



FIREFIGHTERS' PENSION SCHEMES YEAR-END RETURNS – 2019 GUIDE



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Introduction

The purpose of this guide is help you through the year-end process and to try and make what can be quite a laborious process as simple as possible. In brief it includes:

- Legal responsibilities and deadlines
- Provision of information and why we need it
- Data format
- Field specification and terminology
- Absence periods and their effects
- Example calculations

Following feedback received regarding the 2018 Year End templates the following updates have been included for 2019:

- Substantive roles only are required. This will be used by auditors to project retirement age and is of particular importance as we are in a valuation year.
- Generic firefighter role codes on the template to be used for all schemes, the codes are confirmed in the Year End template guidance notes
- Promotion within the year indicator – this will stop any change in the contribution rate erroring when compared against the Average Pensionable Pay (APP) value.
- A tolerance of 5% has been added to the 2015 tab for the check of CARE pay against APP – previously if the CARE was greater than the APP this would show as an error
- CPD indicator on the 2015 tab to indicate when CARE pay contains this element and may be more than the APP value.

The salary rates applicable from 1st July 2018 have also been updated to the template.

Legal responsibilities and deadlines

As the scheme manager, your Authority has a legal responsibility to issue Annual Benefit Statements and Pension Savings Statements (ABS and PSS) to your pension scheme members. The provision of these documents, which XPS does on your behalf, is subject to strict deadlines. Not meeting these deadlines could mean financial penalties being imposed upon your Fire & Rescue Authority by the Pensions Regulator.

To produce the ABS and PSS we require certain information from you by our internal deadlines to give us sufficient time to produce the documents within the statutory deadline:

Document	Statutory date for issue	Data required to XPS	Data required
Annual Benefit Statement	31 st August 2019	3 rd May 2019	Scheme Year-end Return - 2019
Pensions Saving Statement	6 th October 2019	31 st May 2019	Financial Year-end Return - 2019

Provision of information and why we need it

To be able to issue accurate and timely ABSs, we require you to provide information about all members' pay, contributions, and service over the last scheme year. In the case of PSSs, we need you to provide members' pay between 6 April 2018 and 5 April 2019 (which will be recorded on a separate financial year-end return). We use this year-end information you provide to update each of your members' pension records before we issue them with the necessary statements. So, it is essential that the data we use and you supply is accurate.

This membership data is also used for statistical and actuarial analysis of the Firefighters' Pension Schemes at a national level to be able to control future costs and ensure the viability of the schemes. Therefore, data accuracy is essential because this can materially affect the cost of the provision of the Firefighters' Pension Schemes.

The advent of the General Data Protection Requirements and the more robust data requirements of the Pensions Regulator also enforce the requirement to supply accurate data.

Data format

Although the format of our data request is largely the same as before, we have expanded the information we are asking for slightly. The new data requirements (and the reason for the request) are explained below.

Please note: We do not carry out a comprehensive review of submitted data. However, before uploading to member records we will spot check the data on a small sample of members. If the data looks reasonable it will be uploaded and used to prepare the statutory ABS and PSS documentation and, for FPS 2015 members, **award a pension** based on that information.

For FPS 2015 members, a pension is awarded year-on-year from your CARE returns and is index linked at the start of each scheme year. **Incorrect returns mean incorrect pensions from that point** – unlike final salary benefits, it is not something that is assessed only at retirement.

Therefore, it is essential you provide us with all information that we ask for and that it is accurate.

We have provided you with our scheme year-end spreadsheet as usual and this identifies the information fields we need completing and the format in which they are required. This year, to assist you in submitting accurate data, we have introduced some inbuilt checks and balances within the spreadsheet itself. If the data entered is not in the correct format, is outside the possible values for the field or beyond certain tolerances colour-coded warnings will be triggered prompting you to check and correct your entries where necessary.

For any individual member where an entry is made, the **entire row will appear in red**, with **incorrect or mandatory fields highlighted in yellow**. Only when all yellow fields have been cleared will the row revert from the red status. We have included a [table](#) in this guide explaining why each of the field triggers would apply as well as a narrative on what each of the various fields mean (where not totally self-explanatory!) and why they are important.

This guide also provides a glossary of various terms we use and an explanation of the impact of periods of nil and reduced pay. This is an area which has been the source of some confusion in the past and which has the potential to prevent accurate pension statements being created when not dealt with correctly. We have also included a suite of example calculations for pensionable pay in various scenarios to help you where the member isn't a straightforward case.

Although the Annual Benefits Statements (ABS) are issued based on standard year-end (31st March) information, Pension Input Periods (the period HMRC use to measure members' pension growth and annual allowance) now fall in line with the tax year (5th April) and it is this period on which Pension Saving Statements (PSS) are based. The Firefighters' Pension Scheme year does not quite align with the tax year and so to provide accurate data in our PSS, we cannot use the scheme year-end for this purpose – it has to be the tax year figures. Therefore, in addition to providing 31st March pay details, we also require 5th April pay details for all roles (as a minimum, for those in the role of Area Manager A and above) on a separate financial year-end return.

Please be aware that the Public Service Pensions Act 2013 requires that scheme members are issued an annual benefit statement by 31st August each year. Therefore, your year-end file must be provided by **3rd May 2019** at the latest to allow us sufficient time to produce the statements.

Glossary

ADDED YEARS

Members of the 1992 and 2006 schemes can still continue their existing purchase of additional service. The return entry should be the actual monetary amount of contributions paid in the scheme year.

ADDITIONAL PENSION CONTRIBUTIONS (APCs)

Members can elect to purchase additional amounts of pension within the 2015 scheme. Where this election is in place, you should separately enter the actual monetary amount of contributions deducted.

ASSUMED PAY (AP)

During a period of AP a member is presumed to have received an amount equal to the sum of the amount of pensionable earnings they would have received had the circumstances listed below not applied, and any increase the scheme manager considers appropriate.

A period of AP applies where the member:

- Is on secondment to a different employer where the member is allowed to remain an active member of FPS 2015;
- Is on sick leave or injury leave on reduced pay or, following a period of nil pay, where the member has paid the contributions required;
- Is receiving pay or statutory pay whilst on adoption leave, additional adoption leave, additional maternity leave, shared parental leave or parental leave;
- Is on ordinary adoption leave, ordinary maternity leave or paternity leave;
- Is not receiving pay or statutory pay during part or all of the duration of the period of additional adoption leave, additional maternity leave or shared parental leave and the member has paid the required contributions for the period;
- Is on unpaid leave of up to 5 years and the member has paid the required contributions for the period;
- Is absent on reserve forces service leave *; or
- Is absent due to a trade dispute and the member has paid the required contributions for the period.

* - does not apply in respect of any period of service which qualifies the member for benefits under any occupational pension scheme in respect of that service.

AVERAGE PENSIONABLE PAY (APP) AMOUNT

Pension benefits are calculated based on a member's APP, which is normally their pensionable pay for their final 12 months of service (although an earlier year can be used if better). This

figure is always taken to be full-time pay, even if a member works part-time, i.e. a full-time equivalent.

The pay must be based upon the definition of pensionable pay in FPS 1992 / FPS 2006 that the individual is (or was) a member of. This means for example that any allowances or temporary payments could be included if you determine these to be pensionable.

APP relates to the period in which the pay was earned, whereas CARE PAY relates to when monies are actually paid. So, if the member is in two schemes, you will need to exclude any arrears of pay from APP, e.g. backdated pay award that was earned in 2017/18 even where it was paid in 2018/19 and include it in CARE PAY for the period actually paid to member. This is expanded upon [here](#).

As it is always a full year, full-time equivalent amount, any figure provided which is lower than the basic grade for the member should be investigated. Examples of APP calculations, including for members who have periods of reduced or nil pay can be found [here](#).

CARE PAY

This is the cumulative pensionable earnings paid in the Scheme year whilst a member of the 2015 scheme. It is **NOT** converted to a full-time equivalent for part-time members.

Pensionable earnings include-

- Basic salary (excluding any payments of a temporary nature, including temporary promotion),
- The AP for any paid element of any period of maternity leave (and any unpaid maternity leave within the first 26 weeks), paid adoption leave or other paid parental leave.
- The pay taken to apply to any periods of unpaid leave (sick leave, unpaid maternity leave, unpaid adoption leave, unpaid maternity support leave, unpaid adoption support leave and unpaid parental leave) for which pension contributions have been paid to count the period of leave towards the accrual of pension.

FINAL DAY of 1992/2006 MEMBERSHIP (TRANSITION MEMBER)

Where a member has reached their taper date (i.e. the last day they can remain a contributing member of either the 1992 or 2006 scheme) they lose their 'protected' status and 'transition' into the 2015 scheme, becoming an active member of that arrangement. We need to record this date to ensure that that they are moved to the 2015 scheme at the correct time.

FULL-TIME EQUIVALENT

This is the amount of pay a part-time member would have received had they been working on a full-time basis. E.g. a part-time member with pensionable earnings of £28,124.29 who works for only 30 hours a week would have a full-time equivalent pay of £39,374.00 ($£28,124.29 \times \frac{42}{30} = £39,374.00$).

PENSIONABLE PAY AMOUNT

This is the *actual rate of pay* at the pensionable pay date. It includes the member's salary and any other pensionable element (e.g. temporary promotion in the 1992/2006 schemes if you consider this as pensionable in the scheme, rather than via an APB (additional pension benefit)) and is not reduced where the member is receiving reduced or nil pay due to sickness, injury or child related leave.

The amount is **NOT** scaled up to a full-time equivalent for part-time members.

Absence periods on reduced and nil pay

These have caused some confusion in the past as to how they are treated for year-end purposes. Hopefully, the following breakdown will make things clear.

Maternity

Up to 26 weeks maternity (ordinary):

Contributions based on

- Member – pay received
- Employer – pay member would have received but for absence

Pension rights accrued

- Final salary – full service for whole period of ordinary maternity leave but pro rata for part-time
- CARE – AP or actual if higher

Additional maternity

Contributions based on

- Member – pay received
- Employer – pay member would have received but for absence

Pension rights accrued

- Final salary – full service for whole period of ordinary maternity leave but pro rata for part-time; none for unpaid maternity leave unless the member pays contributions to count that period.
- CARE – AP for so long as member is paid, none for unpaid unless the members pays contributions to count that period.

Maternity end of year

CARE return is total of:

- received pay whilst not on leave
- AP for first 26 weeks of maternity
- AP for any paid period of additional maternity
- Any pay deemed paid for unpaid maternity bought back on return where missing contributions paid within scheme year.

Average pensionable pay return is:

- If member has not returned at end of year, average pensionable pay (full-time equivalent, full year basis) based on notional pay in year to last date of paid service.
- If member returns and purchases missing period – average pensionable pay (full-time equivalent, full year basis) on 365 days (366 in a leap year) to year-end (including the notional pay for missing period).
- If member returns but does not purchase missing period, full-time equivalent, full year figure based on pay received in the year.

Sickness

Reduced pay

Contributions based on

- Member – pay received
- Employer – pay member would have received but for absence

Pension rights accrued

- FS – full service for whole period of paid leave, pro rata for part-time
- CARE – Assumed Pay

Nil pay

Contributions based on

- Member – none
- Employer – pay member would have received but for absence

Pension rights accrued

- FS none
 - Unless the members pays contributions to count that period.
- CARE none
 - Unless the members pays contributions to count that period.

Sickness end of year

CARE return is total of:

- received pay whilst not on leave
- Assumed Pay for paid sickness
- Any pay deemed paid for unpaid leave bought back on return where missing contributions paid within scheme year.

APP return is

- If member has not returned at end of year, APP (full-time equivalent, full year basis) based on notional pay in year to last date of paid service.
- If member returns and purchases missing period – APP (full-time equivalent, full year basis) on 365 (366 in a leap year) days to year-end (including the notional pay for missing period).
- If member returns but does not purchase missing period, FTE full year figure based on pay received in 365 (366 in a leap year) days to year-end.

Some worked examples

The following pages provide some worked examples which may help to illustrate some of the scenarios we have covered in the guide so far.

In all examples here, all of the member’s pay is pensionable and they are all at the same role and pay rates. The relevant date is 31st March 2019 unless specified.

Pensionable pay (Annual pay rate) at:

1 st April 2018	£38,602.00 [This has been in place since the preceding July.]
1 st July 2018	£39,374.00

1. Whole time 1992 member

PENSIONABLE PAY = £39,374.00 i.e. the annual rate of pay at 31st March 2019

CALCULATE THE APP

Pensionable pay received

1st April 2018 to 30th June 2018 = 91 days

$$\frac{91}{365} * £38,602.00 = £9,624.06$$

Plus

1st July 2018 to 31st March 2019 = 274 days

$$\frac{274}{365} * £39,374.00 = £29,557.47$$

APP = £39,181.53

2. Part-time 1992 member, works 30 hours per week

PENSIONABLE PAY = £27,572.86 i.e. the pro rata (30/42 hours a week) annual rate of pay of £38,602.00 at 1st April 2018

PENSIONABLE PAY = £28,124.29 i.e. the pro rata (30/42 hours a week) annual rate of pay of £39,374.00 at 31st March 2019

CALCULATE THE APP

Pensionable pay received

1st April 2018 to 30th June 2018 = 91 days

$$\frac{91}{365} * £27,572.86 * \frac{42}{30} = £9,624.06$$

Plus

1st July 2018 to 31st March 2019 = 274 days

$$\frac{274}{365} * £28,124.29 * \frac{42}{30} = £29,557.47$$

APP = **£39,181.53** (i.e. Full-time Equivalent (FTE) figure)

3. Whole time member, moves from 1992 scheme to 2015 scheme on 20th September 2018

PENSIONABLE PAY = £39,374.00 i.e. the annual rate of pay at 31st March 2019

CALCULATE THE APP

Pensionable pay received

1st April 2018 to 30th June 2018 = 91 days

$$\frac{91}{365} * £38,602.00 = £9,624.06$$

Plus

1st July 2018 to 31st March 2019 = 274 days

$$\frac{274}{365} * £39,374.00 = £29,557.47$$

APP = **£39,181.53**

CALCULATED CARE PAY

20th September 2018 to 31st March 2019 = 6mths 11 days (193 days)

$$\frac{193}{365} * £39,374.00$$

CARE PAY = **£20,819.68**

[or monthly CARE PAY = $6 \frac{11}{30} * £3,281.17 = £20,890.12$]

Therefore, we require APP for the whole year, not just to the member's transition date.

4. Part-time member (30 hours a week), moves from 1992 scheme to 2015 scheme on 20th September 2018

PENSIONABLE PAY at 1st April 2018 = £27,572.86 i.e. the pro rata (30/42 hours a week) annual rate of pay of £38,602.00

PENSIONABLE PAY at 31st March 2019 = £28,124.29 i.e. the pro rata (30/42 hours a week) annual rate of pay of £39,374.00

CALCULATE THE APP

Pensionable pay received

1st April 2018 to 30th June 2018 = 91 days

$$\frac{91}{365} * £27,572.86 * \frac{42}{30} \text{ (part – time adjustment) =}$$

£9,624.06

Plus

1st July 2018 to 31st March 2019 = 274 days

$$\frac{274}{365} * £28,124.29 * \frac{42}{30} \text{ (part – time adjustment) =}$$

£29,557.47

APP = **£39,181.53** (i.e. FTE figure)

CALCULATED CARE PAY

20th September 2018 to 31st March 2019

$$\frac{193}{365} * £28,124.29$$

CARE PAY = **£14,871.20**

[or monthly CARE PAY = $6 \frac{11}{30} * £2,343.69 = £14,921.49$]

5. Part-year leaver, whole time, moves from 1992 scheme to 2015 scheme on 20th September 2018, leaves 31st December 2018

PENSIONABLE PAY £39,374.00 (pay at Date of Leaving)

CALCULATE THE APP

Pensionable pay received

1st January 2018 to 30th June 2018 = 181 days

$$\frac{181}{365} * £38,602.00 = £19,142.36$$

Plus

1st July 2018 to 31st December 2018 = 184 days

$$\frac{184}{365} * £39,374.00 = £19,848.81$$

APP = **£38,991.17**

CALCULATED CARE PAY

20th September 2018 to 31st December 2018 = 103 Days

$$\frac{103}{365} * £39,374.00$$

CARE PAY = **£11,111.02**

[or monthly CARE PAY = $3\frac{11}{30} * £3,281.17 = £11,046.61$]

Therefore, we require APP for the whole year, not just to the member's transition date.

Please Note: In all instances where a member has left the Fire & Rescue Authority or opted out during the year, we should have been provided with a leaver form including reason for leaving and final pay details.

Backdated pay awards

Where the member has been in more than one scheme during the year, backdated pay awards need correctly apportioning. This is due to the fact that average pensionable pay relates to the period in which the pay was **earned** and CARE pay relates to when actually **paid**.

We have provided some examples below to illustrate how this would work.

Example 1

Member of a Final Salary (1992 or 2006 scheme) for entire 2018/19 year. Backdated pay award of £3,000 paid 1st March 2019 relating to scheme years 2016/17, 2017/18 and 2018/19 - £1,000 relating to each scheme year. Without the award, APP* for 2018/19 would have been £39,181.53.

Final Salary year-end return should include the amount relating to the period 1st April 2018 to 31st March 2019, i.e. APP is £40,181.53 (£39,181.53 + £1,000 for 2018/19 period). Remaining £2,000 is ignored for the APP as this is not part of his Final Salary pay for the year-end return period.

Example 2

Same member is awarded £2,000 on 1st March 2018 this time, the award relates to service during the scheme years 2016/17 and 2017/18 only. None of the £2,000 award relates to service in the 2018/19 year, therefore the APP* on the 2018/19 year-end return would be £39,181.53.

Example 3

Final Salary member (1992 or 2006) hits their transition date and moves into the CARE scheme (2015 scheme) on 30th September 2018, i.e. during the 2018/19 scheme year. The same backdated pay award is made (paid 1st March 2019) as was given in Example 1, above - £3,000 covering three years.

The APP* figure for 2018/19 should include the £1,000 that relates to the return year only, i.e. £40,181.53 as in Example 1.

The whole amount was paid after the member moved into the 2015 scheme, so the CARE PAY entry for the year needs to reflect the full £3,000 paid (with no adjustment if the member is part-time). In this case, CARE PAY received prior to award + award + any other CARE PAY to 31st March 2019.

* This figure will need to be adjusted to a full-time equivalent figure if the member was part-time during the 2018/19 scheme year.

FAQs from previous year-end submissions

Q. If a retrospective payment is made after leaving which has resulted in contributions in 2018/19 for an officer who left in 2017/18, should they be included on the return?

A. Yes. You should explain the reason for the payment in the comments column.

Q. How do we record details for an officer retrospectively changed from Final Salary to CARE backdated to 2015? They have negative contributions in the final salary scheme and a substantial contribution in the CARE scheme.

A. You should record the actual contributions within the spreadsheet then provide a breakdown of the CARE information in the comments column.

Q. I have a new starter in the 1992 scheme as he has transferred from another brigade. His APP/conts are low for his rank. Should I enter his Act Rem figure as his APP?

A. You should calculate his APP for the period with your force put a 'Y' in column AA.

The scheme year-end return

The following tables are designed to help you understand not only what we require in the various fields on the year-end submission, but also to understand our new inbuilt checks within the spreadsheet.

Your submission will only be accepted when you have worked through the (potential) errors that the checks identify and cleared the problems in rows highlighted red. However, we do accept that there may be circumstances where our inbuilt prompts for data to be confirmed will, after the data is confirmed to be correct, not be able to be cleared. [Such cases may include where there has been a period of temporary promotion during the year – where you consider this to be pensionable in a member’s final salary scheme – which moves the pensionable pay outside the normal range for the role.]

Where this is the case, we have provided a comments column at the end of both 1992/2006 and 2015 spreadsheets for you to let us know the reason(s) for any yellow cells (and hence red rows) remaining on the submission.

How to determine the correct scheme year-end template to submit

Complete

- The 1992 & 2006 scheme return only, for members who were
 - protected members on 31st March 2019, or at the date of leaving the Fire & Rescue Authority or opting out, if earlier, and
 - tapered members who have not yet transitioned into FPS 2015 (i.e. they were a member of either the 1992 or 2006 scheme for whole scheme year).
- The 2015 scheme return only, for members who were
 - unprotected members (i.e. joined FPS 2015 on 1st April 2015), and
 - tapered members who transitioned into FPS 2015 on or before 31st March 2018.
 - new recruits or those who have never been a member of a previous final salary scheme
- Both scheme returns for members who
 - were tapered members and transitioned into FPS 2015 at any time during the scheme year (1st April 2018 – 31st March 2019).

PLEASE NOTE: The spreadsheet should not be separated into single worksheets; contained within the pages are background cross-references which drive our error messaging. Similarly, error clearance should only be attempted when both sheets have been populated.

FPS 1992 and FPS 2006 schemes template notes

Important note on leavers during the year:

If a member has stopped contributing to all schemes during the year (i.e. is not a contributing member of any scheme at 31st March 2019), we only require the amount of contributions paid to be completed on the year-end return for that member - you will have already provided us with leaving pay figures upon which we have calculated accrued benefits.

FOR THOSE WHO HAVE LEFT THE SCHEME, YOU SHOULD FIRST INDICATE THIS VIA COLUMN V (supplying the date as appropriate in column W). If you indicate that the member has left or opted out by the aforementioned indicators, only columns A to E, J to L and Q to S are required to be completed for submission – no errors will appear in other fields.

Column No.	Heading	Fault indicator reason	Notes
A	NI NUMBER	The field has not been populated Not in the permitted format	National Insurance number - self-explanatory
B	PAYROLL REF	No fault indicator	Payroll reference – self-explanatory
C	SURNAME	The field has not been populated	Self-explanatory
D	FORENAMES	The field has not been populated	Please provide full forenames if possible.

E	SCHEME (1992, 2006 or RM)	The field has not been populated	Please provide the scheme the member was contributing to either; 1992, 2006 or RM (Retained Modified members) as at 31/03/2019, or if earlier, the date of leaving the 1992 / 2006 scheme. I.e. the date left the Fire & Rescue Authority, opted out or transitioned to 2015 scheme.
F	ROLE (NOT INCLUDING TEMPORARY PROMOTION)	<p>This field has not been populated (unless column V is set to "Y")</p> <p>The role is not in the permitted format</p>	<p>Please provide role as at 31/03/2019.</p> <p>PLEASE NOTE: This field will be used to update the member's pension record we hold. It is also used within the spreadsheet as a check against the pensionable pay figure supplied elsewhere in the return.</p> <p>YOU SHOULD INPUT THE MEMBER'S SUBSTANTIVE ROLE IMPORTANT: Please check that you have notified the Pensions Unit of any permanent change via the appropriate variation form as this drives the retirement date when running calculations.</p> <p>This must be entered using the following abbreviation for the role, otherwise the field will show as an error:</p> <p>F1 – Firefighter L1 – Crew Manager S1 – Watch Manager T1 – Station Manager A2 – Group Manager D2 – Area Manager P2 – Asst./Deputy Chief Officer C2 – Chief Fire Officer</p> <p>If the member is no longer contributing to ANY scheme, column V should be set to "Y" and this information is not required.</p>

G	PART-TIME INDICATOR (Y/N)	<p>This field has not been populated (unless column V is set to "Y")</p> <p>If member has an entry of 'Y' in column H and this column has been populated as 'N'</p>	<p>If the member has worked less than full-time hours for any period during the year, this needs to be recorded here.</p> <p>Enter "Y" for those who have been part-time during the year, and "N" for those who have not.</p> <p>IMPORTANT: Please check that you have notified the Pensions Unit of any change to pensionable hours via the appropriate variation form as this essential when running calculations.</p> <p>If the member is no longer contributing to ANY scheme, column V should be set to "Y" and this information is not required.</p>
H	RETAINED ROLE INDICATOR (Y/N)	<p>This field has not been populated (unless column V is set to "Y")</p>	<p>If the member is employed in a retained role this needs to be recorded here.</p> <p>Enter "Y" for those who have been employed in a retained role during the year, and "N" for those who have not.</p> <p>If the member is no longer contributing to ANY scheme, column V should be set to "Y" and this information is not required.</p>

I	REDUCED PAY INDICATOR (Y/N)	<p>This field has not been populated (unless column V is set to "Y")</p>	<p>If the member has been on reduced / NIL pay during the year, this needs to be recorded here. E.g. sickness / child related leave.</p> <p>Enter "Y" for those who have been on reduced/nil pay during the year, and "N" for those who have not.</p> <p>IMPORTANT: Please check that you have notified the Pensions Unit if during the scheme year, a member has had a period of NIL pay and/or is paying additional contributions to purchase a period of sick leave or child related leave.</p> <p style="background-color: red; color: white; padding: 5px;">If the member is no longer contributing to ANY scheme, column V should be set to "Y" and this information is not required.</p>
J	PENSION CONTRIBUTION RATE (%)	<p>The field has not been populated</p> <p>Entry outside of permitted values.</p> <p>Rate does not match with pensionable pay figure (not tested if leaver, optant-out, or part-time)</p> <p>Not in the permitted format</p>	<p>Please provide the contribution rate paid by the member as at 31/03/2019, or if earlier, the date of leaving the 1992 / 2006 scheme. I.e. the date left the Fire & Rescue Authority, opted out or transitioned to 2015 scheme.</p> <p>Format xx.xx</p> <p>The entry will only be allowed if it matches one of the contribution rates for the member's scheme and that rate is appropriate for the pensionable pay figure you have provided in column N.</p>

K	PENSION CONTRIBUTION DATE	<p>The field has not been populated</p> <p>Not in the permitted format</p>	<p>The entry should be 31/03/2019, or if earlier, the date of leaving the 1992 / 2006 scheme. I.e. the date left the Fire & Rescue Authority, opted out or transitioned to 2015 scheme.</p> <p>Format dd/mm/yyyy</p> <p>Although the member may no longer be contributing to any Firefighters' Pension Scheme, pension contributions are still required.</p>
L	PENSION CONTRIBUTIONS PAID (£)	<p>The field has not been populated</p> <p>Not in the permitted format</p>	<p>Ensure this is populated and in the format xx.xx.</p> <p>Contributions relate to FPS 1992 and FPS 2006 ONLY. Where member has moved into 2015 scheme during the year DO NOT include contributions paid into the CARE section; these contributions should be entered on the separate FPS 2015 return sheet.</p> <p>The entry should not include any contributions for added years.</p> <p>Is the amount paid in the expected range? If not have the reasons why been identified/reported – e.g. part-time, absent on nil pay, opt-out</p>
M	<p>PENSIONABLE PAY DATE</p> <p><i>(previously called ACT REM)</i></p>	<p>This field has not been populated (unless column V is set to "Y")</p> <p>Not in the permitted format</p>	<p>This should only be completed for those that are still contributing to ANY Firefighters' Pension Scheme at 31st March 2019, including those who have transitioned to FPS 2015 during the year.</p> <p>This should be entered as 31/03/2019, OR at the date in column U if the member has transitioned to 2015 scheme.</p> <p>If the member is no longer contributing to ANY scheme, column V should be set to "Y" and this information is not required.</p>

N	<p>PENSIONABLE PAY AMOUNT (£)</p> <p><i>(previously called ACT REM)</i></p>	<p>This field has not been populated (unless column V is set to "Y")</p> <p>Not in the permitted format</p>	<p>Please provide the actual rate of pensionable pay at 31/03/2019, or at the date in column V if the member has transitioned to 2015 scheme.</p> <p>The actual rate of pensionable pay is the spot salary on the date provided in column M i.e. the member's annual salary plus the annual value of any additional pensionable elements e.g. allowances where you consider these as pensionable. If the member was part-time on the pensionable pay date, you must provide their actual pensionable pay and NOT the full-time equivalent. Effectively, this is the spot pay for the member (on an annualised basis) on 31st March 2019 (or transition date if earlier).</p> <p>Please DO NOT reduce this figure if the member is on reduced/nil pay due to a relevant child related leave, sickness or injury.</p> <p>Ensure this is populated and in the format xx.xx</p> <p>Generally, unless the member was undertaking temporary promotion during the scheme year (where it's considered pensionable), is part-time or has had no pay increase this should be higher than the APP amount on a full-time equivalent basis.</p> <p>If part-time ensure it is actual pay rate, not full-time equivalent basis.</p> <p>If the member is no longer contributing to ANY scheme, column V should be set to "Y" and this information is not required.</p>
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O	AVERAGE PENSIONABLE PAY DATE	<p>This field has not been populated (unless column V is set to "Y")</p> <p>Not in the permitted format</p>	<p>This should only be completed for those that are still contributing to ANY Firefighters' Pension Scheme at 31st March 2019, including those who have transitioned to FPS 2015* during the year.</p> <p>This should be entered as 31/03/2019.</p> <p>APP for the FULL year is required, even where the member has transitioned to FPS 2015 during the year.</p> <p>*Although a member may have transitioned into FPS 2015 they retain a final salary link to their FPS 1992/FPS 2006 benefits.</p> <p>If the member is no longer contributing to ANY scheme, column V should be set to "Y" and this information is not required.</p>
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P	AVERAGE PENSIONABLE PAY AMOUNT (£)	<p>This field has not been populated (unless column V is set to "Y")</p> <p>Entry is outside of expected range for role supplied in column F.</p>	<p>This should only be completed for those that are still contributing to ANY Firefighters' Pension Scheme at 31st March 2019, including those who have transitioned to FPS 2015 during the year.</p> <p>This should be entered as 31/03/2019.</p> <p>Pension benefits are calculated based on a member's APP which is normally their pensionable pay for their final 12 months of service. APP is always taken to be full-time pay, even if a member works part-time.</p> <p>Although a member may have transitioned into FPS 2015 they retain a final salary link to their 1992/2006 benefits, so this field is required for ALL those who have contributed to either 1992 or 2006 during the year and should be calculated as if they had not transitioned.</p> <p>Enter the full-time equivalent average pensionable pay for the Scheme year-ending 31/03/2019. The pay must be based upon the definition of pensionable pay in FPS 1992 / FPS 2006 that the individual is (or was) a member of. This means for example that any allowances or temporary payments could be included if you determine these to be pensionable.</p> <p>These figures are used to produce annual benefit statements for members.</p> <p>We have provided examples elsewhere in this guide on how to calculate full-time equivalent pay where the member has not been in full-time employment for the entire year.</p> <p>Are any backdated awards included in the 365 days figure? APP differs from CARE PAY in that APP relates to the period in which the pay was earned and CARE PAY relates to when actually paid. So, if the member is a</p>
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			<p>member of two schemes you need to apportion the backdated pay to the relevant APP period and include in CARE PAY for period actually paid to member. See Examples elsewhere in guide.</p> <p>If the member is no longer contributing to ANY scheme, column V should be set to "Y" and this information is not required.</p>
Q	ADDED YEARS CONTRIBUTIONS PAID (£)	No fault indicator	<p>Members of the 1992 and 2006 schemes can still continue their existing purchase of additional service. The return entry should be the actual monetary amount of contributions paid in the scheme year.</p> <p>Where the member has made payments for added years, this should be entered in the format xx.xx.</p>
R	APB / CPD EMPLOYEE CONTRIBUTIONS (£)	If column S is populated then there should be an entry in this column	<p>Where the member is paying contributions for either APB / CPD the value for the employee's contributions should be entered.</p> <p>If populated, this should be in the format: xx.xx</p>
S	APB / CPD EMPLOYER CONTRIBUTIONS (£)	If column R is populated then there should be an entry in this column	<p>Where the employer is paying contributions for either APB / CPD the value for the employer's contributions should be entered.</p> <p>If populated, this should be in the format xx.xx.</p>

T	TRANSITION MEMBER INDICATOR	This field has not been populated (unless column V is set to "Y")	<p>This is required for members who transitioned to FPS 2015 during the scheme year.</p> <p>This must be populated with either "Y" or "N".</p> <p>Please provide date of leaving ONLY if member's protection period in either the 1992 or 2006 scheme has ended during the year. This field should be marked "Y" even if the member leaves or opts-out after losing their protected status.</p> <p>This should not be used for those who opt-out of the 1992 or 2006 schemes. If the member is no longer contributing to ANY scheme, column V should be set to "Y" and this information is not required.</p>
U	FINAL DAY OF 1992 / 2006 MEMBERSHIP (TRANSITION MEMBER)	<p>The field has not been populated when column T set to "Y" (unless column V is set to "Y")</p> <p>No corresponding FPS 2015 year-end return exists</p>	<p>If column T is populated with a "Y", this must be completed in the format dd/mm/yyyy. This must be the actual last day of 1992 / 2006 scheme membership and NOT the pay date / month end date.</p> <p>This field should ONLY be used for those who transition into the 2015 scheme (including those who transition and subsequently opt-out). It should not be used for those who have left the Fire & Rescue Authority.</p> <p>If the member is no longer contributing to ANY scheme, column V should be set to "Y" and this information is not required.</p>

V	LEFT THE FIRE & RESCUE AUTHORITY / OPTED-OUT INDICATOR	The field has not been populated	<p>This should be populated with either "Y" or "N".</p> <p>Please mark as "Y" ONLY if member has opted-out of either the 1992 or 2006 schemes, or left the authority on or before 31st March 2019.</p> <p>This field should not be used for those who transition into the 2015 scheme (or who transition and subsequently opt-out). ONCE "Y" IS ENTERED, WE ONLY REQUIRE BASIC DETAILS AND MEMBER CONTRIBUTION INFORMATION; PAY INFORMATION IS NO LONGER NEEDED. THE SPREADSHEET WILL ONLY ERROR IF THESE FIELDS ARE NOT POPULATED.</p>
W	FINAL DAY OF 1992 / 2006 MEMBERSHIP (LEAVER / OPTANT-OUT)	<p>The field has not been populated when column V set to "Y"</p> <p>The field is populated when column V is set to 'N'</p>	If column V is populated with a "Y", this must be completed in the format dd/mm/yyyy.
X	PROMOTED WITHIN THE YEAR INDICATOR	The field has not been populated	<p>This should be populated with either "Y" or "N".</p> <p>If a member has been promoted within the year this field should show as "Y".</p> <p>This field should also show as "Y" if member has been temporary promoted and this is still in effect on 31/03/2019</p> <p>The indicator is in place to allow the correct contribution rate to be input for the rate of salary in payment at 31/03/2019.</p>
Y	SUBMISSION COMMENTS	This is a free response field	This column is to inform us of the reason for not being able to clear any errors that remain in your submission.

FPS 2015 template notes

Important note on leavers during the year:

If a member has stopped contributing to any scheme during the year (i.e. is not a contributing member of any scheme at 31st March 2019) we only require the amount of contributions paid to be completed on the year-end return for that member – you will have already provided us with leaving pay figures upon which we have calculated accrued benefits.

FOR THOSE WHO HAVE LEFT THE SCHEME, YOU SHOULD FIRST INDICATE THIS VIA COLUMN U (supplying the date as appropriate in column V). If you indicate that the member has left or opted out by the aforementioned indicators, only columns A to D, I to K and P to Q are then required to be completed for submission – no errors will appear in other fields.

Column No.	Heading	Fault indicator reason	Notes
A	NI NUMBER	The field has not been populated Not in the permitted format	National Insurance number – self-explanatory
B	PAYROLL REF	No fault indicator	Payroll reference – self-explanatory
C	SURNAME	The field has not been populated	Self-explanatory
D	FORENAMES	The field has not been populated	Please provide full forenames if possible.

E	ROLE (NOT INCLUDING TEMPORARY PROMOTION)	<p>The field has not been populated (unless column U is set to "Y")</p> <p>The role is not in the permitted format</p>	<p>Please provide role as at 31/03/2019.</p> <p>PLEASE NOTE: This field will be used to update the member's pension record we hold. It is also used within the spreadsheet as a check against the pensionable pay figure supplied elsewhere in the return. If the member is no longer contributing to any scheme, the information in column U should be set to "Y" and the role is not required.</p> <p>YOU SHOULD INPUT THE MEMBER'S SUBSTANTIVE ROLE</p> <p>IMPORTANT: Please check that you have notified the Pensions Unit of any permanent change via the appropriate variation form as this drives the retirement date when running calculations.</p> <p>This must be entered using the following abbreviation for the role, otherwise the field will show as an error:</p> <p>F1 – Firefighter</p> <p>L1 – Crew Manager</p> <p>S1 – Watch Manager</p> <p>T1 – Station Manager</p> <p>A2 – Group Manager</p> <p>D2 – Area Manager</p> <p>P2 – Asst./Deputy Chief Officer</p> <p>C2 – Chief Fire Officer</p> <p>–If the member is no longer contributing to ANY scheme, column U should be set to "Y" and this information is not required.</p>
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F	PART-TIME INDICATOR (Y/N)	<p>The field has not been populated (unless column U is set to "Y")</p> <p>If member has an entry of 'Y' in column H and this column has been populated as 'N'</p>	<p>If the member has worked for less than full-time hours for any period during the year, this needs to be recorded here.</p> <p>Enter "Y" for those who have been part-time during the year and "N" for those who have not.</p> <p>IMPORTANT: Please check that you have notified the Pensions Unit of any change to pensionable hours via the appropriate variation form.</p> <p>If the member is no longer contributing to ANY scheme, column U should be set to "Y" and this information is not required.</p>
G	RETAINED ROLE INDICATOR (Y/N)	<p>This field has not been populated (unless column U is set to "Y")</p>	<p>If the member is employed in a retained role this needs to be recorded here.</p> <p>Enter "Y" for those who have been employed in a retained role during the year, and "N" for those who have not.</p> <p>If the member is no longer contributing to ANY scheme, column U should be set to "Y" and this information is not required.</p>

H	REDUCED PAY INDICATOR (Y/N)	<p>The field has not been populated (unless column U is set to "Y")</p>	<p>If the member has been on reduced / NIL pay for any reason, this needs to be recorded here. E.g. sickness / child related leave.</p> <p>Enter "Y" for those who have been on reduced/nil pay during the year, and "N" for those who have not.</p> <p>IMPORTANT: Please check that you have notified the Pensions Unit if during the scheme year, a member has had a period of NIL pay and/or is paying additional contributions to purchase a period of sick leave or child related leave.</p> <p style="background-color: red; color: white; padding: 5px;">If the member is no longer contributing to ANY scheme, column U should be set to "Y" and this information is not required.</p>
I	PENSION CONTRIBUTION RATE (%)	<p>The field has not been populated</p> <p>Entry outside of permitted values.</p> <p>Rate does not match with pensionable pay figure (not tested if leaver, optant-out or part-time)</p> <p>Not in the permitted format</p>	<p>Please provide the contribution rate paid by the member as at 31/03/2019, or if earlier, the date left the Fire & Rescue Authority or opted-out</p> <p>Format xx.xx</p> <p>The entry will only be allowed if it matches one of the contribution rates for the member's scheme and that rate is appropriate for the pensionable pay figure you have provided in column O.</p>

J	PENSION CONTRIBUTION DATE	<p>The field has not been populated</p> <p>Not in the permitted format</p>	<p>The entry should be 31/03/2019, or if earlier, the date left the Fire & Rescue Authority or opted-out</p> <p>Format dd/mm/yyyy.</p> <p>Although the member may no longer be contributing to any Firefighters' Pension Scheme, contributions are still required.</p>
K	PENSION CONTRIBUTIONS PAID (£)	<p>The field has not been populated</p> <p>Not in the permitted format</p>	<p>This is the actual monetary amount of contributions the member has paid during the preceding 12 months in relation to their 2015 scheme membership ONLY.</p> <p>The return figure should not include any additional pension contributions and no amount relating to the any period prior to 2015 scheme membership if they have changed scheme during the year.</p> <p>The entry should not include any additional pension contributions (APCs).</p> <p>Is the amount paid in the expected range? – if not have the reasons why been identified/reported – e.g. part-time, opt-out</p>
L	PENSIONABLE PAY DATE	<p>The field has not been populated (unless column U is set to "Y")</p> <p>Not in the permitted format</p>	<p>For those that are still contributing to FPS 2015 at 31st March 2019, this should be entered as 31/03/2019.</p> <p>If the member is no longer contributing to ANY scheme, column U should be set to "Y" and this information is not required.</p>

M	PENSIONABLE PAY AMOUNT (£)	<p>The field has not been populated (unless column U is set to "Y")</p> <p>Not in the permitted format</p>	<p>The actual rate of pensionable pay as at the pensionable pay date i.e. the members' annual salary plus the annual value of any additional pensionable elements e.g. CPD. If the member was part-time on the pensionable pay date, you must provide their actual pensionable pay and NOT the full-time equivalent. Effectively, this is the spot pay for the member (on an annualised basis) at 31st March 2019.</p> <p>Please DO NOT reduce this figure if the member is on reduced/nil pay due to a relevant child related leave, sickness or injury.</p> <p>Ensure this is populated and in the format xx.xx</p> <p>Generally, unless the member is part-time or has had no pay increase this should be higher than the APP amount on a full-time equivalent basis.</p> <p>If part-time ensure it is actual pay rate, not full-time equivalent basis</p> <p>If the member is no longer contributing to ANY scheme, column U should be set to "Y" and this information is not required.</p>
N	AVERAGE PENSIONABLE PAY DATE	<p>The field has not been populated (unless column U is set to "Y")</p>	<p>This should only be completed for those that are still contributing to FPS 2015 at 31st March 2019.</p> <p>This should be entered as 31/03/2019.</p> <p>APP for the FULL year is required, even where the member has transitioned to FPS 2015 during the year.</p> <p>If the member is no longer contributing to ANY scheme, column U should be set to "Y" and this information is not required.</p>

O	AVERAGE PENSIONABLE PAY AMOUNT (£)	<p>The field has not been populated (unless column U is set to "Y")</p> <p>Entry is not in correct monetary format</p> <p>Entry is outside of expected range for role supplied in column E.</p>	<p>This should only be completed for those that are still contributing to ANY Firefighters' Pension Scheme at 31st March 2019, including those who have transitioned to FPS 2015 during the year.</p> <p>This should be entered as 31/03/2019.</p> <p>Pension benefits are calculated based on a member's APP which is normally their pensionable pay for their final 12 months of service. APP is always taken to be full-time pay, even if a member works part-time.</p> <p>Although a member may have transitioned into FPS 2015 they retain a final salary link to their 1992/2006 benefits and transferred in benefits if appropriate, so this field is required for ALL those who have contributed to either 1992 or 2006 during the year and should be calculated as if they had not transitioned.</p> <p>Enter the full-time equivalent average pensionable pay for the Scheme year-ending 31/03/2019. The pay must be based upon the definition of pensionable pay in FPS 1992 / FPS 2006 that the individual is (or was) a member of. This means for example that any allowances or temporary payments could be included if you determine these to be pensionable.</p> <p>These figures are used to produce annual benefit statements for members.</p> <p>Are any backdated awards included in the 365 days figure? APP differs from CARE PAY in that APP relates to the period in which the pay was earned and CARE PAY relates to when actually paid. So, if the member was a member of two schemes you need to apportion the backdated pay to the relevant APP period and include in CARE</p>
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			<p>PAY for period actually paid to member. See Examples elsewhere in guide.</p> <p>If the member is no longer contributing to ANY scheme, column U should be set to "Y" and this information is not required.</p>
P	ADDED YEARS CONTRIBUTIONS PAID (£)	No fault indicator	<p>Previous members of the 1992 and 2006 schemes can still continue their existing purchase of additional service. The return entry should be the actual monetary amount of contributions paid in the scheme year.</p> <p>Where the member has made payments for added years, this should be entered in the format xx.xx.</p>
Q	ADDITIONAL PENSION CONTRIBUTIONS (APCs) (£)	Entry is not in correct format where this is populated	<p>Members of FPS 2015 can purchase additional pension within the scheme. The return entry should be the actual monetary amount of contributions paid in the scheme year.</p> <p>Where the member has made payments for APCs, they should be entered in the format xx.xx.</p>
R	CARE START DATE	<p>The field has not been populated (unless column U is set to "Y")</p> <p>Entry is not in correct format</p>	<p>For new starters, this will be the date of joining the Fire & Rescue Authority. Otherwise, this will be 01/04/2018 unless the member lost their 1992/2006 protection during the year in which case it will be the day following the end of their protection.</p> <p>If the member is no longer contributing to ANY scheme, column U should be set to "Y" and this information is not required.</p>

S	CARE END DATE	<p>The field has not been populated (unless column U is set to "Y")</p> <p>Entry is not in correct format</p>	<p>This will be 31/03/2019 unless the member has left (for any reason) or opted-out part way through the year.</p> <p>If the member is no longer contributing to ANY scheme, column U should be set to "Y" and this information is not required.</p>
T	CARE PAY (£)	<p>The field has not been populated (unless column U is set to "Y")</p> <p>Entry is not in correct format</p> <p>Amount is greater than APP figure entered in column O</p>	<p>This is the cumulative pensionable earnings paid in the year to 31st March 2019 whilst a member of the 2015 scheme. It is NOT converted to a full-time equivalent for part-time members.</p> <p>Remember that CARE PAY includes ordinary pay, assumed pay and pay deemed to apply where the member has paid contributions for unpaid absences.</p> <p>You should refer to the glossary elsewhere in the guide for a fuller definition of pensionable earnings and assumed pay.</p> <p>If the member is no longer contributing to ANY scheme, column U should be set to "Y" and this information is not required.</p>

U	LEFT THE FIRE & RESCUE AUTHORITY / OPTED-OUT INDICATOR (Y/N)	The field has not been populated	<p>This should be populated with either "Y" or "N".</p> <p>This field should be populated with "Y" for any member has left or opted-out of the FPS 2015 during the year.</p> <p>ONCE "Y" IS ENTERED, WE ONLY REQUIRE BASIC DETAILS AND MEMBER CONTRIBUTION INFORMATION: PAY INFORMATION IS NO LONGER NEEDED. THE SPREADSHEET WILL ONLY ERROR IF THESE FIELDS ARE NOT POPULATED</p>
V	FINAL DATE OF 2015 MEMBERSHIP (LEAVER/OPTANT-OUT)	The field has not been populated when column U set to "Y"	If column U is populated with a "Y", this must be completed in the format dd/mm/yyyy.
W	SUBMISSION COMMENTS	This is a free response field	This column is to inform us of the reason for not being able to clear any errors that remain in your submission.

The financial year-end return

The following table is designed to help you understand not only what we require in the various fields on the financial year-end submission, but also to understand our inbuilt checks within the spreadsheet.

Your submission will only be accepted when you have worked through the (potential) errors that the checks identify and cleared the problems in rows highlighted red. However, we do accept that there may be circumstances where our inbuilt prompts for data to be confirmed will, after the data is confirmed to be correct, not be able to be cleared. [Such cases may include where there has been a period of temporary promotion during the year which moves the pensionable pay for a member outside the normal range for the rank.]

Where this is the case, we have provided a comments column at the end of the spreadsheet for you to let us know the reason(s) for any yellow cells (and hence red rows) remaining on the submission.

Financial year-end template notes (all schemes)

Important note on completing the Financial Year End template.

We require an entry for all members contributing to a scheme at 05/04/2019. Any member who has left or opted out during the year - you will have already provided us with leaving pay figures upon which we have calculated accrued benefits.

Any member who has either started or ended a career break part way through the year will not need to have the pay figures provided.

Column No.	Heading	Fault indicator reason	Notes
A	NI NUMBER	The field has not been populated Not in the permitted format	National Insurance number - self-explanatory
B	PAYROLL REF	No fault indicator	Payroll reference – self-explanatory
C	SURNAME	The field has not been populated	Self-explanatory
D	FORENAMES	The field has not been populated	Please provide full forenames if possible.
E	SCHEME	The field has not been populated	Please provide the scheme the member was contributing to as at 05/04/2019. This will be either; 1987, 2006 or 2015

F	ROLE	This field has not been populated The rank is not in the permitted format	<p>Please provide role as at 05/04/2019.</p> <p>PLEASE NOTE: This field will be used to update the member's pension record we hold.</p> <p>YOU SHOULD INPUT THE MEMBER'S SUBSTANTIVE RANK</p> <p>IMPORTANT: Please check that you have notified the Pensions Unit of any permanent change via the appropriate variation form as this drives the retirement date when running calculations.</p> <p>This must be entered using the following abbreviation for the role, otherwise the field will show as an error:</p> <p>F1 – Firefighter L1 – Crew Manager S1 – Watch Manager T1 – Station Manager A2 – Group Manager D2 – Area Manager P2 – Asst./Deputy Chief Officer C2 – Chief Fire Officer</p>
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G	<p>AVERAGE PENSIONABLE PAY (APP) AMOUNT (£) 06/04/2018 – 05/04/2019</p>	<p>This field has not been populated</p>	<p>This should only be completed for those that are still contributing to ANY Firefighters' Pension Scheme at 05/04/2019, including those who have transitioned to FPS 2015 during the year.</p> <p>Pension benefits are calculated based on a member's APP which is normally their pensionable pay for their final 12 months of service. APP is always taken to be full-time pay, even if a member works part-time.</p> <p>Although a member may have transitioned into FPS 2015 they retain a final salary link to their 1992/2006 benefits, so this field is required for ALL those who have contributed to either 1992 or 2006 during the year and should be calculated as if they had not transitioned.</p> <p>Enter the full-time equivalent average pensionable pay for the Scheme year-ending 05/04/2019. The pay must be based upon the definition of pensionable pay in FPS 1992 / FPS 2006 that the individual is (or was) a member of. This means for example that any allowances or temporary payments could be included if you determine these to be pensionable.</p> <p>These figures are used to produce Pension Savings Statements for members who breach or are close to breaching their annual allowance.</p> <p>We have provided examples elsewhere in this guide on how to calculate full-time equivalent pay where the member has not been in full-time employment for the entire year.</p> <p>Are any backdated awards included in the 365 days figure? APP differs from CARE PAY in that APP relates to the period in which the pay was earned and CARE PAY relates to when actually paid. So, if the member is a</p>
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			<p>member of two schemes you need to apportion the backdated pay to the relevant APP period and include in CARE PAY for period actually paid to member. See Examples elsewhere in guide.</p>
H	<p>CARE PAY (£) 01/04/2019 to 05/04/2019</p>	<p>The field has not been populated if member is shown as being in the 2015 scheme in column E</p> <p>The field has been populated where member is shown as being in either the 1992 or 2006 scheme in column E</p> <p>Entry is not in correct format</p>	<p>This is the cumulative pensionable earnings paid for 01/04/2019 to 05/04/2019 (5 days) whilst a member of the 2015 scheme. It is NOT converted to full-time equivalent for part-time members.</p> <p>Remember that CARE PAY includes ordinary pay, assumed pay and pay deemed to apply where the member has paid contributions for unpaid absences.</p> <p>You should refer to the glossary elsewhere in the guide for a fuller definition of pensionable earnings and assumed pay.</p>
I	<p>SUBMISSION COMMENTS</p>	<p>This is a free response field</p>	<p>This column is to inform us of the reason for not being able to clear any errors that remain in your submission.</p>