

To: Salaries & Wages Officers
Human Resources Officers
Pension Contacts

Circular 01/2016
13 January 2016

At: All Employing Authorities

Dear Colleagues

Annual Return specification for year ending 31 March 2016

This Circular confirms the specification for annual returns for the year ending 31 March 2016. Employers were previously advised of the revised annual return requirements in the published Payroll Guide. **As well as additional information being requested for the new Career Average Revalued Earnings (CARE) Scheme changes to legislation will mean that you must submit your annual return by 29 April 2016.**

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1. Deadline

Your annual return must be submitted to annualreturns@nilgosc.org.uk, fully completed and in the correct format, by **Friday 29 April 2016**. This applies whether you submit your return to NILGOSC directly, or via an outsourced payroll bureau. As each part of the return contains personal data, you must send it to NILGOSC in a

secure format, in line with your obligations under the Data Protection Act 1998. The 29 April 2016 deadline cannot be extended as it will be a statutory deadline for employers for the 2015/16 data. Under Regulation 76 of the Local Government Pension Scheme Regulations (Northern Ireland) 2014, NILGOSC will recover additional costs that are incurred from an employer if the quality of the data is inadequate or submitted after the deadline. This includes recharging of fines levied by The Pensions Regulator.

2. Annual Return Format

NILGOSC can only accept **one** 2015/16 annual return on a pre-populated spreadsheet (or on a previously agreed alternative spreadsheet which conforms to the same specification) or in two text files per employer. The checklist in Appendix 1 and the notes in Appendix 2 must be used if you are submitting your annual return via a pre-populated spreadsheet. The checklist in Appendix 3 and the specification in Appendix 4 must be used if you are submitting your annual return via text files.

2.1 Pre-Populated spreadsheet

A pre-populated spreadsheet is an annual return spreadsheet which has been partially completed by NILGOSC. This year, from mid- February onwards, NILGOSC will e-mail every employer a password protected pre-populated spreadsheet listing all its employees who were active Scheme members during the year, along with their membership number(s) and other information from our records. We will email you before the end of January to request the appropriate receiving email address.

If you submit your return on a pre-populated spreadsheet, in most cases you will only need to enter your employees' pay and contribution details to complete this part of your return.

2.2 Text Files

A text file is exported directly from an employer's software system. Text files reduce manual input and increase the accuracy of the data submitted. Due to changes to the Scheme from 1 April 2015, **two text files will be required**. The first text file is similar to that submitted in previous years. The second text file contains CARE pay details. Submitting your return by text files should be easier and quicker for you and for NILGOSC.

If you have previously used this method and have any questions, or if you would like to use this method for the first time this year, please contact our IT Department (Tel: 0845 308 7345 or email annualreturns@nilgosc.org.uk) for assistance.

3. Notes on the completion of the Annual Return

Your annual return must be submitted to annualreturns@nilgosc.org.uk by 29 April 2016. **It must be fully completed in order for NILGOSC to process it.** If any information is missing, your return will be sent back to you for completion and/or query.

Bearing the following key points in mind when completing your annual return will reduce the number of queries you receive from NILGOSC after submission.

***Items marked '*' below are new requirements**

- **Submission Checklist** – Employing authorities must complete this checklist and confirm that the information submitted on their annual return has been checked and is correct.
- **Contributions reconciliation** – this must be completed by all employing authorities. If there are any differences, these must be explained in the comments box on the reconciliation tab
- **NILGOSC Member Number** - you should already have this information, but you can find any missing numbers on your pre-populated spreadsheet. The numbers must be entered exactly as shown on the pre-populated spreadsheet.
- **Scheme** – you should enter 001 from all members except councillors. For councillors you should enter 101.
- **MAIN CARE Pay*** – this is the CARE pay received during the 2015/16 year while the member was in the main section of the Scheme. This pay includes APP, non-contractual overtime and additional hours payments.
- **5050 CARE Pay*** – this is the CARE pay received during the 2015/16 year while the member was in the 50/50 section of the Scheme. In the 50/50 section a member pays half the contributions. This pay includes APP, non-contractual overtime and additional hours payments.
- **FTE Final Pay*** - this is the full-time equivalent (FTE) pay that is used to calculate the value of final salary benefits built up before 1 April 2015. This pay figure excludes non-contractual overtime and additional hours payments. For a part-time member of staff the full-time equivalent pay is the pay that they would have received had they worked the full-time hours for that post.

For Classroom Assistants who signed up to the Collective Agreement this should be a 36 hour pay. The FTE Final Pay figure for those classroom assistants who did not sign up to the Collective Agreement should be a 32.5 hour pay.

- **Pensionable Remuneration received*** - this is the actual pensionable remuneration received by the member during the year to 31 March 2016. For **part-time** employees, this must be the **part-time rate**, and not a full-time equivalent figure. It must include any arrears paid during the year as well as non-contractual overtime and additional hours payments. It excludes APP. This figure is used to reconcile member contributions to pensionable pay.
- **Multiple contribution rates** – information on each member's contribution rate changes during the year must be shown in reverse chronological order, with the first field showing the most recent rate/date/amount, and so on, up to a maximum of four contribution rate changes. The contribution rate for members who are in the 50/50 section should be shown as half the normal contribution rate. Please see page 16 of this Circular for a worked 'Multiple Contribution Rates Example.'
- **Absences due to maternity or sickness during the year** – you no longer need to provide NILGOSC with supplementary spreadsheets for

maternity and sickness absences. NILGOSC should have been notified of these using the methods described in Section 5 of the Payroll Guide. Please remember that members pay contributions on the pay actually received but employers pay contributions on APP while the member is on reduced or no contractual pay.

- **Authorised Unpaid Leave** – you will need to provide an FTE final pay for any members who have had a period of authorised unpaid leave.
- **Casual Members** – you will need to provide an FTE final pay for any casual members who have pre 1 April 2015 membership. We no longer need the hours worked in the post nor the hourly rate for casual members.
- **Movement between Main and 50/50 sections during the year** – please provide the dates in each section and the pay received. If a member has had more than two changes in a year you will need to record this on the next line on the spreadsheet. They should be recorded in chronological order with the oldest dates on the first line and the more recent dates on the second line.
- **New members** - if any LGPS (NI) member is missing from your pre-populated spreadsheet, please add their details to the bottom of the spreadsheet and provide all of the required information for that member. If you have not already done so, please also complete and forward an Employee's Membership Form LGS1 to NILGOSC for each of these entries, or, if you have passed your automatic enrolment staging date, submit them on a New Member Spreadsheet (SS1).
- **'Left' members** - if any of your employees has left the Scheme during the year please input their leaving date in the "Date left Pen Serv." column and send a completed Leaver's Form LGS15 to NILGOSC. Any members who have opted out should also have been notified to NILGOSC on the opt-out spreadsheet.
- **Validation** – the pre-populated spreadsheet has inbuilt validation (columns AP and AQ) to enable employers to check that some of the information they have input is correct before the annual return is submitted. The explanation for any 'fails' should be entered in the Comments box.
- **Arrears paid during the year relating to a period before 1 April 2015** – the Backdated Arrears spreadsheet available on our [website](#) should be completed and submitted along with your annual return.
- **Sample spreadsheet** - a sample spreadsheet, showing some example members and their data, is available in the [Annual Returns](#) information in the Employers' section on our website. It is called 'Sample Preformatted Spreadsheet and Reconciliation Form'.

4. Reminder of Banded Contribution Rates

The table below notes the employee contribution rates for this year 2015/16. The Department of Environment has confirmed that the pay ranges will not change for the year 2016/17.

Band	01.04.2015 – 31.03.2016 Pensionable pay range for an employment (based on actual pensionable pay and not full- time equivalent)	Contribution rate for that employment MAIN section	Contribution rate for that employment 50/50 section
1	Up to £14,000	5.5%	2.75%
2	£14,001 to £21,300	5.8%	2.90%
3	£21,301 to £35,600	6.5%	3.25%
4	£35,601 to £43,000	6.8%	3.40%
5	£43,001 to £85,000	8.5%	4.25%
6	More than £85,000	10.5%	5.25%

5. Councillors

As councillors are now included in the new CARE Scheme they can be included in a council's main annual return. There is no need to submit a separate return for councillors. The entry for 'Scheme' for councillors should be recorded as 101. For all other members the Scheme is recorded as 001. Councillors will only have a CARE Main section pay as they cannot participate in the 50/50 section. They also will not have any final pensionable pay details as the final salary scheme did not apply to them.

6. Annual Allowance Pay Details

The period for assessing the Annual Allowance has changed this year and now includes the period to the end of the tax year, i.e. to 5 April 2016. Once NILGOSC has the annual returns posted it will run an annual allowance calculation across all the Scheme members using the pay provided in the annual return. This calculation will provisionally identify all members who may have exceeded the annual pension savings amount of £40,000 and could be liable for a tax charge. In these cases, we will contact you for further accurate pay information including that for the period 1 April 2016 to 5 April 2016. Please give these requests your urgent attention as NILGOSC must issue these annual pension savings statements by 6 October 2016 and individual calculations will be needed in each case.

If you have any general queries about this Circular please contact the Pensions Development Department. If you need more information on the completion and submission of your 2015/16 annual return, please contact our IT Department (Tel: 0845 308 7345 or email annualreturns@nilgosc.org.uk.)

Yours sincerely



Zena Kee
Pensions Manager

Annual Return Checklist – for Submissions by Pre-Populated Spreadsheet

Information to provide	What you need to do	Deadline	Tick when complete
Submission Checklist	Complete the submission checklist and confirm that the annual return has been checked and is correct	29.04.16	
Contributions Reconciliation You must reconcile the total monthly contributions paid to NILGOSC during the year with the total stated on your annual return submission.	Complete the "Conts Reconciliation" tab of the spreadsheet. If the two totals do not match, you must explain the reason in the comments box on the reconciliation tab.	29.04.16	
Main Annual Return	Complete and submit your return to annualreturns@nilgosc.org.uk in line with the pre-populated spreadsheet specification in Appendix 2, to include all of the information listed below.	29.04.16	
Additional Voluntary Contributions (AVCs) You must provide information on the amounts of AVCs paid by individual members.	Note the members' AVC contributions in: <ul style="list-style-type: none"> • column AM for Prudential AVCs • column AN for Equitable Life AVCs 	29.04.16	

Pre-Populated Spreadsheet Completion Notes

The *Pre-Populated Spreadsheet* is an annual return spreadsheet which has been partially completed by NILGOSC to list your employees and their details. The spreadsheet allows you to reconcile your employee records with those held by NILGOSC, i.e. staff number, NILGOSC reference number etc.

In most cases you will only need to enter your employees' pay and contribution details to complete this part of your return.

Please do not use formulae anywhere on the pre-populated spreadsheet, as this will cause processing issues for NILGOSC. Any returns which contain formulae will be sent back to the employer for the formulae to be removed.

If any of the **read only** details have changed, please enter the changes in the **Comments** column.

Member Data		Summary
NI Number	Provided by NILGOSC - Read Only	National Insurance Number
Member No	Provided by NILGOSC - Read Only	NILGOSC reference number
Surname	Provided by NILGOSC - Read Only	
Forename	Provided by NILGOSC - Read Only	
D.O.B	Provided by NILGOSC - Read Only	Date of Birth Dates must not have '/' in them, 15/04/2010 shown as 15042010
Location Start Date	Provided by NILGOSC - Read Only	Date joined employer Dates must not have '/' in them, 03/04/2010 shown as 03042010
Location Number	Provided by NILGOSC - Read Only	This is the NILGOSC employer specific reference number (5 digits)
DateLeft Pen'Serv'		Date left Scheme Dates must not have '/' in them, 03/04/2015 shown as 03042015
Employers Pay No (Staff No)		Please ensure that this is the correct staff number.
Employers Dept No		

Member Data		Summary
Scheme		Enter 001 for all members apart from councillors Enter 101 for councillors
MAIN CARE from date		This is the date the member entered the Main section of the Scheme. For the majority of members this will be 01042015. If a member joined the Scheme after 1/4/2015 you should enter the member's commencement date. If the member was not in the Main section during the year this field should be blank.
MAIN CARE to date		This is the date the member left the Main section of the Scheme or the year end e.g. 31032016 or blank, if the member was not in the Main section during the year.
MAIN CARE Pay		This is the CARE pay earned by the member during the period that they were in the MAIN section. This pay includes non-contractual overtime, additional hours payments, arrears that relate to the 2015/16 year as well as Assumed Pensionable Pay (APP), if applicable. This is the CPP1 figure referred to in the Payroll Guide. If the member was not in the Main section during the year this field should be blank.
5050 CARE From Date		This is the date the member entered the 50/50 section of the Scheme. It should be left blank if the member was not in the 50/50 section during the year.
5050 CARE To Date		This is the date the member left the 50/50 section of the Scheme or the year end e.g. 31032016 or blank, if the member was not in the 50/50 section during the year.
5050 CARE Pay		This is the CARE pay earned by the member during the period that they were in the 50/50 section. This pay includes non-contractual overtime, additional hours payments, arrears that relate to the 2015/16 year as well as Assumed Pensionable Pay (APP), if applicable. This is the CPP2 pay referred to in the Payroll Guide. If the member was not in the 50/50 section during the year this field should be blank.
FTE final pay for year ended 31/03/2016		This is the Full-time Equivalent (FTE) final pay as at 31 March 2016 and must be equivalent to a full year's FTE pay. It must be enhanced to the FTE for part-time employees. It excludes non-contractual overtime, payments for additional hours and arrears. This figure is used to calculate benefits based on membership before 1 April 2015. This is the FFP figure referred to in the Payroll Guide.
Pensionable remuneration received for year ended 31/03/2016		This is the actual pensionable remuneration earned by the employee during the year ended 31/03/2016. It must not be enhanced to the full-time equivalent figure for part-time employees. It must include any arrears paid as well as non-contractual overtime and payments for additional hours. It does not include APP. It is used to reconcile member contributions.

Member Data		Summary
Additional Contributions		If the member is paying additional contributions to buy additional membership or additional pension, the amount of employee contributions deducted in the year must be shown here. DO NOT enter Additional Voluntary Contributions (AVCs) here. This is the EAPC figure referred to in the Payroll Guide.
Employee Contributions		This is the amount of basic contributions deducted for the employee during the financial year. It must not include AVCs or Additional Contributions. If the employee has had more than one contribution rate during the year, the different contribution rates and the dates applicable must be shown as well as the amount of employee contributions paid at each rate. These are the CEC1 and CEC2 figures referred to in the Payroll Guide.
End of Year Contribution Rate 1		This must be the employee contribution rate at 31 March 2016. If the member has been on the same contribution rate for the whole year, this will be the only column in which you need to enter an employee contribution rate.
Contribution 1 Amount		This must be the amount of employee contributions paid at the rate which applied at the end of the year (31 March 2016). If the member has been on the same contribution rate for the whole year, this will be the total amount of employee contributions for the year.
Contributions 2 End Date		If the member changed contribution rates during the year you must enter the date on which the previous rate ceased e.g. if it ceased on 31 st December, enter 31122015. Dates must not have '/' in them, 03/04/2015 shown as 03042015
Contributions 2 Amount		Enter the amount of contributions paid during the year at the previous contribution rate e.g. if the member changed to a new rate on 01/01/2016, this will be the amount relating to the period 01/04/2015 to 31/12/2015.
Contribution 2 Rate		This must be the new rate of contributions that applied if the member changed rates during the year e.g. if changed to 5.8% you must enter 5.8. Any further contribution rates must be entered in the same way, up to a maximum of four changes in rates.
Contributions 3 End Date		If the member changed contribution rates during the year you must enter the date on which the previous rate ceased e.g. if it ceased on 31 st October enter 31102015. Dates must not have '/' in them, 03/04/2015 shown as 03042015
Contributions 3 Amount		Enter the amount of contributions paid during the year at the previous contribution rate e.g. if the member changed to a new rate on 01/07/2015, this will be the amount relating to the period 01/04/2015 to 30/06/2015.

Member Data		Summary
Contribution 3 Rate		This must be the new rate of contributions that applied if the member changed rates during the year e.g. if changed to 5.8% you must enter 5.8. Any further contribution rates must be entered in the same way, up to a maximum of four changes in rates.
Contributions 4 End Date		If the member changed contribution rates during the year you must enter the date on which the previous rate ceased e.g. if it ceased on 31 st May enter 31052015. Dates must not have '/' in them, 03/04/2015 shown as 03042015
Contributions 4 Amount		Enter the amount of contributions paid during the year at the previous contribution rate e.g. if the member changed to a new rate on 01/07/2015, this will be the amount relating to the period 01/04/2015 to 30/06/2015.
Contribution 4 Rate Next Year's Contribution Rate	0	This must be the new rate of contributions that applied if the member changed rates during the year e.g. if changed to 5.8% you must enter 5.8. This figure is optional but should be the contribution rate you have allocated to this member as at 01 April 2016.
Employer Rate		This must be the rate of employer's contributions paid during the last year e.g. if the rate is 20%, you must enter 20.0.
Employer Contributions		This is the total amount of employer pension contributions paid during the financial year (including any arrears of employer contributions pre 1 April 2015). These are the CRC figures referred to in the Payroll Guide.
Employer APC Contributions		This is the cumulative additional pension contributions, if any, paid by the employer in respect of the member. These are the RAPC figures referred to in the Payroll Guide.
Prudential AVCs		Any Additional Voluntary Contributions paid to Prudential during the financial year must be listed here.
Equitable Life AVCs		Any Additional Voluntary Contributions paid to Equitable Life during the financial year must be listed here.
Comments		Please enter any information in this column that will help to explain any changes to the member's record e.g. if they had periods of half pay, maternity, pay arrears etc.
Employee Conts Validation	Read only	Employer entry validation checks for employee contributions
Employer Conts Validation	Read only	Employer entry validation checks for employer contributions

Annual Return Checklist – for Submissions by Text File

Information to provide	What you need to do	Deadline	Tick when complete
Submission Checklist	Complete the submission checklist and confirm that the annual return has been checked and is correct	29.04.16	
Contributions Reconciliation You must reconcile the total monthly contributions paid to NILGOSC during the year with the total stated on your annual return submission.	Complete the "Conts Reconciliation" tab of the spreadsheet. If the two totals do not match, you must explain the reason in the comments box on the reconciliation tab.	29.04.16	
Main Annual Returns	Complete and submit your two returns to annualreturns@nilgosc.org.uk in line with the text file specifications in Appendix 4. In addition, your returns must include all of the AVC information listed below.	29.04.16	
Additional Voluntary Contributions (AVCs) You must provide information on the amounts of AVCs paid by individual members.	Note the members' AVC contributions in fields 944 to 954 of your text file. Alternatively, complete the following columns of the pre-populated spreadsheet, and submit the spreadsheet along with your text file: <ul style="list-style-type: none"> • column AM for Prudential AVCs • column AN for Equitable Life AVCs 	29.04.16	

Text File Specification – final salary return

* O = Optional; M = Mandatory

CHARACTERS

FROM POSITION	TO	LENGTH	FIELD NAME	O or M	COMMENTS
1	1	1	Posting Type	M	Must be 'A'
2	13	12	N.I. Number	M	Text item
14	25	12	NILGOSC Member Number	M	Text item
26	50	25	Surname	M	
51	75	25	Forenames	M	
76	78	3	Scheme		001 (Main) or 101 (councillors only)
79	80	2	Filler		Spaces
81	82	2	Filler		Spaces
83	90	8	Date of Birth	M	Must be in the format DDMMYYYY
91	106	16	Filler		Spaces
107	114	8	Employer Start Date	M	Date the member commenced employment - Must be in the format DDMMYYYY
115	119	5	Employer	M	Your authority number assigned by NILGOSC
120	166	47	Filler		Spaces
167	167	1	Filler		Space
168	168	1	Filler		Space
169	169	1	Part-time Indicator	M	Blank if Full-Time, Y if Part-Time, C if Casual, V if Variable
170	175	6	Contribution Rate 1	M	Enter current rate of basic contribution paid by the member. (For 7.50% enter as 000750). This should be the rate at the end of this financial year, for which this return is being submitted
176	183	8	Date Left Active Service	M	Date the member left pensionable service entered as DDMMYYYY
184	187	4	Filler		Spaces
188	189	2	Filler		Spaces
190	190	1	Filler		Space
191	202	12	Staff Number / Job Code	M	
203	214	12	Dept Number/ Location Code	M	
215	239	25	Filler		Spaces

FROM POSITION	TO	LENGTH	FIELD NAME	O or M	COMMENTS
240	248	9	Filler		Spaces
249	608	360	Filler		Spaces
609	614	6	Member Contributions rate 2	O	Where the member has paid contributions at more than one rate this year, enter the rate paid in respect of the period starting in position 925 below. See additional notes at end.
615	620	6	Member Contributions rate 3	O	Where the member has paid contributions at more than one rate this year, enter the rate paid in respect of the period starting in position 959 below. See additional notes at end.
621	626	6	Member Contributions rate 4	O	Where the member has paid contributions at more than one rate this year, enter the rate paid in respect of the period starting in position 992 below. See additional notes at end.
627	687	61	Filler		Spaces
688	698	11	Filler		Spaces
699	776	78	Filler		Spaces
777	784	8	Member Contributions Date 1	M	Scheme Contributions Period End date normally 3103YYYY
785	795	11	Member Contributions 1	M	Scheme (Basic) Contributions paid to period end date above
796	803	8	Filler		Spaces
804	814	11	Filler		Spaces
815	822	8	Filler		Spaces
823	833	11	Filler		Spaces
834	841	8	Date Applicable	M	Period End Date for FTE Final Pay - normally 3103YYYY

FROM POSITION	TO	LENGTH	FIELD NAME	O or M	COMMENTS
842	852	11	FTE final pay for year ended 31/03/2016 ** NEW **	M	The full-time equivalent final pensionable pay for the year ended 31 March 2016. It must be enhanced to the full-time equivalent figure for part-time employees. This figure is used to calculate pre 1 April 2015 benefits. It does not include non-contractual overtime, payments for additional hours and arrears.
853	860	8	Date Applicable	M	Period End Date for Pensionable Remuneration Received - normally 3103YYYY
861	871	11	Pensionable Remuneration Received ** NEW **	M	This is the pensionable remuneration received by the member during the financial year. It must not be enhanced to the full-time equivalent figure for part-time employees. It must include any arrears paid, non- contractual overtime and payments for additional hours. It excludes APP. It is used to reconcile member contributions.
872	879	8	Filler		Spaces
880	890	11	Filler		Spaces
891	898	8	Add Contributions Date	O	Period end date for the additional contributions entered in the following field is applicable normally 3103YYYY
899	909	11	Add Contributions	O	Additional contributions. This must be the amount of additional LGPS(NI) contributions deducted from pensionable pay of the employee during the financial year. It does not include AVCs.
910	920	11	Filler		Spaces
921	924	4	Filler		Spaces

FROM POSITION	TO	LENGTH	FIELD NAME	O or M	COMMENTS
925	932	8	Member Contributions period end date 2	O	Enter the date to which the contributions shown below were paid at the former rate 2 shown in position 609. Entered as DDMMYYYY
933	943	11	Member Contributions paid 2	O	Enter the amount of contributions paid at the former rate 2 shown at Position 609
944	954	11	In-House AVCs paid		Enter the amount of In-House AVCs paid to period end date normally 3103YYYY
955	958	4	Filler		Spaces
959	966	8	Member Contributions period end date 3	O	Enter the date to which the contributions shown below were paid at the former rate 3 shown in position 615. Entered as DDMMYYYY
967	977	11	Member Contributions paid 3	O	Enter the amount of contributions paid at the former rate 3 shown at Position 615
978	991	14	Filler	O	Spaces
992	999	8	Member Contributions period end date 4	O	Enter the date to which the contributions shown below were paid at the former rate 4 shown in position 621. Entered as DDMMYYYY
1000	1010	11	Member Contributions paid 4	O	Enter the amount of contributions paid at the former rate 4 shown at position 621
1011	1016	6	New contribution rate	M	Enter the contribution rate to apply from the beginning of new financial year
1017	1024	8	Filler		Spaces

Notes

- Cash items, i.e. monetary values, are right justified with leading zeroes (no decimal point)
- Dates are in the format DDMMYYYY with a leading 0 for days 01-09. **These fields must be 8**

characters long.

- Text items, i.e. neither cash nor date items, are left justified with trailing spaces.
- Unused fields should be space filled

Multiple Contribution Rates Example

Changes to a member's contribution rates throughout the year must be recorded in reverse chronological order, with Contribution rate/date/amount 1 being the end of the current financial year (most recent) and Contribution rate/date/amount 4 being the oldest. Please see the example below for further details.

Contribution Date 1	31032016	date shown as ddmmyyyy	shown at position 777
Contribution Rate 1	000650	this is showing 6.5%	shown at position 170
Contribution Amount 1	00000101000	this is showing £1010.00	shown at position 785
Contribution Date 2	16012016	date shown as ddmmyyyy	shown at position 925
Contribution Rate 2	000680	this is showing 6.8%	shown at position 609
Contribution Amount 2	00000010508	this is showing £105.08	shown at position 933
Contribution Date 3	01092015	date shown as ddmmyyyy	shown at position 959
Contribution Rate 3	000720	this is showing 7.2%	shown at position 615
Contribution Amount 3	00000020450	this is showing £204.50	shown at position 967
Contribution Date 4	04062015	date shown as ddmmyyyy	shown at position 992
Contribution Rate 4	000750	this is showing 7.5%	shown at position 621
Contribution Amount 4	00000520839	this is showing £5208.39	shown at position 1000

Text File Specification – CARE pensionable pay return

* O = Optional; M = Mandatory

CHARACTERS

FROM POSITION	TO	LENGTH	FIELD NAME	O or M *	COMMENTS
1	1	1	Posting Type	M	Must be 'A'
2	13	12	N.I. Number	M	Text item
14	25	12	NILGOSC Member Number	M	Text item
26	50	25	Surname	M	
51	75	25	Forenames	M	
76	78	3	Scheme	M	Enter '001' (normal members) or '101' for councillors
79	114	36	Filler		Spaces
115	119	5	Employer	M	Your authority number as assigned by NILGOSC
120	187	68	Filler		Spaces
188	189	2	Filler		Spaces
190	190	1	Filler		Space
191	202	12	Staff/Payroll Number		Enter your staff or payroll number for the member
203	214	12	Department Number/Location Code		Enter Department Number
215	776	562	Filler		Spaces
777	784	8	MAIN tranche From Date	M	The main CARE tranche period start date normally 0104yyyy
785	795	11	Filler		Spaces
796	803	8	MAIN tranche To Date	M	The main CARE tranche period end date normally 3103yyyy
804	822	19	Filler		Spaces
823	833	11	MAIN tranche Pay	M	Pay received in the financial year 31/03/2016 in the main CARE tranche section
834	841	8	5050 tranche From Date	O	The 5050 CARE tranche period start date normally 0104yyyy
842	852	11	Filler		Spaces

853	860	8	5050 tranche To Date	O	The 5050 CARE tranche period end date normally 3103yyyy
861	879	19	Filler		Spaces
880	890	11	5050 tranche Pay	O	Pay received in the financial year in 5050 CARE tranche section
891	1024	134	Filler		Spaces

Notes

Cash items are right justified with leading zeroes (without a decimal point).
 Dates are in the format DDMMYYYY.
 Text items are left justified with trailing spaces.
 Unused fields should be space filled.