, e.g. rail tickets and hotels, to gain best value and reduce the level of individual claims by officers.
3. GMCA policy on the payment of employee professional subscriptions remains under review. Currently, the subscriptions of a small number of professional memberships are payable by the Authority on behalf of individuals.

## Termination Payments

1. Regulation 7 of the Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2006 requires an Authority to formulate, review and publish its policy on making discretionary payments on early termination of employment.
2. GMCA has a strategy to work towards having a defined policy in place to present employees with several retirement options, enabling them and the Authority to plan their future workforce needs more effectively.
3. GMCA is also striving to have in place policies to outline its discretionary powers in relation to Flexible Retirement, and Voluntary Early Retirement. There are mutual benefits of a Flexible and Voluntary Early Retirement policy for both employer and employee. Any financial implications for GMCA with the payment of benefits through flexible and early retirement must be accounted for as part of a business case based on affordability and delivering any identified efficiency savings.
4. The GMCA are committed to trying to avoid compulsory redundancies but in cases of voluntary severance, payment is calculated based on actual week’s pay. The current approach agreed by the previous Fire Authority for former employees of Greater Manchester Fire & Rescue Service is to enhance minimum statutory redundancy pay in a voluntary severance circumstance by a factor of 1.5 weeks’ pay up to a maximum of 30 weeks.
5. The current agreed position for GMCA is that compulsory redundancies will be avoided where at all possible.

## Re-employment and Re-engagement

1. The Authority will not re-employ any former employees that have left the Service through early retirement or under Voluntary Severance where there has been a cost to the Authority.
2. Re-employment – involves the employee returning to work as if they have never left after early retirement or Voluntary Severance.
3. Re-engagement would only be on an exceptional basis and agreed by the Chief Executive Officer GMCA & TFGM and if it pertains to GMFRS it will only be on an exceptional basis and agreed by the Chief Fire Officer.
4. Re-engagement involves the employee engaging in employment similar to their initial job or in other suitable employment.

# APPENDIX 1

| **2021/22 Pay Spine** |
| --- |
| **Grade** | Scale Point | Annual Salary | Monthly | Weekly | Normal Hourly |
| 1 | 1 | £18,333.00 | £1,527.75 | £351.59 | £9.6990 |
| 2 | £18,516.00 | £1,543.00 | £355.10 | £9.7959 |
| 2 | 3 | £18,887.00 | £1,573.92 | £362.22 | £9.9923 |
| 4 | £19,264.00 | £1,605.33 | £369.45 | £10.1917 |
| 3 | 5 | £19,650.00 | £1,637.50 | £376.85 | £10.3959 |
| 6 | £20,043.00 | £1,670.25 | £384.39 | £10.6039 |
| 7 | £20,444.00 | £1,703.67 | £392.08 | £10.8160 |
| 4 | 8 | £20,852.00 | £1,737.67 | £399.90 | £11.0317 |
| 9 | £21,269.00 | £1,772.42 | £407.90 | £11.2524 |
| 11 | £22,129.00 | £1,844.08 | £424.39 | £11.7073 |
| 12 | £22,571.00 | £1,880.92 | £432.87 | £11.9412 |
| 14 | £23,484.00 | £1,957.00 | £450.38 | £12.4243 |
| 5 | 15 | £23,953.00 | £1,996.08 | £459.37 | £12.6723 |
| 17 | £24,920.00 | £2,076.67 | £477.92 | £13.1840 |
| 19 | £25,927.00 | £2,160.58 | £497.23 | £13.7167 |
| 20 | £26,446.00 | £2,203.83 | £507.18 | £13.9912 |
| 22 | £27,514.00 | £2,292.83 | £527.67 | £14.5564 |
| 6 | 23 | £28,226.00 | £2,352.17 | £541.32 | £14.9330 |
| 24 | £29,174.00 | £2,431.17 | £559.50 | £15.4345 |
| 25 | £30,095.00 | £2,507.92 | £577.16 | £15.9217 |
| 26 | £30,984.00 | £2,582.00 | £594.21 | £16.3920 |
| 27 | £31,895.00 | £2,657.92 | £611.68 | £16.8739 |
| 7 | 28 | £32,798.00 | £2,733.17 | £629.00 | £17.3517 |
| 29 | £33,486.00 | £2,790.50 | £642.20 | £17.7159 |
| 30 | £34,373.00 | £2,864.42 | £659.21 | £18.1851 |
| 31 | £35,336.00 | £2,944.67 | £677.68 | £18.6946 |
| 32 | £36,371.00 | £3,030.92 | £697.53 | £19.2422 |
| 8 | 33 | £37,568.00 | £3,130.67 | £720.48 | £19.8753 |
| 34 | £38,553.00 | £3,212.75 | £739.37 | £20.3964 |
| 35 | £39,571.00 | £3,297.58 | £758.90 | £20.9352 |
| 36 | £40,578.00 | £3,381.50 | £778.21 | £21.4679 |
| 37 | £41,591.00 | £3,465.92 | £797.64 | £22.0039 |
| 9 | 38 | £42,614.00 | £3,551.17 | £817.25 | £22.5448 |
| 39 | £43,570.00 | £3,630.83 | £835.59 | £23.0508 |
| 40 | £44,624.00 | £3,718.67 | £855.80 | £23.6083 |
| 41 | £45,648.00 | £3,804.00 | £875.44 | £24.1501 |
| 42 | £46,662.00 | £3,888.50 | £894.89 | £24.6866 |
| 10 | 43 | £47,665.00 | £3,972.08 | £914.12 | £25.2171 |
| 44 | £48,683.00 | £4,056.92 | £933.65 | £25.7559 |
| 45 | £49,728.00 | £4,144.00 | £953.69 | £26.3087 |
| 46 | £50,787.00 | £4,232.25 | £974.00 | £26.8690 |
| 47 | £51,871.00 | £4,322.58 | £994.79 | £27.4425 |
| 11 | 48 | £52,987.00 | £4,415.58 | £1,016.19 | £28.0328 |
| 49 | £54,117.00 | £4,509.75 | £1,037.86 | £28.6306 |
| 50 | £55,273.00 | £4,606.08 | £1,060.03 | £29.2422 |
| 51 | £56,458.00 | £4,704.83 | £1,082.76 | £29.8692 |
| 52 | £57,668.00 | £4,805.67 | £1,105.96 | £30.5092 |