NSR02 LEAVER FORM

We have created a new leaver form NSR02. Detailed instructions about how to complete each field are included in this document.

The NSR02 leaver form should be completed when:

- a member has left employment and is no longer paying pension contributions
- a member has retired
- a member has opted out of the scheme
- a member stops receiving maternity pay. (Pension contributions are due on full pay and half pay).
- a member stops receiving sick pay. (Pension contributions are due on full pay and half pay).
- a member is on a career break

Detailed instructions about how to complete each field are included in this document. Hotspots are available on EDM to guide you through manual entry. It is important to complete the date boxes accurately to allow us to upload the forms to the member's record.

NSR02 LEAVER FORM

How to complete form NRS02 Leaver Form

Column	Description	Guidance For Form Filling
Column 1	Form Type	For NSR02 Leaver form, enter 02 **2 digits**
Column 2	Superannuation Number	This is the members unique reference number also referred to as an SB number. This must be entered if known. **Please leave blank if unknown.** **7 digits**
Column 3	Employment Number	Also referred to as a contract number. Please remember to complete this section. **Please leave blank if unknown.** **3 digits**
Column 4	Pay Reference Number	In the case of GP practices, this should always be the practice identifier number that was issued with your administration pack. The number will always start with two prefix letters, the second of which will be a 'P', followed by five digits. Please make sure you enter this carefully. For example, there is a significant difference between GP00001, GP00010 and GP00100. The first code denotes the first practice in Glasgow, the second code denotes the tenth, while the third code denotes the one- hundredth. Please enter from left hand side and enter zeroes in the other eight boxes - GP00010 would be entered as GP0001000000000. If the code is incorrect or missing, SPPA will not know where the member is employed. If you are in any doubt what your practice identifier number is, please contact us before submitting any information. **15 digits**

Column	Description	Guidance For Form Filling
Column 5	Date of Birth	The member's date of birth. This is always written in DDMMYYYY format. For example, for someone born on 5 June 1956, the entry would be 05061956. **8 digits**
Column 6	Surname	Member's surname in uppercase. For example, BRYANT. **Maximum 25 characters**
Column 7	Forename	Member's first name in uppercase. For example, FREDERICK. No initials. Full name is required. **Maximum 25 characters**
Column 8	Middle Name Initials	Please enter a maximum of 3 characters separated with a space. For example, A D G. **Maximum 5 characters**
Column 9	Full Time Days (FTD)	This is the number of days worked in the period. To calculate the full time days for a full time employee, count the number of calendar days from 1 April (or the date they started in the scheme if that is later in the year) to the date of leaving. Exclude 29 February in a leap year. In the case of part-time staff, the full time equivalent is derived from the proportion of time the individual is employed compared to an equivalent full time employee. To calculate this, the following formula should be used: Number of hours worked per week divided by Number of Full Time hours multiplied by Number of calendar days in the period **3 digits**
Column 10	Employees Pensionable Pay	This is the amount of pay upon which the member has paid contributions from 1 April (or the date they started in the Scheme if later) to their leaving date, inclusive. Please complete this in a £££££pp format, entering additional zeroes to make up to eight digits. For example, enter £58859.60 as 05885960. Do not enter a decimal point. **8 digits**

Column	Description	Guidance For Form Filling
Column 11	Balance of 365 days Pay	This is the balance from that part of the previous year which, when added to the pensionable pay in column 10, will provide a total pensionable pay over the final 365 days of service. Example: An employee joins the Scheme on 1 September 2022 and leaves pensionable employment on 31 December 2023. You would enter the pensionable pay at column 10 that would relate to the period between 1 April and 31 December (275 days). Therefore the figure entered at item 11 would be the pensionable pay for the balance of 90 days, i.e. from 1 January to 31 March. The 2 amounts, when added together, give the total pensionable pay for the 365 days before the date of leaving. Please complete this in a £££££pp format, entering additional zeroes to make up to eight digits. For example, enter £58859.60 as 05885960. Do not enter a decimal point. **8 digits**
Column 12	Employers Pensionable Pay	Complete **only** if member has received reduced earnings e.g. Maternity Leave or Sick Pay. Enter the pay that would have been earned had the member not had their earnings reduced. Please complete this in a £££££pp format, entering additional zeroes to make up to eight digits. For example, enter £58859.60 as 05885960. Do not enter a decimal point. If Employers Pensionable Pay is populated enter a reason in the Notes field (Column 28). If using the Manual Entry form select a deviation reason from the drop down list below the Notes field and add any further Notes as required. **8 digits**
Column 13	Employee Contributions Rate	Member's contribution rate on date of leaving. This must be in accordance with the corresponding contribution table. Rate should be entered as 0570 for 5.7% or 0640 for 6.4%, for example. **4 digit**

Column	Description	Guidance For Form Filling
Column 14	Employees Pension Contributions	This is the actual amount of contributions paid from 1 April (or the date the employee started in the scheme if later) to the date of leaving This is a percentage the figure entered at column 10. Please enter it in a £££££pp format, entering additional zeroes to make up to seven digits. For example, enter £1459.00 as 0145900. Do not enter a decimal point. **7 digits**
Column 15	Employers Pension Contributions	This is the total Employers Pension Contributions or the amended contributions from 1 April (or the date the employee started in the scheme if later) and 31 March or the date of leaving. The Employers Pension Contributions is a percentage (currently 22.5%) of the Employees Pensionable Pay in Column 10 if no Employers Pensionable Pay has been entered in Column 12. The Employers Pension Contributions is a percentage (currently 22.5%) of the Employers Pensionable Pay in Column 12 if Employers Pensionable Pay is applicable. Please enter it in a £££££pp format, entering additional zeroes to make up to seven digits. For example, enter £1459.00 as 0145900. Do not enter a decimal point. **7 digits**

Column	Description	Guidance For Form Filling
Column 16	Reason for Leaving	01 - Opt Out - Personal Financial Reasons 02 - Opt Out - Contribution Increases 03 - Opt Out - Joined Another Scheme 04 - Opt Out - Changes to the Scheme (other than contributions increases) 05 - Opt Out - Other 06 - Non-Occupational Injury 07 - Non-Occupational Illness 08 - Occupational Injury 09 - Occupational Illness 15 - Dismissal 16 - Redundancy Voluntary 17 - Death in Service 19 - Retirement - Age 20 - Ill Health - Termination of Paid Sick Leave 21 - Ineligibility Due to Age or Maximum Service 22 - New Employment with NHS Scotland 23 - New Employment with NHS Outwith Scotland 26 - Ill Health 27 - Other 28 - Tapered Protection End Date 29 - Maternity Pay (EPA) Change to Non-Superannuable Employment 30 - Authorised Unpaid Leave 31 - Arrears of Pay Prior to Current Financial Year 32 - Retainer Scheme Arrangement 32 - Retainer Scheme Arrangement 34 - Voluntary Early Retirement + Actuarial Reduction 40 - Voluntary Resignation - Lateral Move 41 - Voluntary Resignation - Lack of Opportunities 42 - Voluntary Resignation - Other 43 - Voluntary Resignation - Promotion 44 - End of Fixed Term Contract 45 - Pregnancy 46 - Dismissal Capability 47 - Redundancy Compulsory 48 - Retirement Other **2 digits**
Column 17	Arrears of contributions	Complete this field for Maternity or Career Break contribution recovery. If no contributions are being recovered please fill the space with zeros. If you make an entry, complete it in a £££££pp format, entering additional zeroes to make up to seven digits For example enter £325.75 as 0032575. Do not enter a decimal point. **7 digits**

Column	Description	Guidance For Form Filling
Column 18	Additional percentage contributions	This is the amount of contributions a member has paid for Added Years and Early Retirement Reduction Buy Out (ERRBO), where applicable. Complete it in a £££££pp format, entering additional zeroes to make up to seven digits For example enter £325.75 as 0032575. Do not enter a decimal point. **7 digits**
Column 19	Additional Pension contributions	This is the amount of contributions a member is paying for an Additional Pension contract, where applicable. Complete it in a £££££pp format, entering additional zeroes to make up to seven digits For example enter £325.75 as 0032575. Do not enter a decimal point. **7 digits**
Column 20	Salary Rate	This is the member's annual rate of salary at their leaving date. Round total to nearest whole pound. The salary rate for part-time employees should be shown as the full time equivalent. Complete it in a £££££pp format, entering additional zeroes to make up to eight digits. For example, enter £59,700.00 as 05970000. Do not enter a decimal point. To calculate this, the following formula should be used: Hourly Rate multiplied by Full Time Weekly Hours (e.g. 37.5) multiplied by 52 (weeks in the year) = Full Time Equivalent Salary **8 digits**
Column 21	State scheme earnings	**PLEASE NOTE WE ONLY REQUIRE THIS BOX TO BE COMPLETED FOR DATA PRIOR TO 05/04/2016.** This is the amount the member earned where national insurance contributions are deducted. Other names for this are contracted out earnings and NI earnings. Enter whole pounds only. Enter figures in a ££££££ format, entering additional zeroes to make up to six digits. For example, enter £34000 as 034000. Do not enter a decimal point or pence. **6 digits**
Column 22	Leaving Date	Enter the date they left the scheme. This is always written in DDMMYYYY format. For example, 1 October 2023 would show as 01102023. **8 digits**

Column	Description	Guidance For Form Filling
Column 23	Type of Employment	01 - Practice Manager, Fund Manager, Receptionist Secretarial, Clerical and other Admin staff Officer 02 - Cleaner or other person employed on manual duties Officer(Manual) 03 - Mental Health Officer 04 - Mental Health Officer, Physio, Health Visitor 05 - Mental Health Officer (Manual) 06 - Practice Nurse, Physio, Mid Wife, Health Visitor 07 - Medical Officer, Doctor, GP Trainee 08 - Mental Health Officer, Doctor, GP Trainee 09 - GP Principals only. Their forms and returns should be submitted by Practitioner Services Division (PDS) to the Agency 10 - Dental Practitioner 11 - Max P/T Specialist 12 - Max P/T Specialist (MHO) 13 - P/T Specialist 14 - P/T Specialist (MHO) 16 - Practitioners employed as Assistant Medical Practitioners including those on retainer scheme 17 - Assistant Dental Practitioners If a member has changed their occupation during the year, you must send form NSR04 to SPPA to notify the change. Not Applicable to service type 09, 10, 16, 17 **2 digits**
Column 24	Type of Service	Always enter the relevant two digit code from the following list: 01 Whole time 02 Part-time 03 All Practitioners in 09, 10, 16 and 17 employment types as shown above. If a member has changed from working part-time to full time or vice versa during a year, form NSR04 must be sent to SPPA to notify the change. **2 digits**
Column 25	National Insurance Number	This is the members unique identifier to track their personal contributions to the UK social security system. Use a valid NI number format. For example, AB123456C. **9 characters**
Column 26	Domiciliary Fees	No Input necessary, please leave blank.
Column 27	Reduced Stamp Indicator	Enter 0 **1 digit**

Column	Description	Guidance For Form Filling
Column 28	Notes	Any relevant comments the employer wishes to include regarding members' leaver details. Do not use commas. **Maximum 200 characters**

Please see below a list of deviation reasons and key words

Deviation Reason	Keyword
Maternity Pay	adoption
Maternity Pay	kit
Maternity Pay	mat
Maternity Pay	maternity
Maternity Pay	pat
Maternity Pay	paternity
Maternity Pay	smp
Sick Pay	sick
Sick Pay	ssp
Promotion – (Inc Temporary)	acting up
Promotion – (Inc Temporary)	deputising
Promotion – (Inc Temporary)	promotion
Promotion – (Inc Temporary)	responsibility
Promotion – (Inc Temporary)	secondment
Practitioner Service Division / Salaried GP	practitioner / salaried GP
Pre Care Scheme	care
Unapproved Salary Sacrifice	unapproved salary sacrifice
Includes Pensionable Allowances	pensionable allowance