

Payroll Extract File Specification Guide

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Revision History

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1 Purpose of this guide

This guide will provide you with a comprehensive understanding of the i-Connect payroll extract file specification, including each of the data items that must be submitted to Scottish Public Pensions Agency (SPPA) each pay period.

Data items are mandatory, conditional or optional for i-Connect data processing.

Further reading

If you are an employer:

- Refer to the i-Connect User Guides for Employers for further information regarding the i-Connect service.
- Logon
- Onboarding
- File Upload

Please email sppaconnect@gov.scot if you have not received copies of the documentation.

2 Preparation

2.1 Record matching

i-Connect will automatically match, where possible, each separate post on your payroll system to a corresponding record on SPPA's pensions administration system (referred to throughout this document as 'the target system'). The matching process uses employees' National Insurance number, together with a unique payroll identifier.

2.1.1 Unique payroll identifier

In addition to the employees National Insurance number a unique payroll identifier must be present for each payee/post on the payroll extract file. For Teachers' scheme members this should be a unique 10 digit pay number for each post. There is one field available on the payroll extract file to output the unique payroll identifier:

- Pay Reference Number (data item 4)

These two fields provide you and SPPA with the flexibility to create a unique payroll.

The selected matching method must be consistent for all records on the payroll extract file.

3 Extract file creation preparation

3.1 File format

All payroll extract files uploaded into i-Connect must be saved as comma-separated-value (CSV) files. Files not in this format will be rejected during the upload process.

Fields containing commas must be embedded within a set of double quotes (commonly referred to as 'text qualifiers'), to maintain data integrity. For example, a data entry in Address Line 1 (data item 15), with a comma present, would be output as:

"Dun Roamin, Dun Campin"

3.2 Header row

A header row must be present on the first row of each payroll extract file, to describe the i-Connect data items. Failure to include a header row will result in the first record on the file being omitted from processing, as i-Connect always assumes the first row is the header.

A sample header row is:

NI NUMBER, GTC NUMBER, FILLER, PAY REFERENCE NUMBER, ADD LINE 1, ADD LINE 2, ADD LINE 3, ADD LINE 4, COUNTRY, POSTCODE, EMAIL ADDRESS, TELEPHONE NUMBER, MOBILE NUMBER, WORKS PLACE NAME, WORKS ADD LINE 1, WORKS ADD LINE 2, WORKS ADD LINE 3, WORKS ADD LINE 4, WORKS COUNTRY, WORKS POSTCODE, WORKS EMAIL ADDRESS, DATE OF LEAVING, PAYROLL PERIOD END DATE, ADDITIONAL PENSION CONTRIBUTIONS, ADDITIONAL PERCENTAGE CONTRIBUTIONS, BREAK IN SERVICE START, BREAK IN SERVICE END, FILLER, BREAK IN_SERVICE INDICATOR, SURNAME, FORENAMES, SEX, DOB, MARITAL STATUS, TITLE, FILLER, EMPLOYEES PENSIONABLE PAY, ANNUAL PENSIONABLE SALARY, CARE PENSIONABLE PAY, EFFECTIVE DATE, DATE JOINED PENSION SCHEME, JOB TITLE, FILLER, PART TIME & CASUAL HOURS, PART TIME INDICATOR, FULL TIME EQUIVALENT HOURS, EMPLOYEES CONTS, EMPLOYERS CONTS, SCHEME CONT RATE, FILLER, FILLER, CUMULATIVE CARE PEN PAY, CUMULATIVE EMPLOYERS PEN_PAY, CUMULATIVE EMPLOYEES PENSIONABLE PAY, CUMULATIVE EMPLOYEES CONTS, CUMULATIVE EMPLOYERS CONTS, REASON FOR LEAVING, FILLER, FILLER, FILLER, FILLER, FILLER, FILLER

The column names do not have to be identical to those above, but the field ordering must be the same as the order specified in section 5.

3.3 Duplicate records

All records on the i-Connect payroll extract file must be unique. Uploaded files will be rejected if there are one or more records containing duplicate combinations of National Insurance Number and the unique payroll identifier.

3.4 Other payroll extract file considerations

- The order of the data items must match the order specified in the file layout.
- If the employee's *National Insurance Number (data item 1)* or *Pay Reference Number (data item 4)* is incorrect and you wish to notify SPPA of a change, please do so out with i-Connect prior to the next submission to allow the target system to be changed. If this does not happen, i-Connect will assume a new member or a new post and a new starter will be created.
- The *payroll period end date (data item 23)* must be the same on all records.
- Blank rows must not be present in the payroll extract file.
- Ensure all leading zero values remain if the file has to be converted to CSV format.
- Ensure all transactions processed after the payroll cut-off date are included on the i-Connect payroll extract file report. This must include new starters, leavers, post changes and so on.
- Negative values are indicated by a minus '-' character at the beginning of the data field (for example, '-115.64').

- Any **unpaid** employment breaks, for example strike days, maternity/paternity leave or ill health breaks, should be reported on the payroll extract file using data items 26, 27 and 29. Only one break can be reported on each file, therefore, if multiple, non-consecutive breaks occur in the same payroll period, they should be treated as though they were consecutive. For example, an employee who has strike days on 2nd, 9th and 16th of the month, this should be reported as though they occurred on 3 consecutive days, such as from 2nd to 4th.
- If, during an unpaid employment break, an employee returns to work for 'keep in touch' (KIT) days, there is no requirement to submit new starters for these periods. Instead, an employer should adjust the pay and contribution fields to include the amounts from the KIT days and include any hours in data items 44 & 46.
- If an employee takes a **phased retirement**, a new post needs to be created on the target system. On the first submission after their retirement date, a new row must be submitted for the employee on the payroll extract file. The *date joined pension scheme (data item 41)* should be the day after their retirement date and the *pay reference number (data item 4)* should be a new unique reference. In the last submission of the financial year following the phased retirement or if the member leaves the scheme, the cumulative values should be those from the *date joined pension scheme (data item 41)* to the 31st March or the date of leaving.

4 Uploading data

4.1 Preparing to upload data

Please read the i-Connect User Guide for Employers and ensure that you can answer 'Yes' to the following questions before attempting to upload any data into i-Connect:

- Is the file in the correct format?
- Have you used the correct payroll-period-end date?
- Are all the records unique?
- Has SPPA provided you with a username?
- Have you completed the i-Connect registration process?
- Have you created a test payroll in i-Connect?

4.2 Processing times

The following table provides approximate timings for processing payroll extract files in i-Connect. The first stage, 'File Upload/Employment Check', checks the structure of the file, validates the data and checks whether any payees have been deleted from the target system by SPPA. The second stage, 'Target System Update', uploads the detected events to the SPPA target system:

Number of Records	Approx. Processing Times (mins)	
	File Check / Employment Check	Altair System Update
1,000	15	20
2,000	20	40
5,000	30	100
7,500	50	150
10,000	70	200
15,000	100	300
20,000	120	400

Note: Processing times can vary, depending on Internet speeds and concurrent usage.

5 i-Connect payroll extract file specification

Item	Data Item	Description	Maximum Number of Characters	Mandatory/Optional/Conditional
1	NATIONAL INSURANCE NUMBER	National Insurance (NI) Number of the employee	9	Mandatory
Example:	AB123456C			
Notes:	Please enter the employee's NI Number. The NI number is used in conjunction with the pay reference number (item 4) to identify the correct record on the SPPA's target system. Please contact SPPA if any of the employees do not have a National Insurance number, as this is a mandatory field on the target system.			
2	GTC NUMBER	The employees GTC number	12	Mandatory
Example:	134547			
Notes:	Please enter the employees GTC number. Enter 000000 if unknown.			
3	FILLER			
Example:				
Notes:				
4	PAY REFERENCE NUMBER	An additional unique identifier. It should be a unique identifier for each post in your organisation.	12	Mandatory
Example:				
Notes:	Please enter the first 10 characters of the member's pay reference number which is a unique identifier for each post.			

Item	Data Item	Description	Maximum Number of Characters	Mandatory/Optional/Conditional
5	ADDRESS LINE 1	Address Line 1 of the home address of the employee	30	Mandatory
Example:	Riverview			
Notes:	Please enter the first address line of where the employee lives. Enter in the exact format required for correspondence - hyphens, apostrophes, forward slashes, upper and lower case letters etc. can be input. If any of the address lines (1 to 4) are present for the employee, a minimum of two address lines must be provided.			
6	ADDRESS LINE 2	Address Line 2 of the home address of the employee	30	Mandatory
Example:	23 Upper Riverbank			
Notes:	Please enter the second address line of where the employee lives. Enter in the exact format required for correspondence - hyphens, apostrophes, forward slashes, upper and lower case letters etc. can be input. If any of the address lines (1 to 4) are present for the employee, a minimum of two address lines must be provided.			
7	ADDRESS LINE 3	Address Line 3 of the home address of the employee	30	Optional
Example:	Tweedbank			

Item	Data Item	Description	Maximum Number of Characters	Mandatory/Optional/Conditional
Notes:	Please enter the third address line of where the employee lives. Enter in the exact format required for correspondence - hyphens, apostrophes, forward slashes, upper and lower case letters etc. can be input. If any of the address lines (1 to 4) are present for the employee, a minimum of two address lines must be provided.			
8	ADDRESS LINE 4	Address Line 4 of the home address of the employee	30	Optional
Example:	Galashiels			
Notes:	Please enter the fourth address line of where the employee lives. Enter in the exact format required for correspondence - hyphens, apostrophes, forward slashes, upper and lower case letters etc. can be input. If any of the address lines (1 to 4) are present for the employee, a minimum of two address lines must be provided.			
9	COUNTRY (Overseas Only)	The Country of residence	20	Conditional
Example:	France			
Notes:	Please enter the Country of residence if they live outside the UK, Channel Islands or Isle of Man. Enter in the exact format required for correspondence - hyphens, apostrophes, forward slashes, upper and lower case letters etc. can be input. If any of the address lines (1 to 4) are present for the employee, a minimum of two address lines must be provided.			
10	POSTCODE	Postcode of the home address of the employee	10	Conditional
Example:	TD1 1TD			

Item	Data Item	Description	Maximum Number of Characters	Mandatory/Optional/Conditional
Notes:	If Country is not populated then Postcode must exist. Please enter letters (A-Z), numbers (0-9) and a single space.			
11	EMAIL ADDRESS	Personal email address of the employee	72	Optional
Example:	hsmith@domain.co.uk			
Notes:	Please enter the employee's personal email address. Email address should be in the correct format (for example, 'niceandsimple@example.com' or 'very.common@example.co.uk').			
12	TELEPHONE NUMBER	Personal telephone number of the employee	14	Optional
Example:	01234 567890			
Notes:	Please enter the employee's personal landline number. Numeric characters and spaces only.			
13	MOBILE NUMBER	Personal mobile number of the employee	14	Optional
Example:	07777 777777			
Notes:	Please enter the employee's personal mobile number. Numeric characters and spaces only.			
14	WORKS PLACE NAME	The place name of where the employee currently works	40	Optional
Example:	Elmridge Primary School			
Notes:	Please enter the name of the employee's workplace.			
15	WORKS ADDRESS LINE 1		30	Optional

Item	Data Item	Description	Maximum Number of Characters	Mandatory/Optional/Conditional
Example:	Wilton Drive	Address Line 1 of the works address of the employee		
Notes:	Please enter the first address line of where the employee works. Enter in the exact format required for correspondence - hyphens, apostrophes, forward slashes, upper and lower case letters etc. can be input. If any of the works address lines (1 to 4) are present for the employee, a minimum of two address lines must be provided.			
16	WORKS ADDRESS LINE 2	Address Line 2 of the works address of the employee	30	Optional
Example:	Tweedbank			
Notes:	Please enter the second address line of where the employee works. Enter in the exact format required for correspondence - hyphens, apostrophes, forward slashes, upper and lower case letters etc. can be input. If any of the works address lines (1 to 4) are present for the employee, a minimum of two address lines must be provided.			
17	WORKS ADDRESS LINE 3	Address Line 3 of the works address of the employee	30	Optional
Example:	Galashiels			
Notes:	Please enter the third address line of where the employee works. Enter in the exact format required for correspondence - hyphens, apostrophes, forward slashes, upper and lower case letters etc. can be input. If any of the works address lines (1 to 4) are present for the employee, a minimum of two address lines must be provided.			

Item	Data Item	Description	Maximum Number of Characters	Mandatory/Optional/Conditional
18	WORKS ADDRESS LINE 4	Address Line 4 of the works address of the employee	30	Optional
Example:	Edinburgh			
Notes:	Please enter the fourth address line of where the employee works. Enter in the exact format required for correspondence - hyphens, apostrophes, forward slashes, upper and lower case letters etc. can be input. If any of the works address lines (1 to 4) are present for the employee, a minimum of two address lines must be provided.			
19	WORKS COUNTRY (Overseas Only)	The Country of the works address of the employee	30	Optional
Example:	France			
Notes:	Please enter the Country of the works address of the employee if it is outside the UK, Channel Islands or Isle of Man. Enter in the exact format required for correspondence - hyphens, apostrophes, forward slashes, upper and lower case letters etc. can be input. If any of the works address lines (1 to 4) are present for the employee, a minimum of two address lines must be provided.			
20	WORKS POST CODE	Postcode of the works address of the employee	10	Optional
Example:	TD1 1PS			
Notes:	If Works Country is not populated then Works Postcode must exist. Please enter letters (A-Z), numbers (0-9) and a single space.			
21	WORKS EMAIL ADDRESS	Work email address of the employee	72	Optional
Example:	hsmith@domain.co.uk			

Item	Data Item	Description	Maximum Number of Characters	Mandatory/Optional/Conditional
Notes:	Please enter the employee's email address for where they work. Email address should be in the proper format (for example, 'niceandsimple@example.com' or 'very.common@example.co.uk').			
22	DATE OF LEAVING	Date the employee left the scheme for this post	10	Conditional
Example:	30/09/2018			
Notes:	Please enter the date in the format DD/MM/YYYY .			
23	PAYROLL PERIOD END DATE	End date of the earnings period to which the pay relates	10	Mandatory
Example:	30/09/2018			
Notes:	Please enter the date in the format DD/MM/YYYY . The same date must be present for each record on the file; mixed payroll period end dates are not acceptable. This data item must be completed. Non-monthly payrolls - please note that the payroll period end date is used to determine the scheme year to which the financial information is written back on the target system. The pay date should be used instead of the payroll period end date if the payroll is paid in advance or arrears.			
24	ADDITIONAL PENSION CONTRIBUTIONS	Additional pension contributions the employee has paid	10	Optional
Example:	10.01 CUMULATIVE			
Notes:	Please enter the cumulative amount of contributions for the year to date that the member has paid to purchase additional pension. Leave blank or populate with zero values if value is null. Negative values are valid.			

Item	Data Item	Description	Maximum Number of Characters	Mandatory/Optional/Conditional
25	ADDITIONAL PERCENTAGE CONTRIBUTIONS	Additional percentage contributions the employee has paid	10	Optional
Example:	15.99 CUMULATIVE			
Notes:	Please enter the cumulative amount of contributions for the year to date that the member has paid to purchase: <ul style="list-style-type: none"> ▪ Added Years ▪ Faster Accrual ▪ Early Retirement Reduction Buy Out (ERRBO) Enter only numbers and decimal point. Leave blank or populate with zero values if value is null. Negative values are valid.			
26	BREAK IN SERVICE START DATE	The start date of any period of unpaid leave of absence for the employee	10	Optional
Example:	17/09/2018			
Notes:	Please enter the start date of commencement of any unpaid leave of absence, for example, strike, maternity or paternity. Please enter the date in the format DD/MM/YYYY .			
27	BREAK IN SERVICE END DATE	The end date of any period of unpaid leave of absence for the employee	10	Optional
Example:	18/09/2018			

Item	Data Item	Description	Maximum Number of Characters	Mandatory/Optional/Conditional
Notes:	Please enter the end date of a termination of any unpaid leave of absence, for example, strike, maternity or paternity. Please enter the date in the format DD/MM/YYYY .			
28	FILLER			
Example:				
Notes:				
29	BREAK IN SERVICE INDICATOR	Indicator to show the reason for the break in service	1	Conditional
Example:	M			
Notes:	Please enter one of the following indicators below to record the reason for the break in service A: Leave of Absence E: Education Break I: Ill Health Break M: Maternity or Paternity Break S: Strike U: Unauthorised Mandatory if data item 26 (Break in Service Start Date) or 27 (Break in Service End Date) are populated.			
30	SURNAME	Surname of the employee	25	Mandatory
Examples:	James Howard-Jones Vaughan Williams O'Hara			

Item	Data Item	Description	Maximum Number of Characters	Mandatory/Optional/Conditional
Notes:	Please enter the surname of the employee. Upper- and lower-case characters are valid. Valid characters are A to Z, hyphen (-) and apostrophe (').			
31	FORENAMES	Forename(s) of the employee	25	Mandatory
Examples:	Myfanwy Amelia-Lily Lewis Watson			
Notes:	Please enter a maximum of three forenames for the employee. Upper- and lower case characters are valid. Valid characters are A to Z, hyphen (-) and apostrophe (').			
32	SEX	Sex of the employee	1	Mandatory
Example:	M			
Notes:	Please enter either M (male) or F (female).			
33	DATE OF BIRTH	Date of birth of the employee	10	Mandatory
Example:	06/05/1971			
Notes:	Please enter the date in the format DD/MM/YYYY .			
34	MARITAL STATUS	The employee's marital/partnership status	1	Optional
Example:	M			

Item	Data Item	Description	Maximum Number of Characters	Mandatory/Optional/Conditional
Notes:	Please enter the employee's marital/partnership status, the following entries are valid: <ul style="list-style-type: none"> • C - Civil Partnership • D - Divorced / Dissolved Civil Partnership • M - Married • P - Declared Partnership • S - Single • W - Widowed 			
35	TITLE	Title	4	Optional
Example:	Mr			
Notes:	Please enter one of the following valid titles: Mr Mrs Miss Ms Dr Prof Rev Sir SR Mx			
36	FILLER			
Example:				
Notes:				
37	FINAL SALARY PENSIONABLE PAY	The employees pensionable pay in the pay period	10	Mandatory
Example:	1200.99	PAY PERIOD		
Notes:	Please enter the employee's pensionable pay (excluding overtime pay) for the current payroll period. Enter only numbers and decimal point. Populate with 0.00 if value is null. Negative values are valid.			
38	ANNUAL PENSIONABLE SALARY		10	Mandatory

Item	Data Item		Description	Maximum Number of Characters	Mandatory/Optional/Conditional
Example:	18500.00	ANNUAL	The annual pensionable salary rate for the employee		
Notes:	Please enter the employee's annual pensionable salary for the post at the payroll period end date. An effective date must be entered in data item 40 if an annual pensionable salary is entered. Enter only numbers and decimal point. Enter 0.00 if not applicable				
39	CARE PENSIONABLE PAY		The employees pensionable pay including overtime pay in the pay period	10	Conditional
Example:	1000.01	PAY PERIOD			
Notes:	This should only be populated for members of the CARE scheme. Please enter the employee's pensionable pay including overtime for the current payroll period. Enter only numbers and decimal point. This field will always be equal to or greater than Employees Pensionable Pay in field 37 and is used to calculate benefits accrued under CARE. Populate with '0.00' if null pay this period.				
40	EFFECTIVE DATE		The effective date for the annual pensionable salary	10	Mandatory
Example:	31/03/2025				
Notes:	Please enter the end date of the financial year you are reporting in. The same date must be present for each record on the file and should remain the same throughout the scheme year. Please enter the date in the format DD/MM/YYYY .				

Item	Data Item	Description	Maximum Number of Characters	Mandatory/Optional/Conditional
41	DATE JOINED PENSION SCHEME	The date the employee joined the pension scheme for this post	10	Mandatory
Example:	01/04/2015			
Notes:	<p>If the member is a non-remedy impacted member, please enter the date the member joined the pension scheme in this post or 01/04/2015, whichever is the latter.</p> <p>If the member is a remedy impacted member, please enter the date the member joined the pension scheme in this post or 01/04/2022, whichever is the latter.</p> <p>Please enter the date in the format DD/MM/YYYY.</p>			
42	JOB TITLE	The employee's job title	20	Optional
Example:	Payroll Officer			
Notes:	Please enter the employee's job title for this post.			
43	FILLER			
Example:				
Notes:				
44	PART TIME & CASUAL HOURS	The hours the employee worked for this post in the year to date.	7	Mandatory
Example:	1110.75			

Item	Data Item	Description	Maximum Number of Characters	Mandatory/Optional/Conditional
Notes:	<p>This item only needs to be populated if the employee has worked less than full time in this post in the year to date. If the member has worked full time for the whole period, this field should be left blank. Please enter the cumulative hours the employee worked in this post for the year to date.</p> <p>Note: This figure cannot be greater than the value in data item 46.</p> <p>Enter only numbers and decimal point.</p>			
45	PART-TIME INDICATOR	An indicator to identify that the employee is part-time in this post	1	Conditional
Example:	Y			
Notes:	<p>Please enter Y if the employee is working part-time in this post.</p> <p>*Mandatory if PART TIME & CASUAL HOURS (data item 44) are present - leave blank for full-time members.</p>			
46	FULL-TIME EQUIVALENT HOURS	The whole-time equivalent hours the employee could have worked in this post for the year to date.	7	Conditional
Example:	1760.00			
Notes:	<p>This item only needs to be populated if the employee has worked less than full time in this post in the year to date. If the member has worked full time for the whole period, this field should be left blank. Please enter the notional full-time equivalent hours the employee would be working for this post.</p> <p>If Y is entered in data item 45, a figure greater than zero must be entered.</p> <p>Enter only numbers and decimal point.</p> <p>Note: If the employee has left the scheme please enter the notional full-time equivalent hours the employee could have worked from 1st April or date of joining, if later, to the date of leaving (data item 22).</p>			
47	EMPLOYEE'S CONTRIBUTIONS		10	Mandatory

Item	Data Item		Description	Maximum Number of Characters	Mandatory/Optional/Conditional
Example:	120.00	PAY PERIOD	Employee's contributions for the payroll period		
Notes:	Please enter the employee's contributions for the payroll period. This does not include any additional contributions. Enter only numbers and decimal point. Populate with '0.00' if null pay this period. Negative values are valid.				
48	EMPLOYER'S CONTRIBUTIONS		Employer's contributions for the payroll period	10	Mandatory
Example:	360.00	PAY PERIOD			
Notes:	Please enter the employer's contributions for the payroll period. Enter only numbers and decimal point. Populate with '0.00' if null pay this period. Negative values are valid.				
49	SCHEME CONTRIBUTION RATE		Employee's scheme contribution rate	5	Mandatory
Example:	6.25	PAY PERIOD			
Notes:	Please enter the member's contribution rate for the payroll period. Enter only numbers and decimal point.				
50	FILLER				
Example:					
Notes:					

Item	Data Item	Description	Maximum Number of Characters	Mandatory/Optional/Conditional
51	FILLER			
Example:				
Notes:				
52	CUMULATIVE CARE PENSIONABLE PAY	The employee's pensionable pay, including overtime for the scheme year	10	Mandatory
Example:	1000.01	CUMULATIVE		
Notes:	<p>Please enter the cumulative employees pensionable pay including overtime for the current scheme year. Enter only numbers and decimal point. This field will always be equal to or greater than Cumulative Employees Pensionable Pay in field 54 and is used to calculate benefits accrued under CARE. Please note that for part time members the Employees Pensionable Pay in field 54 should match the value in this field, unless the overtime is in excess of full-time hours.</p> <p>Negative values are not valid.</p>			
53	CUMULATIVE EMPLOYERS PENSIONABLE PAY	The employer's pensionable pay for the scheme year		Optional
Example:	9999.99			
Notes:	<p>Please enter the cumulative employer's pensionable pay for the current scheme year. Enter only numbers and decimal point.</p> <p>Populate with '0.00' if null.</p> <p>Negative values are not valid.</p>			
54	CUMULATIVE FINAL SALARY PENSIONABLE PAY	The employee's pensionable pay for the scheme year	10	Mandatory
Example:	1999.99	CUMULATIVE		

Item	Data Item	Description	Maximum Number of Characters	Mandatory/Optional/Conditional
Notes:	Please enter the employee's pensionable pay (excluding overtime pay) for the current financial year. Enter only numbers and decimal point. Populate with '0.00' if null. Negative values are not valid.			
55	CUMULATIVE EMPLOYEE'S CONTRIBUTIONS	Employee's contributions for the scheme year	10	Mandatory
Example:	999.99 CUMULATIVE			
Notes:	Please enter the employee's contributions for the scheme year. This does not include any additional contributions. Enter only numbers and decimal point. Populate with '0.00' if null pay this period. Negative values are valid.			
56	CUMULATIVE EMPLOYER'S CONTRIBUTIONS	Employer's contributions for the scheme year	10	Mandatory
Example:	1999.98 CUMULATIVE			
Notes:	Please enter the employer's contributions for the scheme year. Populate with '0.00' if null pay this period. Negative values are valid.			
57	FILLER			
Example:				
Notes:				
58	FILLER			

Item	Data Item	Description	Maximum Number of Characters	Mandatory/Optional/Conditional
Example:				
Notes:				
59	FILLER			
Example:				
Notes:				
60	FILLER			
Example:				
Notes:				
61	FILLER			
Example:				
Notes:				
62	FILLER			
Example:				
Notes:				
63	FILLER			
Example:				
Notes:				

6 Frequently asked questions (FAQs)

We have compiled a list of common questions and answers below; please contact the i-Connect support desk if you have any other questions or comments relating to this guide:

1. What should I do if an Opt Out re-joins the scheme?

You must insert the date the member re-joins the scheme in 'Date Joined Pension Scheme' (data item 41).

2. Why are payroll extract files with duplicate records rejected?

This is because SPPA records separate data on the target system for each active post on the payroll system, and there are one or more records containing duplicate combinations of National Insurance Number and the unique payroll identifier on the payroll extract file.

3. Why have salary validation errors been detected?

This is because an annual salary is in data item 38, but an effective date has been omitted from data item 40, or vice versa.

4. One or more of my payees do not have a National Insurance number; what should I do?

You will not be able to include the member on the payroll extract file until a National Insurance number is provided as this is a mandatory field on SPPA's target system. We will be happy to accept a temporary National Insurance number, however, when notification of a permanent number is received, you must notify SPPA. If notification is not given, a new post will be created on the target system.

5. What type of breaks in service should I notify to SPPA?

You should notify SPPA only of any unpaid breaks in service, for example, strike, maternity or paternity breaks.

6. How long should leavers remain on the payroll extract file?

Leavers can remain on the payroll extract file indefinitely, although it is recommended that they be purged on a regular basis. Generally, leavers remain on the payroll extract file for an additional pay period after the leaver notification, to ensure that any arrears of pay (usually for claims-based employees), are processed via i-Connect.

7. How do I record employers pensionable pay?

This should be included in Cumulative Employers Pensionable Pay (data item 53).

7 Need more help?

If you need any further assistance, please email SPPA at the following address:

- sppaconnect@gov.scot

