

# **Scottish Police 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.

# PSS 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 POL, irrespective to whether they are now in the 2015 Care scheme.  Members who joined the scheme pre 06/04/2006, should be reported as 080, unless they are now in the 2015 Care scheme.  Every member who is in the 2015 Care scheme, irrespective to the date they joined the scheme should be reported as POL.
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. This should include:  1) Basic Salary 2) Additional Salary on Temporary Promotion 3) Competency Related Threshold Payments (CRTP) 4) Overtime payments for part time staff up to 40 hours per week –Not pensionable for full time staff.  This should be recorded as the actual amount of earnings paid.  The Act Rem Amount must not include:  1) Overtime Pay 2) Housing Allowance 3) Transitional Rent Allowance  Enter amount without £ sign, e.g. 20743.50

NSR 03 spec	Description	Guidance For Form Filling														
Position 9	Full Time Pay	<p>Please enter the calculated full time pay for the post that the member is working based on the Act Rem Amount.</p> <p>When calculating pay for part time members do not uprate any CRTP. Please add that figure to the uprated basic salary, additional salary and overtime payments.</p> <ul style="list-style-type: none"> <li>if the Act Rem Amount = £41,487.00 and the member worked full time (100%) then the figure to enter is 41487.00 (No £ sign or comma)</li> <li>if the Act Rem Amount = £20,743.50, but the member has worked part time on a 50% contract then the figure to enter is 41487.00</li> <li>if the Act Rem Amount = £21,354.00 but the member has worked part time on a 50% contract and has been paid CRTP of £630.00 then the figure to enter is 43338.00 (£21,354.00 uprated to full time then add £630.00)</li> </ul> <p>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 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.</p>														
Position 10	Pension Conts	<p>Enter the amount of contributions paid by the member during the reporting period. Please include the pound and pence - No £ sign</p>														
Position 11	Cont Rate	<p>Enter the current basic contribution rate paid by the member.</p> <p>This is the rate at the END of the financial year for which this return is being submitted, based on the rates in the table below. Do not include Percentage symbol (%):</p> <p>Member Contribution Rates due from 1 April 2015</p> <table border="1" data-bbox="624 1592 1401 1823"> <thead> <tr> <th>Whole-time pensionable pay</th> <th>1987 Scheme</th> <th>2006 Scheme</th> <th>2015 Scheme</th> </tr> </thead> <tbody> <tr> <td>Tier 1 £27,000 and under</td> <td>12.50%</td> <td>11.00%</td> <td rowspan="3">13.46%</td> </tr> <tr> <td>Tier 2 £27,001 - £60,000</td> <td>14.25%</td> <td>12.05%</td> </tr> <tr> <td>Tier 3 Over £60,000</td> <td>15.05%</td> <td>12.75%</td> </tr> </tbody> </table>	Whole-time pensionable pay	1987 Scheme	2006 Scheme	2015 Scheme	Tier 1 £27,000 and under	12.50%	11.00%	13.46%	Tier 2 £27,001 - £60,000	14.25%	12.05%	Tier 3 Over £60,000	15.05%	12.75%
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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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NSR 03 spec	Description	Guidance For Form Filling
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 - 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 - 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.