

## How to show equalised elements in the S1 Benefit Details worksheet

The tables below explain how you should show the equalised benefits for members where expected. There is a general table followed by 3 examples. Please note that the NPA for GMP elements should always be 65 for men, and 60 for women.

### In general, assuming that

before 17 May 1990 - women retired before men

between 17 May 1990 and Equalisation date the Barber window reduced the NRA for men

after the Equalisation date the NRA for women was increased

Start date	Leaving date	Man	Woman
before 17 May 1990	before 17 May 1990	All NPAs should equal FAS NRA	All NPAs should equal FAS NRA
between 17 May 1990 and Equalisation date	between 17 May 1990 and Equalisation date	All NPAs should equal FAS NRA	All NPAs should equal FAS NRA
after Equalisation date	after Equalisation date	All NPAs should equal FAS NRA	All NPAs should equal FAS NRA
before 17 May 1990	between 17 May 1990 and Equalisation date	There should be at least 2 different NPAs, with at least 1 NPA equalling FAS NRA	All NPAs should equal FAS NRA
between 17 May 1990 and Equalisation date	after Equalisation date	There should be at least 2 different NPAs, with at least 1 NPA equalling FAS NRA	There should be at least 2 different NPAs, with at least 1 NPA equalling FAS NRA
before 17 May 1990	after Equalisation date	There should be at least 2 different NPAs, with at least 1 NPA equalling FAS NRA	There should be at least 2 different NPAs, with at least 1 NPA equalling FAS NRA

### Example A

before 17 May 1990 - women retired at 60 and men at 65

between 17 May 1990 and Equalisation date all members retired at 60

after the Equalisation date all members retired at 65

Start date	Leaving date	Man	Woman
before 17 May 1990	before 17 May 1990	All NPAs and NRA should equal 65	All NPAs and NRA should equal 60
between 17 May 1990 and Equalisation date	between 17 May 1990 and Equalisation date	All NPAs and NRA should equal 60	All NPAs and NRA should equal 60
after Equalisation date	after Equalisation date	All NPAs and NRA should equal 65	All NPAs and NRA should equal 65
before 17 May 1990	between 17 May 1990 and Equalisation date	The NRA equals 60, and there should be at least one NPA at 65 and one at 60	All NPAs and NRA should equal 60
between 17 May 1990 and Equalisation date	after Equalisation date	The NRA equals 65, and there should be at least one NPA at 65 and one at 60	The NRA equals 65, and there should be at least one NPA at 65 and one at 60
before 17 May 1990	after Equalisation date	The NRA equals 65, and there should be at least two NPAs at 65 and one at 60	The NRA equals 65, and there should be at least one NPAs at 65 and two at 60

**Example B**

before 17 May 1990 - women retired at 60 and men at 65  
 between 17 May 1990 and Equalisation date all members retired at 60  
 after the Equalisation date all members retired at 60

<b>Start date</b>	<b>Leaving date</b>	<b>Man</b>	<b>Woman</b>
before 17 May 1990	before 17 May 1990	All NPAs and NRA should equal 65	All NPAs and NRA should equal 60
between 17 May 1990 and Equalisation date	between 17 May 1990 and Equalisation date	All NPAs and NRA should equal 60	All NPAs and NRA should equal 60
after Equalisation date	after Equalisation date	All NPAs and NRA should equal 60	All NPAs and NRA should equal 60
before 17 May 1990	between 17 May 1990 and Equalisation date	The NRA equals 60, and there should be at least one NPA at 65 and one at 60	All NPAs and NRA should equal 60
between 17 May 1990 and Equalisation date	after Equalisation date	All NPAs and NRA should equal 60	All NPAs and NRA should equal 60
before 17 May 1990	after Equalisation date	The NRA equals 60, and there should be at least two NPAs at 60 and one at 65	All NPAs and NRA should equal 60

**Example C**

before 17 May 1990 - women retired at 60 and men at 65  
 between 17 May 1990 and Equalisation date all members retired at 60  
 after the Equalisation date all members retired at 63

<b>Start date</b>	<b>Leaving date</b>	<b>Man</b>	<b>Woman</b>
before 17 May 1990	before 17 May 1990	All NPAs and NRA should equal 65	All NPAs and NRA should equal 60
between 17 May 1990 and Equalisation date	between 17 May 1990 and Equalisation date	All NPAs and NRA should equal 60	All NPAs and NRA should equal 60
after Equalisation date	after Equalisation date	All NPAs and NRA should equal 63	All NPAs and NRA should equal 63
before 17 May 1990	between 17 May 1990 and Equalisation date	The NRA equals 60, and there should be at least one NPA at 65 and one at 60	All NPAs and NRA should equal 60
between 17 May 1990 and Equalisation date	after Equalisation date	The NRA equals 63, and there should be at least one NPA at 60 and one at 63	The NRA equals 63, and there should be at least one NPA at 60 and one at 63
before 17 May 1990	after Equalisation date	The NRA equals 63, and there should be at least one NPA at 65 and one at 60 and one at 63	The NRA equals 63, and there should be at least two NPAs at 60 and one at 63