

## **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><b>Full Time Members</b></p> <p>For Full Time members active from 1 April to 31 March 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 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 and earns £25,783.59</i></p> $25783.59/234*365 = 40217.99$ <p><b>Full Time Pay = 40217.99</b></p> <p><b>Part Time Members</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 - <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 and achieves Act Rem of £21,600.28</i></p> $21600.28/60*100 = 36000.47$ <p><b>Full Time Pay = 36000.47</b></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. From 1 November they reduce from 60% to 50%:</i></p> <table border="1" data-bbox="544 1458 1476 1599"> <thead> <tr> <th>From</th> <th>To</th> <th>Days</th> <th>PT %</th> <th>Act Earnings</th> <th>Upated</th> </tr> </thead> <tbody> <tr> <td>01/04/</td> <td>31/08/</td> <td>153</td> <td>60%</td> <td>8747.16</td> <td>14578.60</td> </tr> <tr> <td>01/09/</td> <td>31/10/</td> <td>61</td> <td>60%</td> <td>3698.30</td> <td>6163.83</td> </tr> <tr> <td>01/11/</td> <td>31/03/</td> <td>151</td> <td>50%</td> <td>7629.02</td> <td>15258.04</td> </tr> </tbody> </table> <table border="1" data-bbox="544 1630 1476 1749"> <tr> <td><b>Days in Period</b></td> <td><input type="text" value="365"/></td> <td><b>Total</b></td> <td><b>36000.47</b></td> </tr> <tr> <td colspan="2"></td> <td><b>Full Time Pay</b></td> <td><b>36000.47</b></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><a href="#">Full Time Pay Calculator</a></p> <p>Enter amount without £ sign, e.g. 36000.47</p>	From	To	Days	PT %	Act Earnings	Upated	01/04/	31/08/	153	60%	8747.16	14578.60	01/09/	31/10/	61	60%	3698.30	6163.83	01/11/	31/03/	151	50%	7629.02	15258.04	<b>Days in Period</b>	<input type="text" value="365"/>	<b>Total</b>	<b>36000.47</b>			<b>Full Time Pay</b>	<b>36000.47</b>
From	To	Days	PT %	Act Earnings	Upated																													
01/04/	31/08/	153	60%	8747.16	14578.60																													
01/09/	31/10/	61	60%	3698.30	6163.83																													
01/11/	31/03/	151	50%	7629.02	15258.04																													
<b>Days in Period</b>	<input type="text" value="365"/>	<b>Total</b>	<b>36000.47</b>																															
		<b>Full Time Pay</b>	<b>36000.47</b>																															

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 <a href="#">Circular 02/2015</a> .  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)



Scottish Public  
Pensions Agency  
Buidheann Peinneanan  
Poblach na h-Alba

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.