$$\frac{M_p a}{2} h_{ij}(\tau, \vec{x}) = \int \frac{d^3k}{(2\pi)^{3/2}} \, \mathrm{e}^{i\vec{k}\cdot\vec{x}} \sum_{\lambda=\pm} \Pi_{ij,\lambda}(\hat{k}) \, \hat{h}_\lambda(\tau, \vec{k}) \quad , \quad \Pi_{ij,\lambda}(\hat{k}) = \epsilon_i^{(\lambda)}(\hat{k}) \epsilon_j^{(\lambda)}(\hat{k}),$$