Annual Returns
Frequently Asked Questions

The headings on the year-end file are not easy to understand?

In preparation for the 2015-16 exercise all designated employer contacts will receive a year-end file specification, an example of how the year-end return should look once completed and the Payroll Guide to the 2014 scheme. When preparing the year-end return employers should refer to the specification as this gives an explanation of the data required together with the relevant field lengths and the format of how the data should be submitted.

To assist further the column headers on the year-end example will also include explanatory notes too.

If an employee has more than one job how do I show this on the year-end return?

Employers should refer to Section 2 of the Payroll Guide.

Where an employee has more than one job running concurrently with each other then employers should submit two separate lines of data for each job.

Do I need to provide a separate record every time an employee changes their hours or gets a promotion?

Again employers should refer to Section 2 of the Payroll Guide for a full explanation of when a separate record is required.

The general rule of thumb is that where an employee changes hours or gets promoted then you would NOT have to provide a separate record of data.

How do I complete the return for someone who is or has been in the 50/50 scheme?

Where a member has paid both main scheme contributions and 50/50 then only one line of data should be provided with the main scheme details provided in columns M and N and the 50/50 details in O and P.

The example year-end file provides an example of this.

Do I have to provide all the information outlined in the specification?

The specification outlines what data is mandatory and what is not. However, the more information the East Riding Pension Fund (ERPF) receives the more helpful this is as all data is used to validate member records and therefore ensure records are correct and up to date.

When do I have to submit the year-end return?

All year-end returns must be submitted by the 19 April 2016 at the latest.

Where do I submit the year-end return?

The year-end returns, once completed, should be sent to FCT@eastriding.gcsx.gov.uk.

What help can I get with completing the year-end return?

The Payroll Guide to the 2014 scheme is very informative. As well as providing this to designated employer contacts a copy will also be available on the ERPF's website.

If this does not provide the answers you need then by all means ring a member of the Finance Control team. The contact details are as follows:-

Peter Parnaby   01482 394161   peter.parnaby@eastriding.gcsx.gov.uk

Christine Webster   01482 394127   christine.webster@eastriding.gcsx.gov.uk

Nicole Brooke   01482 394238   nicola.brooke@eastriding.gcsx.gov.uk

Sarah Tomlinson   01482 394238   sarah.tomlinson@eastriding.gov.uk

Kerry Hoe   01482 394177   kerry.hoe@eastriding.gcsx.gov.uk

What happens with the year-end return once it is submitted?

Once the year-end return is submitted the Finance Control Team will first validate the file by checking the employee and employer contributions agree to those paid over during the financial year and also check the Main Scheme Pensionable pay agrees with the total salaries you have quoted to us. Where the amounts do not agree the year-end return will be sent back to employers to provide an explanation why.

Once the Finance Control Team validates the return this is then passed to the Systems Team whose responsibility it is to load the data on the return. The Systems team will also carry out a number of validations to ensure the file has been completed correctly. These validations will check all the data is in the correct format and that the FTE Pensionable Pay (per the 2008 regulations) has been completed correctly. Again where a file has been completed incorrectly this will be returned to employers to complete correctly.

Once the ERPF is happy with the year-end return this is then loaded on to the Pensions administration system and the data on the file is then posted to each individual member record. This exercise involves the ERPF loading over 240 year-end returns and postings member data to over 36'000 individual member records. This is a mammoth exercise and that is why it is crucial the year-end returns are sent back by the specified date.

Our year-end returns are completed by a third party provider. How will I know if the year-end return has been sent by the specified date or whether it is correct or not?

In previous years the ERPF have only corresponded with the actual provider of the year-end return. However this year, where a year-end return has not been submitted or it has been returned as incorrect, employers will also be informed and it is the employer's responsibility to ensure the third party payroll provider submits the form correctly and by the specified deadline.

The year-end file requires the FTE Pensionable Pay under the 2008 regulations – What actually is this?

Examples of how to calculate the FTE pay (2008 definition) are provided on the next three pages. The Payroll Guide will also provide details of what earnings should be used in this calculation.

FTE Final Pay Examples (2008 definition)* and CARE calculation

Part Time Member (change of hours during year) with extras

Rate of Pay on 01/04/2015: £20,000.00 *
Rate of Pay on 01/08/2015: £24,000.00 *
Rate of Pay on 01/12/2015: £30,000.00 *

Extras received

20% Shift Allowance (added into rate of pay)*
Contractual Overtime £500.00 *
Non Contractual Overtime £6,500.00
Performance Related Pay for financial year £2,000 *
(Assume contractual PRP)

FTE Final Pay Examples (2008 definition) *

Date From	Date To	Contractual FTE rate of pay £	Hours/FTE	Months/Days Weeks/Days	Part-time Pay £	Full-time equivalent Pay £
01/04/155	31/07/15	£24,000.00	35.00/37.00	4	£7,567,57	£8,000.00
01/08/15	30/11/15	£28,800.00	28.00/37.00	4	£7,264.86	£9,600.00
01/12/15	31/03/16	£36,000.00	32.50/37.00	4	£10,540.54	£12,000.00
Total Basic Pay					£25,372.97	£29,600.00(A)
Plus Contractual Extras						£2,5000(B)
Total Full Time Equivalent Pay A + B						£32,100.00

CARE pay calculation – actual pay including all extras

PT salary received during the year   £25,372,97
Contractual Extras   £2,500.00
Non Contractual Extras   £6,500.00

Total CARE pay   £34,372.97

CARE pay is greater than FTE Final Pay as the member as earned so much in non contractual overtime.

FTE Final Pay Examples (2008 definition) and CARE calculation

Part Time Member with extras

Rate of Pay on 01/04/2015: £16,300.00 *

Rate of Pay on 01/09/2015: £16,700.00 *

Extras received Contractual Weekend Work - £420.50 *

First Aid Allowance £104.40 *

Non Contractual Overtime - £550.00

FTE Final Pay Examples (2008 definition) *

Date From	Date To	Contractual FTE rate of pay £	Hours/FTE	Months/Days Weeks/Days	Part-time Pay £	Full-time equivalent Pay £
01/04/15	31/08/15	£16,300.00	30.00/37	5	£5,506.76	£6,791.67
01/09/15	31/03/16	£16,700.00	30.00/37	7	£7,898.65	£9,741.67
		Total Basic Pay			£13,405.41	£16,533.34(A)
		Plus Contractual Extras				£524.90(B)
		Total Full Time Equivalent Pay A + B				£17,058.24

CARE pay calculation – actual pay including all extras

PT salary received during the year £13,405.41

Contractual Extras £524.90

Non Contractual Extras £550.00

Total CARE pay £14,480.31

FTE Final Pay Examples (2008 definition)* and CARE calculation

Part time/Term Time Member receiving no extras

Rate of Pay on 01/04/2015:	£14733.00 *	**Formula 190/230**
Rate of Pay on 01/09/2015:	£15,550.00 *	**Formula 195/230**

FTE Final Pay Examples (2008 definition) *

Date From	Date To	Contractual FTE rate of pay £	Hours/FTE	Months/Days Weeks/Days	Part-time Pay £	Full-time equivalent Pay £
01/04/155	31/08/15	£12,170.74	18.50/37.00	5	£2,535.57	£5,071.14
01/09/15	31/03/16	£13,183.70	28.00/37.00	7	£5,819.83	£7,690.49

Total Basic Pay	£8,355.40	£12,761.63(A)
Plus Contractual Extras		NIL (B)
Total Full Time Equivalent Pay A + B		**£12,761.63**

CARE pay calculation – actual pay is

PT salary received during the year   £8,355.40