



Holiday Pay Supplement (HPS) Collective Agreement – Management Grades Bands 1-4 (2018)

1. Parties

- 1.1. The Parties to this Agreement are Network Rail Infrastructure Limited, ("Network Rail" or 'the Company') and the Transport Salaried Staffs' Association (the 'TSSA') referred to as the 'Trade Union'.

2. Purpose

- 2.1. This agreement sets out Network Rail's arrangements for the payment of Holiday Pay Supplement. ("HPS")
- 2.2. The purpose of HPS is to facilitate compliance with obligations created under Regulation 13 of the ("WTR"). The WTR implements the Working Time Directive (2003/88/EC) ("WTD"). Article 7 of the WTD stipulates that workers should be paid their 'normal remuneration' in respect of holiday entitlement under the WTD. The purpose of the legislation is to ensure that workers are not deterred from taking such leave due to loss of earnings.
- 2.3. This collective agreement addresses issues relating to holiday pay between the Company and the Trade Unions known at the time of making this agreement, including back pay, without the need for the unions to bring legal claims on behalf of their members.

3. Scope

- 3.1. All employees of Network Rail whose terms and conditions are regulated by a collective agreement with the TSSA, hereafter referred to as 'Qualifying Employees', who are within the scope of the Management Collective Bargaining Agreement.

4. HPS Definitions

- 4.1. **Gross Pay:** Total earnings for the Reference Period
- 4.2. **Basic Pay:** Annual basic salary for the Reference Period
- 4.3. **Reference Period:** For the purposes of calculating HPS it has been agreed between the parties that an appropriate Reference Period is 12 months from January to December with the exception of the initial lump payment paid in March 2018, see 7.2 below.

4.4. Excluded Payments: Arrears of pay which relate to basic pay and other earnings defined by the pay elements in Appendix A, e.g. expenses, ex-gratia payments (unless these relate to payment for overtime) non-contractual items including but not limited to bonuses.

5. Calculating HPS

5.1. HPS will be payable for the first 20 days of annual leave (including public holidays) taken in the reference period for qualifying employees working 5 days per week and pro rata for colleagues who work part time.

5.2. HPS is non-pensionable and subject to normal deductions for tax and national insurance.

5.3. The formula for calculating HPS for a given Reference Period will be:

Gross Pay - excluded payments (including basic pay) divided by 52.16 x 4 = Holiday Pay Supplement (HPS)

6. Special cases

6.1. New Starters will have the same formula applied pro-rata to reflect the number of weeks completed during the Reference Period in accordance with contractual leave entitlements at the time of starting.

6.2. Leavers; will have the same formula applied pro-rata to reflect the number of weeks completed during the Reference Period in accordance with contractual leave entitlements at the time of leaving.

6.2.1. Those employees who left the Company between August 2016 and up to the effective date of this agreement will be paid any HPS owing should they make themselves known to the Company before 31 December 2018.

6.2.2. Those employees who leave the Company after the effective date of this agreement will be paid outstanding HPS owed, in March 2019 and thereafter in accordance with any periodic payment arrangements that may be agreed between the parties (see 7.4)

6.2.3. The Company will amend qualifying employees' termination letters to detail how they will be paid any HPS owed and confirm that they will be paid HPS without needing to contact the Company, unless their bank account details have changed.

6.3. Maternity Leave; employees absent due to maternity leave will be dealt with on an individual basis with the previous full year worked being used as a reference period.

6.4. Paternity Leave; any paternity Leave taken during the Reference Period will be excluded from the calculation.

6.5. Sickness Absence; sickness absence during the Reference Period will be excluded from the calculation.

6.6. Leave carried over into a subsequent leave year; any annual leave carried over from one leave year to the next will not count towards the 4 weeks of statutory leave entitlement in the following year. This will not preclude payment of the 4 weeks holiday pay entitlement for the year in which it was accrued.

7. Implementation, variation and termination

7.1. This agreement is effective from 28 February 2018.

7.2. The first annual lump sum payment of HPS will be made in March 2018 to employees in scope to compensate them for the Reference Period August 2016 to December 2017.

7.3. A further annual lump sum payment of HPS will be made in March 2019 to employees in scope to compensate them for the Reference Period January 2018 December 2018.

7.4. It is the company's intention to replace annual lump sum payments for HPS with a periodic payment once the necessary changes to payroll systems can be made. Through negotiation in April 2019, the company will seek agreement with the Trade Unions to move from lump sums to periodic payments.

7.5. This agreement will be subject to review in the event of changes to the relevant law. In the event of such changes the parties will seek to agree any necessary variations

Network Rail	Transport Salaried Staff's Association
Alison Rumsey, Group HR Director Date:	Manuel Cortes, General Secretary Date:

Appendix A – Excluded payments

The following are a list of pay elements on Network Rail payroll systems. Inclusion in this annexe does not mean or imply that the Trade Unions have, through this document, agreed any particular element listed, for any other purpose other than to define how it will be treated in the holiday pay calculation.

NB items in bold denote ALA/ALP - deemed payments on account.		
Pay Element	Payroll system	Explanation from Project Team
Additional Travel Payment Grossed Up	HRMS	Travel payment - all mileage
Annual Incentive Plan	HRMS	Bonus - ad hoc
Annual Leave Allowance 3 Percent	HRMS	Current ALA payment
Annual Leave Allowance 5 Percent	HRMS	Current ALA payment
Annual Leave Allowance Premium	HRMS	Current ALA payment
Backpay Adjustment Pensionable	HRMS	Basic arrears
Backpay Adjustment Pensionable Multi	HRMS	Basic arrears
Backpay Annual Leave Allowance Premium	HRMS	Current ALA payment
Basic Adjustment Non Pensionable	HRMS	Basic arrears
Basic Adjustment NRDC Pensionable	HRMS	Basic arrears
Basic Adjustment Pensionable	HRMS	Basic arrears
Basic Hours CL	HRMS	Basic pay
Basic Hours SS	HRMS	Basic pay
Basic Salary	HRMS	Basic pay
Bonus Deferred Payment AIP	HRMS	Bonus - ad hoc
Bonus Deferred Payment AIP Exec	HRMS	Bonus - ad hoc
Bonus Initial Payment AIP	HRMS	Bonus - ad hoc
Bonus Initial Payment AIP Exec	HRMS	Bonus - ad hoc
Bought and Sold Leave Adjustment	HRMS	Ad hoc payments not regular
Car Allow Adjust	HRMS	Adjustment for an element that is paid 13 periods
Car Allowance Prorated	HRMS	Allowance Paid 13 periods
Disturbance Allowance	HRMS	Allowance Paid 13 periods
Ex Employee OS Leave	HRMS	Ex employee - so out
ExIMC Bonus Scheme	HRMS	Bonus - ad hoc
Flexibility Premium Prorated	HRMS	Allowance Paid 13 periods
Freeday Not Worked Bank Holiday CL	HRMS	Payment for bank holiday falling on freeday
Freeday Not Worked Bank Holiday RC	HRMS	Payment for bank holiday falling on freeday
Freeday Not Worked Bank Holiday SS	HRMS	Payment for bank holiday falling on freeday
Gain Share Plan	HRMS	Bonus - ad hoc
General Bonus Scheme Payment	HRMS	Bonus - ad hoc
Grossed Up Payment	HRMS	Normally travel payments or SMART refunds
Healthcare Adjustment	HRMS	Adjustment for an element that is paid

		13 periods
Healthcare Benefit Payment	HRMS	Allowance Paid 13 periods
HQ Special Allowance Prorated	HRMS	Allowance Paid 13 periods
Inner London Allowance	HRMS	Allowance Paid 13 periods
London Allowance Payment	HRMS	Allowance Paid 13 periods
London Allowance Personal	HRMS	Allowance Paid 13 periods
London Area Operations Supplement 1	HRMS	Allowance Paid 13 periods
London Area Operations Supplement 2	HRMS	Allowance Paid 13 periods
London SE Adjustment NRDC Pensionable	HRMS	Adjustment for an element that is paid 13 periods
Management Staff RTT	HRMS	Allowance Paid 13 periods
Maternity Allowance	HRMS	Statutory payment
NI Employer	HRMS	Employer cost not applicable to employees
Non Consolidated Payment	HRMS	Transparent pay payments - Ad Hoc
NR CARE Refund Employer	HRMS	Pension
NR KIT Days	HRMS	Ad hoc payments not regular
NR ShPL Occupational Payment	HRMS	Statutory payment
NR ShPL Statutory Payment	HRMS	Statutory payment
OAP Paid	HRMS	Basic pay
OMP Paid	HRMS	Basic pay
Operational Allowance	HRMS	Allowance Paid 13 periods
Operational Allowance Incident Officer	HRMS	Allowance Paid 13 periods
Operational Allowance LOM	HRMS	Allowance Paid 13 periods
Operational Allowance RC	HRMS	Allowance Paid 13 periods
OPP Paid	HRMS	Basic pay
OSP Full Pay	HRMS	Basic pay
OSP Half Pay	HRMS	Basic pay
Outer London Allowance	HRMS	Allowance Paid 13 periods
Outstanding Annual Leave Calculation	HRMS	Ad hoc payments not regular
Paternity Pay Basic Adjustment	HRMS	Basic pay
Pay Award Ex Gratia	HRMS	Ad hoc payments not regular
PDTA Buyout	HRMS	Ad hoc payments not regular
PDTA Mileage	HRMS	Travel payment - all mileage
Pension allowance	HRMS	Pension
Personal Allowance Prorated	HRMS	Allowance Paid 13 periods
SAP Paid	HRMS	Statutory payment
ShPLB Paid	HRMS	Statutory payment
SMP Paid	HRMS	Basic pay
Southeast Allowance	HRMS	Allowance Paid 13 periods
SPP Paid	HRMS	Statutory payment
SSP Contra	HRMS	Statutory payment
SSP Paid	HRMS	Statutory payment
Supervisor On Call Prorated	HRMS	Allowance Paid 13 periods
Supplementary Payment	HRMS	for supplementary pay runs - correction amount processed following period
Travel Adjustment	HRMS	Travel payment - all mileage
Travel Payment	HRMS	Travel payment - all mileage

Tribunal Payment	HRMS	Ad hoc payments not regular
Unpaid Leave Adjustment	HRMS	Absence - equivalent to basic
Welcome Bonus	HRMS	Ad hoc payments not regular
Outstanding Leave	HRMS & PSE	Ad hoc payments not regular
ABSENT WITHOUT LEAVE	PSE	Absence - equivalent to basic
ACCIDENT (PAID)	PSE	Absence - equivalent to basic
Additl Shifts 1in2 Bd2A	PSE	Allowance Paid 13 periods
Additl Shifts 1in3 Bd2A	PSE	Allowance Paid 13 periods
Additl Shifts 2in3 Bd2A	PSE	Allowance Paid 13 periods
Additl Shifts 3in4 Bd2A	PSE	Allowance Paid 13 periods
Additl Shifts Cont Bd2A	PSE	Allowance Paid 13 periods
Addtl Shifts 1in4 Bd2A	PSE	Allowance Paid 13 periods
ALP NOT WORKSHOP	PSE	Allowance Paid 13 periods
ANNUAL LEAVE	PSE	Absence - equivalent to basic
Annual Leave Allowance	PSE	Current ALA payment
ARREARS OF PAY EX EMP	PSE	Ex employee - so out
ARREARS OF PAY PENS'ABLE	PSE	Basic arrears
Bank Holiday / Lieu Leave	PSE	booked day off on a bank holiday
BONUS	PSE	Bonus - ad hoc
BONUS PAYMENT	PSE	Bonus - ad hoc
Broadband/Homework Allow	PSE	Allowance Paid 13 periods
Car Allowance	PSE	Allowance Paid 13 periods
Central London Supplement	PSE	Allowance Paid 13 periods
CERTIFIED SICKNESS (PAID)	PSE	Sickness
CERTIFIED SICKNESS (UNPAID)	PSE	Sickness
CERTIFIED SICKNESS HALF PAY	PSE	Sickness
CHARGEHAND ALLOWANCE	PSE	Allowance Paid 13 periods
CHARGEHAND WORKSHOPS	PSE	Allowance Paid 13 periods
Com Wealth Game Lodge Allow	PSE	Obsolete element
Company Adoption Pay	PSE	Basic pay
Company Maternity Pay	PSE	Basic pay
Company Paternity Pay	PSE	Basic pay
Company Shared Parental Pay	PSE	Basic pay
CONC MISC ALLOW	PSE	Allowance Paid 13 periods
COT3 Settlement (NonTax/NonNI)	PSE	Tribunal settlement - ad hoc
Death In Service-non tax	PSE	Ad hoc payments not regular
Direct Labour Allowance	PSE	Allowance Paid 13 periods
Do Not Use	PSE	Obsolete element for Inner London Supplement - now paid as Regional Allowance personal - paid 13 periods
DUAL TRAINED FIT/ELC	PSE	Allowance Paid 13 periods
EDP 1 week in 4	PSE	Allowance Paid 13 periods
EDUCATION AWARD WAGE	PSE	Ad hoc payments not regular
Education Awards (non pen)	PSE	Ad hoc payments not regular
Emcor Top Up Hours	PSE	Allowance Paid 13 periods
Fare Allowance	PSE	Allowance Paid 13 periods
Fares	PSE	Reimbursement of expenses - non taxable/Niable
First Aid Allowance	PSE	Allowance Paid 13 periods

First Aid Course Payment	PSE	Ad hoc payments not regular
Flex Holiday Buy	PSE	Ad hoc payments not regular
General Bonus Plan	PSE	Bonus - ad hoc
GENERAL BONUS SCHEME	PSE	Bonus - ad hoc
HEADLINE SALARY	PSE	Basic pay
Housing Allowance	PSE	Allowance Paid 13 periods
HQ.SPECIAL ALLOW	PSE	Allowance Paid 13 periods
Inner London Allow	PSE	Allowance Paid 13 periods
Inner London Allow (non-pen)	PSE	Allowance Paid 13 periods
Inner London Supp non pen	PSE	Allowance Paid 13 periods
Irreg/Unsoc Allowance	PSE	Allowance Paid 13 periods
JARVIS SPECIAL ALLOWANCE	PSE	Allowance Paid 13 periods
JFL COMPNY CAR POLCY	PSE	Allowance Paid 13 periods
KIT Day	PSE	Basic pay
Lodging Allow (Non Tax/Niable)	PSE	Reimbursement of expenses - non taxable/Niable
Lodging Allowance	PSE	This seems to be an allowance whereby the same amount is claimed regardless of annual leave being taken
Lodging Allowance (Taxable)	PSE	To reimburse for expenses - so out of scope
London Bonus	PSE	Bonus - ad hoc
LONDON SHIFT SUPP AD	PSE	Allowance Paid 13 periods
LONDON SHIFT SUPPLMT	PSE	Allowance Paid 13 periods
Lunar Roster Premium	PSE	Allowance Paid 13 periods
Maintenance Allowance	PSE	Allowance Paid 13 periods
Man EDP On Call 3 in 4	PSE	Allowance Paid 13 periods
MAN ST EDP EX WKD D	PSE	Allowance Paid 13 periods
MAN ST EDP EX WKD D	PSE	Allowance Paid 13 periods
MAN ST EDP.EX WKND D	PSE	Allowance Paid 13 periods
Mentoring Allowance	PSE	Allowance Paid 13 periods
Mgment Incentive Plan - Band 3	PSE	Bonus - ad hoc
Monthly On Call	PSE	Allowance Paid 13 periods
Monthly Shift Allownce	PSE	Allowance Paid 13 periods
MOTOR DRIVERS ALLOW	PSE	Allowance Paid 13 periods
NET TO GROSS (Do Not Use)	PSE	Ad hoc payments not regular
NIGHT ALLOWANCE 17.5%	PSE	Claimed via timesheets but as a lump periodic sum
NIGHT ALLOWANCE 20%	PSE	Claimed via timesheets but as a lump periodic sum
NIGHT ALLOWANCE 30%	PSE	Claimed via timesheets but as a lump periodic sum
NIGHT ALLOWANCE 32.5%	PSE	Claimed via timesheets but as a lump periodic sum
NIGHT ALLOWANCE 33%	PSE	Claimed via timesheets but as a lump periodic sum
NIGHT ALLOWANCE 35%	PSE	Claimed via timesheets but as a lump periodic sum
NIGHT ALLOWANCE 37.5%	PSE	Claimed via timesheets but as a lump

		periodic sum
NON PENSIONABLE PAY	PSE	Basic pay
OHL Nominated Person	PSE	Allowance Paid 13 periods
On Call 1 week in 2	PSE	Allowance Paid 13 periods
On Call 1 week in 3	PSE	Allowance Paid 13 periods
On Call 1 week in 4	PSE	Allowance Paid 13 periods
On Call 26Wks Band 2	PSE	Allowance Paid 13 periods
On Call Allowance	PSE	Allowance Paid 13 periods
On Call Continuous	PSE	Allowance Paid 13 periods
ON CALL SUN 1.875%	PSE	Allowance Paid 13 periods
ON CALL SUN WKSP SVR	PSE	Allowance Paid 13 periods
ON CALL SUNDAY SAL	PSE	Allowance Paid 13 periods
ON CALL SUNDAY SAL S	PSE	Allowance Paid 13 periods
ON CALL WDAY 3.75%	PSE	Allowance Paid 13 periods
ON CALL WDAY WKSP SP	PSE	Allowance Paid 13 periods
ON CALL WDAY SAL ST	PSE	Allowance Paid 13 periods
OnCall 1st Lne 1in2 Bd2A	PSE	Allowance Paid 13 periods
OnCall 1st Lne 1in3 Bd2A	PSE	Allowance Paid 13 periods
OnCall 1st Lne 1in4 Bd2A	PSE	Allowance Paid 13 periods
OnCall 1st Lne 1in8 Bd2A	PSE	Allowance Paid 13 periods
OnCall 1st Lne 2in3 Bd2A	PSE	Allowance Paid 13 periods
OnCall 1st Lne 3in4 Bd2A	PSE	Allowance Paid 13 periods
OnCall 2nd Line 1in4 Bd2A	PSE	Allowance Paid 13 periods
OnCall 2nd Lne 1in2 Bd2A	PSE	Allowance Paid 13 periods
OnCall 2nd Lne 1in3 Bd2A	PSE	Allowance Paid 13 periods
OnCall 2nd Lne 1in6 Bd2A	PSE	Allowance Paid 13 periods
OnCall 2nd Lne 1in8 Bd2A	PSE	Allowance Paid 13 periods
ON-CALL FIXED AMOUNT	PSE	Fixed amount paid periodically however 2 employees are in receipt of variable amounts therefore may need to be included for backpay
ONE-OFF PAYMENT	PSE	Ad hoc payments not regular
OUTER LONDON ALLOW	PSE	Allowance Paid 13 periods
Outer London Allow (Non Pen)	PSE	Allowance Paid 13 periods
P W S M EWT	PSE	Allowance Paid 13 periods
P W S M ON-CALL	PSE	Allowance Paid 13 periods
P W S M Rost Nights 10pc	PSE	Claimed via timesheets but as a lump periodic sum
P W S M Rost Nights 12.5pc	PSE	Claimed via timesheets but as a lump periodic sum
P W S M Rost Nights 7.5pc	PSE	Claimed via timesheets but as a lump periodic sum
P W S M ROST WEEKEND	PSE	Claimed via timesheets but as a lump periodic sum
P W S M Rost Weekend 20pc	PSE	Claimed via timesheets but as a lump periodic sum
P W S M Rost Weekend 25pc	PSE	Claimed via timesheets but as a lump periodic sum
P W S M Rost Weekend 7.5pc	PSE	Claimed via timesheets but as a lump

		periodic sum
P W S M ROST. NIGHTS	PSE	Claimed via timesheets but as a lump periodic sum
P W S M XTRA WEEKEND	PSE	Claimed via timesheets but as a lump periodic sum
PAID LEAVE	PSE	Absence - equivalent to basic
Pay In Lieu Of Notice	PSE	Ad hoc payments not regular
Per All Sal Staff	PSE	Allowance Paid 13 periods
Per Allow Salaried	PSE	Allowance Paid 13 periods
Personal Allowance	PSE	Allowance Paid 13 periods
Personal London Allowance	PSE	Allowance Paid 13 periods
PPP HEALTHCARE	PSE	Allowance Paid 13 periods
PRP BONUS:NON-TAXBLE	PSE	Ad hoc payments not regular
REFUND INTEREST	PSE	Ad hoc payments not regular
REFUND NET TO GROSS	PSE	Ad hoc payments not regular
Regional Allow (Pers)(non-pen)	PSE	Allowance Paid 13 periods
Regional Allow (Personal)	PSE	Allowance Paid 13 periods
Regular Bank Hol 1.00	PSE	Basic pay
Regular Weekday 1.00	PSE	No enhancements included - basic pay
Regular Weekend 1.00	PSE	No enhancements included - basic pay
RELOC.RFD NON-TAXBLE	PSE	Ad hoc payments not regular
Ros Nights 1in2 Bnd2A	PSE	Management rostered night paid each period
Ros Nights 1in3 Bnd2A	PSE	Management rostered night paid each period
Ros Nights 1in4 Bnd2A	PSE	Management rostered night paid each period
Ros Nights 1in8 Bnd2A	PSE	Management rostered night paid each period
Ros Nights 2in3 Bnd2A	PSE	Management rostered night paid each period
Ros Nights 3in4 Bnd2A	PSE	Management rostered night paid each period
Ros Nights Cont Bnd2A	PSE	Management rostered night paid each period
Ros Wkend 13Wks/26Turns Band 2	PSE	Management rostered night paid each period
Ros Wkend 18Wks/36Turns Band 2	PSE	Management rostered night paid each period
Ros Wkend 26Wks/52Turns Band 2	PSE	Management rostered night paid each period
Ros Wknd 1shft 1in2 Bd2A	PSE	Management rostered night paid each period
Ros Wknd 1shft 1in3 Bd2A	PSE	Management rostered night paid each period
Ros Wknd 1shft 1in4 Bd2A	PSE	Management rostered night paid each period
Ros Wknd 1shft 1in8 Bd2A	PSE	Management rostered night paid each period
Ros Wknd 1shft 2in3 Bd2A	PSE	Management rostered night paid each

		period
Ros Wknd 1shft 3in4 Bd2A	PSE	Management rostered night paid each period
Ros Wknd 1shft Cont Bd2A	PSE	Management rostered night paid each period
Ros Wknd 2shft 1in2 Bd2A	PSE	Management rostered night paid each period
Ros Wknd 2shft 1in3 Bd2A	PSE	Management rostered night paid each period
Ros Wknd 2shft 1in4 Bd2A	PSE	Management rostered night paid each period
Ros Wknd 2shft 1in8 Bd2A	PSE	Management rostered night paid each period
Ros Wknd 2shft 2in3 Bd2A	PSE	Management rostered night paid each period
Ros Wknd 2shft 3in4 Bd2A	PSE	Management rostered night paid each period
Ros Wknd 2shft Cont Bd2A	PSE	Management rostered night paid each period
Rost Nights 1 in 2	PSE	Management rostered night paid each period
Roster Premium	PSE	Allowance Paid 13 periods
RTA / PDTA	PSE	Allowance Paid 13 periods
Shift Adjustment	PSE	Basic pay
SHIFT SUPPLEMENT ADJ	PSE	Adjustment for an element that is paid 13 periods
South East Allow (Non Pen)	PSE	Allowance Paid 13 periods
SOUTH EAST ALLOWANCE	PSE	Allowance Paid 13 periods
Special Payment	PSE	Death in Service Payment for PSE Paid employees
Split Day	PSE	Basic pay
SSP	PSE	Statutory payment
STAT ADOPT PAYMENT	PSE	Statutory payment
STAT MAT PAYMENT	PSE	Statutory payment
STAT PAT PAYMENT	PSE	Statutory payment
Stat Shared Parental Pay	PSE	Statutory payment
STRIKE	PSE	Unpaid absence
Subsistence	PSE	Linked to relocations and is requested therefore ad hoc
T.A. CAMP	PSE	Absence - equivalent to basic
Travel (Fuel) Tax+NI	PSE	Travel payment - all mileage
UNPAID LEAVE	PSE	Absence - equivalent to basic
UNSOCIABLE HRS ALLOW	PSE	Claimed via timesheets but as a lump periodic sum
W/S PERS ALLOW A/D	PSE	Allowance Paid 13 periods
W/S PERS ALLOW B/C	PSE	Allowance Paid 13 periods
W/SHOP PERSONL ALLOW	PSE	Allowance Paid 13 periods
Weekdays 1 week in 5 (2%)	PSE	Allowance Paid 13 Periods
Weekends 1 week in 5 (1%)	PSE	Allowance Paid 13 Periods

WORKMAN COMPENSATION	PSE	Ad hoc payments not regular
WORKSHOP SVR DIFF	PSE	Allowance Paid 13 periods

Exclusions based on type - will be assessed on an individual employee basis and excluded if they relate to basic pay

Pay Element	Payroll system
Backpay Adjustment	HRMS
EX GRAT PAY-TAXABLE	PSE
Ex Gratia Payment	HRMS