

Amendment form examples

Do you need to send changes to previously submitted annual returns or leaver forms?

You can use the NSR06 Amendments form to submit the following data:

- paying arrears of contributions
- paying arrears of pay
- paying arrears of pay rises
- informing us of service amendments

What not to do

Below are some of the ways employers have tried to inform us of amendments:

Opening up contracts

It has been noted that some employers are opening up new contracts that are only used to pay arrears. By doing this it shows false membership of the scheme and directly affects the benefit statement.

Submitting all arrears in one financial year

Some employers are paying arrears by paying them in the current financial year. As arrears can sometimes span more than one financial year they are over inflating the pensionable salary and then the Annual Allowance calculations picks them up as a breach. This in turn can give a false tax charge for the member.

Resubmitting leaver or annual returns

Some employers resubmit leavers or annual returns showing the new figures. Unfortunately as we already have data for these periods the resubmitted forms are failing.

Correct Process

The correct method for submitting arrears or other pay amendments is via the Amendment form. This form allows you to send us the new corrected pay figures or service for that period. This then loads to our system and overwrites the previously noted figure. The Amendments form is the only method employers should use for paying additional pay figures into a specific financial year.

You can find details of how to complete an NSR06 Amendment form [here](#).