

March 2020 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 Friday 17th April 2020.



Full Time Equivalent Pay (FTE)

Please ensure that this figure correctly reflects the FTE pay for each member for the year 01/04/2019-31/03/2020. It is the responsibility of employers to ensure that this figure is accurate.

FTE's should be entered for the online return for March on the screen shown in the image below. The column highlighted in red is where each individual member's FTE should go.

[Online Return](#)
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Online Return - Employee Contributions & Pay - Year to Date values

Online Return employee information successfully saved.

This is a summary of each employees pay and contributions for the year to date.

If any of the pay and contributions values for the year to date are incorrect for the employee, change the value.

Click 'Back' to return to the previous page.

Click 'Continue' to validate and save the pay and contributions information displayed and continue to the next page.

Payroll Period End Date

Employee Contributions & Pay - Year to Date values

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NI Number	Payroll Ref	This Pay Period Totals			Year to Date Totals			CARE Pay		Full Time Equivalent Pay
		EE Main	EE 50/50	ER	EE Main	EE 50/50	ER	Main Section	50/50 Section	
		75.00	25.00	200.00	150.00	50.00	400.00	2,000.00	500.00	17,500.00
		250.00	50.00	500.00	500.00	100.00	1,000.00	5,000.00	0.00	25,000.00
		300.00	0.00	700.00	600.00	0.00	1,400.00	6,000.00	0.00	27,000.00
		150.00	25.00	400.00	300.00	50.00	800.00	5,000.00	175.00	21,500.00
		100.00	0.00	300.00	200.00	0.00	600.00	3,000.00	0.00	18,000.00
Totals		875.00	100.00	2,100.00	1,750.00	200.00	4,200.00	21,000.00	675.00	109,000.00

Full Time Equivalent Pay (FTE)

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

Hourly Rate x FTE Weeks x FTE Hours plus 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 2019/20 has a full 365 FTE on your March file.

Pensionable Allowances

Any allowance that the member paid contributions on throughout the year 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 2019/20. 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 **Thursday 30th April 2020**. 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.



Reconciliation of Contributions

When completing your March returns please ensure that each member's cumulative contribution totals are correct. The image below has highlighted the cumulative total of the Employee contributions, the Employer Contributions and the CARE Pay. These totals should be exactly the same as your payroll totals and should match the contributions that have been paid across to the NESPF throughout the year.

Online Return Latest History

Online Return - Employee Contributions & Pay - Year to Date values

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Payroll Period End Date

Employee Contributions & Pay - Year to Date values

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		EE Main	EE 50/50	ER	EE Main	EE 50/50	ER	Main Section	50/50 Section	
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		250.00	50.00	500.00	500.00	100.00	1,000.00	5,000.00	0.00	25,000.00
		300.00	0.00	700.00	600.00	0.00	1,400.00	6,000.00	0.00	27,000.00
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