

**FALKIRK COUNCIL PENSION FUND  
PENSION SYSTEM – EMPLOYER IMPORT FILE – SPECIFICATION**

This document describes the requirements relating to the file that employers will provide to the Pensions Section after each payroll run in respect of LGPS members and where appropriate, members of the Police and Fire pension schemes.

**Purpose**

The file has been designed to deliver the information that is normally provided by employers on forms S1 and s10 and should reduce significantly the need to produce these forms on a manual basis. It is needed to enable the Pensions Section to make updates to PAS (Pensions Administration System) in respect of:

- a) New entrants (see “New Entrants Notification” below);
- b) Scheme leavers;
- c) Name & Address changes;
- d) Hours & Weeks changes;
- e) Remuneration changes; and
- f) Contribution rate changes;

and will help to reduce the number of queries generated after each annual contribution posting. It will not remove the need for forms, which will still be required in cases where the payroll run data are incomplete, e.g. as in the case of some leavers or mid-pay hours/remuneration changes; or they generate queries such as those related to nil or reduced pay. It will also enable future review of contribution variances for scheme main and additional contributions and AVCs, and should facilitate the intended introduction of a facility to enable employer-produced estimates of severance/benefit employer costs.

*New Entrants Notification*

*As an alternative to completing all columns in this specification, employers can provide the Pensions Section with a shortened version covering new entrants to the scheme, on a spreadsheet. The following prerequisites must be met:*

- a) the Pensions Section requires a separate spreadsheet for each employer;*
- b) the items that should be included on the spreadsheet are 8 to 53;*
- c) there must be a column for each item, excluding items 42-49, which means there should be 38 columns on the spreadsheet;*
- d) mandatory columns must be completed and non-mandatory can be completed if applicable; and*
- e) the column entries should be in the format described in the specification.*

**File Format**

The preferred file format is xls or xlsx.

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**File naming**

The file name must be 11 characters in length (excluding the file type suffix), using the following naming convention:

Position	Entry Description
<b>1 – 2</b>	The PAS employer code provided by the Pensions Section. Leading zero where appropriate.
<b>3</b>	Pay frequency: W(eekly), F(ortnightly), L(unar), M(onthly)
<b>4 – 5</b>	Employer Pay Group. This should be sufficient to enable the employer and the Pensions Section to differentiate between multiple occurrences of the same pay frequency, e.g. AD – Admin, T1 – Teachers1, TM – Temps. No spaces please. Leading zero where appropriate.
<b>6 – 9</b>	Start year of the tax year, e.g. 2013 = 2013/14
<b>10 – 11</b>	Pay Period Number, with leading zero where appropriate.

**Field Types**

The field types are shown in the “Type” column and where a specific format is required, this is shown in the “Format” column. The Types used in this specification are as follows:

Type	Description	Notes
<b>A</b>	Alpha-numeric.	Can contain characters and/or numbers. Include leading zero(s) where appropriate.
<b>TN</b>	Text Numeric	Enter numbers only. Include leading zeros where appropriate, e.g. 1 <sup>st</sup> February 2013 would be 01022013.
<b>ND</b>	Decimal Numeric.	Length 8. Can contain only numbers and a decimal point. Leading zero(s) <b>not</b> required.
<b>X</b>	Alpha.	Can contain letters only.

Please enter “0” where values have not been written to “TN” and “ND” fields, unless stated otherwise in the field description.

Please insert leading zero(s) where appropriate.

**Multiple Posts or Jobs**

We require a separate record for each post or job instance held by an employee.

**Processing**

A secure transmission facility will be available to enable the file to be transferred to the Pension Section.

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To preserve the audit trail, the Pensions Section will not undertake any amendments to the employer’s file. If there are content errors in the data, an error report will be emailed to the employer and the received file will be deleted in readiness for a corrected replacement from the employer. Content errors remain to be defined but will include: non-numeric data in numeric fields, missing mandatory data, out of range values (too high/too low) and invalid/inconsistent code data.

The validated file will be imported to PAS and a series of reports and files will be produced. At this stage in the project the following files and reports will be created:

Files/Reports	Notes
<b>Names and Addresses</b>	For existing members, the values on the employer file will be updated to PAS automatically. The overhead of updating all members is less than the overhead of identifying changes, creating an update file and updating PAS.  The entries for Names should match the employee’s payroll record. It is understood that for RTI (Real Time Information) purposes, HMRC require employers to use the employees’ names as shown on their birth certificates and that initials are not acceptable.
<b>New Entrants</b>	A file containing records that do not appear to exist on PAS because there is no pension reference on the employer file and there is no triple match <sup>1</sup> using identifying data. Each record will need to be sanctioned for update to PAS.
<b>Pension Reference Numbers</b>	The employer will receive a file of pension references to facilitate an update to the payroll system. The file will contain: Payroll Number, Post ID, “date_joined_scheme” (field 37) and Pension Reference Number.
<b>Reports</b>	
<b>Leavers/Exits</b>	Where there is a “date_left_scheme” (field 50) on the file, PAS will be checked for a leaver record, if none exists, the record will be reported. The report will include the S10 information.
<b>No Pension File records</b>	Where there is a PAS record but no equivalent record on the employer file, the record will be reported for investigation.
<b>Hours &amp; Weeks changes</b>	Where there is a difference between the employer file and PAS, the record will be reported.
<b>Post ID changes</b>	Where there is a difference between the employer file and PAS, the record will be reported.
<b>Remuneration changes</b>	Where there is a difference between the employer file and PAS, the record will be reported.
<b>Contribution Rate changes</b>	Where there is a difference between the employer file and PAS, the record will be reported.
<b>Reduced/Nil pay</b>	Where the “Annual_Remuneration” (field 41) on the file is less than the PAS value the record will be reported. Where the sum of “this_pay_pen_amnt” values (fields 71,73,75,77,79,81) is less than the equivalent total for the previous period

<sup>1</sup> A “Triple Match” exists where the employee payroll number, post id and NI Number are the same on the employer file and PAS.

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Files/Reports	Notes
	(within a tolerance level), the record will be reported for investigation. This could indicate long-term sickness absence, unpaid leave, etc.

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**File layout**

Item	Field Name	Mandatory	Type	Format	Description
1	Employer_code	Y	TN2		See “file naming” above.
2	Pay_Frequency	Y	X		See “file naming” above.
3	Emp_Pay_Group	Y	A		See “file naming” above.
4	Tax_Year	Y	TN4		See “file naming” above.
5	Tax_Period	Y	TN2		See “file naming” above.
6	Pension_Scheme	Y	TN3		LGPS = “001”, Fire = “002”, New Fire = “012”, Police = “003”, New Police = “013”
7	Pension_ref	Y (if available)	TN7		This is the unique number used to identify the employee in PAS ( <b>P</b> ensions <b>A</b> dministration <b>S</b> ystem). It is a mandatory field on the employer end of year pension return. Leading zeros where appropriate. Default = “0000000”
8	Title	Y	X		Mr, Mrs, Ms etc.
9	Firstname	Y	X		The employee's first name. No Initials.
10	Middle_name(s)	N	X		Any middle names the employee may have, separated by a space.
11	Knownas	Y	X		Either the Firstname (entry 9) or the first name that employee is known as (if different from entry 9), e.g. Bill instead of William, Betty instead of Elizabeth etc.
12	Surname	Y	X		The employee's surname. Include apostrophes where necessary, e.g. O'Neill.
13	Address1	Y	A		First line of employee's address. Omit commas, apostrophes, quotation marks.
14	Address2	Y	A		Second line of employee's address. Omit commas, apostrophes, quotation marks.
15	Address3	Y	A		Third line of employee's address. Omit commas, apostrophes, quotation marks.
16	Address4	Y	A		Fourth line of employee's address. Omit commas, apostrophes, quotation marks.
17	Postcode	Y	A	XXNN NNXX	Employee's address postcode. The postcode must not be entered in any other field.
18	Date_of_birth	Y	TN8	DDMMYYYY	Employee's date of birth.
19	Gender	Y	TN1		“1” = Male, “2” = Female
20	NI_Number	Y	A	XXNNNNNNX	Employee's National Insurance Number.
21	Payroll_number	Y	A		Employee's payroll number. Leading zero(s) where appropriate
22	Post_id	Y	A		A reference to identify the post or job that the employee holds. This is particularly important where an employee has multiple concurrent posts.
23	Department	N	A		Name of employee’s Department.

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Item	Field Name	Mandatory	Type	Format	Description
24	Designation	N	A		Name of employee's post.
25	Personal_Email	N	A		Employee's personal email address, if known. This is not a workplace email address.
26	Work_Email	N	A		Employee's workplace email address, if known.
27	Date_emp_started	Y	TN8	DDMMYYYY	The date when employment in this post/job started.
28	Councillor_status	Y (Default = "1")	TN1		"2" = Employee is a Councillor in this post, "1" if not.
29	Contract_period	Y	TN2		If this is a permanent contract the entry here will be "00". If this is not a permanent contract the entry here will be the duration of the contract of employment in months (leading zero if appropriate), or "99" if duration cannot be specified.
30	Contract_type	Y	X		"F" = full-time <sup>2</sup> , "P" = part-time <sup>3</sup> , "T" = term-time <sup>4</sup>
31	Contract_time	Y	X		The input value depends on the entry in 30 above, as follows: "F" = "FTIME"; "P" or "T" = "FIXED" where the hours are fixed or follow a cyclical pattern; or where the hours fluctuate with no set pattern = "HOURS". If the input value is "HOURS" it is probable that the entries for 32 and 33 below will each be "0.00".
32	Contract_hours	Y	ND2	NN.NN	The employee's contractual hours per week in respect of which pension contributions will be paid. If the employee does not have contractual weekly hours enter "0.00".
33	Contract_weeks	Y	ND2	NN.NN	The employee's contractual weeks per year week in respect of which pension contributions will be paid. If the employee does not have contractual weeks enter "0.00".
34	Contract_equiv_ft	Y	ND2	NN.NN	The equivalent full-time weekly hours for this post/job.
35	Contract_ft_rate	Y	ND2	NNN.NN	The input value depends on the entry in 31 above, as follows: "FTIME" and "FIXED" = (Item32 / Item34) * (Item33 / 52) * 100. This cannot exceed 100.00 "HOURS" = 0
36	Existing_member	Y (default = "N")	X		"Y" = Employee is already a member in a different post/job, "N" if not.

<sup>2</sup> **"Full-time"** means an employee whose contract of employment provides that the employee is a full-time employee for the purposes of the Scheme; or that the full-time employee's contractual hours are not less than the number of contractual hours for a person employed in that employment on a full-time basis.

<sup>3</sup> **"Part-time"** means an employee whose contract of employment provides that the employee is a part-time employee for the purposes of the Scheme; or that the employee is not a full-time employee.

<sup>4</sup> **"Term-time"** means a person whose contract of employment provides for a regular pattern of periods of work and periods of no work so as to result in a recognisable cycle of work consisting of one year (but is not limited to persons working in educational establishments).

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Item	Field Name	Mandatory	Type	Format	Description
37	Date_joined_scheme	Y	TN8	DDMMYYYY	The date the employee joined the pension scheme. Typically, this will be the date from which pension contributions in this post/job first commenced.
38	Reason_joined_scheme	Y (new joiners)	TN2		<p>“01” = automatically joined because their contractual terms satisfied the requirements for joining the scheme, i.e. contractual enrolment.</p> <p>“02” = elected to join the scheme.</p> <p>“03” = automatically enrolled under the provisions of the Pensions Act 2008 (Auto Enrolment).</p>
39	Contribution_rate	Y	ND4	NN.NN	The contribution rate used to calculate pension contributions this pay.
40	NI_Category	Y	X		NI Category this pay.
41	Annual_Remuneration <sup>5</sup>	Y	ND2	NNNNNN.NN	<p>The annual full-time equivalent rate of pensionable pay. This will be the same as the pay used to determine the employee’s contribution rate (entry 39) and will comprise all pensionable pay elements including the employee’s salary or wage and any other pensionable elements of pay such as contractual overtime.</p> <p><b>If the employee is a term-time employee (entry 30 = “T”) please do not pro-rate the value in this field, based on the number of weeks.</b></p>
42-49	Reserved				
50	Date_left_scheme	Y (if left)	TN8	DDMMYYYY	The date the employee ceased membership of the pension scheme in this post/job/employment.
51	Reason_left_scheme	Y (if left)	TN2		<p>“00” – Default, where entry 51 = “0”</p> <p>“01” – Employment ceased (entries 52 and 53 must be completed)</p> <p>“02” – job/post ceased (employee continuing to be employed in another job/post)</p> <p>“03” – Opted Out after having completed 3 months membership</p> <p>“04” – Opted Out within 3 months of joining (not auto enrolment)</p> <p>“05” – Opted Out within 2 months of being auto enrolled</p> <p>“06” – Opted Out after 2 months and within 3 months of being auto enrolled</p>
52	Date_emp_ended	Y (if left)	TN8	DDMMYYYY	The date left employment or employment in this post/job ended.
53	Reason_ceased	Y (if left)	TN2		<p>One of the following codes:</p> <p>“00” – Default, where entry 52 = “0”</p> <p>“01” – Resignation</p>

<sup>5</sup> “Annual Remuneration” will not be affected by reductions caused by sickness absence or periods of nil pay.

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Item	Field Name	Mandatory	Type	Format	Description
					"02" – Dismissal "03" – Capability "04" – Mutual Agreement "05" – End of Contract "06" – After Maternity/Paternity Leave "07" – Redundancy (not Retirement) "08" – Business Efficiency (not Retirement) "09" – Ill Health (not Retirement) "10" – Transfer of undertaking "11" – New post with this employer "12" – Age Retirement "13" – Early Retirement (Not Redundancy, Business Efficiency or Ill Health) <sup>6</sup> "14" – Flexible Retirement "15" – Business Efficiency Retirement "16" – Redundancy Retirement "17" – Ill Health Retirement "18" – Death "99" – Other
54	New_Emp_details	N	A		Details of new employment, if known.
55	Pay_award	N (default = "N")	X		"N" = no pay award outstanding (Default), "Y" = pay award outstanding.
56	Process_Ind	Y (default = "Y")	X		"Y" in all cases
57-59	Reserved				
60	This_Pay_Main_Conts	Y	ND2	NNNNNN.NN	The scheme employee's main contributions deducted this pay.
61	This_Pay_Addt_Conts	Y (if deducted)	ND2	NNNNNN.NN	The employee's additional regular contributions deducted this pay.
62	This_Pay_AVC_Conts	Y (if deducted)	ND2	NNNNNN.NN	The employee's AVC contributions deducted this pay.
63	This_Pay_Arrear_Conts	Y (if deducted)	ND2	NNNNNN.NN	The employee's contributions deducted this pay for strikes, maternity leave and leave of absence pay back.
64	This_Pay_ERS_Conts	Y	ND2	NNNNNN.NN	The scheme employer's main contributions this pay.

<sup>6</sup> The "Early Retirement" option requires the employer's consent for pension benefits to come into payment early.



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Item	Field Name	Mandatory	Type	Format	Description
65-69	Reserved				
70	This_pay_pen_desc01	Y	A		The description of the employee's pensionable pay element in this post/job this pay period on which pension contributions have been paid. E.G. Salary, Contractual Overtime, etc.
71	This_pay_pen_amnt01	Y	ND2	NNNNNN.NN	The value of the employee's pensionable pay element in this post/job this pay period on which pension contributions have been paid.
72	This_pay_pen_desc02	Y (if paid)	A		The description of the employee's pensionable pay element in this post/job this pay period on which pension contributions have been paid. E.G. Salary, Contractual Overtime, etc.
73	This_pay_pen_amnt02	Y (if paid)	ND2	NNNNNN.NN	The value of the employee's pensionable pay element in this post/job this pay period on which pension contributions have been paid.
74	This_pay_pen_desc03	Y (if paid)	A		The description of the employee's pensionable pay element in this post/job this pay period on which pension contributions have been paid. E.G. Salary, Contractual Overtime, etc.
75	This_pay_pen_amnt03	Y (if paid)	ND2	NNNNNN.NN	The value of the employee's pensionable pay element in this post/job this pay period on which pension contributions have been paid.
76	This_pay_pen_desc04	Y (if paid)	A		The description of the employee's pensionable pay element in this post/job this pay period on which pension contributions have been paid. E.G. Salary, Contractual Overtime, etc.
77	This_pay_pen_amnt04	Y (if paid)	ND2	NNNNNN.NN	The value of the employee's pensionable pay element in this post/job this pay period on which pension contributions have been paid.
78	This_pay_pen_desc05	Y (if paid)	A		The description of the employee's pensionable pay element in this post/job this pay period on which pension contributions have been paid. E.G. Salary, Contractual Overtime, etc.
79	This_pay_pen_amnt05	Y (if paid)	ND2	NNNNNN.NN	The value of the employee's pensionable pay element in this post/job this pay period on which pension contributions have been paid.
80	This_pay_pen_desc06	Y (if paid)	A		The description of the employee's pensionable pay element in this post/job this pay period on which pension contributions have been paid. E.G. Salary, Contractual Overtime, etc. <b>If there are more than 5 pensionable pay elements in the period, then enter "Remaining Elements" in this field.</b>
81	This_pay_pen_amnt06	Y (if paid)	ND2	NNNNNN.NN	The value of the employee's pensionable pay element in this post/job this pay period on which pension contributions have been paid. <b>If there are more than 5 pensionable pay elements in the period, then enter the total of the remaining elements in this field.</b>
82	This_pay_pen_hours	Y (if paid)	ND2	NNNNNN.NN	This relates to employees who do not have fixed hours (field 27 = "P", "C" or "T" and field 31 = "HOURS" and field 35 = 0). Enter the total pensionable hours worked this pay period. This excludes overtime and other non-pensionable hours.

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Item	Field Name	Mandatory	Type	Format	Description
83	This_pay_mat_leave	Y	X		Where the employee is on maternity leave this pay = "Y", otherwise "N"
84	This_pay_sick_leave	Y	X		Where the employee is on sick leave this pay = "Y", otherwise "N"
85- 89	Reserved				
90	Pen_Conts_Last_Year	Y	ND2	NNNNNN.NN	Employee main contributions for last year for this post/job.
91	Pen_Conts_This_Year	Y	ND2	NNNNNN.NN	Employee main contributions for this year to date for this post/job.
92	Add_Conts_Last_Year	Y	ND2	NNNNNN.NN	Employee additional contributions for last year for this post/job.
93	Add_Conts_This_Year	Y	ND2	NNNNNN.NN	Employee additional contributions for this year to date for this post/job.
94	AVC_Conts_Last_Year	Y	ND2	NNNNNN.NN	Employee AVC contributions for last year for this post/job.
95	AVC_Conts_This_Year	Y	ND2	NNNNNN.NN	Employee AVC contributions for this year to date for this post/job.
96	NI_CO_Earns_Last_Year	Y	ND2	NNNNNN.NN	NI Contracted-out Earnings for last year for this post/job.
97	NI_CO_Earns_This_Year	Y	ND2	NNNNNN.NN	NI Contracted-out Earnings for this year to date for this post/job.
98	Pen_Hours_Last_Year	Y	ND2	NNNNNN.NN	Pensionable hours <sup>7</sup> for last year for this post/job.
99	Pen_Hours_This_Year	Y	ND2	NNNNNN.NN	Pensionable hours for this year to date for this post/job.

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<sup>7</sup> Pensionable hours - This relates to employees who do not have fixed hours (field 30 = "P" or "T" and field 31 = "HOURS" and field 35 = 0).