Pensions Shared Service
Camden, Richmond and Waltham Forest
End of Year Procedures for Members of the LGPS
2019/2020

You are required to provide an end of year report for members of the LGPS. The following instructions deal solely with **non-teaching staff.**
Please note that reports must include separate entries where the employee had more than one post in the reporting year i.e. there must be a row for each employment.

Your report should be in an Excel spreadsheet and **submitted as soon as possible but no later than 15 April 2020**. These notes accompany the data spread sheet that has been pre-populated with data from our pension records.

Please make the required amendments/additions and add the new excel file in the following naming convention:

Yyyymmdd_employername_eoy_return

The returned file (**Yyyymmdd_employername_eoy_return)** will be your validation of the data shown. We therefore ask that you check the pre-populated data carefully, amending data that is not correct, before returning this together with the new data for 2019/20. The return is to be emailed to

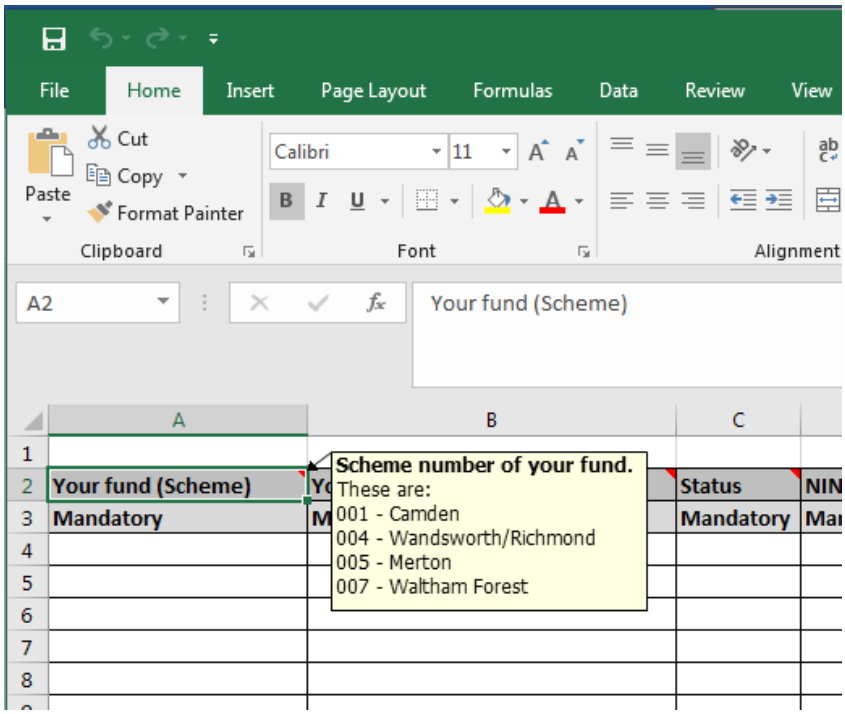
PSSEmployers@richmondandwandsworth.gov.uk

Where an employee's contribution rate has changed during the year or they have moved between the Main and 5050 sections of the scheme, there must be separate entries (under the columns period 1, period 2 etc), which reflect the pensionable pay, contribution rate and contributions paid for each period.

If the employee has not had any such changes during the year, you need only enter details under the period 1 columns before moving on to the YTD columns at the end of the spreadsheet.

(PTO)

Please note additional information about each field in the spreadsheet can be access by hovering over the top row as per the screen print below.



Please note that all fields marked as Mandatory should be completed prior to submission. If any of these fields are left blank without an explanation the file will be returned immediately.

If there is anything in the template or these notes that is unclear or if you have any questions please contact PSS Employers Team via the contact details on page 1 as soon as possible. We are here to help and are happy to talk staff through the process and answer any queries they may have.

Checklist

A checklist has been included on page 8 of this document which you may find useful to run through before submitting your return. Please add the name and email address of the responsible person and send a copy of the completed check list with your data return. This will help to alleviate some common queries that arise once we begin the process of checking returns.

(PTO)

Personal and Employment Details – Pre populated

- **Status:** Active = in LGPS, Ceased = LGPS membership ended
- **NINO –** national Insurance number
- **Title –** Mr/Mrs/Miss etc.
- **Forenames**
- **Surname**
- **Sex -** "M" for Male or "F" for Female
- **DOB –** date of birth in format dd/mm/yyyy
- **Ident 1** – payroll reference
- **Ident 2** – as provided by your organisation
- **Ident 3** – as provided by your organisation
- **Job title –** Job title
- **Date left** – date membership ceased
- **Add line (1- 5)**: address lines 1 – 5
- **Post Code**
- **Date joined employer** – The date the member became a member of the LGPS with your organisation
- **Part Time Indicator –** "F" for Full Time, "P" for Part Time or "V" for variable time
- **Date commenced current period** – the date that the part time hours shown commenced. A Blank adjacent cell indicates full time.
- **Hours** (at 31 March 2020) - This is the actual hours worked, i.e. if an employee works 19 hours per week (hpw) out of a possible full time equivalent of 36 hpw their hours should be shown as 52.77777 [please return 5 decimal spaces]. The percentage should be adjusted if the member works term time weeks. (e.g. 19/36 x 39/52 = 39.58333)
- **Date change/PT Hours** 1 to 4. If the PT hours have changed one or more times confirm the change(s) in the preceding columns. Do not complete these columns if the pre-populated part time hours have not changed

(PTO)

2019/20 Data

We also require you to add data for the 2019/20 year in order this can be uploaded to our records. This will help to ensure that the record is accurate and will correctly inform the valuation and member annual benefit statements

Full Time Equivalent Pay – Please see 1 in Appendix 2 for a definition of final pay

Period 1 - These columns must be completed in all cases. Period 1 relates to the period from either;

- 1 April 2019 or
- the date the member started that post if later,

to the earlier of either

- 31 March 2020 or
- the date the member left or
- the date the contribution rate changed, or the member moved to a different section of the scheme (Main / 5050)

- **Main / 5050 –** Enter either "Main" or "5050" depending on which section of the scheme the member is contributing to during the relevant period.

- **Contribution Rate**- Enter the percentage rate (from the contribution table in Appendix 1) of contributions paid by the employee during the relevant period.

- **Pensionable Pay** - This is the pay upon which CARE benefits will be calculated. Please enter the actual pay upon which contributions have been deducted in the period. This definition includes contributions deducted against non-contractual overtime and additional hours.

- **Period End Date** – Enter the end date of the relevant period.

Periods 2, 3, & 4 - These columns should be completed only where there has been a change during the year. Enter details in accordance with the instructions above, for each period.

(PTO)

YTD Details

- **YTD Assumed Pensionable Pay** - Must be present where the member has received reduced pay (ie for parental leave or sickness). Enter the amount that the pensionable pay has been reduced by in the period from 1 April 2019 to 31 March 2020 (ie the difference between their normal pensionable pay and the reduced pensionable pay).

- **YTD Employer Contributions** – Must be shown. Enter the contributions paid by the employer in the period from 1 April 2019 to 31 March 2020. Should not include any additional contributions. Please ensure that this reconciles with the contributions paid during 2019/20.

- **YTD Absence Break Voluntary Employee Contributions** – where applicable. If the employee has elected to pay contributions to cover a period of absence, enter the amount paid. Please ensure that this reconciles with the contributions paid during 2019/20.

- **YTD Absence Break Voluntary Employer Contributions** – where applicable. If the employee has elected to pay contributions to cover a period of absence, and there are associated employer contributions enter the amount paid. Please ensure that this reconciles with the contributions paid during 2019/20.

- **YTD Additional LGPS Contributions** – where applicable. Should be the amount of additional contributions the employee has paid in the period from 1 April 2019 to 31 March 2020. Should relate to contributions to buy additional membership or pension in the LGPS. Please ensure that this reconciles with the contributions paid during 2019/20.

- **YTD In House AVCs** – where applicable. Should be the amount of AVC contributions the employee has paid in the period from 1 April 2019 to 31 March 2020. These are contributions paid to the scheme's in-house AVC provider (i.e. Prudential, Phoenix etc). Please ensure that this reconciles with the contributions paid during 2019/20.

New Financial Year Details – (Not compulsory)

- **New Contribution Rate** – Enter the contribution rate the member will be paying from 1 April 2020.

- **New Section** – Enter either "Main" or "5050" to indicate whether the member will be contributing to the Main section or 5050 section of the scheme from 1 April 2020.

Other

- **Notes** - Should be completed where it is necessary to add comments for explanation.

Appendix 1

LGPS Contributions Table

Band	Pensionable Earnings Range 1st April 2019	Employee Contribution Rate **MAIN** scheme	Employee Contribution Rate **5050** scheme
1	Up to £14,400	5.5%	2.75%
2	£14,401 to £22,500	5.8%	2.9%
3	£22,501 to £36,500	6.5%	3.25%
4	£36,501 to £46,200	6.8%	3.4%
5	£46,201 to £64,600	8.5%	4.25%
6	£64,601 to £91,500	9.9%	4.95%
7	£91,501 to £107,700	10.5%	5.25%
8	£107,701 to £161,500	11.4%	5.7%
9	£161,501 or more	12.5%	6.25%

Appendix 2

1. **Full Time Equivalent Pay:**

   This is the pay as at 31 March 2020. The definition **does not** include non-contractual overtime or additional hours. For part time members the final pay shown will be the full time equivalent e.g.

   If the member works part time hours 18/36 and their contractual gross (actual – excluding non-contractual overtime and additional hours) earnings were £15,000 for the period 1 April 2019 to 31 March 2020 then the figure to be returned is:

   £15,000 x 36/18 = £30,000

End of Year Check list

There are several checks you should carry out before submitting your EOY return. These will ensure that the information you are submitting is accurate and can alleviate many basic EOY queries later in the process. In turn this should help to reduce the amount of enquiries raised by the Pensions Shared Service.

Please ensure your data is checked thoroughly, especially where it has been provided by a third party payroll company, as it is the employer's ultimate responsibility to ensure that the information provided is accurate.

Before submitting your return please ensure that:

- A New Starter form has been submitted for any member who started in the year. ☐
- A Leaver form has been submitted for any member who left during the year and a Date of Leaving (DoL) is entered on the return. ☐
- Separate lines on the return for each separate job a member holds (even if they are both paid under one payroll number), please ensure the payroll reference in Ident1 is unique for each post so we can identify them. ☐
- Separate period entries on the return for any members who have changed contribution rate during the year. ☐
- The NI Number you are providing for all members is correct and matches the NI Number provided to us on joiner forms and/or previous returns. ☐
- PT Hours are the correct hours as at 31st March for all members but particularly for those who work part-time or term-time only. ☐

Checked by:

Name:

Email:

Date checked:

Please send the checklist and data to:
pssemployers@richmondandwandsworth.gov.uk