

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 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 in uppercase. |
| Position 5 | Forenames | Enter the member's Forename(s) in uppercase. |
| Position 6 | Date of Birth | Enter the members date of birth in format DD/MM/YYYY. |
| Position 7 | Sex | Optional Field Enter F or M |
| Position 8 | 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. |
| Position 9 | 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 (or assumed pay if applicable) 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 10 | Full Time Pay | <p>Full Time Members</p> <p>For Full Time members active from 1 April 2017 to 31 March 2018 please input the same pay figure as entered in Act Rem Amount.</p> <p>For Full Time members who joined the pension scheme after 1 April 2017 please calculate the Full Time Pay by using the following calculation - <i>Act Rem / Days in Period x 365</i>.</p> <p><i>Example: an officer joins the scheme on 10 August 2017 and earns £25,783.59</i></p> <p>$25783.59/234*365 = 40217.99$ Full Time Pay = 40217.99</p> <p>Part Time Members</p> <p>For part time members where the part time ratio does not change throughout the year, Full Time Pay can be calculated by uprating the total actual earnings at 31 March using the following calculation - <i>Act Rem / PT ratio x 100</i>:</p> <p><i>Example: an officer who works on a 60% ratio with a salary of £34,779.00 receives a pay rise to £36,882.00 on 1 September 2017 and achieves Act Rem of £21,600.28</i></p> <p>$21600.28/60*100 = 36000.47$ Full Time Pay = 36000.47</p> <p>For part time members whose part time ratio changed within the reporting year please add together the calculated full time equivalent pay for each individual period to achieve the total Full Time Pay.</p> <p><i>Example: a part time officer with a salary of £34,779.00 receives a pay rise to £36,882.00 on 1 September 2017. From 1 November 2017 they reduce from 60% to 50%:</i></p> <table border="1" data-bbox="550 1456 1474 1601"> <thead> <tr> <th>From</th> <th>To</th> <th>Days</th> <th>PT %</th> <th>Act Earnings</th> <th>Uprated</th> </tr> </thead> <tbody> <tr> <td>01/04/2017</td> <td>31/08/2017</td> <td>153</td> <td>60%</td> <td>8747.16</td> <td>14578.60</td> </tr> <tr> <td>01/09/2017</td> <td>31/10/2017</td> <td>61</td> <td>60%</td> <td>3698.30</td> <td>6163.83</td> </tr> <tr> <td>01/11/2017</td> <td>31/03/2018</td> <td>151</td> <td>50%</td> <td>7629.02</td> <td>15258.04</td> </tr> </tbody> </table> <table border="1" data-bbox="550 1624 1474 1758"> <tr> <td>Days in Period</td> <td><input type="text" value="365"/></td> <td>Total</td> <td>36000.47</td> </tr> <tr> <td colspan="2"></td> <td>Full Time Pay</td> <td>36000.47</td> </tr> </table> <p>In order to assist you to calculate the Full Time Pay for part time officers we have created a Full Time Pay calculator that you should access by clicking the link below:</p> <p>Full Time Pay Calculator</p> <p>Enter amount without £ sign, e.g. 36000.47</p> | From | To | Days | PT % | Act Earnings | Uprated | 01/04/2017 | 31/08/2017 | 153 | 60% | 8747.16 | 14578.60 | 01/09/2017 | 31/10/2017 | 61 | 60% | 3698.30 | 6163.83 | 01/11/2017 | 31/03/2018 | 151 | 50% | 7629.02 | 15258.04 | Days in Period | <input type="text" value="365"/> | Total | 36000.47 | | | Full Time Pay | 36000.47 |
| From | To | Days | PT % | Act Earnings | Uprated | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| | | Full Time Pay | 36000.47 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| NSR 03 spec | Description | Guidance For Form Filling |
|-------------|--------------------|---|
| Position 11 | Pension Conts | Enter the amount of contributions paid by the member during the reporting period. |
| Position 12 | Cont Rate | 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. Current rates can be found by accessing Police Pension Scheme Circular 02/2015 . Do not include Percentage symbol (%): |
| Position 13 | Additional Hours | This field is applicable when a part time member has worked additional hours over and above their contracted hours. Please enter the number of additional hours worked up to full time equivalent. For example if a member is contracted to work 30 hours per week and works additional hours, please enter the additional hours up to a maximum of 40. If this member works an additional 12 hours, please include 10 hours in this field. |
| Position 14 | Added Years | 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. Report in Pounds and Pence, with no £ sign |
| Position 15 | Additional Pension | 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 Additional Pension. Report in Pounds and Pence, with no £ sign |

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 updated as normal for the Full Time Pay field.