

NHS Superannuation Scheme (Scotland)

Superannuation (Health Service) Circular No. 4/2003

**Practice Managers
Direction Bodies**7 Tweedside Park
Tweedbank
Galashiels TD1 3TETelephone: 01896 893100
Fax: 01896 893214Your ref:
Our ref: SHE/1/2

27 March 2003

Dear Sir/Madam

**NATIONAL HEALTH SERVICE SUPERANNUATION SCHEME SCOTLAND
ANNUAL RETURN FOR 2002/2003****1. Background**

In order that the superannuation records of individual members of the scheme can be updated, GP Practices and Direction Bodies are asked to provide information about all staff in pensionable employment at 31 March 2003.

2. Completion of Annual Returns Form (NSR03)

A unique identifier number has been allocated to each Direction Body, (prefixed KD). General Practitioners should use their Practice identifier number. This should be quoted at all times when contacting SPPA. When submitting NSR forms this identifier should be inserted into the Employers/ Pay Reference Number field.

3. General Points relating to Annual Returns

- ◆ All Annual Returns **must** be returned no later than **31 May 2003**.
- ◆ The limit on pensionable pay for new entrants to the Scheme (the 'Earnings Cap') for the year 2002/03 is £97,200.00.
- ◆ The responsibility for reporting details of the employment of assistant practitioners normally rests with Practitioner Services Division of the CSA and not the General Practice in which the assistant is employed.
- ◆ Do not use the NSR03 form from the guide 'NSR Forms and SB34' issued in July 2000.

SPPA cannot provide information about National Insurance in relation to superannuation contributions. If you require information about National Insurance, contact the Helpline run jointly by the Inland Revenue and Contributions Agency on 08457 143 143. You may need to quote the following NHS Scheme contracted-out numbers; ECON E3900008J SCON S2730012.

5. Ferguson Payroll Users

Ferguson Software, who provide a payroll service to many GP Practices, issue an end of year statement to facilitate the completion of annual returns. Because the format of form NSR03 has not been changed, the field numbers from item 15 on the statement are wrong and care should be taken to ensure that the correct information is transcribed.

6. Sending Forms by E-mail.

If sending the forms by e-mail please save each form before sending it to the Agency using the following format:

[Your GP ID] [members SB number, or name] [03] for annual return

i.e. JP069 ALVIN 03

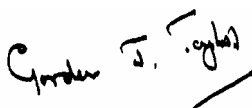
7. Summary of Annual Returns

Attached to this letter is a 'Summary of Annual Returns' sheet. Please complete this form for employees of the Practice in scheme membership at 31st March 2003 and also for those who left between 1 April 2002 and 31 March 2003. The totals in each of the contributions columns should reconcile with the total of contributions sent to the Agency during the year. If it does not you should investigate the reason(s) and make adjustments as necessary before returning the summary and the annual returns to the Agency.

8. Enquiries

Any enquiries about the provision of annual return information should be made by telephoning 01896 893100 or alternatively by e-mailing the appropriate team as detailed in Annex A attached.

Yours faithfully



Gordon J Taylor



TEAM	AREA
NHSPEN1@scotland.gsi.gov.uk	Borders
NHSPEN2@scotland.gsi.gov.uk	Argyll & Clyde Ayrshire & Annan Orkney, Shetland & Western Isles
NHSPEN3@scotland.gsi.gov.uk	Practitioners/Direction Bodies
NHSPEN4@scotland.gsi.gov.uk	Tayside
NHSPEN5@scotland.gsi.gov.uk	Grampian NHS 24
NHSPEN6@scotland.gsi.gov.uk	Lothian NHS Education Scotland
NHSPEN7@scotland.gsi.gov.uk	Fife Forth Valley
NHSPEN8@scotland.gsi.gov.uk	Lanarkshire Dumfries & Galloway State Hospital
NHSPEN9@scotland.gsi.gov.uk	Greater Glasgow National Golden Jubilee Hospital
NHSPEN10@scotland.gsi.gov.uk	Highland Common Services Agency



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STEP BY STEP GUIDE FOR COMPLETING ANNUAL RETURN FORMS (NSR03)

National Health Service Superannuation Scheme (Scotland)

The following is a brief guide for the completion of the Annual Return forms used by the Agency to update members superannuation records.

Detailed guidance is available in the help boxes of the excel version of the forms or from the 'NSR Forms and SB34' book issued July 2000. **DO NOT USE THE NSR03 FORM FROM THE GUIDE.**

For those few Practices who still do not have the Microsoft Excel version it is **strongly** advised that you acquire a copy. Practices who have the excel forms can see if they have the latest version by opening a form. The current version has small red triangles (that open up help boxes) to the left of the boxes where you enter the data.

The excel versions can be obtained by:

- ◆ Mail. Send a stamped addressed envelope (at least 6" x 6") to SPPA at Tweedbank.
- ◆ E-mail. Contact the appropriate NHS Team listed at Annex A.
- ◆ Downloading the forms from the SPPA website <http://www.scotland.gov.uk/sppa>.

There are a number of other forms you will find useful on this site.

If a member has more than one employment, an Annual Return must be supplied for each. For example, a member who is employed on a part-time basis during the day as a receptionist and in the evening as a cleaner, must have a return completed for each employment, showing the separate earnings and contribution details.

Before the annual return is submitted the following questions should be asked about each employee:

- ◆ **Was the member *actually* in employment on 31st March?** If so, has Starter Form (NSR01) form been forwarded to SPPA to register membership? If not, please complete a Starter Form and send it to SPPA immediately.
- ◆ **Did the member *actually* terminate employment on, or before, 31st March?** If so, has a Leaver Form (NSR02) been forwarded to SPPA? If not please do so immediately. In such cases **do not complete an Annual Return Form (NSR03).**

Please note that a leaver return **must** be sent to SPPA in respect of any scheme member who leaves your employment, **even** if the employee is taking up employment with another GP Practice, Direction Body or the wider NHS and is continuing in membership of the scheme.

Leaver Forms not already submitted must be included with the annual return forms and the summary sheet.

- ◆ **Has the member changed their conditions of employment?** For example, have they changed from part-time working to full-time working, or *vice-versa*, and if so has SPPA received notification of this change on Group Code/Employment Type Change Form (NSR04)? If not, please complete a form and forward it with the completed annual return.
- ◆ **Have any miscellaneous details changed?** For example, are there any changes that may affect the member's superannuation record that should have been reported on a Miscellaneous Changes Form (NSR05)? If so, please complete a form and forward it with the completed annual return.

0. Annual Return end date

Excel users only. Type 31/3/03.

1. Superannuation Number

Where you know the superannuation number enter it here, see attached list.

Format – for both the excel and paper versions the format is NNNNNNNN. Do not include the SB or ‘/’. *Example 69123454.*

2. Employment Number

Where you know the employment number enter it here, see attached list.

Format – for both the excel and paper versions the format is NNN. *Example 001.*

3. Pay Reference Number

This is your employer ID number, XXXXXXXX.

Format – for excel users XXXXXXXX

Format – paper version XXXXXXXX00000000

4. Date of Birth

Enter the members date of birth.

Format – for excel users d/m/yy, this will automatically default to the correct format on the form. *Example 9/7/57.*

Format – paper version ddmmyyyy. *Example 09071957.*

5. Surname

Enter the members surname.

Format – for excel users type in the surname. *Example ALVIN.*

Format – paper version enter the surname in BLOCK CAPITALS from the left. *Example ALVIN.*

6. Forename

Enter the members forename.

Format – for excel users type in the forename. *Example JOHN.*

Format – paper version enter the forename in BLOCK CAPITALS from the left. *Example JOHN.*

7. Initials

Enter the members MIDDLE initials only.

Format – for excel users type in the MIDDLE initials. *Example CT.*

Format – paper version enter the MIDDLE initials in BLOCK CAPITALS from the left. *Example CT.*

8. Whole Time Days

Enter the whole time days worked during the year.

Format – for excel users NNN. *Example 365.*

Format – paper version NNN. *Example 365.*

Always use a whole number, any fractions should be rounded UP.

The maximum number of days is 365.

Part-time staff who have worked additional hours, upto full-time hours, on which superannuation contributions have been paid should have this time added to their standard whole time days worked during the year.

Excel users can click on the 8 for a whole time days ready reckoner for use with full-time staff and part-time staff working fixed or variable hours. Practices who do not have the excel version of the forms should refer to the guidance 'NSR Forms and SB34' issued July 2000.

Superannuation cannot be paid on overtime payments in excess of the standard full-time hours.

9. Employee's Pensionable Pay

Enter the pensionable pay on which the employee's 6% payments were based on.

Format – for excel users £££££.pp (remember the decimal point) . *Example 2345.67.*

Format – paper version ££££££.pp (forget the decimal point, remember leading zero's).
Example 00234567.

10. Employer's Pensionable Pay

Enter the pensionable pay on which the employer's 5.5% payments were based on.

Format – for excel users £££££.pp (remember the decimal point)

Format – paper version ££££££.pp (forget the decimal point, remember leading zero's).

This will nearly always be the same as the employee's pensionable pay but could be different in cases where the member has been on maternity leave or extended sick leave. If you are unsure refer to the guidance 'NSR Forms and SB34' issued July 2000.

11. Contributions Rate

Enter the members contribution rate.

Format – for excel users '5' for manual workers '6' for everyone else. *Example 6.*

Format – paper version '0500' for manual workers '0600' for everyone else. . *Example 0060.*

12. Employee's Contributions

This must be 6% of employee's pensionable pay.

Format – for excel users £££££.pp (remember the decimal point)

Format – paper version £££££.pp (forget the decimal point, remember leading zero's).

13. Employer's Contributions

This must be 5.5% of employee's pensionable pay. *Remember it goes up next year.*

Format – for excel users £££££.pp (remember the decimal point)

Format – paper version £££££.pp (forget the decimal point, remember leading zero's).

14. Added Years Contributions

Not relevant to Practice staff.

Format – for excel users '0'.

Format – paper version '0000000'.

15. Unreduced Lump Sum Contributions.

Not relevant to Practice staff.

Format – for excel users '0'.

Format – paper version '0000000'.

16. Additional Service Contributions.

Where the member has a contract with the Agency enter only the extra contributions paid over the year.

Format – for excel users £££££.pp (remember the decimal point).

Format – paper version £££££.pp (forget the decimal point, remember leading zero's).

17. Added Benefits, ULS Contributions.

Not relevant to Practice staff.

Format – for excel users ‘0’.

Format – paper version ‘0000000’.

18. Salary Rate at 31st March

Enter the annual rate for the post the member holds i.e. the point they are at on their salary scale.

Format – for excel users £££££.pp (remember the decimal point).

Format – paper version £££££.pp (forget the decimal point, remember leading zero’s).

19. State Scheme Earnings

Enter the total of columns 1b and 1c from the Deduction Working Sheet P11 as a **whole number**.

Format – for excel users £££££.

Format – paper version £££££.pp. (remember leading zero’s.)

20. Start Date

Enter the start date for the form, either the 1st April 2002 or the date the member started in the Scheme.

Format – excel users need do nothing as the form will default to the start of the financial year. If the member started during the year enter that date d/m/yy. *Example 9/7/01.*

Format – paper version 01042001. If the member started during the year enter that date ddmmyyyy. *Example 09072001.*

21. Domicillary Fees

Not relevant to Practice staff.

Format – for excel users ‘0’.

Format – paper version ‘0000000’.

22. Type of Employment (Group Code)

Enter the current group code. If the member has changed from one code to another during the year also send a ‘Notification of Change of Group Code/Service Type’ form NSR04.

Format – for excel users see help box for code, N. *Example 1.*

Format – paper version refer to the guidance ‘NSR Forms and SB34’ issued July 2000, NN. *Example 01.*

23. Type of Service

Enter the type of service group code. If the member has changed from one code to another during the year also send a ‘Notification of Change of Group Code/Service Type’ form NSR04.

Format – for excel users see help box for code, N. *Example 1.*

Format – paper version refer to the guidance ‘NSR Forms and SB34’ issued July 2000, NN. *Example 01.*

24. Arrears of Contributions

Not relevant to Practice staff this year.

Format – for excel users ‘0’.

Format – paper version ‘00000’.

If in doubt about what is required use the help boxes included with the excel forms or to the guidance ‘NSR Forms and SB34’ issued July 2000. If you are still in doubt contact 01896 893100. A problem or query cleared at this stage will save time as the form will not need to be referred back to the you at a later date.



GP Practice

Change of Ownership, Merger or Administration.

National Health Service Superannuation Scheme (Scotland)

The following is a brief guide advising what to do in the event that the ownership or administration of a GP Practice changes.

1. Change of Ownership

Where the Principal Practitioner changes and there is no change to the administration and record keeping the Agency need only be advised of the change of the Principal Practitioner's name.

Where the Practice's financial/superannuation records are to become unavailable to the new administration the Agency should be advised the above and a contact name/address where the previous financial/superannuation records can be obtained.

In such cases it will be assumed by the Agency that the new Principal Practitioner will be aware of the role and responsibilities he or she has with regard to the National Health Service Superannuation Scheme (Scotland). A note of this can be given on request.

2. Merger between 2 or more Practices.

When 2, or more, Practices merge you should contact the Agency and advise us that a merger is to take place.

In most cases the Agency will advise you that the Practice with the most staff will retain its GP ID number (for ease of reference we will call this the 'phoenix' Practice).

Staff with the other Practice(s) will require leaver forms (NSR02) to be completed in respect of the service that financial year with the former Practice and starter forms (NSR01) for the phoenix Practice. Please note that this will not affect the members rights and benefits from the Scheme. Also, as service built up in different NHS employment's in Scotland is automatically linked, a transfer of benefits is not necessary.

Payment of superannuation contributions should continue as before using the payments book for the phoenix Practice, or using the customer ID number shown on the front cover of the phoenix Practice Bank Giro book. The other Bank Giro book(s) should be returned to the Agency.

In such cases it will be assumed by the Agency that the new Principal Practitioner will be aware of the role and responsibilities he or she has with regard to the National Health Service Superannuation Scheme (Scotland). A note of this can be given on request.

3. The Practice Administration Is Taken Over By The Local Primary Care Trust (Temporarily Or Permanently)

There are occasions when responsibility for a Practice administration and direct employment of Practice staff will be taken on by the area Primary Care Trust (PCT), e.g. on the retiral of the only GP at the Practice. There are also some PCT's running pilot schemes where payroll responsibility has been assumed by them. Included with these responsibilities is the administration of the NHS Superannuation Scheme.

When this happens the PCT treats the Scheme member as though they were a member of their own staff. This process involves the PCT submitting starter data (the equivalent of form NSR01) and any other information that needs to be sent up to the time the PCT responsibility ends at which time they provide the Agency with leaver data (the equivalent of form NSR02). The PCT makes payments in respect of these members each month.

When the Practice administration is taken over by the PCT **the Practice** will need to send the Agency leaver forms (NSR02's) for all the members of staff in the Scheme at that time and starter forms (NSR01's) when the Practice resumes responsibility, see Change of Ownership and New Practice.

Please note that this will not affect the members rights and benefits from the Scheme. Also, as service built up in different NHS employment's in Scotland is automatically linked, a transfer of benefits is not necessary.

It is important that the Practice advise the Agency when this is to happen. If it is happening now please let us know as soon as possible informing the Agency of exactly what role the PCT has taken. Where the PCT has taken on the payroll for example the Principal Practitioner retains a role and still has a responsibility as an NHS employer for the running of the Scheme at that Practice.

4. New Practice

The Agency consider a Practice to be a new Practice where there was no Practice before or where there has never been staff who have been members of the Scheme at that Practice.

In such cases the Agency will advise the Principal Practitioner of the role and responsibilities he or she has with regard to the National Health Service Superannuation Scheme (Scotland) and issue a starter pack.



**NOTIFICATION OF MEMBERS EMPLOYMENT AT 31ST MARCH 2003
ANNUAL RETURN**

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