

Scottish Firefighters' Pension Scheme Annual Return Guidance

The Annual Return form should be used to submit financial information for the previous reporting year.

Detailed instructions about how to complete each field are included in this document. It is important to complete each field accurately to allow us to upload the forms to the member's record.

SFRS ANNUAL RETURN FORM

How to complete form Annual Return

Form Column	Description	Guidance For Form Filling
Position 1	Employer	Please enter the employer number for the employer location the member is contracted to. Enter five digits with leading zeroes, e.g. 00895.
Position 2	NI Number	Enter the member's National Insurance Number. Nine alphanumeric characters, e.g. AB123456C
Position 3	Payroll Ref	Enter the members Payroll Reference. This must be the same reference that was reported when the member commenced pensionable employment.
Position 4	Surname	Enter the member's surname.
Position 5	Forenames	Enter the member's Forename(s).
Position 6	Date of Birth	Enter the members date of birth in format DD/MM/YYYY.
Position 7	Scheme	All members who joined for the first time on or after 06/04/2006 should be reported as FIRE 2006 Members who joined the scheme pre 06/04/2006, should be reported as FIRE 1992 Every member who is in the 2015 Care scheme, should be reported as FIRE 2015 FIRE modified should also be notified. We should not see any members who have opted out of the scheme.
Position 8	Act Rem Amount	Enter the total of pensionable remuneration earned between the 1st of April and 31st March or from date of joining if after 1st April. Enter amount without £ sign, e.g. 20743.50
Position 9	Full Time Pay	Please enter the calculated full time pay for the post that the member is working based on the Act Rem Amount. if the Act Rem Amount = £42,550.00 and the member worked full time (100%) then the figure to enter is 42550.00 (No £ sign or comma) if the Act Rem Amount = £21,275.00, but the member has worked part time on a 50% contract then the figure to enter is 42550.00 Please note that the Full Time Pay amount should always be based on actual pay, i.e. what the member would have received had they worked full time within the reporting period. Please do not enter the salary rate for the post as

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		this field is used to calculate Annual Benefits Statements and Annual Allowance so must be an accurate reflection of potential or achieved earnings in the period.																																								
Position 10	Pension Conts	Enter the amount of contributions paid by the member during the reporting period. Please include the pound and pence - No £ sign																																								
Position 11	Cont Rate	<p>Enter the current basic contribution rate paid by the member. This is the rate at the END of the financial year for which this return is being submitted, based on the table below. Do not include Percentage symbol (%):</p> <p>Member Contribution Rates Due from 1 April 2017</p> <table border="1" data-bbox="507 696 1401 1429"> <thead> <tr> <th data-bbox="507 696 855 819">Pensionable Pay Band</th> <th data-bbox="855 696 1129 819">Firefighters' Pension Scheme 1992 and special members</th> <th data-bbox="1129 696 1401 819">Firefighters' Pension Scheme 2006</th> </tr> </thead> <tbody> <tr> <td data-bbox="507 819 855 882">Up to and including £15,454</td> <td data-bbox="855 819 1129 882">11.0%</td> <td data-bbox="1129 819 1401 882">8.5%</td> </tr> <tr> <td data-bbox="507 882 855 947">More than £15,454 and up to and including £21,636</td> <td data-bbox="855 882 1129 947">12.2%</td> <td data-bbox="1129 882 1401 947">9.4%</td> </tr> <tr> <td data-bbox="507 947 855 1012">More than £21,636 and up to and including £30,909</td> <td data-bbox="855 947 1129 1012">14.2%</td> <td data-bbox="1129 947 1401 1012">10.4%</td> </tr> <tr> <td data-bbox="507 1012 855 1077">More than £30,909 and up to and including £41,212</td> <td data-bbox="855 1012 1129 1077">14.7%</td> <td data-bbox="1129 1012 1401 1077">10.9%</td> </tr> <tr> <td data-bbox="507 1077 855 1142">More than £41,212 and up to and including £51,515</td> <td data-bbox="855 1077 1129 1142">15.2%</td> <td data-bbox="1129 1077 1401 1142">11.2%</td> </tr> <tr> <td data-bbox="507 1142 855 1207">More than £51,515 and up to and including £61,818</td> <td data-bbox="855 1142 1129 1207">15.5%</td> <td data-bbox="1129 1142 1401 1207">11.3%</td> </tr> <tr> <td data-bbox="507 1207 855 1272">More than £61,818 and up to and including £103,030</td> <td data-bbox="855 1207 1129 1272">16.0%</td> <td data-bbox="1129 1207 1401 1272">11.7%</td> </tr> <tr> <td data-bbox="507 1272 855 1337">More than £103,030 and up to and including £123,636</td> <td data-bbox="855 1272 1129 1337">16.5%</td> <td data-bbox="1129 1272 1401 1337">12.1%</td> </tr> <tr> <td data-bbox="507 1337 855 1402">More than £123,636</td> <td data-bbox="855 1337 1129 1402">17.0%</td> <td data-bbox="1129 1337 1401 1402">12.5%</td> </tr> </tbody> </table> <table border="1" data-bbox="507 1458 1153 1688"> <thead> <tr> <th data-bbox="507 1458 954 1554">Pensionable Pay Band</th> <th data-bbox="954 1458 1153 1554">Firefighters' Pension Scheme 2015</th> </tr> </thead> <tbody> <tr> <td data-bbox="507 1554 954 1592">Up £27,543</td> <td data-bbox="954 1554 1153 1592">10.5%</td> </tr> <tr> <td data-bbox="507 1592 954 1630">£27,544 to £51,005</td> <td data-bbox="954 1592 1153 1630">12.7%</td> </tr> <tr> <td data-bbox="507 1630 954 1668">£51,006 to £142,500</td> <td data-bbox="954 1630 1153 1668">13.5%</td> </tr> <tr> <td data-bbox="507 1668 954 1688">£142,501 or more</td> <td data-bbox="954 1668 1153 1688">14.5%</td> </tr> </tbody> </table>	Pensionable Pay Band	Firefighters' Pension Scheme 1992 and special members	Firefighters' Pension Scheme 2006	Up to and including £15,454	11.0%	8.5%	More than £15,454 and up to and including £21,636	12.2%	9.4%	More than £21,636 and up to and including £30,909	14.2%	10.4%	More than £30,909 and up to and including £41,212	14.7%	10.9%	More than £41,212 and up to and including £51,515	15.2%	11.2%	More than £51,515 and up to and including £61,818	15.5%	11.3%	More than £61,818 and up to and including £103,030	16.0%	11.7%	More than £103,030 and up to and including £123,636	16.5%	12.1%	More than £123,636	17.0%	12.5%	Pensionable Pay Band	Firefighters' Pension Scheme 2015	Up £27,543	10.5%	£27,544 to £51,005	12.7%	£51,006 to £142,500	13.5%	£142,501 or more	14.5%
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Position 12	NI Earnings	<p>This optional field is only applicable for returns prior to 6 April 2016. It is the amount earned on which National Insurance was paid between 1 April (or the date the employee started in the scheme if later) and 31 March.</p> <p>Express as whole £s only (no £ sign)</p> <p>For example, £32500.75 should be entered as 32500.00. This figure is the total of columns 1(b) and 1(c) on form P11 tax and National Insurance form.</p>																																								

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Position 13	Added Years	<p>This field is applicable when a member has a contract to buy Added Years. Enter the additional contributions the member has paid within the reporting period to buy added years, or Additional Pension.</p> <p>Report in Pounds and Pence, with no £ sign, e.g. 345.25</p>
Position 14	Additional Pension	<p>This field is applicable when a member has a contract to buy Additional Pension. Enter the additional contributions the member has paid within the reporting period to buy added years, or Additional Pension.</p> <p>Report in Pounds and Pence, with no £ sign, e.g. 345.25</p>

Supplementary Information

Pensionable pay on a period of “assumed pay” (To be reported in Act Rem Amount field

In some cases a scheme member may have received less than full pay, however, depending on the circumstances they may be entitled to pension accrual at a non-reduced rate. In the CARE scheme this is referred to as “assumed pay”. Assumed pay should be calculated as the amount of pensionable earnings the member would have received had the following circumstances not applied:

- the member received reduced pay while on sick leave, paid adoption leave, paid maternity leave, paid parental leave, paid maternity support leave or paid adoption support leave
- the member has received statutory pay
- the member has taken unpaid maternity leave during the first 26 weeks of maternity leave
- the member is absent from duty because of being called out, or recalled, for permanent service in Her Majesty’s armed forces in pursuance of a call-out notice served, or a call-out or recall order made, under the Reserve Forces Act 1996
- the member voluntarily surrenders pensionable earnings in whole or in part

Upon returning to duty, the member has the option to pay member contribution for periods of:

- Unpaid adoption leave
- Unpaid maternity leave
- Unpaid parental leave
- Unpaid maternity support leave
- Unpaid adoption support leave
- Unpaid sick leave (for each period of up to 6 months unpaid sick leave, maximum 12 months sick leave in total)

In these cases please report the assumed pay rather than the actual pay in the Act Rem field. This figure should be uprated as normal for the Full Time Pay field.