Annual Returns 2020 Checklist for Employers	Tick Here
Have all the mandatory fields on the template been completed?	All of the template fields are mandatory this year. If you think you will be unable to complete any of the fields then please contact us as soon as possible so that we can help you to try and resolve this. If you have not contacted us and mandatory fields are blank your file will be returned to you for the missing information to be completed.	☐
Is the order of the columns and the format of all fields correct?	The template will have all the information required in a specific order and each column will state the format that the information in that column will need to be in. Our system can only accept your data in this specific order and format so if you do not provide your data as requested our staff must spend time formatting and moving your data until it is in the correct order and format. Whilst we will not return your data if it is in the incorrect format or order, as long as we can manipulate it ourselves, we would be very grateful if you could make sure your data complies with the format and order specified as this will help us all to achieve our statutory requirements for the issuing of the Annual Benefit Statements.	☐
Employee Payroll No.	This should be a unique identifier for each line, where possible. If you have pay sources please quote them as our system can match payroll numbers. If possible payroll numbers should be in the following format 123456-01 with the last 2 figures being the pay source number. Your data will not be returned for this reason but it is very helpful to us.	☐
Members with more than one job in the scheme year	Members who have more than one employment with you should have a line on the annual return for each employment, where their dates of employment overlap.	☐
	Members who have had more than one employment with you and one employment has gone straight to another, without an overlap or a P45 being issued, should be added together and only one line should appear on the annual return.	☐
	Members who have had more than one employment with you and there is a gap between leaving one and starting the other should be shown as separate lines on the annual return.	☐
	If you have members with multiple jobs and you are not sure which lines should be added together please contact us and we will help you to decide which lines you should add together. Your data will be returned to you if there are duplicate lines where there shouldn't be or lines have been added together where they should be separate.	☐
Are the dates Joined Scheme and Effective dates correct for all members especially those who have joined or left during the scheme year?	Any new joiners from 1 April 2019 should have a date joined scheme on the annual return that is the date they entered the pension scheme. Anyone who joined before 1 April 2019 should have 1 April 2019 in the column.	☐
	Any Leavers since 31 March 2019 should have an effective date on the annual return that is the date they left the pension scheme. Anyone still active at 31 March 2020 should have an effective date of 31 March 2020. Your data will not be returned for this but our system checks the dates on our records to your file and any that do not match are flagged as errors where they do not need to be and will cause us to create a year end query for you.	☐

Have all the Pensionable Pay figures had the relevant adjustments made in the column headed Pensionable Pay? This is the FTE (full time equivalent) Final Pensionable Pay (2008 regs)	This definition of pensionable pay should include only relevant payments **due** for the scheme year rather than paid in the scheme year. • Each figure should be the full-time equivalent for 365 days of employment. • Any member on a term time formula should have had the formula applied to the pay figure in this column. • **Any** loss of earnings for absences and illness should have a notional pay figure used for these instances so that the member's full time equivalent pay is not reduced. Check the column for any figures that look exceptionally high or low. Your data will be returned if you have not applied all of the above.	☐ ☐ ☐ ☐ ☐
Are the Main Section Pensionable Pay and 50/50 Section Pensionable Pay figures correct?	This definition of pensionable pay should include all pensionable payments **paid** to the member in the scheme year regardless of when they were due. There is therefore no need to adjust these pay figures on payment of arrears or other payments which are paid in the current pay period but not related to the current pay period. Each figure should be the actual pay received by the members and the pay should be split between the main section and 50/50 section as appropriate. Any periods of sickness where the member was on reduced or no pay should have Assumed Pensionable Pay (APP) applied to the figure. Any periods of absence other than for sickness where the pay was reduced should not have APP applied but if the member has agreed to buy back their lost pension through APC's (additional Pension Contributions) any APC's paid in the year should be entered in the correct column. **Note:** Any actual pay paid **by the Scheme employer** to a reservist during Reserve Forces Service Leave is not pensionable as the employee and the Ministry of Defence pay contributions on the amount of Assumed Pensionable Pay so Assumed Pensionable Pay should be returned for these members. Check the column for any figures that are very high or low. For example the pay in this column should not be less than the basic hours worked by the member multiplied by their Pensionable Pay on the annual return and it would be unusual for a full-time member of staff to earn twice as much in this column than their Pensionable Pay. Your data will be returned if you have not applied all of the above.	☐ ☐ ☐ ☐ ☐ ☐
Have all the Additional Payments been added for employees in the right column and split correctly? Added Years, ARC's (Additional Regular Contributions), APC's (Additional Pension Contributions), AVC's (Additional Voluntary Contributions), PTBB (part time buy back)	Any members who have paid additional contributions during the year should have the amount of the additional contributions for the scheme year entered on the annual return in the **correct** column. Separate columns exist for • ARC's • APC's Employee Regular Contributions • APC's Employee Lump Sum • APC's Employer Regular Contributions • APC's Employer Lump Sum • ARC's Employee Contributions • PTBB Contributions • AVC's Added Years contributions and any other contracts should be entered in the column Employee Additional Contributions paid. Only payments towards additional contracts should be entered in these columns. Your data will be returned if your Additional contributions are missing.	☐