

March 2022 File

ACTION REQUIRED

As you provide monthly data through i-Connect, your March file is your Year End Return. All March files must be uploaded on to i-Connect by Tuesday 19th April 2022.

Full Time Equivalent Pay (FTE)

Please ensure that this figure correctly reflects the FTE pay for each member for the year 01/04/2021-31/03/2022. It is the responsibility of employers to ensure that this figure is accurate.

**FTE'S MUST BE PROVIDED
IN YOUR MARCH RETURN**

For all active members the FTE should be calculated as follows:

Hourly Rate X FTE Weeks X FTE Hours + any Pensionable Allowance = FTE Pay
52/52.18/52.14 35/36.25/37/45hrs

Term Time Members

FTE's should be calculated on FTE weeks and not contract weeks.

This ensures that members benefits will not be affected by a change in contract weeks.

Part Year Joiners

Please ensure that any member who joins the scheme part way through the year have a full 365 FTE.

Pensionable Allowances

Any allowance that the member paid contributions on throughout the years should be added to the FTE amount. However additional hours (although pensionable) should not be included as they would be double counted.

Salary Sacrifice

As any salary sacrifice arrangements in respect of car payments, work related training or professional subscriptions are non pensionable, members **do not** pay contributions on these amounts, these should not be included in the FTE calculations. For some members with high car payments this will mean their FTE pay is considerably reduced compared to their annual salary.

Any FTE's received from the year end upload that are obviously incorrect will be sent on a spreadsheet back to the employer to be recalculated. The annual benefit statements will advise members that the pay information used for the calculation was provided by their employer and therefore any queries regarding inaccuracies should be directed to their own payroll department.

Additional Information

- 1.** A separate spreadsheet listing total hours worked for all relief/casual members in 2021/22. Following the McCloud ruling it is now mandatory that all employers who have any members that were relief/casual at any point throughout the year provide the Fund with the actual hours worked.
- 2.** A list of members that are part of any non-pensionable salary sacrifice scheme will also need to be sent in a separate spreadsheet detailing their year to date total.

These spreadsheets should be emailed to employer@nespf.org.uk by **Friday 29th April 2022**. Spreadsheets can be password protected or sent by your own secure upload facility. If we do not receive this information, the Employer Relationship Team will be in contact with you.



Contact Us

Website: www.nespf.org.uk

Email: employer@nespf.org.uk

Helpdesk: 01224 264157