NSR03 ANNUAL RETURN FORM

The NSR03 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. 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.

NSR03 ANNUAL RETURN FORM

How to complete form NRS03 Annual Return

Column	Description	Guidance For Form Filling
Column 1	Form Type	For NSR03 Annual Return, enter 03 **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 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	Description	Guidance For Form Filling
Column 6	Surname	Member's surname in upper case. For example, BRYANT. **Maximum 25 characters**
Column 7	Forename	Member's first name in upper case. 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 31 March of the following year, 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	Employers Pensionable Pay	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. Please complete this in a £££££££pp format, entering additional zeroes to make up to eight digits. For example, enter £11459.30 as 01145930. 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 12	Employee Contribution Rate	Member's contribution rate on 31 March. This must be in accordance with the corresponding contribution table. Rate should be entered in format 0000, e.g. 0570 for 5.7% or 0640 for 6.4%. **4 digits**
Column 13	Employees Pension Contributions	This is the actual Employees Pension Contributions paid from 1 April (or the date the employee started in the scheme if later) to 31 March of the following year, inclusive. The percentage must be in accordance with the published contribution table and applied to the figure entered in 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	Description	Guidance For Form Filling
Column 14	Employers Pension Contributions	This is the actual Employers Pension Contributions between 1 April (or the date the employee started in the scheme if later) and 31 March of the following year. 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 11. The Employers Pension Contributions is a % percentage (currently 22.5%) of the Employers Pensionable Pay in Column 11 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. If entering a NSR03 Annual Return form for a previous year the Employers Pension Contribution rate will be shown at the percentage applicable for that reporting period. 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. **7 digits**
Column 15	Please input zeros	Previously called Added Years Contributions Pre 83 This fields will no longer hold a value and instead you should input seven zeros. Please input as 0000000 **7 digits**
Column 16	Please input zeros	Previously called Unreduced Lump Sum Contributions Pre 83 This fields will no longer hold a value and instead you should input seven zeros. Please input as 0000000 **7 digits**
Column 17	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 zeroes in any unused boxes. For example enter £325.75 as 0032575. Do not enter a decimal point. **7 digits**

Column	Description	Guidance For Form Filling
Column 18	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 zeroes in any unused boxes. For example enter £325.75 as 0032575. Do not enter a decimal point. **7 digits**
Column 19	Salary Rate at 31 March	This is the member's annual rate of salary at 31 March each year. 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: Employees Pensionable Pay or Employers Pensionable Pay (whichever is higher) divided by Number of Full Time Days (Column 9) multiplied by 365 **8 digits**
Column 20	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 21	Start Date or Start of Financial Year	If a member starts their NHS pensionable employment during the year, enter that date here. Otherwise, enter 1 April of reporting year. This is always written in DDMMYYYY format. For example, 1 April 2023 would show as 01042023. **8 digits**
Column 22	Domiciliary Fees	No input necessary, please leave blank.

Column	Description	Guidance For Form Filling
Column 23	Type of Employment	**01** Practice Manager, Fund Manager, Practice Nurse, Advanced Nurse Practitioner, Receptionist, Secretarial, Clerical and other Admin staff Officer **02** Cleaner or other person employed on manual duties Officer(Manual) **03** Mental Health Officer (n/a if DOB 31/03/1979 or later) **04** Mental Health Officer, Physio, Health Visitor (n/a if DOB 31/03/1979 or later) **05** Mental Health Officer (Manual) (n/a if DOB 31/03/1979 or later) **06** Practice Nurse, Physio, Mid Wife, Health Visitor (n/a if DOB 31/03/1979 or later) **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** Salaried GP, 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	Arrears of contributions	Complete this field for Maternity or Career Break contribution recovery. If no contributions are being recovered please fill the space with zeroes or leave blank. If you make an entry, use a £££££pp format, entering zeroes in any unused boxes. For example, enter arrears of £438.93 as 0043893. Do not enter a decimal point. **7 digits**

Column	Description	Guidance For Form Filling
Column 26	Notes	Any relevant comments the employer wishes to include regarding members' annual return 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