

# 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 member's 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 member's date of birth. Enter 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 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. For members who have transitioned from either FIRE 1992 or FIRE 2006 to the 2015 CARE scheme the annual return should be reported as FIRE 2015.
Position 9	Act Rem Amount	Enter the total pensionable remuneration earned between the 1st April and 31st March, or from the date of joining if after 1st April. Pensionable Remuneration includes CPD for those in the 2015 CARE scheme only. For 1992 or 2006 scheme members you must exclude the CPD from the Act Rem Amount. Enter amount without £ sign, e.g. 20743.50

Form Column	Description	Guidance for Form Filling
Position 10	Full Time Pay	<p><b>Full Time Members</b></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 - Act Rem / Days in Period x 365.</p> <p><b>Example:</b> an officer joins the scheme on 10 August 2017 and earns £14,307.37</p> $14307.37/234*365 = 22317.05$ <p>Full Time Pay = 22317.05</p> <p><b>Part Time Members (Retained and Modified Retained only)</b></p> <p>For retained or modified retained members please use the appropriate full time salary rate for the whole period applicable at the end of the reporting year.</p> <p><b>Part Time Members (other than Retained and Modified Retained)</b></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 - Act Rem / PT ratio x 100:</p> <p><b>Example:</b> an officer who works on a 60% ratio with a salary of £23,162.00 receives a pay rise to £29,638.00 on 1 July 2017 and achieves Act Rem of £16,817.06</p> $16807.06/60*100 = 28028.43$ <p>Full Time Pay = 28028.43</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>Enter amount without £ sign, e.g. 36000.47.</p>

Form Column	Description	Guidance for Form Filling
Position 11	Pension Conts	Enter the amount of contributions paid by the member during the reporting period. Please include the pound and pence - No £ sign.
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. The correct rates can be found by accessing <a href="#">Circular 2017/02</a> . Do not include Percentage symbol (%).
Position 13	NI Earnings	For the 2017-18 annual return this field should be left blank.
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 o £ sign, e.g. 345.25.
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 added years, or Additional Pension. Report in Pounds and Pence, with o £ sign, e.g. 345.25.
Position 16	Rank	Please enter the curent rank, e.g. Firefighter.
Position 17	Salary Spine Point	Please enter the relevant spine point for the member.

## Supplementary Information

### Rank and Salary Spine Points

In Position 16 and 17 of the annual return we have asked you to record the current Rank and Salary Spine Point for each return. This is in order for us to update our system with the correct details to allow the accrual calculations to run.

### 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 leave.
- 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.