

## NSR06 AMENDMENT FORM

NSR06 Amendments should be used to submit amended financial information. You can also use this form to replace incorrect member leaver information.

Historically the NSR06 has been used by employers to submit arrears of pay. The specification of this form has been upgraded to allow employers to update previously submitted annual returns or leavers. This form is available on EDM for all employers to use.

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.

## NSR06 AMENDMENTS FORM

### How to complete form NRS06 Amendments

<u>Column</u>	<u>Description</u>	<u>Guidance For Form Filling</u>
Column 1	Form Type	For NSR06 Amendment form, enter 06.  <b>2 digits</b>
Column 2	Superannuation Number	This is the members unique reference number also referred to as an SB number. This must be entered if known.  <b>Please leave blank if unknown.</b>  <b>7 digits</b>
Column 3	Employment Number	Also referred to as a contract number. Please remember to complete this section.  <b>Please leave blank if unknown.</b>  <b>3 digits</b>
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.  <b>15 digits</b>
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.  <b>8 digits</b>

Column	Description	Guidance For Form Filling
Column 6	Surname	Member's surname in uppercase. For example, BRYANT.  <b>Maximum 25 characters</b>
Column 7	Forename	Member's first name in uppercase. For example, FREDERICK. No initials. Full name is required.  <b>Maximum 25 characters</b>
Column 8	Middle Name Initials	Please enter a maximum of 3 characters separated with a space. For example, A D G.  <b>Maximum 5 characters</b>
Column 9	Full Time Days (FTD)	This is the number of days or amended 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 31 March of the following year. 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  <b>3 digits</b>
Column 10	Employees Pensionable Pay	This is the amount of pay or amended pay upon which the member has paid contributions from 1 April (or the date they started in the scheme if later) to 31 March or 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.  <b>8 digits</b>

<u>Column</u>	<u>Description</u>	<u>Guidance For Form Filling</u>
Column 11	Balance of last 365 days pay	<p>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.</p> <p>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.</p> <p>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.</p> <p><b>8 digits</b></p>
Column 12	Employers Pensionable Pay	<p>Complete only if member has received reduced earnings e.g Maternity or sick pay. Enter the pay that would have been earned had the member not had their earnings reduced.</p> <p>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.</p> <p><b>8 digits</b></p>
Column 13	Employee Contribution Rate	<p>Member's contribution rate on date of leaving.</p> <p>This must be in accordance with the corresponding contribution table.</p> <p>Rate should be entered in format 0000, e.g. 0570 for 5.7% or 0640 for 6.4%.</p> <p><b>4 digits</b></p>
Column 14	Employees' Pension Contributions	<p>This is the amended Employees Pension Contributions from 1 April (or the date the employee started in the scheme if later) to 31 March or the date of leaving. The percentage must be in accordance with the corresponding contribution table and applied to the figure entered at column 10.</p> <p>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.</p> <p><b>7 digits</b></p>

<u>Column</u>	<u>Description</u>	<u>Guidance For Form Filling</u>
Column 15	Employers Pension Contributions	<p>This is the amended Employers Pension Contributions from 1 April (or the date the employee started in the scheme if later) and 31 March or the date of leaving.</p> <p>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.</p> <p>The Employers Pension Contributions is a percentage (currently 22.5%) of the Employers Pensionable Pay in Column 12 if Employers Pensionable Pay is applicable.</p> <p>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.</p> <p>If entering a NSR06 Amendment form for a previous year the Employers Pension Contribution rate will be shown at the percentage applicable for that reporting period.</p> <p>If the Employers Pension Contributions entered is not equal to the percentage rate applicable this will return a file error that will have to be corrected to complete the data submission.</p> <p><b>7 digits</b></p>

Column	Description	Guidance For Form Filling
Column 16	Reason for Leaving	<p>01 - Opt Out - Personal Financial Reasons</p> <p>02 - Opt Out - Contribution Increases</p> <p>03 - Opt Out - Joined Another Scheme</p> <p>04 - Opt Out - Changes to the Scheme (other than contributions increases)</p> <p>05 - Opt Out - Other</p> <p>06 - Non-Occupational Injury</p> <p>07 - Non-Occupational Illness</p> <p>08 - Occupational Injury</p> <p>09 - Occupational Illness</p> <p>15 - Dismissal</p> <p>16 - Redundancy Voluntary</p> <p>17 - Death in Service</p> <p>19 - Retirement - Age</p> <p>20 - Ill Health - Termination of Paid Sick Leave</p> <p>21 - Ineligibility Due to Age or Maximum Service</p> <p>22 - New Employment with NHS Scotland</p> <p>23 - New Employment with NHS Outwith Scotland</p> <p>26 - Ill Health</p> <p>27 - Other</p> <p>28 - Tapered Protection End Date</p> <p>29 - Maternity Pay (EPA) Change to Non-Superannuable Employment</p> <p>30 - Authorised Unpaid Leave</p> <p>31 - Arrears of Pay Prior to Current Financial Year</p> <p>32 - Retainer Scheme Arrangement</p> <p>32 - Retainer Scheme Arrangement</p> <p>34 - Voluntary Early Retirement + Actuarial Reduction</p> <p>40 - Voluntary Resignation - Lateral Move</p> <p>41 - Voluntary Resignation - Lack of Opportunities</p> <p>42 - Voluntary Resignation - Other</p> <p>43 - Voluntary Resignation - Promotion</p> <p>44 - End of Fixed Term Contract</p> <p>45 - Pregnancy</p> <p>46 - Dismissal Capability</p> <p>47 - Redundancy Compulsory</p> <p>48 - Retirement Other</p> <p><b>If amending an Annual Return please leave blank</b></p> <p><b>2 digits</b></p>

<u>Column</u>	<u>Description</u>	<u>Guidance For Form Filling</u>
Column 18	Additional percentage contributions	<p>This is the amount of contributions or amended contributions a member has paid for Added Years, Faster Accrual and Early Retirement Reduction Buy Out (ERRBO), where applicable.</p> <p>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.</p> <p><b>7 digits</b></p>
Column 19	Additional Pension contributions	<p>This is the amount of contributions or amended contributions a member is paying for an Additional Pension contract, where applicable.</p> <p>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.</p> <p><b>7 digits</b></p>
Column 20	Salary Rate at leaving date/financial year end	<p>This is the member's annual rate of salary at 31 March or their leaving date. Round total to nearest whole pound.</p> <p>The salary rate for part-time employees should be shown as the full time equivalent.</p> <p>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.</p> <p>To calculate this, the following formula should be used: Employees Pensionable Pay or Employers Pensionable Pay (whichever is higher) divided by Number of Full Time Days (Column 9) multiplied by 365</p> <p><b>8 digits</b></p>
Column 21	State scheme earnings	<p>PLEASE NOTE WE ONLY REQUIRE THIS BOX TO BE COMPLETED FOR DATA PRIOR TO 05/04/2016.</p> <p>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.</p> <p>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.</p> <p><b>6 digits</b></p>

<u>Column</u>	<u>Description</u>	<u>Guidance For Form Filling</u>
Column 22	Superannuation stop date or Replacement annual return date	<p>Enter the end date of the period you wish to amend. For example, for an amended 2022 annual return, you should enter 31032022 (not 01042021). For an amended leaver, you should enter the date they left the scheme.</p> <p>This is always written in DDMMYYYY format. For example, 1 October 2023 would show as 01102023.</p> <p><b>8 digits</b></p>
Column 23	Type of	<p>Enter the relevant two digit code from the following list:</p> <ul style="list-style-type: none"> <li>01 - Practice Manager, Fund Manager, Receptionist Secretarial, Clerical and other Admin staff Officer</li> <li>02 - Cleaner or other person employed on manual duties Officer(Manual)</li> <li>03 - Mental Health Officer</li> <li>04 - Mental Health Officer, Physio, Health Visitor</li> <li>05 - Mental Health Officer (Manual)</li> <li>06 - Practice Nurse, Physio, Mid Wife, Health Visitor</li> <li>07 - Medical Officer, Doctor, GP Trainee</li> <li>08 - Mental Health Officer, Doctor, GP Trainee</li> <li>09 - GP Principals only. Their forms and returns should be submitted by Practitioner Services Division (PDS) to the Agency</li> <li>10 - Dental Practitioner</li> <li>11 - Max P/T Specialist</li> <li>12 - Max P/T Specialist (MHO)</li> <li>13 - P/T Specialist</li> <li>14 - P/T Specialist (MHO)</li> <li>16 - Practitioners employed as Assistant Medical Practitioners including those on retainer scheme</li> <li>17 - Assistant Dental Practitioners</li> </ul> <p>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</p> <p><b>2 digits</b></p>
Column 24	Type of Service	<p>Always enter the relevant two digit code from the following list:</p> <ul style="list-style-type: none"> <li>01 Whole time</li> <li>02 Part-time</li> <li>03 All Practitioners in 09, 10, 16 and 17 employment types as shown above.</li> </ul> <p>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.</p> <p><b>2 digits</b></p>



Column	Description	Guidance For Form Filling
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.  <b>9 characters</b>
Column 26	Domiciliary Fees	Leave blank
Column 27	Reduced Stamp Indicator	Enter 0  <b>1 digit</b>
Column 28	Notes	Any relevant comments the employer wishes to include regarding members' annual return or leaver details. Do not use commas.  <b>Maximum 200 characters</b>

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