

To: Salaries & Wages Officers  
Human Resources Officers  
Pension Contacts

Circular 02/2018  
01 February 2018

At: All Employing Authorities

Dear Colleagues

### Annual Return specification for year ending 31 March 2018

This Circular confirms the specification for annual returns for the year ending 31 March 2018. The deadline for submitting your annual return is **30 April 2018**.

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#### 1. Deadline

Your annual return must be submitted to [annual.returns@nilgosc.org.uk](mailto:annual.returns@nilgosc.org.uk), fully completed and in the correct format, by **30 April 2018**. 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 deadline cannot be extended as it is a statutory deadline for employers. Penalties will apply to all late submissions.

## 2. Actions employers can take now

Although your return does not have to be submitted until 30 April 2018 there are several actions that employers can take now to make the process smoother:

- Ensure that at least one employee is attending the annual return training being held for employers who submit the annual return via a Pre-Populated spreadsheet. This type of training is invaluable and gives the opportunity to ask questions in advance of the annual return being submitted. If you would like further information or to book a place, please email the employer liaison officer Hannah.Berryman@nilgosc.org.uk.
- Check that you have forwarded all outstanding leavers' forms for all leavers up to 31 March 2018.
- Ensure you have advised NILGOSC of all new members and continue to do so promptly for any new members up to 31 March 2018.
- Check your pre-populated spreadsheet when you receive it and reconcile it against your records, both for members and their membership numbers
- Ensure that you have the correct NILGOSC member numbers recorded against all member records and posts.

## 3. Annual Return Format

NILGOSC can only accept **one** 2017/18 annual return on a pre-populated spreadsheet (or on a previously agreed alternative spreadsheet which conforms to the same specification) or in a single text file 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 a text file.

### 3.1 Pre-Populated spreadsheet and early checking

A pre-populated spreadsheet is an annual return spreadsheet that has been partially completed by NILGOSC. This year, from mid- February onwards, NILGOSC will use secure e-mail to send every employer a 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 shortly to request the appropriate receiving email address. This address will need to be registered with our secure email portal (<https://employer.nilgosc.org.uk/>) where employers can receive and return the pre-populated spreadsheet securely to NILGOSC. Employers were previously advised of this facility in Circular 12/2017 issued on 17 November 2017.

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.

Whilst the quality of the data we received last year had improved, we still had numerous new members missing from the pre-populated spreadsheets which held up the processing of the annual returns. Please take this opportunity to reconcile the members NILGOSC holds against your own payroll records. If any LGPS (NI) member is missing from your pre-populated spreadsheet, please complete and forward a New Member Spreadsheet (SS1) to NILGOSC for each of these entries.

Another common issue from last year's annual return exercise was the delay in employers sending in LGS 15 leavers forms. The pre-populated spreadsheet details those members that have left pensionable service according to our records. If no date is held against an

employee that has since left your employment, please forward the leavers form immediately and add the leaving date to the spreadsheet.

The provision of new member and leaver information at the same time or before the annual return is submitted should significantly reduce the number of follow on queries.

### 3.2 Text File

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. The text file contains both pay and CARE data in a **single file**. Submitting your return by text file should be easier and quicker for you and for NILGOSC.

If you would like to use this method for the first time this year please contact our IT Department (Tel: 0345 3197 320) for assistance.

## 4. Notes on the completion of the Annual Return

Your annual return must be submitted securely to [annual.returns@nilgosc.org.uk](mailto:annual.returns@nilgosc.org.uk) by 30 April 2018. **It must be fully completed in order for NILGOSC to process it.** Upon receipt of the annual return NILGOSC will process this through our internal validation tool, if any information is missing or incorrect, 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 used for the annual benefit statements issued to members**

**\*\* Items marked '\*\*\*' below are new data requirements for 2017/18**

- **Submission Checklist** – Employing authorities must complete this checklist and confirm that the information submitted on their annual return has been checked and is correct. You must also check the validation columns (AT and AU) and provide an explanation for any warnings.
- **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 for all members except councillors. For councillors you should enter 101.
- **Main CARE from-** this date must be 01/04/2017 or date joined pension scheme if later.
- **Main CARE to-** this date must be 31/03/2018 or date left pension scheme- payroll run date cannot be used.
- **MAIN CARE Pay\*** – this is the CARE pay received during the 2017/18 year while the member was in the main section of the Scheme. This pay

includes APP, non-contractual overtime, additional hours payments and arrears relating to post 01/04/2015 membership (**final salary pre 01/04/2015 arrears must not be included**).

- **5050 CARE Pay\*** – this is the CARE pay received during the 2017/18 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, additional hours payments and arrears relating to post 01/04/2015 membership (**final salary pre 01/04/2015 arrears must not be included**).
- **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 and Nursery Assistants who signed up to the Collective Agreement this should be a 36 hour pay. The FTE Final Pay figure for those classroom assistants and nursery assistants who did not sign up to the Collective Agreement should be a 32.5 hour pay.

- **Career Breaks-** As members now remain active whilst on a period of authorised leave, you will need to include these members on the annual return and provide an FTE 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.
- **Pensionable Remuneration received** - this is the actual pensionable remuneration received by the member during the year to 31 March 2018. For **part-time** employees, this must be the **part-time rate**, and not a full-time equivalent figure. It must include all 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.
- **Assumed Pensionable Pay (APP)**- This is a notional pay figure that is used to ensure members are not affected by an reduction to, or suspension of, pensionable pay due to a period of sickness, relevant child related leave or reserve forces leave. For any members that have been absent during the year and APP has been calculated, this notional figure must be included in either the CARE or 5050 CARE column. Please remember that members pay contributions on the pay actually received including statutory pay but employers pay contributions on APP while the member is on reduced or no contractual pay. More information on APP can be found in the Employer's Guide.
- **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.

- **Total Main Contributions\*\***-This is the total employee contributions paid during the 17/18 year that relate to the main CARE scheme. For many members this will be the total of the sum of employee contributions under columns Y+AB+AE+AH.
- **Total 5050 Contributions\*\***-This is the total employee contributions paid during the 17/18 year that relate to the 5050 CARE scheme. For many members this will be the total of the sum of employee contributions under columns Y+AB+AE+AH.
- **Arrears paid during the year relating to a period before 1 April 2015**  
– Please detail any arrears paid during the 2017/18 year that relate to a period before 01 April 2015. Any arrears relating to post 01 April 2015 should be included in either the CARE or 5050 CARE column.
- **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 a New Member Spreadsheet (SS1).
- **'Left' members** - if any of your employees have 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.
- **Employee and employer contribution check**- the pre-populated spreadsheet has a basic check (columns AT and AU) to enable employers to ensure that some of the information that they have input is correct before the annual return is submitted. The checks cannot cover all possible circumstances and in some cases the indicator will not be correct. Please refer to the list of exceptions for columns AT and AU in Appendix 2. Where possible, the explanation for any 'warnings' should be entered in the comments box.
- **CARE contribution check\*\*** - as noted above, the pre-populated spreadsheet has another basic check (column AV) to enable employers to identify where the total Main and total 5050 contributions do not match the data held in the contributions columns. The checks cannot cover all possible circumstances and in some cases the indicator will not be correct. Please refer to the list of exceptions for columns AV in Appendix 2. Where possible, the explanation for any 'warnings' should be entered in the comments box.
- **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'.

## 5. Reminder of Banded Contribution Rates

### 2017/18 Employee Contributions

Band	01.04.2017 – 31.03.2018 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 £14,100	5.5%	2.75%
2	£14,101 to £21,500	5.8%	2.90%
3	£21,501 to £35,900	6.5%	3.25%
4	£35,901 to £43,400	6.8%	3.40%
5	£43,401 to £85,800	8.5%	4.25%
6	More than £85,800	10.5%	5.25%

## 6. Councillors

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 FTE final pay (column T) details as the final salary scheme did not apply to them.

## 7. Annual Allowance Pay Details

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 standard 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 2018 to 5 April 2018. Please give these requests your urgent attention as NILGOSC has a statutory obligation to issue these annual pension savings statements to members by **6 October 2018** and individual calculations will be needed in each case.

## 8. Amendments to the 2017/18 return

The annual return has been updated to facilitate the new reporting requirements from the Government Actuary's Department (GAD). These changes require employers to provide main section employee contributions and 50/50 section employee contributions separately. Employers are required to provide employee additional contributions relating to APCs separately from any other employee additional contributions.

## 9. Pension Administration Strategy

The Pension Administration Strategy (PAS) was issued in Circular 08/2017 and is effective from 1 October 2017. The PAS has been prepared in line with Regulation 65 of the Local Government Pension Scheme Regulations (Northern Ireland) 2014 and its purpose is to highlight the responsibilities of NILGOSC and the Scheme's employing authorities when carrying out their Scheme functions.

Under Regulation 76 of the Local Government Pension Scheme Regulations (Northern Ireland) 2014, NILGOSC will recover from the employer any additional costs that are

incurred as a result of the quality of the data being inadequate or submitted after the deadline. This includes recharging of fines levied by The Pensions Regulator. NILGOSC will also charge for administration costs which are over and above routine administration costs, such as issuing reminders about annual returns not submitted by the deadline. The charging schedule is detailed in Appendix 2 of Circular 08/2017.

If you have any queries about this Circular or you need more information on the completion of your 2017/18 annual return please contact our pensions administration team (Tel: 0345 3197 325) and ask to speak to Jacqueline Marner or Colette Smyth.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Jenna Fisher', written in a cursive style.

Jenna Fisher  
Services Manager

## Annual Return Checklist – for Submissions by Pre-Populated Spreadsheet

Information to provide	What you need to do	Deadline	Tick when complete
<b>Submission Checklist</b>	Complete the submission checklist and confirm that the annual return has been checked and is correct	30.04.18	
<b>Contributions Reconciliation</b> 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.	30.04.18	
<b>Main Annual Return</b>	Complete and securely submit your return to <a href="mailto:annual.returns@nilgosc.org.uk">annual.returns@nilgosc.org.uk</a> in line with the pre-populated spreadsheet specification in Appendix 2, to include all of the information listed.	30.04.18	
<b>Additional Voluntary Contributions (AVCs)</b> 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"> <li>• column AN for Prudential AVCs</li> <li>• column AO for Equitable Life AVCs</li> </ul>	30.04.18	



### 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.

Col	Col	Field Name	Description	Data Type	Format	Notes
1	A	<b>NI Number</b>	Member National Insurance Number as per HMRC definition.	Text		<p>Must be 9 characters in length and conform to the general NI Number format 2 letters + 6 digits + 1 letter</p> <p>HMRC NINO reference - <a href="http://www.hmrc.gov.uk/MANUALS/nimmanual/nim39110.htm">http://www.hmrc.gov.uk/MANUALS/nimmanual/nim39110.htm</a></p> <p>A NINO is made up of two letters, six numbers and a final letter, which is always A, B, C, or D. The characters D, F, I, Q, U and V are not used as either the first or second letter of a NINO prefix.</p> <p>The letter O is not used as the second letter of a prefix.</p> <p>In addition the following administrative prefixes that were previously used are no longer accepted by HMRC MW, NC, PP, PY, PZ, TN.</p>
2	B	<b>Member No</b>	NILGOSC member number. 6 digits including any leading zeros.	Text		Text representation of 6 digit Member Number including any leading zeros.
3	C	<b>Surname</b>	Member surname.	Text		
4	D	<b>Forename</b>	Member forenames.	Text		Initials are not acceptable as per HMRC guidelines.
5	E	<b>DOB</b>	Member date of birth.	Date	dd/mm/yyyy	
6	F	<b>Location Start Date</b>	Employment start date at this location.	Date	dd/mm/yyyy	
7	G	<b>Employer Number</b>	NILGOSC employer number.	Text		

Col	Col	Field Name	Description	Data Type	Format	Notes
8	H	<b>Date Left Pensionable Service</b>	If employee has left pensionable service the date left otherwise blank.	Date	dd/mm/yyyy	Please forward leavers forms LGS15 for any outstanding leavers.
9	I	<b>Employers Pay No (Staff No)</b>	Employers pay reference number.	Text		
10	J	<b>Employers Dept No</b>	Employers department number.	Text		
11	K	<b>Scheme</b>	Pension scheme number. Enter 001 for employees or 101 for councillors.	Text		
12	L	<b>Main Care From Date</b>	Date member entered the main section of the scheme.	Date	dd/mm/yyyy	The template records one period of main and 5050 section per row. If a member has had more than one period of main and 5050 section membership additional sections should be shown on additional rows with the most recent first in descending date order. <b>Overlapping dates for Care section membership are not permitted.</b> <b>Consecutive periods of the same care section membership are not permitted.</b> <b>This date must be 01/04/2017 or date joined pension scheme if later.</b>
13	M	<b>Main Care To Date</b>	Date member left the main section of the scheme.	Date	dd/mm/yyyy	The template records a maximum of one period of main and 5050 section per row. If a member has had more than one period of main and 5050 section membership additional sections should be shown on additional rows with the most recent first in descending date order. <b>Overlapping dates for care section membership are not permitted.</b>

Col	Col	Field Name	Description	Data Type	Format	Notes
						<b>Consecutive periods of the same care section membership are not permitted.</b>
14	N	<b>Main Care Pay</b>	This is the CARE pay earned by the member during the period that they were in the MAIN section. <i><b>This pay includes non-contractual overtime, additional hours payments, arrears that relate post 01 April 2015 as well as Assumed Pensionable Pay (APP), if applicable.</b></i> This is the CPP1 figure referred to in the Payroll Guide.	Financial	nnnn.nn	Amount in pounds and pence to 2 decimal places.
15	O	<b>Total Main Contributions</b>	This is the total employee contributions paid whilst being a member of the MAIN scheme.	Financial	nnnn.nn	Amount in pounds and pence to 2 decimal places.
16	P	<b>5050 Care From Date</b>	Date member entered the 5050 section of the scheme.	Date	dd/mm/yyyy	The template records a maximum of one period of main and 5050 section per row. If a member has had more than one period of main and 5050 section membership additional sections should be shown on additional rows with the most recent first in descending date order. <b>Overlapping dates for care section membership are not permitted.</b> <b>Consecutive periods of the same care section membership are not permitted.</b>

Col	Col	Field Name	Description	Data Type	Format	Notes
17	Q	<b>5050 Care To Date</b>	Date member left the 5050 section of the scheme.	Date	dd/mm/yyyy	The template records a maximum of one period of main and 5050 section per row. If a member has had more than one period of main and 5050 section membership additional sections should be shown on additional rows with the most recent first in descending date order. <b>Overlapping dates for care section membership are not permitted.</b> <b>Consecutive periods of the same care section membership are not permitted.</b>
18	R	<b>5050 Care Pay</b>	This is the CARE pay earned by the member during the period that they were in the 5050 section. This pay includes non-contractual overtime, additional hours payments, arrears that relate to post 01 April 2015 as well as Assumed Pensionable Pay (APP), if applicable. This is the CPP2 figure referred to in the Payroll Guide.	Financial	nnnn.nn	Amount in pounds and pence to 2 decimal places.
19	S	<b>Total 5050 contributions</b>	This is the total employee contributions paid whilst being a member of the 5050 scheme.	Financial	nnnn.nn	Amount in pounds and pence to 2 decimal places.

Col	Col	Field Name	Description	Data Type	Format	Notes
20	T	<b>FTE Final Pay @ year end</b>	<p>The Full-time Equivalent (FTE) final pay as at 31 March in the return year.</p> <p><b><i>A single total FTE pay for the return year.</i></b></p> <p>This figure is used to calculate benefits based on membership before 1 April 2015.</p> <p><b><i>It must be enhanced to the FTE for part-time employees.</i></b></p> <p><b><i>It excludes non-contractual overtime, payments for additional hours and arrears.</i></b></p> <p>This is the FFP figure referred to in the Payroll Guide.</p>	Financial	nnnn.nn	Amount in pounds and pence to 2 decimal places.
21	U	<b>Pensionable Remuneration Received</b>	<p>This is the actual pensionable remuneration earned by the employee during the year ended at 31st March in the return year.</p> <p><b><i>A single total figure for the return year.</i></b></p> <p>It is used to reconcile member contributions.</p> <p><b><i>It must not be enhanced to the full-time equivalent figure for part-time employees.</i></b></p> <p><b><i>It must include all arrears paid as well as non-contractual overtime and payments for additional</i></b></p>	Financial	nnnn.nn	Amount in pounds and pence to 2 decimal places.

Col	Col	Field Name	Description	Data Type	Format	Notes
			<i>hours.</i> <i>It does not include APP.</i>			
22	V	<b>Employee APC's (If any)</b>	If the member is paying or has paid additional contributions in this financial year to purchase additional or lost pension the amount of employee contributions must be shown here. <b>This is for APC contracts only. DO NOT enter Additional Voluntary Contributions (AVCs) or any other pre 31/03/2015 purchases.</b>	Financial	nnnn.nn	Amount in pounds and pence to 2 decimal places.
23	W	<b>Additional Contributions (If any)</b>	If the member is paying additional contributions to buy additional membership or additional pension from 01/04/2009-31/03/2015, the amount of employee contributions deducted in the year must be shown here. <b>DO NOT enter Additional Voluntary Contributions (AVCs) or additional pension contributions (APC's) here.</b>	Financial	nnnn.nn	Amount in pounds and pence to 2 decimal places.

Col	Col	Field Name	Description	Data Type	Format	Notes
24	X	<b>Contribution 1 End Date</b>	The date that the most recent contribution ended. If the member has been on the same contribution rate for the whole year this date is 31 March at the end of the return year and this will be the only column in which you need to enter an employee contribution end date.	Financial	nnnn.nn	A maximum of 4 contribution rates, amounts and start and end dates can be entered.
25	Y	<b>Contribution 1 Amount</b>	The amount of employee contributions paid at the rate which applied at 31 March at the end of the return year. 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.	Financial	nnnn.nn	Amount in pounds and pence to 2 decimal places. Negative amounts are not permitted. Contribution 1 is the most recent contribution. Other contributions are recorded in descending date order. A maximum of 4 contribution rates, amounts and start and end dates can be entered.
26	Z	<b>Contribution 1 Rate</b>	The employee contribution rate at 31 March at the end of the return year. 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.	Numeric	nn.nn	Percentage to two decimal places. Must be one of a defined set of NILGOSC contribution rates. Contribution 1 is the most recent contribution. Other contributions are recorded in descending date order. A maximum of 4 contribution rates, amounts and end dates can be entered.
27	AA	<b>Contribution 2 End Date</b>	If the member changed contribution rates during the year this is the date on which the previous rate ended.	Date	dd/mm/yyyy	Contribution 1 is the most recent contribution. Other contributions are recorded in descending date order. A maximum of 4 contribution rates, amounts and end dates can be entered.



Col	Col	Field Name	Description	Data Type	Format	Notes
28	AB	<b>Contribution 2 Amount</b>	The contribution amount that applied during the Contribution 2 Start and End Dates above.	Financia	nnnn.nn	Amount in pounds and pence to 2 decimal places. Contribution 1 is the most recent contribution. Other contributions are recorded in descending date order. A maximum of 4 contribution rates, amounts and end dates can be entered.
29	AC	<b>Contribution 2 Rate</b>	The contribution rate that applied during the Contribution 2 Start and End Dates above.	Numeric	nn.nn	Percentage to two decimal places. Must be a one of a defined set of NILGOSC contribution rates. Contribution 1 is the most recent contribution. Other contributions are recorded in descending date order. A maximum of 4 contribution rates, amounts and end dates can be entered.
30	AD	<b>Contribution 3 End Date</b>	If the member changed contribution rates during the year this is the date on which the previous rate ended.	Date	dd/mm/yyyy	Contribution 1 is the most recent contribution. Other contributions are recorded in descending date order. A maximum of 4 contribution rates, amounts and end dates can be entered.
31	AE	<b>Contribution 3 Amount</b>	The contribution amount that applied during the Contribution 3 Start and End Dates above.	Financial	nnnn.nn	Amount in pounds and pence to 2 decimal places. Contribution 1 is the most recent contribution. Other contributions are recorded in descending date order. A maximum of 4 contribution rates, amounts and end dates can be entered.
32	AF	<b>Contribution 3 Rate</b>	The contribution rate that applied during the Contribution 3 Start and End Dates above.	Numeric	nn.nn	Percentage to two decimal places. Must be a one of a defined set of NILGOSC contribution rates. Contribution 1 is the most recent contribution. Other contributions are recorded in descending date order. A maximum of 4 contribution rates, amounts and end dates can be entered.

Col	Col	Field Name	Description	Data Type	Format	Notes
33	AG	<b>Contribution 4 End Date</b>	If the member changed contribution rates during the year this is the date on which the previous rate ended.	Date	dd/mm/yyyy	Contribution 1 is the most recent contribution. Other contributions are recorded in descending date order. A maximum of 4 contribution rates, amounts and end dates can be entered.
34	AH	<b>Contribution 4 Amount</b>	The contribution amount that applied during the Contribution 4 Start and End Dates above.	Financial	nnnn.nn	Amount in pounds and pence to 2 decimal places. Contribution 1 is the most recent contribution. Other contributions are recorded in descending date order. A maximum of 4 contribution rates, amounts and end dates can be entered.
35	AI	<b>Contribution 4 Rate</b>	The contribution rate that applied during the Contribution 4 Start and End Dates above.	Numeric	nn.nn	Percentage to two decimal places. Must be a one of a defined set of NILGOSC contribution rates. Contribution 1 is the most recent contribution. Other contributions are recorded in descending date order. A maximum of 4 contribution rates, amounts and end dates can be entered.
36	AJ	<b>Next Year Contribution Rate</b>	Member contribution rate for the next year.	Numeric	nn.nn	Optional Percentage to two decimal places. Must be a one of a defined set of NILGOSC contribution rates. Contribution 1 is the most recent contribution. Other contributions are recorded in descending date order. A maximum of 4 contribution rates, amounts and end dates can be entered. 2018/19 rates currently unavailable.
37	AK	<b>Employer Rate</b>	The employer contribution rate paid during the return year.	Numeric	nn.nn	Percentage to two decimal places.

Col	Col	Field Name	Description	Data Type	Format	Notes
38	AL	<b>Employer Contributions</b>	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	Financial	nnnn.nn	Amount in pounds and pence to 2 decimal places.
39	AM	<b>Employer APC Contributions</b>	The cumulative additional pension contributions paid by the employer in respect of the member (if any). These are the RAPC figures referred to in the Payroll Guide.	Financial	nnnn.nn	Amount in pounds and pence to 2 decimal places.
40	AN	<b>Prudential AVC Contributions</b>	Additional Voluntary Contributions paid to Prudential during the financial year (if any).	Financial	nnnn.nn	Amount in pounds and pence to 2 decimal places.
41	AO	<b>Equitable Life AVC Contributions</b>	Additional Voluntary Contributions paid to Equitable Life during the financial year (if any).	Financial	nnnn.nn	Amount in pounds and pence to 2 decimal places.
42	AP	<b>Arrears From Date</b>	The start date relating to arrears payments (If any).	Date	dd/mm/yyyy	This is only for any arrears paid during the 17/18 year that relate to membership prior to 01/04/2015.
43	AQ	<b>Arrears To Date</b>	The end date relating to arrears payments (If any).	Date	dd/mm/yyyy	This is only for any arrears paid during the 17/18 year that relate to membership prior to 01/04/2015.
44	AR	<b>Arrears Amount</b>	The amount of arrears in the period defined by Arrears From Date to Arrears To Date (if any).	Financial	nnnn.nn	Amount in pounds and pence to 2 decimal places.

Col	Col	Field Name	Description	Data Type	Format	Notes								
45	AS	<b>Comments</b>	Additional information that explains any changes to the member's record e.g. if they had periods of half pay or maternity and APP has been paid, career breaks etc.	Text										
46	AT	<b>Employee Contribution Check</b>	Employee contribution validation	Formula		<p>Checks employee contribution 1 amount is correct based on pensionable remuneration received and contribution rate 1 *</p> <p>Displays</p> <table border="1"> <tr> <td>OK</td> <td>Contribution 1 amount is correct</td> </tr> <tr> <td>Too High</td> <td>Contribution 1 amount is too high</td> </tr> <tr> <td>Too Low</td> <td>Contribution 1 amount is too low</td> </tr> <tr> <td>No Data</td> <td>The calculation cannot be performed because the data is not complete</td> </tr> </table>	OK	Contribution 1 amount is correct	Too High	Contribution 1 amount is too high	Too Low	Contribution 1 amount is too low	No Data	The calculation cannot be performed because the data is not complete
OK	Contribution 1 amount is correct													
Too High	Contribution 1 amount is too high													
Too Low	Contribution 1 amount is too low													
No Data	The calculation cannot be performed because the data is not complete													
47	AU	<b>Employer Contribution Check</b>	Employer contribution validation	Formula		<p>Checks employer contribution amount is correct based on the total CARE pay and employer contribution rate *</p> <p>Displays</p> <table border="1"> <tr> <td>OK</td> <td>Contribution 1 amount is correct</td> </tr> <tr> <td>Too High</td> <td>Contribution 1 amount is too high</td> </tr> <tr> <td>Too Low</td> <td>Contribution 1 amount is too low</td> </tr> <tr> <td>No Data</td> <td>The calculation cannot be performed because the data is not complete</td> </tr> </table>	OK	Contribution 1 amount is correct	Too High	Contribution 1 amount is too high	Too Low	Contribution 1 amount is too low	No Data	The calculation cannot be performed because the data is not complete
OK	Contribution 1 amount is correct													
Too High	Contribution 1 amount is too high													
Too Low	Contribution 1 amount is too low													
No Data	The calculation cannot be performed because the data is not complete													

Col	Col	Field Name	Description	Data Type	Format	Notes						
48	AV	<b>Care Contribution Check</b>	Contribution check	Formula		<p>Checks contribution amounts are based on the total Main and 5050 contributions and the sum of employee contributions if there are no Pre 2015 arrears present. **</p> <p>Displays</p> <table border="1"> <tr> <td>OK</td> <td>There are no pre 2015 arrears present. Sum of employee contributions match the care total main and 5050 contributions.</td> </tr> <tr> <td>Has Pre 2015</td> <td>The check cannot be performed when pre 2015 arrears are present as the contributions do not relate only to care and will therefore not match</td> </tr> <tr> <td>No Data</td> <td>The calculation cannot be performed because the data is not complete</td> </tr> </table>	OK	There are no pre 2015 arrears present. Sum of employee contributions match the care total main and 5050 contributions.	Has Pre 2015	The check cannot be performed when pre 2015 arrears are present as the contributions do not relate only to care and will therefore not match	No Data	The calculation cannot be performed because the data is not complete
OK	There are no pre 2015 arrears present. Sum of employee contributions match the care total main and 5050 contributions.											
Has Pre 2015	The check cannot be performed when pre 2015 arrears are present as the contributions do not relate only to care and will therefore not match											
No Data	The calculation cannot be performed because the data is not complete											

\*This is a basic check only of Employee and Employer Contributions that indicates if the contribution amounts are approximately correct based on the pay and contribution rates entered. These checks have been added as a guide to assist employers but because the checks cannot cover all possible circumstances the indication will not be correct in all cases.

For example, where a member has more than one main and one 5050 CARE section membership the additional CARE data must be provided on extra rows. Because the employee and employer contribution data is not duplicated on the extra rows the check shows No Data for each of the additional rows. The employer check indication on the first row is also likely to be incorrect as it does not take into account the CARE pay on the additional rows.

If an employee has more than one contribution rate the employee check will indicate that the employee contributions are too low because the check only considers Contribution 1.

If the employer paid pre 2015 arrears the employer check will indicate that the employer contributions are too high because this checks the CARE pay and does not include any pre 2015 arrears.

\*\*This is a basic check that the total main and 5050 contributions match the sum of the employee contribution amounts. Where a member has received pre 2015 arrears relating to the final salary scheme, the sum of the employee contribution amounts will not match.

## Annual Return Checklist – for Submissions by Text File

Information to provide	What you need to do	Deadline	Tick when complete
<b>Submission Checklist</b>	Complete the submission checklist and confirm that the annual return has been checked and is correct	30.04.18	
<b>Contributions Reconciliation</b>  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.	30.04.18	
<b>Main Annual Returns</b>	Complete and submit your return to <a href="mailto:annual.returns@nilgosc.org.uk">annual.returns@nilgosc.org.uk</a> in line with the text file specification in Appendix 4.  In addition, your return must include all of the AVC information listed below.	30.04.18	
<b>Additional Voluntary Contributions (AVCs)</b>  You must provide information on the amounts of AVCs paid by individual members.	Ensure that you include the members’ AVC contributions in 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"> <li>• column AN for Prudential AVCs</li> <li>• column AO for Equitable Life AVCs</li> </ul>	30.04.18	

**NILGOSC Annual Return 2018 Specification**

**Version 1.1**

**October 2017**

## Change History

Ver	Date	Change
2018 1.1	16/10/2017	Negative financial values representing refunds are now acceptable.
2018 1.0	14/6/2017	<p>Insertion of 3 new fields – subsequent fields in the previous specification are shifted right.</p> <p>15 Total Main Contributions Total Employee contributions paid in the financial year in the Main section.</p> <p>19 Total 5050 Contributions Total Employee contributions paid in the financial year in the 5050 section.</p> <p>22 Employee APCs Total Employee APC's paid in the financial year.</p>
2017 1.1	01/11/2016	<p>File naming convention 2 digit version number added to file name to control subsequent changes to the original annual return file that may be submitted.</p> <p>22,25,28,31 Contribution Amount Definition of amount used in calculation added: Amount x Contribution Rate. Where Amount = Pensionable Remuneration excluding APP except for reserved forces service leave when Amount = APP.</p> <p>23,26,29,32 Contribution Rate Definition of rate used in calculation added: Return Contribution Rate from Employee Banding Table for Amount. Where Amount = Actual Pensionable Pay including Overtime. Note 5050 section rate = Contribution Rate/2</p> <p>35 Employer Contributions Definition of calculation added: Total CARE pay x Employer Contribution Rate.</p>



## **File format**

- Annual return data is to be submitted in a single text file using the pipe character as the data delimiter (that is "|" = ASCII character 124).
- The file should contain both contribution and CARE data for each member.
- There would normally be only one single line for each member where the member has had a maximum of two CARE section memberships in the reporting interval. (More than two CARE section memberships will require additional lines - see below for details).
- A header is not required.

Previously this data was submitted in two separate text files one containing contribution data and the other CARE data.

## **File naming convention**

The file should be named "nnnnn Annual Return yyyy xx.txt" where -

- nnnnn is the 5 digit employer number including any leading zeros as assigned by NILGOSC.
- yyyy is the return year.

e.g. 00900 Annual Return 2017.txt.

- xx is the version number of the return beginning 01 and if relevant increasing sequentially with each subsequent change in the annual return file that is submitted.

## Field requirements and formats

Fields are defined in detail in the tables at the end of this document.

- All fields are text.
- Fields are delimited by the pipe character ("|").
- Fields are not fixed width.
- Leading and trailing space padding should not be used.
- Fields are to be provided in the defined sequence.
- Date fields are formatted using the conventional UK date format dd/mm/yyyy.
- All non-numeric data is represented by alphabetic ASCII characters with no leading or trailing spaces.
- Financial data precision is to two decimal places and expressed in pounds and pence. (e.g. £110,250.34 = 110250.34). Negative values representing refunds are acceptable.
- Percentage data precision is to two decimal places. (e.g. 5.8% = 5.80)
- Member numbers are a text representation of the 6 digit member number with leading zeros as required. (e.g. 012345)
- Employer numbers are a text representation of the 5 digit employer number with leading zeros as required. (e.g. 00123)
  
- Data that does not conform to requirements will be rejected.
- Missing or incomplete data will be rejected.
- Interleaving blank lines in the body of the data are not permitted (that is entirely blank records are not permitted interspersed with non blank records).
- A single line is expected for most members. Additional lines are required when there are more than two CARE section memberships in the reporting period.

## **National Insurance Number and Member Number**

- The National Insurance Number is a unique reference to an individual.
- The Member Number assigned by NILGOSC refers to a unique pensionable employment for an individual.
- An individual will have a single National Insurance Number and may have one or many pensionable employments or Member Numbers.

## **General data requirements for each member**

Data should be returned separately for each individual pensionable employment. The data that is submitted for an individual member is expected to be a single record (that is a single line per member) unless the member has more than one Main and one 5050 CARE section membership in which case additional records are required for each additional period of Main and 5050 CARE section membership (see Data requirements for CARE section membership below for further details).

Data should be returned for all changes to member contribution rates during the reporting period.

The contribution rate must be one of the rates defined in the NILGOSC contribution rate table for the year.

Complete sets of information must be provided for each employment. Partial data is not acceptable.

All dates that relate to CARE section membership and contributions must be between 1st April and 31st March in the return year. That is CARE section start dates cannot be before 1st April in the return year. Similarly CARE section end dates and contribution end dates cannot be after 31st March in the return year.

## **Data requirements for CARE section membership**

Data for all periods of CARE section membership during the reporting period should be returned.

At least one CARE section membership must be returned for each member.

CARE section membership will either be Main or 5050 at any time during employment.

Incomplete or missing CARE data is not acceptable and each Main or 5050 section detail must consist of

- Start date - must be 1st April in the return year unless the member joined during the return year or changed from a different section after 1<sup>st</sup> April.
- End date - must be 31st March in the return year unless the member left before then or changed to a different section.
- Care pay - must include APP if applicable.

A set of CARE section membership consists of details for one Main and/or one 5050 section.

One set of CARE section membership can be reported on a single line.

If more than one set of CARE section membership is present the section must alternate Main to 5050 or 5050 to Main. Identical section membership sequences will be rejected (that is Main to Main or 5050 to 5050).

CARE section start and end dates must not overlap. That is a member cannot be both in Main and 5050 sections at the same time.

Where a member has more than one Main and one 5050 CARE section membership in the reporting interval the additional sections should be reported using as many additional lines as are required in descending chronological order ensuring that section

changes alternate between Main and 5050 sections as described above and that section membership dates do not overlap.

Where additional lines are required to accommodate multiple CARE sections do not duplicate the contribution data that is provided on the first line. Contribution data is limited to 4 changes for each member in the reporting interval and is always contained on the single first line for each member.

### **Sort Order**

Data should be sorted by National Insurance Number and Member Number in descending CARE section date order where the member has more than one Main and one 5050 section membership. This sort groups all data for an individual member into consecutive records in CARE date descending order with the most recent CARE date first. Please note as explained above that a single record is expected for most members unless the member has more than one Main and one 5050 section membership. Multiple records for a single member will be rejected where this is not the case.

### **Full Time Equivalent Pay (FTE Pay)**

#### **Part Time Employees**

Where Full Time Equivalent Pay figures are required for Part Time employees the Total Annual Pensionable Pay is converted to a "Full Time Equivalent" by multiplying by the factor Whole Time Hours / Part Time Hours.

For example -

Total Annual Pensionable Pay = 4000

Whole Time Hours = 40

Part Time Hours = 10

Full Time Equivalent =  $4000 \times 40/10 = 16000$

#### **Casual or Variable Hours Employees**

Where Full Time Equivalent Pay figures are required for Casual or Variable Hours employees the Total Annual Pensionable Pay is converted to a "Full Time Equivalent" by multiplying Hourly Rate by Whole Time Hours by Contractual Weeks.

For example -

Hourly Rate = 6.00

Whole Time Hours = 30

Contractual Weeks = 20

Full Time Equivalent =  $6.00 \times 30 \times 20 = 3600$

**Factoring other annual pensionable pay elements for employees who do not work full time**

If there is a payment arrangement where Other Annual Pensionable Pay elements should not be included in the Full Time Equivalent calculation then this amount should be reduced by multiplying by the inverse factor Part Time Hours / Whole Time Hours to ensure that the Full Time Equivalent calculation is correct.

For example -

Whole Time Hours = 30

Part Time Hours = 15

Other Annual Pensionable Pay = 1200 convert this to  $1200 \times 15/30 = 600$

Actual Annual Pensionable Pay = 4600

Total Annual Pensionable Pay = Actual Annual Pensionable Pay  
+ Other Annual Pensionable Pay  
= 4600 + 600 = 5200

Full Time Equivalent =  $5200 \times 30/15 = 10400$

Without the adjustment to Other Annual Pensionable Pay this would have been -

Total Annual Pensionable Pay = Actual Annual Pensionable Pay  
+ Other Annual Pensionable Pay  
= 4600 + 1200 = 5800

Full Time Equivalent =  $5800 \times 30/15 = 11600$

## **Pay Period**

The scheme year is 1st April to 31st March.  
The standard Pay Period is Monthly.

## **Lunar Pay Cycle.**

Week 53 payments should not be included for employees on a Lunar pay cycle.  
The annual figure must be based on 13.05 payments in the scheme year if the employee works all year. For the purpose of calculating annual pay the end date should be 31st March and not the end date for the payment period in all cases.

## **Employees working less than 52 weeks per year**

Full Time Equivalent Pay is based on Full Time Equivalent Hours and Contractual Weeks.

For example -Weekly Pay

Weekly Pay = 100

Whole Time Hours = 40

Part Time Hours = 10

Contractual Weeks = 43.4

Full Time Equivalent =  $100 \times 40/10 \times 43.4 = 17360$

For example -Lunar Pay

Lunar Pay = 400

Whole Time Hours = 40

Part Time Hours = 10

Contractual Weeks = 43.4 (i.e. equivalent to 10.85 Lunar Pay Periods =  $43.4/4$ )

Full Time Equivalent =  $400 \times 40/10 \times 10.85 = 17360$

NILGOSC Annual Return Field Definitions Version 1.1 October 2017

Field	Title	Description	Type	Format	Notes
1	<b>NI Number</b>	Member National Insurance Number.	Text	HMRC definition.	Compulsory.  Incorrect format will be rejected. HMRC specification : Must be 9 characters in length and conform to the general NI Number format 2 letters + 6 digits + 1 letter. HMRC NINO reference - <a href="http://www.hmrc.gov.uk/MANUALS/nimmanual/nim39110.htm">http://www.hmrc.gov.uk/MANUALS/nimmanual/nim39110.htm</a> A NINO is made up of two letters, six numbers and a final letter, which is always A, B, C, or D. The characters D, F, I, Q, U and V are not used as either the first or second letter of a NINO prefix. The letter O is not used as the second letter of a prefix. In addition the following administrative prefixes that were previously used are no longer accepted by HMRC MW, NC, PP, PY, PZ, TN.
2	<b>Member No</b>	NILGOSC member number. 6 digits including any leading zeros.	Text	6 digits with leading zeros as required.	Compulsory.  Incorrect format will be rejected. Text representation of 6 digit Member Number including any leading zeros.
3	<b>Surname</b>	Member surname.	Text		Compulsory.
4	<b>Forename</b>	Member forenames.	Text		Compulsory.  Initials are not acceptable as per HMRC guidelines.
5	<b>DOB</b>	Member date of birth.	Text	Date dd/mm/yyyy	Compulsory.
6	<b>Location Start Date</b>	Employment start date at this location.	Text	Date dd/mm/yyyy	Compulsory.

**NILGOSC Annual Return Field Definitions Version 1.1 October 2017**

<b>Field</b>	<b>Title</b>	<b>Description</b>	<b>Type</b>	<b>Format</b>	<b>Notes</b>
7	<b>Employer Number</b>	NILGOSC Employer reference number.	Text	5 digits with leading zeros as required.	Compulsory. Incorrect format will be rejected. Text representation of 5 digit NILGOSC Employer reference number including any leading zeros.
8	<b>Date Left Pensionable Service</b>	If employee has left pensionable service the date left otherwise blank.	Text	Date dd/mm/yyyy	Optional. Only if the employee left pensionable service. Blank will be interpreted as still in service.
9	<b>Employers Pay No (Staff No)</b>	Employers pay reference number.	Text		Compulsory. Maximum 12 characters. Will be truncated if exceeds 12 characters.
10	<b>Employers Dept No</b>	Employers department number.	Text		Compulsory. Maximum 12 characters. Will be truncated if exceeds 12 characters.
11	<b>Scheme</b>	Pension scheme number. Either 001 for employees or 101 for councillors.	Text	001 101	Compulsory.



NILGOSC Annual Return Field Definitions Version 1.1 October 2017

Field	Title	Description	Type	Format	Notes
12	<b>Main Care From Date</b>	Date member entered the main section of the scheme.	Text	Date dd/mm/yyyy	<p>At least one Main or 5050 section membership must be present.</p> <p>If the member had Main section membership this date must be 1st April in the returning year or the date joined the Main section if later.</p> <p>The template records one period of main and 5050 section per line.</p> <p>If a member has had more than one period of main and 5050 section membership additional sections should be shown on additional lines with the most recent first in descending date order.</p> <p><b>Overlapping dates for care section membership are not permitted.</b></p> <p><b>Consecutive periods of the same care section membership are not permitted.</b></p>
13	<b>Main Care To Date</b>	Date member left the main section of the scheme.	Text	Date dd/mm/yyyy	<p>At least one Main or 5050 section membership must be present.</p> <p>If the member had Main section membership this date must be 31st March in the returning year or the date left the Main section if earlier.</p> <p>The template records a maximum of one period of main and 5050 section per line.</p> <p>If a member has had more than one period of main and 5050 section membership additional sections should be shown on additional lines with the most recent first in descending date order.</p> <p><b>Overlapping dates for care section membership are not permitted.</b></p> <p><b>Consecutive periods of the same care section membership are not permitted.</b></p>

NILGOSC Annual Return Field Definitions Version 1.1 October 2017

Field	Title	Description	Type	Format	Notes
14	<b>Main Care Pay</b>	<p>This is the CARE pay earned by the member during the period that they were in the MAIN section.</p> <p><i><b>This pay includes non-contractual overtime, additional hours payments, arrears that relate to the returns year as well as Assumed Pensionable Pay (APP), if applicable.</b></i></p> <p>This is the CPP1 figure referred to in the Payroll Guide.</p>	Text	Numeric nnnn.nn	<p>At least one Main or 5050 section membership must be present.</p> <p>Amount in pounds and pence to 2 decimal places.</p>
15	<b>New 2018 Total Main Contributions</b>	<p>Employee contributions paid in the financial year in the MAIN section of the scheme.</p>	Text	Numeric nnnn.nn	<p><b>Added 2018</b></p> <p>At least one Main or 5050 section membership must be present.</p> <p>Amount in pounds and pence to 2 decimal places.</p> <p>Do not duplicate this information if additional lines are present for a member with additional CARE section memberships.</p>

NILGOSC Annual Return Field Definitions Version 1.1 October 2017

Field	Title	Description	Type	Format	Notes
16	<b>5050 Care From Date</b>	Date member entered the 5050 section of the scheme.	Text	Date dd/mm/yyyy	<p>At least one Main or 5050 section membership must be present.</p> <p>If the member had 5050 section membership this date must be 1st April in the returning year or the date joined the 5050 section if later.</p> <p>The template records a maximum of one period of main and 5050 section per line.</p> <p>If a member has had more than one period of main and 5050 section membership additional sections should be shown on additional lines with the most recent first in descending date order.</p> <p><b>Overlapping dates for care section membership are not permitted.</b></p> <p><b>Consecutive periods of the same care section membership are not permitted.</b></p>
17	<b>5050 Care To Date</b>	Date member left the 5050 section of the scheme.	Text	Date dd/mm/yyyy	<p>At least one Main or 5050 section membership must be present.</p> <p>If the member had 5050 section membership this date must be 31st March in the returning year or the date left the 5050 section if earlier.</p> <p>The template records a maximum of one period of main and 5050 section per line.</p> <p>If a member has had more than one period of main and 5050 section membership additional sections should be shown on additional lines with the most recent first in descending date order.</p> <p><b>Overlapping dates for care section membership are not permitted.</b></p> <p><b>Consecutive periods of the same care section membership are not permitted.</b></p>

NILGOSC Annual Return Field Definitions Version 1.1 October 2017

Field	Title	Description	Type	Format	Notes
18	<b>5050 Care Pay</b>	<p>This is the CARE pay earned by the member during the period that they were in the MAIN section.</p> <p><i><b>This pay includes non-contractual overtime, additional hours payments, arrears that relate to the returns year as well as Assumed Pensionable Pay (APP), if applicable.</b></i></p> <p>This is the CPP1 figure referred to in the Payroll Guide.</p>	Text	Numeric nnnn.nn	<p>At least one Main or 5050 section membership must be present.</p> <p>Amount in pounds and pence to 2 decimal places.</p>
19	<b>New 2018 Total 5050 Contributions</b>	<p>Employee contributions paid in the financial year in the 5050 section of the scheme.</p>	Text	Numeric nnnn.nn	<p><b>Added 2018</b></p> <p>At least one Main or 5050 section membership must be present.</p> <p>Amount in pounds and pence to 2 decimal places.</p> <p>Do not duplicate this information if additional lines are present for a member with additional CARE section memberships.</p>

NILGOSC Annual Return Field Definitions Version 1.1 October 2017

Field	Title	Description	Type	Format	Notes
20	<b>FTE Final Pay @ year end</b>	<p>The Full-time Equivalent (FTE) final pay as at 31 March in the return year.</p> <p><b><i>A single total FTE pay for the return year.</i></b></p> <p>This figure is used to calculate benefits based on membership before 1 April 2015.</p> <p><b><i>It must be enhanced to the FTE for part-time employees. It excludes non-contractual overtime, payments for additional hours and arrears.</i></b></p> <p>This is the FFP figure referred to in the Payroll Guide.</p>	Text	Numeric nnnn.nn	<p>Compulsory.</p> <p>Amount in pounds and pence to 2 decimal places.</p> <p>Amounts less than £10,000.00 must be confirmed as correct by employers.</p> <p>Do not duplicate this information if additional lines are present for a member with additional CARE section memberships.</p>

NILGOSC Annual Return Field Definitions Version 1.1 October 2017

Field	Title	Description	Type	Format	Notes
21	<b>Pensionable Remuneration Received</b>	<p>This is the actual pensionable remuneration earned by the employee during the year ended at 31st March in the return year.</p> <p><b><i>A single total figure for the return year.</i></b></p> <p>It is used to reconcile member contributions.</p> <p><b><i>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.</i></b></p>	Text	Numeric nnnn.nn	<p>Compulsory.</p> <p>Amount in pounds and pence to 2 decimal places.</p> <p>Amounts less than £10,000.00 must be confirmed as correct by employers.</p> <p>Do not duplicate this information if additional lines are present for a member with additional CARE section memberships.</p>

NILGOSC Annual Return Field Definitions Version 1.1 October 2017

Field	Title	Description	Type	Format	Notes
22	<b>New 2018</b> <b>Employee APCs</b>	Employee APC's paid in the financial year. Employee SCAPC contributions should be included. <b>DO NOT include any Employer SCAPC contributions.</b>	Text	Numeric nnnn.nn	<b>Added 2018</b> Amount in pounds and pence to 2 decimal places. Do not duplicate this information if additional lines are present for a member with additional CARE section memberships.

NILGOSC Annual Return Field Definitions Version 1.1 October 2017

Field	Title	Description	Type	Format	Notes
23	<b>Additional Contributions (If any)</b>	<p>If the member is paying additional contributions to buy additional membership (added years) or additional pension under ARCs (commenced pre 1-April 2015), the amount of employee contributions deducted in the year must be shown here.</p> <p><b>DO NOT enter Additional Voluntary Contributions (AVCs) here. DO NOT enter Additional Pension Contributions (the EAPC figure referred to in the payroll guide) here.</b></p>	Text	Numeric nnnn.nn	<p>Optional.</p> <p>Amount in pounds and pence to 2 decimal places.</p> <p>Do not duplicate this information if additional lines are present for a member with additional CARE section memberships.</p>



NILGOSC Annual Return Field Definitions Version 1.1 October 2017

Field	Title	Description	Type	Format	Notes
24	<b>Contribution 1 End Date</b>	The date that the most recent contribution ended. If the member has been on the same contribution rate for the whole year this date is 31 March at the end of the return year and this will be the only field in which an employee contribution rate is required.	Text	Date dd/mm/yyyy	Compulsory.  Must be 31st March in the return year or the date this contribution rate ended if earlier.  Details must be provided for at least one contribution. A maximum of 4 contribution rates, amounts and start and end dates can be entered. Do not duplicate this information if additional lines are present for a member with additional CARE section memberships.
25	<b>Contribution 1 Amount</b>	The amount of employee contributions paid at the rate which applied at 31 March at the end of the return year. 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.	Text	Numeric nnnn.nn	Compulsory.  Details must be provided for at least one contribution. Amount in pounds and pence to 2 decimal places. Pensionable Remuneration x Contribution Rate. Pensionable Remuneration excludes APP except for reserved forces leave where contributions are paid only on APP.  Contribution 1 is the most recent contribution. Other contributions are recorded in descending date order. A maximum of 4 contribution rates, amounts and start and end dates can be entered. Do not duplicate this information if additional lines are present for a member with additional CARE section memberships.

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Field	Title	Description	Type	Format	Notes
26	<b>Contribution 1 Rate</b>	The employee contribution rate at 31 March at the end of the return year. If the member has been on the same contribution rate for the whole year, this will be the only field in which an employee contribution rate is required.	Text	Numeric nn.nn	Compulsory.  Details must be provided for at least one contribution. Percentage to two decimal places. Must be one of a defined set of NILGOSC contribution rates corresponding to the employee's Actual Pensionable Pay including overtime (i.e. CARE pay). Note: 5050 section rate = Contribution Rate/2 Contribution 1 is the most recent contribution. Other contributions are recorded in descending date order. A maximum of 4 contribution rates, amounts and start and end dates can be entered. Do not duplicate this information if additional lines are present for a member with additional CARE section memberships.
27	<b>Contribution 2 End Date</b>	If the member changed contribution rates during the year the date on which the previous rate ended.	Text	Date dd/mm/yyyy	Only if more than one contribution rate applied during the return year.  Contribution 1 is the most recent contribution. Other contributions are recorded in descending date order. A maximum of 4 contribution rates, amounts and end dates can be entered. Do not duplicate this information if additional lines are present for a member with additional CARE section memberships.

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Field	Title	Description	Type	Format	Notes
28	<b>Contribution 2 Amount</b>	The contribution amount that applied during the Contribution 2 period above.	Text	Numeric nnnn.nn	<p>Only if more than one contribution rate applied during the return year.</p> <p>Amount in pounds and pence to 2 decimal places.</p> <p>Pensionable Remuneration x Contribution Rate. Pensionable Remuneration excludes APP except for reserved forces leave where contributions are paid only on APP. Contribution 1 is the most recent contribution. Other contributions are recorded in descending date order. A maximum of 4 contribution rates, amounts and end dates can be entered. Do not duplicate this information if additional lines are present for a member with additional CARE section memberships.</p>
29	<b>Contribution 2 Rate</b>	The contribution rate that applied during the Contribution 2 period above.	Text	Numeric nn.nn	<p>Only if more than one contribution rate applied during the return year.</p> <p>Percentage to two decimal places. Must be one of a defined set of NILGOSC contribution rates corresponding to the employee's Actual Pensionable Pay including overtime (i.e. CARE pay). Note: 5050 section rate = Contribution Rate/2 Contribution 1 is the most recent contribution. Other contributions are recorded in descending date order. A maximum of 4 contribution rates, amounts and start and end dates can be entered. Do not duplicate this information if additional lines are present for a member with additional CARE section memberships.</p>

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Field	Title	Description	Type	Format	Notes
30	<b>Contribution 3 End Date</b>	If the member changed contribution rates during the year the date on which the previous rate ended.	Text	Date dd/mm/yyyy	<p>Only if more than one contribution rate applied during the return year.</p> <p>Contribution 1 is the most recent contribution. Other contributions are recorded in descending date order. A maximum of 4 contribution rates, amounts and end dates can be entered.</p> <p>Do not duplicate this information if additional lines are present for a member with additional CARE section memberships.</p>
31	<b>Contribution 3 Amount</b>	The contribution amount that applied during the Contribution 3 period above.	Text	Numeric nnnn.nn	<p>Only if more than one contribution rate applied during the return year.</p> <p>Amount in pounds and pence to 2 decimal places.</p> <p>Pensionable Remuneration x Contribution Rate. Pensionable Remuneration excludes APP except for reserved forces leave where contributions are paid only on APP.</p> <p>Contribution 1 is the most recent contribution. Other contributions are recorded in descending date order. A maximum of 4 contribution rates, amounts and start and end dates can be entered.</p> <p>Do not duplicate this information if additional lines are present for a member with additional CARE section memberships.</p>

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Field	Title	Description	Type	Format	Notes
32	<b>Contribution 3 Rate</b>	The contribution rate that applied during the Contribution 3 period above.	Text	Numeric nn.nn	<p>Only if more than one contribution rate applied during the return year.</p> <p>Percentage to two decimal places. Must be one of a defined set of NILGOSC contribution rates corresponding to the employee's Actual Pensionable Pay including overtime (i.e. CARE pay). Note: 5050 section rate = Contribution Rate/2 Contribution 1 is the most recent contribution. Other contributions are recorded in descending date order. A maximum of 4 contribution rates, amounts and start and end dates can be entered. Do not duplicate this information if additional lines are present for a member with additional CARE section memberships.</p>
33	<b>Contribution 4 End Date</b>	If the member changed contribution rates during the year the date on which the previous rate ended.	Text	Date dd/mm/yyyy	<p>Only if more than one contribution rate applied during the return year.</p> <p>Contribution 1 is the most recent contribution. Other contributions are recorded in descending date order. A maximum of 4 contribution rates, amounts and end dates can be entered. Do not duplicate this information if additional lines are present for a member with additional CARE section memberships.</p>

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Field	Title	Description	Type	Format	Notes
34	<b>Contribution 4 Amount</b>	The contribution amount that applied during the Contribution 4 period above.	Text	Numeric nnnn.nn	<p>Only if more than one contribution rate applied during the return year.</p> <p>Amount in pounds and pence to 2 decimal places.</p> <p>Pensionable Remuneration x Contribution Rate. Pensionable Remuneration excludes APP except for reserved forces leave where contributions are paid only on APP. Contribution 1 is the most recent contribution. Other contributions are recorded in descending date order. A maximum of 4 contribution rates, amounts and start and end dates can be entered. Do not duplicate this information if additional lines are present for a member with additional CARE section memberships.</p>
35	<b>Contribution 4 Rate</b>	The contribution rate that applied during the Contribution 4 period above.	Text	Numeric nn.nn	<p>Only if more than one contribution rate applied during the return year.</p> <p>Percentage to two decimal places. Must be one of a defined set of NILGOSC contribution rates corresponding to the employee's Actual Pensionable Pay including overtime (i.e. CARE pay). Note: 5050 section rate = Contribution Rate/2 Contribution 1 is the most recent contribution. Other contributions are recorded in descending date order. A maximum of 4 contribution rates, amounts and start and end dates can be entered. Do not duplicate this information if additional lines are present for a member with additional CARE section memberships.</p>
36	<b>Next Year Contribution Rate</b>	Member contribution rate for the next year (if known).	Text	Numeric nn.nn	<p>Optional.</p> <p>Percentage to two decimal places. Must be a one of a defined set of NILGOSC contribution rates for the employee's total CARE pay. Do not duplicate this information if additional lines are present for a member with additional CARE section memberships.</p>

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Field	Title	Description	Type	Format	Notes
37	<b>Employer Rate</b>	The employer contribution rate paid during the return year.	Text	Numeric nn.nn	Compulsory.  Percentage to two decimal places. Do not duplicate this information if additional lines are present for a member with additional CARE section memberships.
38	<b>Employer Contributions</b>	The total amount of employer pension contributions paid during the return year (including any arrears of employer contributions pre 1 April 2015). These are the CRC figures referred to in the Payroll Guide	Text	Numeric nnnn.nn	Compulsory.  Amount in pounds and pence to 2 decimal places.  Total CARE pay x Employer Contribution Rate. Do not duplicate this information if additional lines are present for a member with additional CARE section memberships.
39	<b>Employer APC Contributions</b>	The cumulative additional pension contributions paid during the return year by the employer in respect of the member (if any). These are the RAPC figures referred to in the Payroll Guide.	Text	Numeric nnnn.nn	Optional.  Amount in pounds and pence to 2 decimal places.  Do not duplicate this information if additional lines are present for a member with additional CARE section memberships.

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Field	Title	Description	Type	Format	Notes
40	<b>Prudential AVC Contributions</b>	Additional Voluntary Contributions paid to Prudential during the return year (if any).	Text	Numeric nnnn.nn	Optional. Amount in pounds and pence to 2 decimal places. Do not duplicate this information if additional lines are present for a member with additional CARE section memberships.
41	<b>Equitable Life AVC Contributions</b>	Additional Voluntary Contributions paid to Equitable Life during the return year (if any).	Text	Numeric nnnn.nn	Optional. Amount in pounds and pence to 2 decimal places. Do not duplicate this information if additional lines are present for a member with additional CARE section memberships.
42	<b>Arrears From Date</b>	The start date relating to arrears payments in the return year (If any).	Text	Date dd/mm/yyyy	Optional. If arrears data is provided it must be complete - i.e. from date, to date and amount. Do not duplicate this information if additional lines are present for a member with additional CARE section memberships.
43	<b>Arrears To Date</b>	The end date relating to arrears payments in the return year (If any).	Text	Date dd/mm/yyyy	Optional. If arrears data is provided it must be complete - i.e. from date, to date and amount. Do not duplicate this information if additional lines are present for a member with additional CARE section memberships.
44	<b>Arrears Amount</b>	The total amount of arrears paid in the period defined by Arrears From Date to Arrears To Date (if any).	Text	Numeric nnnn.nn	Optional. If arrears data is provided it must be complete - i.e. from date, to date and amount. Amount in pounds and pence to 2 decimal places. Do not duplicate this information if additional lines are present for a member with additional CARE section memberships.



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Field	Title	Description	Type	Format	Notes
45	<b>Comments</b>	Additional information that explains any changes to the member's record e.g. if they had periods of half pay, maternity, pay arrears etc.	Text		