

**FALKIRK COUNCIL PENSION FUND
ANNUAL CONTRIBUTION RETURN – EMPLOYER GUIDANCE**

You need to supply the Pensions Section with a detailed contribution return as at 31 March each year, showing every member who paid pension contributions in the previous year, including those who left or retired during it. **This is a statutory requirement under Regulation 38(4) of Local Government Pension Scheme (Administration) (Scotland) Regulations 2008.**

Return format – You can complete the return by completing the spreadsheet or using a "#" delimited "txt" file. The spreadsheet (Contribution Return - Employer) is available from www.falkirk.gov.uk/pensions.

If you decide to adopt the delimited file approach, please ensure that the file follows the same layout as the spreadsheet.

Return transmission – You can send the spreadsheet or txt file to the Pensions Section by:

- a) using the Pensions Section secure transfer facility;
- b) email to pensions.sec@falkirk.gsx.gov.uk if you are part of the gsi/gsx email network; or
- c) email to pensions@falkirk.gov.uk with an encrypted version of the spreadsheet or file as an attachment.

Return deadline – Your completed return needs to reach us **by 30 April each year**; earlier if possible.

You need to meet this deadline as the Pensions Section must meet a number of statutory deadlines relating to matters such as the Fund annual report and accounts, the supply of data to the scheme actuary and the production of members' annual statements and HMRC excess pensions growth notices. Late returns can hold up our end of year processing for the whole fund so it is in everyone's interests for returns to be submitted on time.

Return checks – There is a range of checks that you should complete before sending the return to us, such as:

- You need to ensure that the total contributions on the annual return equal the aggregate of your monthly remittances during the year;
- A separate row must be provided for each person who paid contributions during the contribution year;
- Where an employee has a number of concurrent or different employments during the year, each employment, where pension contributions have been paid, needs to be provided on a separate row – [field 17] ("Post ID") can help uniquely identify each employment;
- If a part time member has pensionable hours > 0 [Field 18], then the full time equivalent percentage [Field 23] should be = 0
- If a part time member has pensionable hours = 0 [Field 18], then the full time equivalent percentage [Field 23] should be > 0

We will perform preliminary validation of your return to check that required data have been supplied and are in the correct format. If there are significant errors we will consider rejecting the return and asking you to resubmit a corrected return.

Return contact – Inevitably, there will be queries about your return. Please advise the Pensions Section (pensions@falkirk.gov.uk) of the name, email address and telephone number of person we can contact so that queries can be resolved quickly.

If you need clarification on any aspect of the form or process, please contact 01324 506331 or email pensions@falkirk.gov.uk.

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Return layout – providing members’ details:

Field		Comment	Mandatory/ Optional
1	Scheme Number	"001" for LGPS.	M
2	Pension Number	7 digit number with leading zeros, as allocated to members by Falkirk Pensions - blank if not known. As text with leading zero.	M
3	Year	Pay Year to 31st March (e.g. For 2012/13, enter "2012").	M
4	Employee Number	Employee Number, as text with leading zero where appropriate.	M
5	Employer Number	2 digit number	M
6	Forename		M
7	Surname		M
8	NI Number	No separators.	M
9	Date of Birth	Format ddmmyyyy (no separators) as text with leading zero.	M
10	Date of Leaving	Leave blank if not a leaver in pay year - otherwise format as Item 9.	M
11	Basic Employee Contributions	Value to 2 decimal places (no pound signs or separators) - 0.00	M
12	Additional Employee Contributions	Value to 2 decimal places (no pound signs or separators) - 0.00	M
13	Additional Voluntary Contributions	Value to 2 decimal places (no pound signs or separators) - 0.00	M
14	NI Contracted Out Earnings	Value to 2 decimal places (no pound signs or separators) - 0.00	M
15	Pensionable Gross Pay	Value to 2 decimal places (no pound signs or separators) - 0.00	M
16	NI Category	Either "C", "D", or "E" reflecting Contracted Out status.	M
17	Post ID	Unique Post Identifier to aid identification of multiple employments.	O
18	Pensionable Hours	For part time members with a non-cyclical, fluctuating work pattern, enter the total hours worked during the year in respect of which contributions were deducted, including any adjustment for sick leave. Enter "0.00", if the member was full time or part time with a set working pattern.	M
19	Full Time Equivalent Annual Hours	For those whose pensionable hours are greater than zero, enter the hours the member would have worked if he or she had been full time in their post for 52 weeks in year. Otherwise enter zero.	M
20	Annual Full Time Rate of Pensionable Pay	Please give the employee's annual full time equivalent rate of pensionable pay as at 31 st March. This will be the same as the pay used to determine the employee's contribution rate for the new tax year and will include all pensionable pay elements as calculated per SPPA Guidance.	M
21	Employee Contribution Arrears	Contributions collected for strikes, maternity leave, leave of absence - format as Item 11.	O
22	Employer Contributions	Employer Contributions paid during pay year - format as Item 11.	M
23	Full Time Equivalent Percentage	For members who are full time at 31st March of the pay year, enter "100.00". For members who are part time at 31st March of the pay year and who have a set working pattern (including a cyclical pattern), enter the percentage of full time hours at the end of the year or leaving if earlier (format e.g. "50.00"). Otherwise enter "0.00".	M
24	Contribution rate for new tax year	Enter the contribution rate that the employee will be paying from the start of the new tax year. Value to 2 decimal places - 0.00	M

Pensions Section, Falkirk Council