



Scottish Public  
Pensions Agency  
Buidheann Peinnseanan  
Poblach na h-Alba

# Annual Returns

NHS Pre-Submission of Annual  
Returns Checklist

# NHS Pre-Submission of Annual Returns Checklist

Before sending the annual returns for year end 31 March, please see below for a checklist to tick off. This will help ensure the members' records are kept up to date and a smooth transition of the annual return loading.

## **Have you:**

- Sent all new starters for members joining the scheme during the period 1 April last year to 31 March this year?
- Sent leaver details for members that left the scheme during the period 1 April last year to 31 March this year?
- Sent service change details for members during the period 1 April last year to 31 March this year?
- Sent miscellaneous update details for members during the period 1 April last year to 31 March this year?

# NHS Pre-Submission of Annual Returns Checklist

## Starter

If a member has started employment after 1 April last year, have you sent an NSR01 starter form? For example, if Mr Smith started a contract on 18 April, we would need the starter form for this. The NSR03 annual return form would be for the period 18 April to 31 March this year only.

## Leaver

If a member has left employment before 31 March this year, have you sent an NSR02 leaver form? For example, if Mrs Jones left employment on 15 February this year, we would need the leaver form for this. The NSR02 leaver form would be for the period 1 April last year to 15 February this year only. PLEASE NOTE: Do not include this on the annual return. The member has left and is not active as at 31 March this year

## Service change form (Full-Time to Part-Time)

If a member has changed from full-time to part-time working, have you: • sent an NSR04 service change form? For example, if Mr Eastwood changed from full-time to part-time on 15 August last year, we would need a service change form for this. The main thing to understand here is that the member has not left. They finished full-time on 14 August last year and started part-time on 15 August last year. Most fields are self-explanatory on the service change form. However, we will use the example above for Mr Eastwood to clarify the others as follows:

### Type of Service

This will be the member's new service. Mr Eastwood is now part-time as at 15 August last year, so use the type of service code of 02.

### Full-Time Days

This will be the member's service up to the date of change. Mr Eastwood was full-time up until 14 August last year, so the full-time days would be for the period 1 April last year to 14 August last year (136 days if there were no unpaid days).

# NHS Pre-Submission of Annual Returns Checklist

## Pay and Contributions

This will be the member's pay and contributions up to the date of change. Mr Eastwood was full-time up until 14 August last year, so all pay and contributions would be for the period 1 April last year to 14 August last year.

## Salary Rate at Date of Service Change

This will be the member's salary rate at the date of change. Mr Eastwood was full-time up until 14 August last year, so the salary rate would be what it was at that date.

## Effective Date of Change

This will be the member's new service change date. Mr Eastwood started part-time on 15 August last year, so this date will be included here.

PLEASE NOTE: When completing the NSR03 annual return form, all financial information should be for the whole year. Mr Eastwood has not actually left. Our system will automatically split the full details from the service change. Do not split any details yourself. Use the same pay reference number as the service change form. As Mr Eastwood is part-time as at 31 March, the whole year's service should be in days. The salary rate should be their full-time equivalent. ADDITIONAL NOTE: This form is also used to notify changes to a group code, e.g. From 06 (Nurse) to 01 (Officer).

## Example

Mr Eastwood was full-time from 1 April last year to 14 August last year, with no unpaid days. His service for that period would be 136 days. From 15 August last year to 31 March this year, he was part-time under type of service 02. Even though he is part-time as at 31 March this year, the annual return for the whole year should be in days. In the case of part-time staff, the full-time days are derived from the proportion of time the individual is employed compared to an equivalent full-time employee. For the period 15 August last year to 31 March this year, Mr Eastwood worked part-time at 30 hours per week.

An equivalent full-time employee would work a maximum of 37.5 hours per week. The period 15 August last year to 31 March this year has 229 days. To calculate Mr Eastwood's full-time days, the following formula should be used:  $\text{Number of hours worked per week} \div \text{number of full-time hours} \times \text{number of days in the period}$ :  $30 \div 37.5 \times 229 = 183$  days Add this to the 136 days already worked. The annual return should show a total of 319 days worked.

# NHS Pre-Submission of Annual Returns Checklist

## Service Change Form (Part-Time to Full-Time)

If a member has changed from part-time to full-time working, have you: • sent an NSR04 service change form? For example, if Mrs Riddell has changed from part-time to full-time on 14 February this year, we would need a service change form for this. The main thing to understand here is that the member has not left. They finished part-time on 13 February this year and started full-time on 14 February this year. Most fields are self-explanatory on the service change form. However, we will use the example above for Mrs Riddell to clarify the others as follows:

### Type of Service

This will be the member's new service. Mrs Riddell is now full-time as at 14 February, so use the full-time code of 01.

### Part-Time Days

This will be the member's service up to the date of change. Mrs Riddell was part-time up until 13 February, so the part-time hours would be for the period 1 April last year to 13 February this year. These will have to be converted into days.

### Pay and Contributions

This will be the member's pay and contributions up to the date of change. Mrs Riddell was part-time up until 13 February, so all pay and contributions would be for the period 1 April last year to 13 February this year.

### Salary Rate at Date of Service Change

This will be the member's salary rate at the date of change. Mrs Riddell was part-time up until 13 February, so the salary rate would be what it was at that date. This must be the full-time equivalent rate.

### Effective Date of Change

This will be the member's new service change date. Mrs Riddell started full-time on 14 February this year, so this date will be included here. PLEASE NOTE: When completing the NSR03 annual return form, all financial information should be for the whole year. Mrs Riddell has not actually left. Our system will automatically split the full details from the service change. Do not split any details yourself. Use the same pay reference number as the service change form. As Mrs Riddell is full-time as at 31 March, the whole year's service should be in days. ADDITIONAL NOTE: This form is also used to notify changes to a group code, e.g. From 06 (Nurse) to 01 (Officer)

# NHS Pre-Submission of Annual Returns Checklist

## Example

Mrs Riddell was part-time from 1 April last year to 13 February this year, under type of service 02. Even though she is part-time for that period, the annual return for the whole year should be in days. In the case of part-time staff, the full-time days are derived from the proportion of time the individual is employed compared to an equivalent full-time employee.

For the period 1 April last year to 13 February this year, Mrs Riddell worked part-time at 20 hours per week. An equivalent full-time employee would work a maximum of 37.5 hours per week.

The period 1 April last year to 13 February this year has 319 days.

To calculate Mrs Riddell's full-time days, the following formula should be used: Number of hours worked per week ÷ number of full-time hours x number of days in the period:  $20 \div 37.5 \times 319 = 170$  days From 14 February to 31 March this year, Mrs Riddell was full-time, with no unpaid days.

Her service for that period would be 46 days. Add this to the 170 full-time days already worked. The annual return should show a total of 216 days worked.

## Miscellaneous Update

If a member has changed any personal details, have you: • sent an NSR05 miscellaneous update form? For example, if Miss Thomson has married Mr Hannah and set up home, we would need the following changes on this form:

- title - Was Miss. Now Mrs
- surname - Was Thomson. Now Hannah
- forename(s) - If applicable
- address - New address

PLEASE NOTE:

When completing the NSR05 miscellaneous update form, the pay reference number must match the original one. This will ensure any updates will load on to the correct record.