

*Independent State of Papua New Guinea***RETIREMENT BENEFITS CALCULATION FORM**

DEPARTMENT: \_\_\_\_\_

NAME: \_\_\_\_\_ PAY FILE NO: \_\_\_\_\_

SUBSTANTIVE POSITION: \_\_\_\_\_ SALARY GRADE/POINT: \_\_\_\_\_

ANNUAL SALARY: K \_\_\_\_\_ FORTNIGHT SALARY: K \_\_\_\_\_

DATE OF BIRTH: \_\_\_\_\_ AGE IN YEARS: \_\_\_\_\_

Public Service Retirement Benefits are to be calculated in accordance with the entitlements at termination as identified in General Order 4 utilising this form for purposes of authorisation.

In the event that retirement is to be effected as a result of a redundancy situation declared by the Secretary for the Department of Personnel Management, then favourable tax rates shall be applied to the benefits due in accordance with the tax rates under the "Rationalisation of the Public Service (Budget Provisions) Act, 1995 (As Amended)". Refer to Department of Personnel Management Circular Instruction No.2/99.

**(1) MILON (MONEY IN LIEU OF NOTICE OF RETIREMENT)**

Money in Lieu of Notice is only payable to officers who elect to, or are required to leave early before the end of Notice period. It is **NOT** payable to officers who remain on the payroll and leave at the end of Retirement Notice period.

Commencement Date of Notice Period: \_\_\_\_\_ Notice Period: \_\_\_\_\_ months

End of Notice Period: \_\_\_\_\_ Date officer elects to leave early before end of Notice Period: \_\_\_\_\_

Period of Payment in Lieu, From \_\_\_\_\_ to \_\_\_\_\_ = \_\_\_\_\_ F/Nts.

\_\_\_\_\_ F/Nts. x K \_\_\_\_\_ Gross Salary/F/ Nt. = K \_\_\_\_\_ Gross

Less \_\_\_\_\_ % Tax (See DPM Circular Instruction 2/99) = K \_\_\_\_\_

Net Money in Lieu of Notice = K \_\_\_\_\_ Nett

<b>GROSS MILON AT RETIREMENT</b>	<b>K</b>
<b>TAX</b>	<b>K</b>
<b>NET MILON</b>	<b>K</b>

(2) **MILOL (MONEY IN LIEU OF LEAVE)**

Last Leave Date: \_\_\_\_\_ : Any Leave without Pay (LWOPNTCAS): \_\_\_\_\_ days.

Adjusted New Leave Date: \_\_\_\_\_ : Effective Date of Retirement: \_\_\_\_\_

Completed Service: \_\_\_\_\_ years = \_\_\_\_\_ months. MILOL Rate: 1.25/2.5 days pay per month.

\_\_\_\_\_ Days x \_\_\_\_\_ months = \_\_\_\_\_ days + \_\_\_\_\_ days credits = \_\_\_\_\_ F/Nts.

\_\_\_\_\_ F/Nts. x K \_\_\_\_\_ Gross Salary/F/Nt. = K \_\_\_\_\_ Gross

Less \_\_\_\_\_ % Tax (See DPM Circular No.2/99) K \_\_\_\_\_

Net Money in Lieu of Leave: K \_\_\_\_\_ Nett

<b>GROSS MILOL</b>	<b>K</b>
<b>TAX</b>	<b>K</b>
<b>NET MILOL</b>	<b>K</b>

(3) **MILOF (MONEY IN LIEU OF FURLOUGH)**3.1 **No Furlough Leave Taken Previously**

Service Commencement Date: \_\_\_\_\_ : Any Leave Without Pay: \_\_\_\_\_ (days)

Adjusted Service Date: \_\_\_\_\_. Calculate MILOF @ 9 days pay per each completed year of service:

Service from \_\_\_\_\_ to \_\_\_\_\_ = \_\_\_\_\_ years x 9 days = \_\_\_\_\_ days = \_\_\_\_\_ F/Nts. Pay

Total Gross MILOF = \_\_\_\_\_ Fnts. x K \_\_\_\_\_ per F/Nt = K \_\_\_\_\_ Gross

Calculate Nett MILOF: A, to 31/12/92 @ 2% + B, balance @ Retrenchment Tax Rate

(A) From \_\_\_\_\_ to 31.12.92 = \_\_\_\_\_ compl. years x 9 days per year = \_\_\_\_\_ days = \_\_\_\_\_ F/Nts. Pay

\_\_\_\_\_ F/Nts. x K \_\_\_\_\_ per F/Nt. = K \_\_\_\_\_ Gross

Less 2 % Tax:

K \_\_\_\_\_ Tax

A. Net MILOF to 31/12/92:

K \_\_\_\_\_ Nett

(B) From \_\_\_\_\_ to \_\_\_\_\_ = \_\_\_\_\_ compl. years x 9 days per year = \_\_\_\_\_ days = \_\_\_\_\_ F/Nts. Pay

\_\_\_\_\_ F/Nts. x K \_\_\_\_\_ per F/Nt. = K \_\_\_\_\_ Gross

Less \_\_\_\_\_ % Tax: (See DPM Circular No.2/99)

K \_\_\_\_\_ Tax

B. Net MILOF to \_\_\_\_\_:

K \_\_\_\_\_ Nett

3.1 (A+B)

Total Gross

= K \_\_\_\_\_

Total Tax

= K \_\_\_\_\_

Total Nett

= K \_\_\_\_\_

**In the event that the Officer has previously taken Furlough Leave, then the Furlough Leave entitlement must be calculated under Section 3.2 as follows:**

### **3.2 Officer Has Taken Furlough Leave Previously**

Service Date: \_\_\_\_\_ : Leave Without Pay: \_\_\_\_\_ days: Adjusted Service Date: \_\_\_\_\_.

Calculate MILOF @ 9 days pay per each completed year of service:

Service from \_\_\_\_\_ to \_\_\_\_\_ = \_\_\_\_\_ years x 9 days = \_\_\_\_\_ days = \_\_\_\_\_ F/Nts. Pay

Date of Last Furlough Leave \_\_\_\_\_ : Furlough Leave Taken \_\_\_\_\_ F/Nts.: Balance due \_\_\_\_\_ F/Nts.

Total Gross MILOF = \_\_\_\_\_ Fnts. x K \_\_\_\_\_ per F/nt. = K \_\_\_\_\_ Gross

Calculate Nett MILOF: A, to 31/12/92 @ 2% + B, balance @ Retrenchment Tax Rate

(A) From \_\_\_\_\_ to 31.12.92 = \_\_\_\_\_ compl. years x 9 days per year = \_\_\_\_\_ days = \_\_\_\_\_ F/Nts. Pay

\_\_\_\_\_ F/Nts. x K \_\_\_\_\_ per F/Nt. = K \_\_\_\_\_ Gross

Less 2 % Tax:

K \_\_\_\_\_ Tax

A. Net MILOF to 31/12/92:

K \_\_\_\_\_ Nett

(B) From \_\_\_\_\_ to \_\_\_\_\_ = \_\_\_\_\_ compl. years x 9 days per year = \_\_\_\_\_ days = \_\_\_\_\_ F/Nts. Pay

\_\_\_\_\_ F/Nts. x K \_\_\_\_\_ per F/Nt. = K \_\_\_\_\_ Gross

Less \_\_\_\_\_ % Tax: (See DPM Circular No.2/99)

K \_\_\_\_\_ Tax

B. Net MILOF to \_\_\_\_\_:

K \_\_\_\_\_ Nett

3.2 (A+B) Total Gross = K \_\_\_\_\_

Total Tax = K \_\_\_\_\_

Total Nett = K \_\_\_\_\_

<b>GROSS MILOF 3.1 OR 3.2, (A+B)</b>	<b>K</b>
<b>TAX</b>	<b>K</b>
<b>NET MILOF</b>	<b>K</b>

### **(4) CONTRACT GRATUITY (Departmental Heads and Other Contract Officers under GO 9 only)**

Date commenced current contract \_\_\_\_\_ : Calculate total salary earned to end of notice, (A+B+C):

(A) From \_\_\_\_\_ to \_\_\_\_\_ = \_\_\_\_\_ F/Nts.

\_\_\_\_\_ F/Nts. x K \_\_\_\_\_ Gross Salary/Fnt. = K \_\_\_\_\_ Gross Pay

(B) From \_\_\_\_\_ to \_\_\_\_\_ = \_\_\_\_\_ F/Nts.

\_\_\_\_\_ F/Nts. x K\_\_\_\_\_ Gross Salary/Fnt. = K\_\_\_\_\_ Gross Pay

(C) From \_\_\_\_\_ to \_\_\_\_\_ = \_\_\_\_\_ F/Nts.

\_\_\_\_\_ F/Nts. x K\_\_\_\_\_ Gross Salary/Fnt. = K\_\_\_\_\_ Gross Pay

(D) From \_\_\_\_\_ to \_\_\_\_\_ = \_\_\_\_\_ F/Nts.

\_\_\_\_\_ F/Nts. x K\_\_\_\_\_ Gross Salary/Fnt. = K\_\_\_\_\_ Gross Pay

(E) From \_\_\_\_\_ to \_\_\_\_\_ = \_\_\_\_\_ F/Nts.

\_\_\_\_\_ F/Nts. x K\_\_\_\_\_ Gross Salary/Fnt. = K\_\_\_\_\_ Gross Pay

Total Gross Salary Earned during contract (A+B+C+D+E) = K\_\_\_\_\_

Total Gross Gratuity Earned = (A+B+C+D+E) x 25% = K\_\_\_\_\_ Gross Grat

Less Gross Gratuity Instalments already paid out: K\_\_\_\_\_ Gross

Final Balance of Gross Gratuity owing:

K\_\_\_\_\_ Gross

Less \_\_\_\_\_ % Tax (See DPM Circular No.21/95) K\_\_\_\_\_ Tax

Net Terminal Gratuity Owing:

K\_\_\_\_\_ Nett

<b>GROSS TERMINATION GRATUITY</b>	<b>K</b>
<b>TAX</b>	<b>K</b>
<b>NET TERMINATION GRATUITY</b>	<b>K</b>

(5) **REPATRIATION EXPENSES.**

Public Service General Orders provide that a retiring public servant shall be repatriated to his or her Provincial district of origin, which is also the officer's district for the purposes of recreation leave travel, at the expense of the employing Department or Provincial Administration, within the cost limits set under the General Orders. The Secretary for the Department of Personnel Management may in his sole discretion approve a cash estimate for repatriation costs where no quotations have been provided in advance.

Place of employment: \_\_\_\_\_ Town/Village. \_\_\_\_\_ District. \_\_\_\_\_ Province.

Place of origin/abode: \_\_\_\_\_ Town/Village. \_\_\_\_\_ District. \_\_\_\_\_ Province.

Number of Authorised Dependants: \_\_\_\_\_ Less than 12 years old. \_\_\_\_\_ Over 12 years old.

**N.B.** **A retiring officer is entitled to repatriation benefits only if the place of employment is outside of the District in which his or her place of origin/permanent abode is located, as follows:**

\* single economy or excursion air fares from a commercial airport at the place of employment, to the airport closest to place of origin/permanent abode, for the officer, and authorised dependants.

- PMV and/or boat fares for the officer and authorised dependants.

\* **Baggage charges to a maximum cost of 400 Kg at the unaccompanied air freight rate.**

**Cost of airfares:** K \_\_\_\_\_

**Cost of PMV/boat fares:** K \_\_\_\_\_

**Cost of Baggage:** K \_\_\_\_\_

**Total Repatriation Costs:** K \_\_\_\_\_

**N.B. The refund of repatriation costs is free of tax.**

**(6) SUMMARY OF GROSS & NETT RETIREMENT PAYMENTS TO BE MADE:**

**DEPARTMENT:** \_\_\_\_\_

**NAME:** \_\_\_\_\_ **PAY FILE NO:** \_\_\_\_\_

**SUBSTANTIVE POSITION:** \_\_\_\_\_ **SALARY GRADE/POINT:** \_\_\_\_\_

**ANNUAL SALARY: K** \_\_\_\_\_ **FORTNIGHT'S SALARY: K** \_\_\_\_\_

**EFFECTIVE DATE OF RETIREMENT:** \_\_\_\_\_ (End of Notice Period).

<b>PAYMENT CATEGORY</b>	<b>GROSS</b>	<b>TAX</b>	<b>NET</b>
<b>1. MILON</b>	<b>K</b>	<b>K</b>	<b>K</b>
<b>2. MILOL</b>	<b>K</b>	<b>K</b>	<b>K</b>
<b>3. MILOF</b>	<b>K</b>	<b>K</b>	<b>K</b>
<b>4. CONTRACT GRATUITY</b>	<b>K</b>	<b>K</b>	<b>K</b>
<b>5. REPATRIATION EXPENSE</b>	<b>K</b>	<b>K NIL</b>	<b>K</b>
<b>TOTAL PAYMENTS DUE:</b>	<b>K</b>	<b>K</b>	<b>K</b>

**PREPARED BY (Print Name):** \_\_\_\_\_

**(Signed):** \_\_\_\_\_ **Dated:** \_\_\_\_\_

**CHECKED BY (Print Name):** \_\_\_\_\_

**(Signed):** \_\_\_\_\_ **Dated:** \_\_\_\_\_

**CERTIFIED BY (Print Name):** \_\_\_\_\_

**(Signed):** \_\_\_\_\_ **Dated:** \_\_\_\_\_

**NOTES:**

1. The summary of payments to be made to the retiring officer/employee must be certified by an officer, who has been delegated by the Secretary for the Department of Personnel Management, and date stamped with the Department of Personnel Management Stamp.
2. A copy of this page showing the summary of payments due shall be provided to the retiring officer (and the Chairman, Redundancy Monitoring Committee if retiring due to redundancy), at the time of payment.