

User Guide

Monthly Contributions Reconciliation (MCR)

Service and contributions in one place

November 2022



List of amendments made from v6.0

- Content remains the same, updated in line with new branding

Contents

What is Monthly Contributions Reconciliation?	page 4
What data is required for Monthly Contributions Reconciliation?	pages 5-10
Who do we need to supply Monthly Contributions Reconciliation data for?	pages 11-13
How do we need to supply Monthly Contributions Reconciliation data?	pages 14-23
When do we need to supply Monthly Contributions Reconciliation data?	pages 24-25
Data Items	page 26

Section A

1. Header	page 27
2. Record Action	pages 28-30
3. Case Number	page 31
4. Teachers' Pensions Reference Number	page 32
5. National Insurance Number	pages 33-35
6. Forename(s)	page 36
7. Surname	page 37
8. Gender	page 38
9. Date of Birth	page 39
10. Address Line 1	page 40
11. Address Line 2	page 41
12. Address Line 3	page 42
13. Address Line 4	page 43
14. Address Line 5	page 44
15. Postcode	page 45
16. Email Address	page 46
17. Local Authority Number	page 47
18. Establishment Number	pages 48-49
19. Role Identifier	pages 50-53
20. Enrolment Type	page 54
21. Start Date	pages 55-56
22. End Date	pages 57-58
23. Withdrawal Confirmation	page 59
24. Days Excluded	page 60
25. Full-time/Part-time Indicator	pages 61-62
26. Annual Full-time Salary	pages 63-64
27. Part-time Earnings	pages 65-66
28. Overtime	pages 67-68

29.	Additional Pensionable Payments	pages 69-70
30.	Status Indicator	pages 71-72
31.	Calculation Method for Contribution Tier	pages 73-75
32.	Contribution Calculation Date	pages 76-77
33.	Actual Pensionable Pay in the Pay Period	pages 78-79
34.	Pensionable Overtime Paid in the Pay Period	pages 80-81
35.	Notional Pensionable Pay in the Pay Period	pages 82-83
36.	Employer Contributions	pages 84-87
37.	Member Contributions	pages 88-91
38.	Member Contributions Tier	pages 92-95
39.	Additional Pension Contribution Amount	pages 96-97
40.	Faster Accrual Contribution Amount	pages 98-99
41.	AAB Buy out Contribution Amount	pages 100-101
42.	Additional Contributions Amount (Family Benefits, PAY, Higher Salaries)	pages 102-103
43.	Preston Contribution Amount	page 104
44 – 49.	Contributions – Previously Paid	pages 105-108
50 – 55.	Contributions – Adjustments	pages 109-112

Section B

56.	Total Contribution Payment	pages 113-114
57.	Payment Method	page 115
58 – 65.	Contributable Salary – Tier 1 to Tier 6, Unassignable Tier and Total	pages 116-117
66 – 73.	Employer Contributions – Tier 1 to Tier 6, Unassignable Tier and Total	pages 118-119
74 – 81.	Member Contributions – Tier 1 to Tier 6 and Total	pages 120-121
82.	Additional Pension Contributions	pages 122-123
83.	Faster Accrual Contributions	pages 124-125
84.	AAB Buy Out Contributions	pages 126-127
85.	Additional Contributions (Family Benefits, PAY, Higher Salaries)	pages 128-129
86.	Preston Contributions	pages 130-131
87.	Total Extra Contributions	pages 132-133
88 - 89.	Employer Contributions Adjustment – Current Scheme Year and Prior Scheme Years	pages 134-135
90 – 91.	Member Contributions Adjustments – Current Scheme Year and Prior Scheme Years	pages 136-137
92 – 93.	Total Adjustments – Current Scheme Year and Prior Scheme Years	pages 138-139
94 – 95.	Additional Pension Adjustment – Current Scheme Year and Prior Scheme Years	pages 140-141

96 – 97.	Faster Accrual Adjustment – Current Scheme Year and Prior Scheme Years	pages 142-143
98 – 99.	AAB Buy Out Adjustment– Current Scheme Year and Prior Scheme Years	pages 144-145
100 – 101.	Additional Contribution Adjustment – Current Scheme Year and Prior Scheme Years	pages 146-147
102 – 103.	Total Extra Contribution Adjustments – Current Scheme Year and Prior Scheme Years	pages 148-149

MCR Submission Examples

		pages 150-152
Scenario 1		page 153
Scenario 2		page 154
Scenario 3		page 155
Scenario 4		page 156
Scenario 5		page 157
Scenario 6		page 157
Scenario 7		pages 158-159
Scenario 8		page 160
Scenario 9		page 161
Scenario 10		pages 162-163
Scenario 11		pages 164-165
Scenario 12		pages 165-166
Scenario 13		page 167
Scenario 14		pages 168-169
Scenario 15		pages 169-170
Scenario 16		pages 171-173
Scenario 17		page 174
Scenario 18		pages 175-176
Scenario 19		pages 176-177
Scenario 20		pages 178-179
Scenario 21		pages 180-181
Scenario 22		page 182
Scenario 23		pages 183-184
Scenario 24		pages 185-188
Scenario 25		pages 189-192
Scenario 26		pages 193-198

What is Monthly Contributions Reconciliation?

The Monthly Contributions Reconciliation (MCR) data collection process is the new method of submitting service, salary and contribution information to Teachers' Pensions. This will replace the current Monthly Data Collection (MDC), Monthly Contributions Breakdown and Enrolment data collection processes and consolidate these into one.

The data required for MCR will be similar to that currently provided in the existing data collection processes that are being replaced, with additional data items. This will enable us to perform contribution reconciliation to a member level.

As part of this new process, there are also a number of changes to the data validation and contribution payment processes that will take effect once you start submitting data via MCR. These changes are as follows:

- An extension to the contribution payment date deadline from the 7th of the month to the 15th of the month.
- A new payment process which requires the MCR submission to be made and accepted BEFORE a contribution payment can be sent to Teachers' Pensions.
- A new validation process on the data submitted via MCR, including:
 - **New validation rules for rejecting a MCR submission.**
 - **New validation rules for the individual contribution totals provided for a member.**
 - **New error handling process**

Please Note

Information on how to transition to submitting data via MCR can be found in the 'Monthly Contributions Reconciliation – Onboarding Guide', which can be found on our website at

www.teacherspensions.co.uk/mcrguides

What data is required for Monthly Contributions Reconciliation?

You'll be required to provide:

- Service, salary and contribution data at a member level.
 - A total contribution summary.
- A full list of the required data items can be found on [page 22](#). Some of the key changes to the data set are as follows:

Concurrent Service

One of the key changes we're making with the introduction of MCR is the removal of the need to supply concurrent service as single row of service information. Moving forward, we require each contract of employment and/or the different roles under one contract of employment to be reported as individual rows of data on the MCR submission.

To enable us to store these individual rows of data, a Role Identifier will need to be generated for each eligible job role a member holds. The format of this Role Identifier is driven by the contractual arrangement the member has with you.

It's therefore important that you understand the different contracts each of your employees have in place, in particular for any employees who hold more than one eligible job role within an establishment.

If you are submitting service on MCR for a period of employment prior to your MCR onboarding date you must make sure that you provide service for all eligible employments for this period. This is to ensure concurrent service is recorded correctly in the expected format for this period. Failure to do this could result in missing service or service recorded incorrectly which will impact a member's benefits.

Full details on the expected format of the Role Identifier, based on the contractual arrangement, can be found on [page 50](#).

Member Level Contribution Reconciliation

MCR will allow reconciliation to be performed on the contribution deduction amounts you provide for each member. This is required to provide additional assurance that the contributions are correctly calculated and cover each period of service you provide.

Each row of data must have a pensionable pay amount associated to it and indicators to denote the specific method used to calculate the member's contribution deduction.

It's therefore important that, as the employer, you understand the different methods you need to use to calculate the contribution amounts and how to record these on a MCR submission. The methods that need to be considered are as follows:

Please Note

Where a member has more than one contract of employment, the calculations detailed below must be performed separately for each of those employments.

- Calculating Contribution Deductions based on the 'When Paid' method

For this method you must take the total of the member's pensionable pay paid within a pay period (excluding any payments relating to pensionable overtime – see [page 63](#) for more details on overtime), multiply it by twelve and use this calculated value to determine the contribution percentage (i.e. tier) the member is required to pay in that pay period.

This contribution percentage is then applied to the total pensionable pay paid in the pay period (including any payments relating to pensionable overtime) to determine the deduction.

This will be the default method used within our routines (and generally by payroll software systems) to calculate contribution deductions and therefore no indicator will be required if this method has been used.

- Calculating Contribution Deduction based on the 'When Paid' method with arrears due to a Backdated Pay Award.

When paying arrears of pensionable pay in a pay period due to a backdated pay award, the arrears must be ignored when working out the contribution percentage (i.e. tier) using the 'When Paid' method (detailed above).

The contribution percentage (i.e. Tier) must be determined based on the pensionable pay relating to the pay period only.

A Backdated Pay Award would be classed as an increase in the members annual salary

that:

- is retrospectively applied to the members salary under a pay order or by members employer.
- is unrelated to any change in the members duties or hours of work or otherwise to the particular circumstances of the members case.

Arrears due to backdated changes in circumstances, such as increased hours or additional TLR's, would not be classed as backdated pay award. These are classed as late notifications of changes, where the member has to agree and undertaken the extra work/responsibility at the point the change is made but the change has not been processed through payroll at the time. Any arrears due to a late notification of a change should therefore be included in the calculation of a members tier, using either the 'When Paid' (detailed above) or 'When Earned' (detailed below) calculation method as appropriate.

Within the submission for the pay period the backdated pay award is paid, you need to provide updated salary details for all service periods the backdated pay award relates to. We require an indicator on the rows of data relating to those updates so the pensionable pay (populated on those rows of data) can be excluded from the member's contribution tier calculation. Details on this indicator can be found on [page 73](#).

If the member isn't receiving any pensionable pay that relates to the pay period (i.e. an arrears payment for a backdated pay award only is being made), this method must not be used. Instead, a 'When Earned' method adjustment will need to be calculated for each period the backdated pay award relates to (see below for more details). This is because there is no pensionable pay in the pay period to calculate the applicable contribution tier.

- Calculating Refunds of Contributions and Contribution Deductions based on the 'When Earned' method.

The 'When Earned' method must be used once you move to MCR for the following types of calculations:

- **Refund of contributions due to overpaid salary or a retrospective opt out.**

This would be the case even when other changes occur within the same pay month to the same periods the refund relates (e.g. when paying a backdated pay increase and also adjusting for overpaid salary).

This is new guidance, as we previously advised that the Monthly Contributions Breakdown must be adjusted to account for refunds. We needed to confirm a method for calculating and recording refunds on the MCR submission as we are now performing validation at a member level.

This method was considered the best approach by us following consultation with different internal and external stakeholders during the development of the MCR solution.

- **Contribution deduction from a payment to a member in pay month after the one in which the member left employment.**

Regulations state that the tiers and banding for such a deduction need to be determined using those applicable at the members last day of pensionable service. This can only be reconciled on a MCR submission using the 'When Earned' method.

We'd also recommend the 'When Earned' method is used when an error has occurred in the member's pensionable pay (e.g. pay not received, incorrect amount paid, Etc...) and the correction of this using the standard 'When Paid' method will cause the member to pay

more contributions than if calculated using the 'When Earned' method.

Using this method to process a correction as described above is at your discretion and is not mandated by the Scheme. We do advocate that if you choose to use this method, that consistency is applied across the employer.

The 'When Earned' method requires you to determine two values, the 'What should have been deducted' value and the 'What has been deducted' value.

These values would be determined as follows:

a) First time payment

(e.g. late notification of joiner).

Determine the 'What should have been deducted' value by assessing the payment as though it was being paid when it was earned (or at a specific calculation date if required).

The 'What has been deducted' value for a first time payment must be zero.

b) Refunds & correction of payments

(e.g. underpayment of salary due to employer error).

Determine the 'What should have been deducted' value by reassessing the pay month the refund/correction relates to using the up to date pensionable pay information for that period.

This reassessment must use the tier and banding rates applicable during the pay month the correction relates to but using the correct amount of pensionable pay to determine the contribution percentage (i.e. Tier) and the new contribution deductions for the period.

The 'What has been deducted' value will be the total amount of contributions that have already been deducted in relation to each period of affected service.

You'd then minus the 'What has been deducted' value from the 'What should have been deducted' value and the result of this sum will leave you with a 'When Earned' adjustment. 'When Earned' adjustments can be positive or negative values.

When an adjustment has been calculated using a "When Earned" method, we require an indicator on each row of data that has been provided in relation to that calculation to allow us to perform the correct validation the adjustment values supplied. Details on this indicator can be found on [page 73](#).

Please see Scenarios 10, 11, 12, 13, 15, 16, 23, 24, 25 & 26 that detail the expectation for these calculations. A full list of the scenarios can be found on [page 151](#).

Please also refer to data items 33 to 55 from [page 78](#) for detail on where the relevant values need to be recorded on the MCR submission.

- Occupational Sick Leave

When a member is on reduced pay due to occupational sick leave and they are receiving at least half of their normal monthly salary, the contribution percentage (i.e. tier) the member needs to pay must be worked out based on what their earnings would be if they were not on reduced pay.

We therefore require an indicator within any row of data where this method has been used to determine the member's contribution tier. Details on this indicator can be found on [page 71](#).

The members reduced pay can be made up of any pensionable pay elements, including Statutory Pay, but must be at least half of their normal monthly salary before any reduction.

When a member is receiving less than half pay due to occupational sick leave, no contributions would be deducted as they are classed as being out of pensionable employment.

Details still need to be provided for these members on the MCR submission, recording the service information on the row of data with all days excluded (see [page 60](#) for more details) and providing an indicator on the row of data that the member is on occupational sick leave during that time (see [page 71](#) for more details).

- Family Leave (Maternity, Paternity, etc...)

When a member is on reduced pay due to family leave and they're receiving statutory pay or at least half of their normal monthly salary, the contribution percentage (i.e. tier) the member needs to pay must be worked out based on what their earnings would be if they were not on reduced pay.

We therefore require an indicator within any row of data where this method has been used to determine the member contribution tier. Details on this indicator can be found on [page 71](#).

When a member is receiving less than half pay and IS NOT receiving any statutory pay due to family leave, no contributions would be deducted as they are classed as being out of pensionable employment.

Details still need to be provided for these members on the MCR submission, recording the service information on the row of data with all days excluded (see [page 60](#) for more details) and providing an indicator on the row of data that the member is on family leave during that time (see [page 71](#) for more details).

KIT and SPLIT days

Members are entitled to work 'Keeping In Touch' (KIT) and/or 'Shared Parental Leave In Touch' (SPLIT) days during ordinary or additional family leave without ending their family leave period or statutory pay. These are classed as being pensionable under the Scheme, if they are paid at the member's normal salary rate.

During a period of family leave where a member is in receipt of statutory pay or at least half of their normal monthly salary, you don't need to record any KIT or SPLIT days separately on the MCR submission. This is because the service information during these periods would be supplied as though the member was working their normal contracted hours. However, contributions must be deducted from the earnings relating to KIT or SPLIT days, if paid at their normal salary rate.

During a period of family leave where a member is receiving less than half their normal monthly pay and IS NOT receiving any statutory pay, any KIT or SPLIT days worked, when paid at the member's normal salary rate, would need to be recorded separately on the MCR submission. This is to allow us to accurately record the pensionable and non-pensionable periods.

Contributions must be deducted from the earnings relating to KIT or SPLIT days, if paid at their normal salary rate.

Example

Member is on Maternity Leave in June 2021 on Nil Pay.

They work two KIT days in June, one on 17/06/2021 and one on 24/06/2021.

In this example, the month would need to be split into five periods as follows:

01/06/2021 to 16/06/2021

– Non pensionable.

17/06/2021 to 17/06/2021 – Pensionable.

18/06/2021 to 23/06/2021

– Non pensionable.

24/06/2021 to 24/06/2021 – Pensionable.

25/06/2021 to 30/06/2021

– Non pensionable.

Salary Sacrifice

Under the Teachers' Pensions Regulations, deductions for certain salary sacrifice arrangements remain pensionable in the Scheme. These 'approved' salary sacrifice arrangements are:

(i) child care voucher or other child care benefit scheme

(ii) a cycle or cyclist's safety equipment scheme

(iii) a mobile telephone scheme.

If a member has one or more the above 'approved' salary sacrifice arrangement in place, then the member's pensionable pay amount to be used in the contribution calculation must continue to be based on the full gross pensionable salary before the salary sacrifice is applied.

In addition, the Full-time Salary and Part-time Earnings (where applicable) you provide for the member on the MCR submission must also be the value before the salary sacrifice is applied.

For 'unapproved' salary sacrifice arrangements, the pensionable pay amount must be that after the application of the salary sacrifice and is the reduced salary that must be used when determining contributions or reporting the Full-time Salary or Part-time Earnings (where applicable).

Guidance has been added to our website to cover salary sacrifice. This can be found at <http://www.teacherspensions.co.uk/employerguides>

Enrolment

MCR also introduces a new indicator to allow you to record Automatic (including Re-Enrolment) and Contractual enrolment. This removes the requirement for you to supply the existing Enrolment Template.

For information on the enrolment obligations of an employer, please see the HR and Payroll guide which can be found on our website at www.teacherspensions.co.uk/employerguides

Details on how to record an enrolment on the MCR submission can be found on [page 54](#).

Who do we need to supply Monthly Contributions Reconciliation data for?

Membership

The data must be supplied for all employees that are determined by the employer as being eligible to be a member of the Teachers' Pension Scheme¹. This would include:

- Full-time and Part-time eligible employees that have a permanent contract of employment, casual contracts of employment or temporary contracts of employment.
- All eligible employees that are paying contributions to the Scheme.
- All eligible employees that are not paying contributions to the Scheme (Opted-Out, etc...).

The only exception to this is anyone continuing in employment once reaching the age of 75. If the employee would be considered as being eligible to be a member of the Scheme¹ if it wasn't for their age, then we'd still require the service data to be submitted for this employee, even though they're not classed as a member of the Scheme. Contributions would not be deducted for these members.

¹ It's an employers' responsibility to determine if an employee is eligible to join the Scheme based on the role they're employed in. The points that would need to be considered when making this determination are:

- Is the employee aged between 16 and 74 (inclusive)?
- Is their job role predominately as a 'Teacher'?

There's no definition of what constitutes a 'Teacher' in the Teachers' Pensions Regulations, but 'teaching work' is described in other education and teaching legislation.

Regulation 6 of the Education (Specified Work) (England) Regulations 2012 sets out the specified work, albeit in relation to work in maintained schools in England:

"...6. The specified work referred to in the Specified Work Regulations is defined in regulation 5 as:

- (i) planning and preparing lessons and courses for pupils
- (ii) delivering lessons to pupils
- (iii) assessing the development, progress and attainment of pupils
- (iv) reporting on the development, progress and attainment of pupils..."

The same definition is used for "Teaching work" in regulation 3 of the Teachers' Disciplinary (England) Regulations 2012.

We'd expect an employer to satisfy themselves that the detail of the role meets these conditions before placing an employee in the Scheme. We'd also expect that the detail of the role has been accurately captured within the employee's job description and that the employer could defend their decision on membership of the Scheme, if challenged.

However, there are a number of job roles that may not fit these conditions exactly but we would accept as being eligible to be a member of the Scheme.

It's long established practice that the role of head teacher – as the academic head of the school – falls within the scope of 'teacher' for the purposes of the Teachers' Pensions Regulations.

Chief Executive Officers (CEOs) and Executive Head Teachers overseeing a number of academies may also be members of the Scheme under the regulations.

CEOs and Executive Head Teachers may not be involved in planning and delivering lessons or front-line teaching. However, they may be actively engaged in the academic side of the school and report to other board members in respect of items (iii) and (iv) above, i.e. assessing and reporting on the development and progress of students. Employers may therefore consider their role to be within the scope of the Teachers' Pension Scheme.

If there's little or no 'teaching work' and the role is akin to that of a business administrator, it may be more appropriate for the CEO post to fall outside the Teachers' Pension Scheme and come under another arrangement e.g. the Local Government Pension Scheme (LGPS).

Submissions

Unless you're a payroll provider, submitting data via a 750/xxxx data centre, it's important to note that each MCR submission will require a corresponding contribution payment to be made that matches the value provided on that submission (please see data items 56 to 103 starting on [page 109](#) for further details).

Under the existing process of using MDC and Monthly Contributions Breakdown submissions, it was possible for multiple MDC files to be received but only one contribution payment to be made. This will no longer be acceptable for MCR.

You therefore need to consider who is included on each submission to allow you to make the appropriate service updates and contribution payments to us in the format required.

The required format is as follows:

- **Submissions for Local Authorities (LA)**

We would expect all members that are eligible to be in the Scheme that are employed by the LA to be supplied on one MCR file for each pay period. This would mean that one contribution payment for the LA is required for each pay period.

If there are maintained schools under the local authority that have outsourced their payroll services to a third party, it may not be possible to consolidate the data into one file. In these circumstances we will accept multiple MCR submissions to be made by the local authority (as submissions for maintained schools cannot be made by third parties), but this would require a separate payment that corresponds to each submission.

- **Submissions for Multi Academy Trusts (MAT's)**

There are two methods a MAT can adopt for the payment of contributions and therefore how a MCR submission will be completed. These are as follows:

1. You can submit all the members that are eligible to be in the Scheme employed by the MAT and the associated Academies on one MCR file. This would mean that one contribution payment is required for each pay period for the MAT (which also covers the associated Academies). You'll require a 751/xxxx MAT number to do this.

2. You can submit all the members that are eligible to be in the Scheme on separate MCR files, one for each academy associated to the MAT and one for any centralised staff directly employed by the MAT (if applicable). This will require a separate payment to be made for each submission.

It's extremely important that the MAT notifies us of the method they wish to adopt before starting to submit MCR data. This is to allow us to set up the relevant noting on our systems to process the submissions accordingly.

- **Submissions for All Other Employer Types**

We require all the members that are eligible to be in the Scheme, that are employed by the establishment, to be supplied on one MCR file. This would mean that one contribution payment is required for each pay period.

Unless part of a LA or MAT (as shown above), it's not possible for a single contribution payment to be made for multiple establishments under MCR. If you currently have this arrangement set up with us, please contact us prior to submitting MCR data to discuss the options available.

Payroll Providers

If you're a payroll provider and currently submit MDC files to us using your '750' reference with multiple employers listed within a single file, you'll still be able to do this for MCR.

Each successful submission supplied with a '750' reference in the file header (see [page 24](#) for details on the header line) will be assessed to see which employers have been included on it.

Please note that if your submission includes details of academies linked to a MAT and if that MAT has chosen to have a single submission method (see section above for details), all the academy schools associated to the MAT will be treated as a single employer for purposes of this process.

Where more than one employer is identified on a submission, the data on the file will be split, once the file has been accepted (see 'Validation of an MCR submission' section on [page 15](#) for further details), into the individual employers, creating individual submission records under each employer. Those individual records will then be processed independently as though they were separate submissions to create and/or update the relevant information on our systems.

It's important to note that this type of submission requires us to calculate the contribution payment total for each employer on the file from the member data you provide relating to that employer. This is different to a submission for a single employer, where the contribution total will be taken from the contributions summary information provided. It's therefore recommended that additional validation checks are considered within your systems when producing a '750' submission with multiple employers, to ensure the payment total for the file matches the sum total expected for each of the employers on the file.

It's also important that you supply the whole data set for each employer on one file. If you supply data for one employer split over two files, then two payments will be expected for that employer.

How do we need to supply Monthly Contributions Reconciliation data?

A MCR submission needs to be returned to us via the Employer Portal as a Comma Separated Value (.CSV) file.

You can generate these .CSV files in one of two ways, either by completing the new MCR template or by outputting the information in the expected format directly from your payroll system.

MCR template

The MCR template is available to download from the 'Templates' section of the Employer Portal. Please ensure that you download and use the latest version of the template before each submission to ensure any updates to the template functionality are available to you.

Please Note

To ensure our employer submission templates for MCR, MDC, etc. worked for the majority of employers, we developed them using Windows supported Microsoft Excel. This is the most popular platform we've encountered within our employer base.

However due to the compatibility issues between Windows versions of Microsoft Excel and Apple OS versions of Microsoft Excel, the MCR Template will not work as intended if used on an OS supported device.

We therefore recommend that before you transition to the MCR submission process, you ensure you've access to a Windows supported device, to allow you to use the template as required.

If you're unable to gain access to a Windows supported device, then you'll need to contact the MCR Team for advice on how to produce and validate your MCR submissions.

This new template will work in a similar way to the Monthly Service Return template for MDC but with a few minor changes. These are as follows:

- The MCR template now consists of two sheets; one to enter the service, salary and contribution information at a member level and one to summarise the contribution values provided.

The first sheet is where we require the details of the employer/payroll provider and pay period the submission will relate to, as well as the member level service, salary and contribution information. Please see data items 2 to 55 (starting at [page 28](#)) for details of the member information required.

The second sheet is where the contributions information provided on sheet one is summarised to show the various contribution totals for the employer (or employers for payroll provider submissions). The values required will be auto generated from the information on sheet one and cannot be amended. Please see data items 56 to 103 (starting at [page 113](#)) for details of these totals.

- The validation of the data on sheet one of the MCR template has been changed to perform member level reconciliation on the contribution information provided, as well as more robust validation on the member and service information you provide.

This new validation may result in two types of errors being generated. They are:

Stop Errors

Where the data item doesn't match the expected value and a correction needs to be made before the file can be saved. These will be highlighted in Red.

These errors are those where a mandatory value has not been provided, the value populated in the field is in the wrong format or does not meet the specific naming logic/value restriction. These will all be correctable on the MCR template before submission.

You'll not be able to save or submit a MCR file if any Stop errors are present.

Warning Errors

Where the data item doesn't match the expected value but a correction may not be possible on the current MCR submission. These will be highlighted in Orange.

These errors will be caused when the contribution value provided for a member doesn't match our expected total and would indicate that either the value you have calculated is incorrect or that the indicators used to denote the method used to calculate the value are incorrect.

If any Warning errors occur on the file, you must review all the information provided for the member on the MCR file to determine the cause of the error and not just the cell highlighted.

If following a review you still feel the information is correct, you'll be able to submit the file. We'll review any outstanding Warning errors following a submission and contact the employer/payroll provider, as required, to correct these errors.

The reasoning used to generate these Stop and Warning errors can be found within the data item descriptions, starting at [page 27](#).

For full details on how to use the MCR template, please see our 'Monthly Contributions Reconciliation Template – User Instructions' which can be found on our website at www.teacherspensions.co.uk/mcrguides or by using the 'View User Instructions' button within the MCR template.

Direct Data Extract

If you're extracting the data directly from your payroll system, it's important that the file you generate:

- Is saved as a Comma Separated Value (.CSV) file
- Conforms to the following naming protocol:
 - “MCR”
 - + Local Authority Number of the Local Authority/MAT/Establishment/Payroll Provider the submission relates to
 - + Establishment Number of the Local Authority/MAT/Establishment/Payroll Provider the submission relates to
 - + Month (as a 2 digit number) the submission relates to
 - + Year (as a 4 digit number) the submission relates to
 - + “_”
 - + Day, Month and Year (as ddmmyyyy) the file was generated
 - + “_”
 - + Time (as hhmmss) the file was generated

Example

For a MCR submission for local authority 123/0000 relating to pay period June 2021 that was generated on 03/07/2021 at 10:53:59, the file would be titled:

MCR1230000062021_03072021_105359

You can add your own references to the file name, as long as the first 16 characters follow the applicable naming protocol.

- The data within the file must be output in the correct location within the .CSV file and conform to the expected format (each of the data item descriptions, starting on [page 27](#), contains the expected position within the .CSV file as well as details of the expected format).
- The file, once generated, must not be saved to your computer's desktop as this will cause issues with the upload.

To assist any software users who generate their MCR submission via a direct data extract, we have created a new functionality within the MCR template to allow you to perform validation checks on the file before you submit it.

Please Note

To ensure our employer submission templates for MCR, MDC, etc. worked for the majority of employers, we developed them using Windows supported Microsoft Excel. This is the most popular platform we've encountered within our employer base.

However due to the compatibility issues between Windows versions of Microsoft Excel and Apple OS versions of Microsoft Excel, the MCR Template will not work as intended if used on an OS supported device.

We therefore recommend that before you transition to the MCR submission process, you ensure you've access to a Windows supported device, to allow you to use the template as required.

If you're unable to gain access to a Windows supported device, then you'll need to contact the MCR Team for advice on how to produce and validate your MCR submissions.

This functionality will allow you to import a MCR .CSV file into the new MCR template, without the need for you to 'copy and paste' the data. Further details on this functionality can be found in our 'Monthly Contributions Reconciliation Template – User Instructions' which can be located on our website at www.teacherspensions.co.uk/mcrguides or by using the 'View User Instructions' button within the MCR template.

Once imported, the MCR template will perform the same validation checks as if the data on the first sheet had been manually input and highlight errors as described previously.

It will also perform validation checks on the summary totals provided on the .CSV file (that are populated on the second sheet of the template) to ensure these match the member data provided. Any discrepancy between the member data and the summary totals will be classed as 'Stop errors'.

These errors can then be fixed within the MCR template and a new .CSV file can be created OR the correction can be made within your system and a new .CSV file generated from there. If you make corrections within the MCR template, please ensure that you make the same corrections within your payroll system.

It's highly recommended that this process is adopted for those users utilising a direct data extract process. Performing additional validation checks prior to the submission of your MCR file, prevents potential errors being made and delays to your payment.

Uploading the MCR submission

Once the MCR submission has been created, you will upload this via the Employer Portal, using the same method as you did for MDC and Monthly Contributions Breakdown submissions.

It's important that, when you're logged on to the Employer Portal, you use the applicable data centre to upload the MCR submission, otherwise it will cause the submission to be rejected.

Validation of the MCR submission

When you upload a file through the Employer Portal, our system will perform a number of validation checks on the data provided before adding anything to our records.

Due to the introduction of employer level and member level contribution information onto the MCR submission, it's no longer possible to reject individual rows of data and request correction at a later date (as was the case with MDC submissions).

Any errors that would cause a row of data to be rejected will now have to be corrected before a file is accepted for processing. Therefore the following errors will cause the entire MCR submission to be rejected and returned to you for correction:

- File Errors

If the file contains one of the following errors:

- File name does not match the expected naming convention.
- File contains less than 54 columns
- File contains characters that are not in a HTML Unicode UTF-8 format
- The Header validation checks (listed in the in the 'Validation' section for data item 1 on [page 27](#))
- Contributions summary data errors.

If any of the contribution summary data items fail the 'Stop error' validation checks (listed in the 'Validation' section for data items 56 to 103 from [page 113](#)).

This will only occur if the MCR submission has been generated as a direct data extract and has not been checked via the MCR template import function.

- Member data errors.

If any of the member data items fail the 'Stop error' validation checks (listed in the 'Validation' section of data items 2 to 55 from [page 28](#)).

This will only occur if the MCR submission has been generated as a direct data extract and has not been checked via the MCR template import function.

- Personal data mismatches.

If any of the member data items fail the 'Personal data mismatches' validation (listed in the 'Validation' section of data items 4, 5, 6, 7 and 9 from [page 32](#)).

When checking these mismatches, it's important to understand how we process the data. If a valid Teachers' Pensions Reference number is provided, we'll use this to locate the member record associated to it on our system.

For example, if you put the wrong number on the row of data, when it's checked against the National Insurance number, a mismatch is likely to occur as the records will not match.

It's therefore important, when checking mismatches, that you ensure the Teachers' Pensions Reference number supplied, is correct for that member. If the data items don't match the number supplied it will cause an error.

The validation will be done in a two stage process as follows:

- **Stage 1 – File errors**

The system will review the 'File errors' first. If any errors are identified during those validation checks the whole file will be rejected and none of the other validation checks will be performed. You'll receive notification of this rejection via an email message that will be uploaded to the 'MCR Data Centre Mailbox', accessible via the

Employer Portal data centre used to submit the file. This allows anyone with delegated access to that data centre to retrieve the notification.

You'll need to correct the identified error(s) and re-submit your file to allow the process to continue. The same checks will be performed on each submission and only when there are no 'File errors' identified will a file be passed to the next stage of the validation process.

- **Stage 2 – Contribution summary data errors', 'Member data errors' and 'Personal data mismatches'.**

If no 'File errors' are identified, the system will then proceed to the next stage of the validation process and check for 'Contribution summary data errors', 'Member data errors' and 'personal data mismatches'. Each row of data will be checked during this validation process to ensure all possible errors are identified.

If any errors are identified during those validation checks, the whole file will be rejected. You'll receive notification of this rejection via an email message that will be uploaded to the 'MCR Data Centre Mailbox', accessible via the Employer Portal data centre used to submit the file. This allows anyone with delegated access to that data centre to retrieve the notification.

You'll also receive a 'MCR Rejection file', which we will upload to the Employer Portal using the following naming protocol:

"EMPMCRREJECT"

- + Local Authority Number of the Local Authority/MAT/Establishment/Payroll Provider the submission relates to
- + Establishment Number of the Local Authority/MAT/Establishment/Payroll Provider the submission relates to
- + "-"
- + Day (as a 2 digit number) the submission was received
- + Month (as a 2 digit number) the submission was received
- + Year (as a 4 digit number) the submission was received
- + Unique TP reference number for submission (min 6 characters, max 7 characters)

Example –

EMPMCRREJECT1230000090620211123009

This 'MCR Rejection file' will be a .CSV copy of your original submission with the addition of new column, inserted in column A. This new column will display the details of the errors identified for each row of data. If no error has been identified on a row of data, this column will be blank. The errors will be made up of a code and description, output as '|' separated text as follows:

38a|Full time salary equal 0|38b|Part time salary greater than full time salary

The errors identified in this file must be checked and corrected, once received, before the submission can be accepted.

It's highly recommended to all users that the MCR template is used to review these errors.

You'll be able to import the error file directly into the MCR template, which will display the errors (as codes only) within the new error column. For further details of this functionality, please refer to the 'Monthly Contributions Reconciliation Template – User Instructions' which can be found on our website at www.teacherspensions.co.uk/mcrguides

This will make the data easier to review and will allow you to perform corrections on the data as required. You'll then be able to save the corrected file via the template, which will generate the correct file name for the upload.

If you choose to correct any errors without using the MCR template, please ensure that a new MCR .CSV file is submitted and not the error file with the corrections made. This is different to the MDC process that required the correction to be made on the error file and this file to be submitted.

The same checks will be performed on each submission and only when no 'Contribution summary data errors', 'Member data errors' and 'Personal data mismatches' are identified will a file be accepted and processed.

Additional validation of the MCR submission

During the processing of an accepted file, there is still a possibility that errors can be identified within the data provided or issues found in processing this onto our systems. The validation performed at this stage can produce two types of errors; Warning Errors & Service Queries.

Warning Errors

'Warning Errors' highlight issues in the data set that could require adjustments to the amount of contributions taken.

If any 'Warning Errors' are identified during the processing of a file, the contribution amounts associated to those rows of data will be accepted and your payment will not be affected if 'Warning Errors' are identified.

You'll receive notification of any identified 'Warning errors' via an email message that will be uploaded to the 'MCR Data Centre Mailbox', accessible via the Employer Portal data centre used to submit the file. This allows anyone with delegated access to that data centre to retrieve the notification.

You'll also receive a 'MCR Error file', which we'll upload to the Employer Portal using the following naming protocol:

"EMPMCRERROR"

- + Local Authority Number of the Local Authority/MAT/Establishment/Payroll Provider the submission relates to
- + Establishment Number of the Local Authority/MAT/Establishment/Payroll Provider the submission relates to
- + "-"
- + Day (as a 2 digit number) the submission was received
- + Month (as a 2 digit number) the submission was received

- + Year (as a 4 digit number) the submission was received
- + Unique TP reference number for submission (min 6 characters, max 7 characters)

Example –

EMPMCRERROR1230000090620211123009

This 'MCR Error file' will be a .CSV file and will only include the rows of data from your original submission where a 'Warning error' has been identified. Like the 'MCR Reject file', there'll be a new column in the file, inserted in column A. This new column will display the details of the errors identified for each row of data. The errors will be made up of a code and description, output as '|' separated text as follows:

D8c|The Member Contributions Deduction for this unique employment for the member does not match our expected value.

In addition, each of the rows of data will also have a 'Case Number' assigned to it. This will be displayed in 'Case Number' data item field (see data item 3 of [page 27](#) here for more details). You will be asked to provide this 'Case Number' when correcting an error and it is therefore important you store these so they can be provided when required.

Each of these errors will need to be reviewed to determine the reason for the error and what action needs to be taken to resolve it. We expect three potential outcomes from these reviews:

1. Contribution/Service information is incorrect and requires an adjustment to be made to the contribution totals (e.g. Wrong contribution tier applied, Service received after a member's date of death, etc...).

To rectify these errors, you must reassess the contribution total due (either as a refund or as an additional deduction) thorough your payroll system.

You must include the row (or rows) of data generated by your payroll system to correct each error on the next MCR submission, providing the corresponding 'Case number' from the error file on the row(s) of data relating to the correction (see data item 3 [page 31](#)).

You'll have three pay periods to complete a correction once notified. During those three pay periods, we'll send you reminders if the error remains unresolved on our system. We will only close the error when a valid correction is received on the MCR file INCLUDING the 'Case number' relating to the correction.

If at the end of those three pay periods there are errors still outstanding, your ability to provide future MCR submissions will be suspended. The suspension will only be lifted when you submit an MCR file including ALL the outstanding errors corrected. Until you submit a file with the corrections completed your submissions will be rejected.

2. Contribution information is correct but there is an issue with the information provided that is causing the validation to error (Contributions calculated using the 'When Earned' method but indicator missing from MCR file, etc).

There are two ways you can correct these errors:

- a. The first will be to contact the MCR Support Team by telephone. This contact must occur within three pay periods of being notified of the error, otherwise your ability to provide future MCR submissions will be suspended.

You'll be able to advise us of the error and what you feel needs to be adjusted on the data you sent to correct this. The team will then verify this correction, manually adjust the information to allow the details to be posted and close down the error.

If however they find additional issues with the data provided, you'll still need to provide a correction through your MCR submission and the team will provide details of how this needs to be processed during the phone call.

- b. The second will be to send a correction for the row(s) of data on your next MCR submission, providing the corresponding 'Case Number' from the error file on the row(s) of data relating to the correction.

This must be recorded as a 'When Earned' method calculation. This will allow you to record the 'What should have been deducted' value (see data items 36 to 42 starting at [page 84](#) for details) and allow us to validate this using the correct information. You can then record a 'What has been deducted' value (see data items 44 to 49 on [page 105](#) for details) as the same amount and this will result in a 'When Earned' method adjustment of £0.00 (i.e. no contribution deductions for the row(s) of data).

If you're providing a correction using this method, you'll have three pay periods to complete the correction once notified. During those three pay periods, we'll send you reminders if the error remains unresolved on our system. We'll only close the error when a valid correction has been received on the MCR file INCLUDING the 'Case number' relating to the correction.

If at the end of those three pay periods there are errors still outstanding, your ability to provide future MCR submissions will be suspended. The suspension will only be lifted when you submit an MCR file including ALL the outstanding errors corrected. Until you submit a file with the corrections completed your submissions will be rejected.

3. You disagree with the validation results and believe the information provided is correct.

It's extremely important in instances where you disagree with the validation result from our routine that you contact the MCR Support Team by telephone. This contact must occur within three pay periods of being notified of the error, otherwise your ability to provide future MCR submissions will be suspended.

It's important you have as much information as possible about how your system calculates the values provided and the reason you believe they are correct. This will allow us to review the calculation results from both systems to identify where any discrepancies lie.

Service Queries

'Service Queries' highlight issues in the data set that could require adjustments to the service information provided and potentially the amount of contributions taken.

If any 'Service Queries' are identified during the processing of a file, the service information will not be automatically added to our systems but the contribution amounts associated to those rows of data will be accepted and your payment will not be affected.

'Service Queries' are identified where we receive service information that covers a period where we are not expecting to receive service for. This could be caused for multiple reasons and may not be something you can resolved through an MCR submission.

As such, all 'Service Queries' identified on a submission will be reviewed by us in the first instance. Following this initial review, we expect three potential outcomes:-

1. 'Service Query' does not require any Employer input

If the service and contribution information provided is deemed correct following our review, we will take the required actions to add this information onto the member's record without any contact being made.

2. 'Service Query' requires Employer input

During the review of a 'Service Query', we may require further information from you to assist with the correction. This information will be requested on a case by case basis and contact will either be made by Email or Phone to raise the request.

This will generally be to clarify the intent of the service information provided and may require you to review historic service submissions for the member. It is expected that once this clarification is received that we will take the required actions to add this information onto the member's record.

3. 'Service Query' requires Employer action

If the service and/or contribution information provided is deemed incorrect following our review, we will contact you directly to advise you of the correction required and reasons for the correction. This will be done on a case by case basis and contact will be made either by email or phone.

This outcome will generally occur when the service information received spans a date on the member's record that changes their status in some way. For example, the service spans the members 75th Birthday, which makes the member non-pensionable from this date.

When you receive the notification of the error, you will also be issued with a 'Case Number'. You will be asked to provide this 'Case Number' when correcting an error and it is therefore important you store these so they can be provided when required.

Once notified, you must reassess the service information provided and contribution total due (either as a refund or as an additional deduction) thorough your payroll system.

You must include the row (or rows) of data generated by your payroll system to correct each error on the next MCR submission, providing the corresponding 'Case Number' from the error file on the row(s) of data relating to the correction.

You'll have three pay months to complete a correction once notified. During those three pay months, we'll send you reminders if the error remains unresolved on our system. We'll only close the error when a valid correction is received on the MCR file INCLUDING the 'Case Number' relating to the correction.

If at the end of those three pay months there are errors still outstanding, your ability to provide future MCR submissions will be suspended. The suspension will only be lifted when you submit an MCR file including ALL the outstanding errors corrected. Until you submit a file with the corrections completed your submissions will be rejected.

When do we need to supply Monthly Contributions Reconciliation data?

The timescales and process for submitting your monthly contributions payment will be changing as part of MCR and this new process will drive the deadline for your MCR submission to be received.

The deadline for receiving MDC submissions, Monthly Contributions Breakdown submission and contribution payments was the 7th of the month (or the last working day before the 7th if this fell on a weekend or bank holiday) following the end of a pay period. These submissions could be received in any order, although it was requested that your Monthly Contributions Breakdown submission was made before your payment was received.

When you start submitting data via MCR, the deadline for receiving your contributions payment will be extended to the 15th of the month (or the last working day before the 15th if this falls on a weekend or bank holiday) following the end of a pay period.

You're required to provide your MCR submission relating to the pay month first, and for this to be accepted, before any payment is sent relating to the pay month.

For MCR, following a successful submission, you'll receive a 'Receipt'. This will be sent via an email message that will be uploaded to the 'MCR Data Centre Mailbox', accessible via the Employer Portal data centre of the employer the submission relates to. This allows anyone with delegated access to that data centre to retrieve this.

It will confirm the following:

- Details of the member data received (New Starters, Leavers, etc...).
- Confirmation of the Contributions Payment Amount and payment method from the submission.
- Employer defined Payment Reference number for the employer to whom the submission relates.

Payroll Providers – For submissions made using the '750' number, a receipt will be sent to both the '750' 'MCR Data Centre Mailbox' and the employer 'MCR Data Centre Mailbox' the submission relates to.

Where multiple employers have been submitted on one file using the '750' number, the receipt sent to the '750' data centre mailbox will contain a breakdown of all the contribution totals for each employer defined within the submission. The individual employers will receive separate receipts confirming the total relating to them.

Once the receipt has been received, a payment can be made to us. It's therefore essential, that the MCR submission is made with enough time allowed for the receipt to be generated and for the payment to be received using your chosen payment method.

For example, if you're paying via BACS, you'd need to submit the MCR file by no later than 12pm, three working days before the payment deadline.

The monies cannot be assigned unless the above process is followed. If we receive a payment without a valid Payment Reference number, or the amount submitted does not match an expected total linked to the Payment Reference number (i.e. wrong amount of payment submitted, payment sent before submission is received, etc....), then the monies will be placed in a holding account.

Monies placed in the holding account will only be assigned once we can link them to your MCR submission. We may need to contact you to resolve these issues and allocate payments.

If the correct value within your MCR receipt isn't provided, we'll create an outstanding balance, which we'll need to chase receipt of. It's important that any requests for outstanding balances are dealt with as a matter of urgency to enable full reconciliation of contributions and service. Unfortunately outstanding balances could result in escalation to The Pensions Regulator.

If this process isn't followed it's likely to create additional administration for you.

Data Items

File Header

1. Header

Section A – Members' Service, Salary and Contribution Information

2. Record Action
3. Case number
4. Teachers' Pensions Reference number
5. National Insurance number
6. Forename(s)
7. Surname
8. Gender
9. Date of Birth
10. Address Line 1
11. Address Line 2
12. Address Line 3
13. Address Line 4
14. Address Line 5
15. Postcode
16. Email Address
17. Local Authority Number
18. Establishment Number
19. Role Identifier
20. Enrolment Type
21. Start Date
22. End Date
23. Withdrawal Confirmation
24. Days Excluded
25. Full-time/Part-time Indicator
26. Annual Full-time Salary
27. Part-time Earnings
28. Overtime
29. Additional Pensionable Payments
30. Status Indicator
31. Calculation Method for Contribution Tier
32. Contribution Calculation Date
33. Actual Pensionable Pay in Pay Period
34. Pensionable Overtime Paid in the Pay Period
35. Notional Pensionable Pay in the Pay Period
36. Employer Contributions
37. Member Contributions
38. Member Contribution Tier
39. Additional Pension Contribution Amount
40. Faster Accrual Contribution Amount
41. AAB Buy Out Contribution Amount
42. Additional Contribution Amount (Family Benefits, PAY, High Salaries)
43. Preston Contribution Amount
- 44 – 49. Contributions – Previously Paid
- 50 – 55. Contributions – Adjustments

Section B – Contribution Summary

56. Total Contribution Payment
57. Payment Method
- 58-65. Contributable Salary – Tier 1 to Tier 6, Unassignable Tier and Total
- 66-73. Employer Contributions – Tier 1 to Tier 6, Unassignable Tier and Total
- 74-81. Member Contributions – Tier 1 to Tier 6, Unassignable Tier and Total
82. Additional Pension Contributions
83. Faster Accrual Contributions
84. AAB Buy Out Contributions
85. Additional Contributions (Family Benefits, PAY, Higher Salaries)
86. Preston Contributions
87. Total Extra Contributions
- 88-89. Employer Contributions Adjustments – Current Scheme Year and Prior Scheme Years
- 90-91. Member Contributions Adjustments – Current Scheme Year and Prior Scheme Years
- 92-93. Total Adjustments – Current Scheme Year and Prior Scheme Years
- 94-95. Additional Pension Adjustments – Current Scheme Year and Prior Scheme Years
- 96-97. Faster Accrual Adjustments – Current Scheme Year and Prior Scheme Years
- 98-99. AAB Buy Out Adjustments – Current Scheme Year and Prior Scheme Years
- 100-101. Additional Contribution Adjustments – Current Scheme Year and Prior Scheme Years
- 102-103. Total Extra Contribution Adjustments – Current Scheme Year and Prior Scheme Years

1. Header

Type	Field
Field Type	Alpha Numeric
Field Length	16
Position in MCR Template	N/A
Position in .CSV file	Cell A1
Mandatory?	Yes
Description	Text that enables us to identify the employer and period the file relates to
Format	<p>The header must be created using the following naming protocol:</p> <p>“MCR”</p> <ul style="list-style-type: none"> + Local Authority Number of the Local Authority/MAT/Establishment/Payroll Provider the submission relates to + Establishment Number of the Local Authority/MAT/Establishment/Payroll Provider the submission relates to + Month (as a 2 digit number) the submission relates to + Year (as a 4 digit number) the submission relates to
Notes	If you're using the MCR template to create the .CSV file to submit to us, the header will be automatically be generated when you save the completed template based on the information you're required to input using the 'Enter Service and Contribution Period for this file' button
Examples	Submission for employer 123/0000 relating to June 2021 payroll Header must be MCR1230000062021
Validation	<p>File Errors</p> <ol style="list-style-type: none"> 1. If the Header field has not been completed 2. If the text in the Header field is not the correct length (e.g. not exactly 16 characters) 3. If the first 3 characters of the text in the Header field do not equal “MCR” 4. If any of characters 4 to 16 of the text in the Header field are not numeric 5. If the Header field does not match the first 16 characters of the File Name 6. If characters 11 to 16 of the text in the Header field do not match those of valid pay period and year 7. If characters 4 to 10 of the text in the Header field do not match those of a valid employer/MAT/payroll provider reference number 8. If characters 4 to 10 of the text in the Header field do not match those of an open employer/MAT/payroll provider at the pay month and year denoted by Characters 11 to 16 9. If characters 4 to 10 of the text in the Header field don't match those of an employer/MAT/payroll provider where:- <ul style="list-style-type: none"> • the employer/MAT/payroll provider data centre the submission was received from has permission to submit data for 10. If characters 4 to 10 10 of the text in the Header field don't match those of an employer/MAT/payroll provider that has permission to submit MCR data.
Version	2.0

2. Record Action

Type	Field		
Field Type	Character		
Field Length	1		
Position in MCR Template	Section A, Column B – From Row 10 onwards		
Position in .CSV file	Column A – From Row 3 onwards		
Mandatory?	Yes		
Description	The action that we need to take with the service and contributions information provided for this specific row of data.		
Format	Template Codes – Selectable from a 'Drop Down' list.	.CSV Codes	Definition
	A	A	Add
	U	U	Update
	D	D	Delete
Notes	<p>This is an existing field from the MDC data set and must be populated as follows:</p> <p>A (Add)</p> <p>This code must be used when adding new service and/or contribution information to a member's record, irrespective of the period the service information actually relates to.</p> <p>The only exceptions to this would be:</p> <ul style="list-style-type: none"> • Where you have already submitted the service information for the period in question but have supplied it previously with no pensionable pay and zero contributions. This row of data would be supplied as an update (see below). <p>U (Update)</p> <p>This code must be used when updating or correcting service and/or contribution information already held on a member's record.</p> <p>An update must not be submitted if a change has occurred within your system and this DOES NOT impact the service and/or contribution information already sent prior to the change (e.g. If you are adding a Teacher's Pensions reference number to your system).</p> <p>D (Delete)</p> <p>This is a new code that has been added for MCR and must only be used when you need to remove a period of service from a member's record and refund the contributions relating to that period of service, due to either of the following circumstances:</p> <ul style="list-style-type: none"> • Where you have been informed late that the member has left employment/ passed away and service details and contribution payments have already been provided for a period after the member's leaving date/date of death. <p>Please note – the Delete function would only be required in this scenario if you have more than one period to adjust. See examples below for further details:</p>		

Example 1

Member left employment on 15/02/2021. Not notified until after February payroll has been completed.

You have already sent information for February, detailing the service period to be from 01/02/2021 to 28/02/2021. No other service has been received after 28/02/2021.

In this example, you would NOT need to submit a row of data to remove service. Instead, you can simply send an 'Update' that adjusts the existing service end to the 15/02/2021. The row of data MUST contain a 'Withdrawal Indicator' (see data item 23) and details of the refund of contributions calculation.

Example 2

Member passed away on 03/04/2021. Not notified until after May 2021 payroll has been completed.

You have already sent information for April and May, detailing three service periods to be 01/04/2021 to 05/04/2021, 06/04/2021 to 30/04/2021 and 01/05/2021 to 31/05/2021. No other service has been received after the 31/05/2021.

In this example, you'd need to submit one update row of data and two delete rows of data to remove service. The update row will adjust the 'End Date' of the first period to 03/04/2021 (as shown in example 1).

This still leaves two rows of data on the member's record that need to be removed (06/04/2021 to 30/04/2021 and 01/05/2021 to 31/05/2021) and need to be included in the refund of contributions calculation. You'd use the Delete option for these two rows of data.

Where you have enrolled the member into the wrong pension scheme (i.e. service and contribution provided to Teachers' Pensions but the member should actually have been enrolled in the Local Government Pension Scheme (LGPS).

Please note, the Delete function would only be required in this scenario if you're removing all the member's service OR have more than one period to adjust. See examples below for further details:

Example 1

Member started as a Teaching Assistant on 01/09/2021 and was enrolled into the Teachers' Pension Scheme in error. Not notified until after September payroll has been completed.

You have already sent information for September, detailing the service period to be from 01/09/2021 to 30/09/2021. No other service has been received after 30/09/2021.

In this example, you must submit a row of data to remove service and process a refund, as adding of the service record and the deduction of contributions has been done in error.

Example 2

Member moves from being a Teacher to a Teaching Assistant job on 15/02/2021. Not notified until after February payroll has been completed.

You have already sent information for February, detailing the service period to be from 01/02/2021 to 28/02/2021. No other service has been received after 28/02/2021.

	<p>In this example, you would NOT need to submit a row of data to remove service. Instead, you can simply send an 'Update' that adjusts the existing service to end on 15/02/2021. The row of data MUST contain a 'Withdrawal Indicator' (see data item 23) and details of the refund of contributions calculation.</p> <p>Example 3</p> <p>Member moves from being a Teacher to a Teaching Assistant job on 03/04/2021. Not notified until after May 2021 payroll has been completed.</p> <p>You have already sent information for April and May, detailing three service periods to be 01/04/2021 to 05/04/2021, 06/04/2021 to 30/04/2021 and 01/05/2021 to 31/05/2021. No other service has been received after the 31/05/2021.</p> <p>In this example, you would need to submit one update row of data and two delete rows of data to remove service. The update row would adjust the 'End Date' of the first period to 03/04/2021 (as shown in example 1).</p> <p>This still leaves two rows of data on the members record that need to be removed (06/04/2021 to 30/04/2021 and 01/05/2021 to 31/05/2021) and also need to be included in the refund of contributions calculation. You would use the Delete option for these two rows of data.</p> <p>PLEASE NOTE – Deleting service can have far reaching effects, please ensure that care is taken when the delete functionality is used.</p>
Examples	See Format above
Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If the Record Action field has not been completed 2. If the Record Action field is not in character format that equals 'A', 'D' or 'U' 3. If the value populated if the Record Action field equals 'D' and the following conditions are not met: <ul style="list-style-type: none"> • Data item 31 (Calculation Method for Contribution Tier) equals 'WE' AND • Data item 33 (Actual Pensionable Pay in the Pay period) equals '0.00' <p>Warning errors</p> <ol style="list-style-type: none"> 1. If the value populated if the Record Action field equals 'D' and there's not a service record on our system that matches the service information (Data items 17 to 29) provided on the row of data.
Version	3.0

3. Case Number

Type	Field
Field Type	Numeric (Integer)
Field Length	Variable – Max 12, Min 6
Position in MCR Template	Section A, Column C – From Row 10 onwards
Position in .CSV file	Column B – From Row 3 onwards
Mandatory?	No
Description	The unique identifier supplied by us for service and/or contribution error corrections that the row of data relates to.
Format	Variable Integer number (no decimals) that will be supplied to you by us.
Notes	<p>During the processing of an accepted MCR file, there's still a possibility that errors can be identified within the data provided. These errors highlight issues in the data that could require adjustments to the amount of contributions taken.</p> <p>These errors will be returned to you in an error file. Within the error file, each error will have a 'Case Number' associated to it. This 'Case Number' needs to be populated in this field against the row(s) of data the correction relates to, when you submit the corrections on the MCR file.</p> <p>Once notified, you'll have three pay periods to complete a correction and submit this on a MCR submission. During those three pay periods, we'll send you reminders if the error remains unresolved on our system. We'll only close the error when a valid correction has been received on the MCR file INCLUDING the 'Case number' relating to the correction.</p> <p>If at the end of those three pay periods there are errors still outstanding, your ability to provide future MCR submissions will be suspended. The suspension will only be lifted when you submit an MCR file including ALL the outstanding errors corrected. Until you submit a file with the corrections completed, your submissions will be rejected.</p>
Examples	See Format above
Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If the Case Number field is not blank and is not in a numeric format 2. If the value in the Case Number field does not match an open error in our system for the identified member
Version	2.0

4. Teachers' Pensions Reference Number

Type	Field
Field Type	Numeric (Integer)
Field Length	7
Position in MCR Template	Section A, Column D – From Row 10 onwards
Position in .CSV file	Column C – From Row 3 onwards
Mandatory?	Yes
Description	The unique reference number for the members Teachers' Pensions record.
Format	<p>A seven digit number created by Teachers' Pensions.</p> <p>This must be provided in this field excluding the '/', which can sometimes be shown as part of the Teachers' Pensions Reference number in communications from us.</p> <p>If the member does not have a Reference number (see notes below), you can submit seven zeros to indicate that a new record (including a Reference number) needs to be created.</p>
Notes	<p>It's extremely important that you always try and populate this field with a valid Teachers' Pensions Reference number for the member. In the majority of cases, a member will have had one created after they qualified as a teacher.</p> <p>If the member doesn't have a record of this number, it's recommended that a 'Member Search' is undertaken via the Employer Portal to try and find this. When performing this search a check should be carried out using either national insurance number and DOB or national insurance number and surname..</p> <p>Only when these actions have been completed, and no record can be found, can seven zeros be submitted as the Reference Number in the MCR file.</p>
Examples	See Format above
Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If the Teachers' Pensions Reference number field has not been completed 2. If the Teachers' Pensions Reference number field is not in a numeric format 3. If the Teachers' Pensions Reference number field does not contain exactly seven characters <p>Personal Data Mismatches</p> <ol style="list-style-type: none"> 1. If the value in the Teachers' Pensions Reference number field does not equal '0000000' and does not match a Teachers' Pensions Reference number in our system 2. If the value in the Teachers' Pensions Reference number field does not equal '0000000' and matches a Teachers' Pensions Reference number for a record in our system of a member type that cannot accept service information (e.g. Child Dependent, etc.)
Version	1.0

5. National Insurance Number

Type	Field
Field Type	Alpha Numeric
Field Length	9
Position in MCR Template	Section A, Column E – From Row 10 onwards
Position in .CSV file	Column D – From Row 3 onwards
Mandatory?	Yes
Description	The members National Insurance number or Administrative National Insurance number (used only in certain circumstances – see notes below).
Format	<p>National Insurance Number</p> <p>A nine character reference number supplied to a member by HMRC. This reference must conform to a certain naming protocol and needs to be provided in this format. This format is as follows:</p> <p>Characters 1 and 2 of the NI Number = alpha characters. AND. Characters 1 or 2 of the NI Number <> 'D', 'F', 'I', 'Q', 'U' or 'V'. AND. Character 2 of the NI Number <> 'O'. AND. Characters 1 and 2 of the NI Number <> 'GB', 'BG', 'NK', 'KN', 'TN', 'NT' or 'ZZ'. AND. Characters 3 to 8 of the NI Number = numeric characters. AND. Character 9 of the NI Number = 'A', 'B', 'C' or 'D'.</p> <p>Administrative National Insurance Number</p> <p>A nine character reference number supplied by Teachers' Pensions for members who do not have a or do not know their National Insurance number (see Notes below). This reference should always conform to the following naming protocol:</p> <p>Characters 1 and 2 of the NI number = 'QQ'. AND. Characters 3 to 8 of the NI number = numeric characters. AND. Character 9 of the NI number = 'U', 'M' or 'F'.</p>
Notes	<p>You'll not be able to supply MCR data for a member without populating a valid National Insurance number in this field.</p> <p>All UK residents (or former UK residents), who are eligible to be assessed for Tax and National Insurance deductions will have a National Insurance number. Therefore, the majority of teachers eligible to be a member of the Scheme would have a National Insurance Number to provide.</p> <p>However, you may encounter scenarios where a UK resident (or a former UK residents) does not know their National Insurance Number but would be processed through payroll. In addition, there are certain scenarios where a member is eligible to join the scheme and be processed through payroll without having a National Insurance Number. They are as follows:</p> <ul style="list-style-type: none"> • Non UK Nationals, who are being employed as 'Teachers' by an employer to live and work in the UK.

- Non UK Nationals, who are being employed as 'Teachers' by an employer to work in an affiliated institution overseas and qualify to be a member of the Scheme.

In these scenarios, you'll be unable to set up a new member record (if required) using the MCR template.

Instead, you must contact our Employer Support Team who will set up a new member record manually. It is recommended that this is done via telephone. When setting up a record you will be asked for the following information (please ensure you have this to hand):

- Type of member – UK resident, Non UK National (UK resident), Non UK National (Overseas)
- Surname
- Forename(s)
- Date of Birth
- Gender
- Address
- Employment Start Date (Date Joined Scheme)
- Title – optional
- Marital Status – optional

Once created, you will be supplied with a Teacher's Pensions reference number and an Administrative National Insurance Number for that record. These must be provided on all future MCR submissions for the member.

If you or the member subsequently receives a valid National Insurance number from HMRC, you can submit this on the MCR file (when supplied with the Teacher's reference number) and this would replace the Administrative National Insurance Number on the member's record.

We'll monitor this to ensure these corrections are being made to replace the Administrative National Insurance Numbers with HMRC generated numbers (where possible). The timescales for submitting these corrections are as follows:

- UK residents (or former UK residents) – Three months from creation of the record
- Non UK Nationals, who are being employed as 'teachers' by an employer to live and work in the UK – Eight months from creation of the record
- Non UK Nationals, who are being employed as 'teachers' by an employer to work in an affiliated institution overseas – no correction required

Failure to supply the corrections within these timescales will result in your ability to submit MCR files being removed until this is resolved.

Examples	See Format above
Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If the National Insurance number field has not been completed 2. If the National Insurance number field is not in the correct format (as shown above) 3. If the value in the National Insurance number field is an Administrative National Insurance number and has not been corrected within the acceptable timescales (see above for details).

Personal Data Mismatches

1. If the Teachers' Pensions Reference number (data item 4) does not equal '0000000' and the value in the National Insurance number field does not match the National Insurance number from the identified record, where:
 - the value held on the record IS NOT an Administrative National Insurance number.
2. If the Teachers' Pensions Reference number (data item 4) does not equal '0000000' and the value in the National Insurance number field does not match the National Insurance number from the identified record, where:
 - the value held on the record is an Administrative National Insurance number.

AND

- the value in the field equals the National Insurance number from another member record on our system.
3. If the Teachers' Pensions Reference number (data item 4) equals '0000000' and the value in the National Insurance number field equals the National Insurance number from more than one record on our system, where:
 - the Date of Birth (data item 9) matches that from the identified records
 4. If no records can be found matching the conditions in check 3 above and the Teachers' Pensions Reference number (data item 4) equals '0000000' and the value in the National Insurance number field equals the National Insurance number from one or more record on our system, where:
 - the Date of Birth (data item 9) does not match that from any of the identified records.
 5. If the Teachers' Pensions Reference number (data item 4) equal '0000000' and the value in the National Insurance number field does not equals the National Insurance number from any record on our system, but one or more member record can be found on our system where:
 - the first character of Forename(s) (data item 6) matches first character of Forename(s) field in our record.

AND

- the Surname (data item 7) matches the Surname in our record

AND

- the Gender (data item 8) matches the Gender in our record

AND

- the Date of Birth (data item 9) matches the Date of Birth in our record

Version

2.0

6. Forename(s)

Type	Field
Field Type	Character
Field Length	Variable – Min 1, Max 64
Position in MCR Template	Section A, Column F – From Row 10 onwards
Position in .CSV file	Column E – From Row 3 onwards
Mandatory?	Yes – unless the member has a legal mononym name
Description	The member's Forename or Forenames
Format	<p>Our preferred format is for all the member's forenames to be provided in full, separating each name with a space. If you don't hold all of the member's forename(s) on record, then please provide as much information as you hold.</p> <p>Where one or more of the member's names is hyphenated (e.g. Sarah-Jane), this would be shown with no spaces between the names and the hyphen.</p> <p>Numeric characters will not be accepted within this field.</p> <p>Where a member has a legal mononym name (a single name only), then this field must be left blank and the single name placed in the Surname field (data item 7).</p>
Notes	<p>To enable us to hold as much accurate data about the member as possible, it's important the forename(s) you provide are as complete as possible.</p> <p>If the information you provide is different to that held on our systems, validation is performed to see if we should update it. This validation is not case (upper/lower) sensitive and matches will be made if we hold Forename(s) in upper case and you provide it in a different case format.</p> <p>It's important to ensure your records are as up to date as possible before providing the submission.</p> <p>For those members with a legal mononym name, additional validation will be performed and only when our records also do not contain a forename will the row of data be accepted.</p>
Examples	See Format above
Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If the Forename(s) field has not been completed and our records hold a forename(s) for the member 2. If the Forename(s) field is not blank and is not in a character format. <p>Personal Data Mismatches</p> <ol style="list-style-type: none"> 1. If the text in the Forename(s) field equals the text in the 'Surname' field of the identified member's record, except where the 'Forename' and 'Surname' match on the member's record.
Version	2.0

7. Surname

Type	Field
Field Type	Character
Field Length	Variable – Min 1, Max 64
Position in MCR Template	Section A, Column F – From Row 10 onwards
Position in .CSV file	Column F – From Row 3 onwards
Mandatory?	Yes
Description	The member's Surname or legal mononym name
Format	<p>The member's full Surname as held on your system.</p> <p>If the member has two Surnames that are not hyphenated (e.g. Smith Wilson), these would be separated with a space.</p> <p>Where the Surname is hyphenated (e.g. Smith-Wilson), this would be shown with no spaces between the names and the hyphen.</p> <p>Numeric characters will not be accepted within this field.</p>
Notes	<p>To enable us to hold as much accurate data about the member as possible, it's important the Surname you provide is as up to date as possible.</p> <p>If the information you provide is different to that held on our systems, validation is performed to see if we should update it. This validation is not case (upper/lower) sensitive and matches will be made if we hold a surname in upper case and you provide it in a different case format.</p> <p>It's therefore important to ensure your records are as up to date as possible before providing the submission.</p> <p>For those members with a legal mononym name, additional validation will be performed and only when our records also do not contain a forename will the row of data be accepted.</p>
Examples	See Format above
Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If the Surname field has not been completed 2. If the Surname field is not in a character format. <p>Personal Data Mismatches</p> <ol style="list-style-type: none"> 1. If the text in the Surname field equals the text in the 'Forename(s)' field of the identified member's record, except where the 'Forename' and 'Surname' match on the member's record.
Version	1.0

8. Gender

Type	Field		
Field Type	Character		
Field Length	1		
Position in MCR Template	Section A, Column H – From Row 10 onwards		
Position in .CSV file	Column G – From Row 3 onwards		
Mandatory?	Yes		
Description	The member's Gender		
Format	Template Codes – Selectable from a 'Drop Down' list.	.CSV Codes	Definition
	M	M	Male
	F	F	Female
Notes	<p>As certain benefits within the Scheme are based on the member's gender, it's important that the member's legal gender is provided for all new members you create using the MCR submission.</p> <p>For all other member types, please provide the actual gender you hold on your system for the member and not the 'known as' gender if you hold one. This information is used as part of the member record validation process when you submit a file.</p>		
Examples	See Format above		
Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If the Gender field has not been completed 2. If the Gender field is not in a character format that equals 'M' or 'F'. 		
Version	2.0		

9. Date of Birth

Type	Field
Field Type	Date
Field Length	8
Position in MCR Template	Section A, Column I – From Row 10 onwards
Position in .CSV file	Column H – From Row 3 onwards
Mandatory?	Yes
Description	The member's Date of Birth
Format	To be provided in the UK date format (i.e. ddmmyyyy) Please ensure that if the date is stored in your system with a '/' separator that this is removed when entering the details into this field.
Notes	This is one of the main pieces of personal data that we use to identify a member's record as unique. It's therefore extremely important that you confirm this with the member before submitting any information for them. If you find a member's date of birth to be stored incorrectly on our records, you can update this via the Employer Portal using the 'Member Search' function. Please ensure you confirm the date of birth with the member before making any changes.
Examples	If the member's date of birth is 27th September 1975 The date for this field would be supplied as 27091975
Validation	Stop Errors Data Errors 1. If the Date of Birth field has not been completed 2. If the Date of Birth field is not in the correct date format. Personal Data Mismatches 1. If the value in the Date of Birth field does not match the value from the Date of Birth field from the identified member record on our system.
Version	1.0

10. Address Line 1

Type	Field
Field Type	Alpha Numeric
Field Length	Variable – Min – 1 Character, Max – 64 Characters
Position in MCR Template	Section A, Column J – From Row 10 onwards
Position in .CSV file	Column I – From Row 3 onwards
Mandatory?	Yes
Description	The first line of the member's address
Format	Free text with each number or word separated by a space. Do not include any commas in the address information provided in this field.
Notes	As we may use the address details provided to update our records and/or contact the member directly with information relating to the Scheme, it's important that the address details you provide are as complete and accurate as possible. The minimum requirement will be the provision of Address Lines 1 and 2 and the Postcode.
Examples	<p>UK Address If the member's address is 'Leafy House, 37 Vine Street, Welwyn Garden City, Hertfordshire, AL7 3LP' The value for this field would be supplied as Leafy House.</p> <p>UK Armed Forces Overseas Address If the member's address is '12345678 LCPL B Jones, B Company, 1 Loamshire Regt, BPF061' The value for this field would be supplied as 12345678 LCPL B Jones.</p> <p>Overseas Address If the member's address is 'Plaza de Espana 1, 28934 Mostoles, Madrid' The value for this field would be supplied as Plaza de Espana 1</p>
Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If the Address Line 1 field has not been completed.
Version	1.0

11. Address Line 2

Type	Field
Field Type	Alpha Numeric
Field Length	Variable – Min – 1 Character, Max – 64 Characters
Position in MCR Template	Section A, Column K – From Row 10 onwards
Position in .CSV file	Column J – From Row 3 onwards
Mandatory?	Yes
Description	The second line of the member's address.
Format	Free text with each number or word separated by a space. Do not include any commas in the address information provided in this field.
Notes	As we may use the address details provided to update our records and/or contact the member directly with information relating to the Scheme, it's important that the address details you provide are as complete and accurate as possible. The minimum requirement will be the provision of Address Lines 1 and 2 and the Postcode.
Examples	<p>UK Address If the member's address is 'Leafy House, 37 Vine Street, Welwyn Garden City, Hertfordshire, AL7 3LP' The value for this field would be supplied as 37 Vine Street</p> <p>UK Armed Forces Overseas Address If the member's address is '12345678 LCPL B Jones, B Company, 1 Loamshire Regt, BPF061' The value for this field would be supplied as B Company</p> <p>Overseas Address If the member's address is 'Plaza de Espana 1, 28934 Mostoles, Madrid' The value for this field would be supplied as 28934 Mostoles</p>
Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If address line 2 field has not been completed.
Version	1.0

12. Address Line 3

Type	Field
Field Type	Alpha Numeric
Field Length	Variable – Min – 1 Character, Max – 64 Characters
Position in MCR Template	Section A, Column L – From Row 10 onwards
Position in .CSV file	Column K – From Row 3 onwards
Mandatory?	No
Description	The third line of the member's address.
Format	Free text with each number or word separated by a space. Do not include any commas in the address information provided in this field.
Notes	As we may use the address details provided to update our records and/or contact the member directly with information relating to the Scheme, it's important that the address details you provide are as complete and accurate as possible. The minimum requirement will be the provision of Address Lines 1 and 2 and the Postcode.
Examples	<p>UK Address If the member's address is 'Leafy House, 37 Vine Street, Welwyn Garden City, Hertfordshire, AL7 3LP' The value for this field would be supplied as Welwyn Garden City</p> <p>UK Armed Forces Overseas Address If the member's address is '12345678 LCPL B Jones, B Company, 1 Loamshire Regt, BPF061' The value for this field would be supplied as 1 Loamshire Regt</p> <p>Overseas Address If the member's address is 'Plaza de Espana 1, 28934 Mostoles, Madrid' The value for this field would be supplied as Madrid</p>
Validation	None
Version	1.0

13. Address Line 4

Type	Field
Field Type	Alpha Numeric
Field Length	Variable – Min – 1 Character, Max – 64 Characters
Position in MCR Template	Section A, Column M – From Row 10 onwards
Position in .CSV file	Column L – From Row 3 onwards
Mandatory?	No
Description	The fourth line of the member's address.
Format	Free text with each number or word separated by a space. Do not include any commas in the address information provided in this field.
Notes	As we may use the address details provided to update our records and/or contact the member directly with information relating to the Scheme, it's important that the address details you provide are as complete and accurate as possible. The minimum requirement will be the provision of Address Lines 1 and 2 and the Postcode.
Examples	<p>UK Address If the member's address is 'Leafy House, 37 Vine Street, Welwyn Garden City, Hertfordshire, AL7 3LP' The value for this field would be supplied as Hertfordshire</p> <p>UK Armed Forces Overseas Address If the member's address is '12345678 LCPL B Jones, B Company, 1 Loamshire Regt, BPF061' The value for this field would be supplied as BPF061</p> <p>Overseas Address If the member's address is 'Plaza de Espana 1, 28934 Mostoles, Madrid' The value for this field would be left blank</p>
Validation	None
Version	1.0

14. Address Line 5

Type	Field
Field Type	Alpha Numeric
Field Length	Variable – Min – 1 Character, Max – 64 Characters
Position in MCR Template	Section A, Column N – From Row 10 onwards
Position in .CSV file	Column M – From Row 3 onwards
Mandatory?	No
Description	The fifth line of the member's address.
Format	Free text with each number or word separated by a space. Do not include any commas in the address information provided in this field.
Notes	As we may use the address details provided to update our records and/or contact the member directly with information relating to the Scheme, it's important that the address details you provide are as complete and accurate as possible. The minimum requirement will be the provision of Address Lines 1 and 2 and the Postcode.
Examples	<p>UK Address If the member's address is 'Leafy House, 37 Vine Street, Welwyn Garden City, Hertfordshire, AL7 3LP' The value for this field would be left blank</p> <p>UK Armed Forces Overseas Address If the member's address is '12345678 LCPL B Jones, B Company, 1 Loamshire Regt, BPF061' The value for this field would be left blank</p> <p>Overseas Address If the member's address is 'Plaza de Espana 1, 28934 Mostoles, Madrid' The value for this field would be left blank</p>
Validation	None
Version	1.0

15. Postcode

Type	Field
Field Type	Alpha Numeric
Field Length	Variable – Min – 4 Character, Max – 8 Characters
Position in MCR Template	Section A, Column O – From Row 10 onwards
Position in .CSV file	Column N – From Row 3 onwards
Mandatory?	Yes
Description	The postcode for the members UK address or an indicator confirming the details provided are for an overseas address.
Format	<p>UK Address A valid UK postcode, conforming to applicable naming conventions (i.e. spacing between the two parts of the Postcode, etc.).</p> <p>Overseas Indicator. If the address details entered into data items 10 to 14 are for a non UK address (including UK Armed Forces Overseas addresses), then populate this field with 'OVSA' to denote the address as overseas.</p>
Notes	<p>As we may use the address details provided to update our records and/or contact the member directly with information relating to the Scheme, it's important that the address details you provide are as complete and accurate as possible.</p> <p>The minimum requirement will be the provision of Address Lines 1 and 2 and the Postcode.</p>
Examples	<p>UK Address If the member's address is 'Leafy House, 37 Vine Street, Welwyn Garden City, Hertfordshire, AL7 3LP' The value for this field would be supplied as AL7 3LP</p> <p>UK Armed Forces Overseas Address If the member's address is '12345678 LCPL B Jones, B Company, 1 Loamshire Regt, BPFO61' The value for this field would be supplied as OVSA</p> <p>Overseas Address If the member's address is 'Plaza de Espana 1, 28934 Mostoles, Madrid' The value for this field would be supplied as OVSA</p>
Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If the Postcode field has not been completed 2. If the Postcode field is not in an acceptable format.
Version	1.0

16. Email Address

Type	Field
Field Type	Alpha Numeric
Field Length	Variable – Min – 1 Character, Max – 64 Characters
Position in MCR Template	Section A, Column P – From Row 10 onwards
Position in .CSV file	Column O – From Row 3 onwards
Mandatory?	No
Description	The member's contact email address.
Format	Characters, followed by a '@' symbol, followed by Characters, followed by a '.' Symbol, followed by Characters. e.g. xxxx@xxxxx.xxx or xxx.xxx@xxxx.xx.xx
Notes	<p>Due to the Government's aim for all public sector administration to be 'Digital by Default', it's important that we hold an email contact address for all members.</p> <p>We'd ideally like this to be the member's personal email address and we encourage all of our members to provide this when setting up a 'My Pension Online' account.</p> <p>It's therefore preferable that this personal email address for the member is supplied as part of your MCR submission; however, we're aware that this may not be possible.</p> <p>Where you do not hold the member's personal email address, please provide the email address you do hold (e.g. work email, etc...). This will not overwrite a member's personal email if one has already been provided and will give us an alternative method of contact if required.</p> <p>If you don't hold an email address at all for the member, then this field must be left blank. DO NOT supply a dummy email address.</p>
Examples	See Format above
Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If the Email Address field is not blank and not in an acceptable format.
Version	2.0

17. Local Authority Number

Type	Field
Field Type	Numeric
Field Length	3
Position in MCR Template	Section A, Column Q – From Row 10 onwards
Position in .CSV file	Column P – From Row 3 onwards
Mandatory?	Yes
Description	The first three digits of the Establishment Reference number of the school the member was working for during the reported service period the row of data relates to.
Format	Numeric value of exactly three digits.
Notes	<p>To enable us to accurately record the member’s service history, we need to know which establishments a member works for during their career.</p> <p>It’s therefore important that you’re correctly recording the Local Authority number and Establishment number (data item 18) on each row of the MCR data for a member.</p> <p>Local Authorities</p> <p>For employees of a Local Authority, we would expect the following in this field:</p> <ul style="list-style-type: none"> • Employed to work in a LA Maintained School – use the first three digits of the Maintained Schools Establishment Reference number • Directly Employed to provide Teaching Services across the LA – use the first three digits of your Local Authority reference number. <p>Multi Academy Trusts</p> <p>For employees of a Multi Academy Trust, we would expect the following in this field:</p> <ul style="list-style-type: none"> • Employed to work in an Academy School that forms part of the MAT – use the first three digits of the Academy Establishment Reference number • Directly employed to provide Teaching Services across the MAT – use the first three digits of the Multi Academy Trust number provided by Teachers’ Pensions (751/xxxx) • Directly employed as the Executive Head Teacher of the MAT (where eligibility criteria are met) – use the first three digits of the Multi Academy Trust number provided by Teachers’ Pensions (751/xxxx). <p>For all other Employer Types, use the first three digits of the Establishment Reference number.</p>
Examples	See Format and Notes sections above.
Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If the Local Authority number field has not been completed 2. If the Local Authority number field is not in a numeric format 3. If the Local Authority number field is not exactly three characters.
Version	1.0

18. Establishment Number

Type	Field
Field Type	Numeric
Field Length	4
Position in MCR Template	Section A, Column R – From Row 10 onwards
Position in .CSV file	Column Q – From Row 3 onwards
Mandatory?	Yes
Description	The last four digits of the Establishment Reference number of the school the member was working for during the reported service period the row of data relates to.
Format	Numeric value of exactly four digits.
Notes	<p>To enable us to accurately record the member’s service history, we need to know which establishments a member works for during their career.</p> <p>It’s extremely important that you’re correctly recording the LA Reference number (data item 17) and Establishment number on each row of the MCR data for a member.</p> <p>Local Authorities</p> <p>For employees of a Local Authority, we would expect the following in this field:</p> <ul style="list-style-type: none"> • Employed to work in a LA Maintained School – use the last four digits of the Maintained Schools Establishment Reference Number • Directly employed to provide Teaching Services across the LA – a list of applicable establishment codes can be found on our website www.teacherspensions.co.uk/TPdocMDC – use the applicable four digit code from this list. Please note the use of ‘0953’ will not be permitted on a MCR submission. <p>Multi Academy Trusts</p> <p>For employees of a Multi Academy Trust, we would expect the following:</p> <ul style="list-style-type: none"> • Employed to work in an Academy School that forms part of the MAT – use the last four digits of the Academy Establishment Reference Number • Directly Employed to provide Teaching Services across the MAT – use the last four digits of the Multi Academy Trust number provided by Teachers’ Pensions (751/xxxx) • Directly Employed as the Executive Head Teacher of the MAT (where eligibility criteria are met) – use the last four digits of the Multi Academy Trust number provided by Teachers’ Pensions (751/xxxx). <p>For all other Employer Types, use the last four digits of the Establishment Reference number</p>
Examples	See Format and Notes sections above
Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If the Establishment Reference number field has not been completed 2. If the Establishment Reference number field is not in a numeric format 3. If the Establishment Reference number field is not exactly four characters 4. If the Local Authority Reference number (data item 17) and the value from the Establishment Reference number field combined does not match an Establishment Reference number on our system

	<ol style="list-style-type: none"> 5. If the Local Authority Reference number (data item 17) and the value from the Establishment Reference number field combined matches an establishment reference number on our system that is for an establishment which is closed at the service 'Start Date' (data item 21) 6. If you do not have the relevant permission set up on our system to submit data for the establishment where the Local Authority Reference number (data item 17) and the value from the Establishment Reference number field combined matches an Establishment Reference number on our system 7. If the Establishment, where the Local Authority Reference number (data item 17) and the value from the Establishment Number field combined matches an Establishment Reference number on our system, does not have relevant permission set up on our system to submit MCR data.
Version	1.0

19. Role Identifier

Type	Field
Field Type	Alpha Numeric
Field Length	Variable – Min 3, Max 36
Position in MCR Template	Section A, Column S – From Row 10 onwards
Position in .CSV file	Column R – From Row 3 onwards
Mandatory?	Yes
Description	An employer generated reference number, following specific naming conventions, to identify each employment and the individual job roles under that employment.
Format	<p>Two values separated by a '/' symbol.</p> <p>The first value will be to identify the member's contract of employment at the employer the row of data relates to. This will contain at least one character but no more than fifteen characters. We can accept characters, numbers and special characters within the first value except '/', '\', '~' and '':</p> <p>The second value will be to identify the member's individual job role under contract of employment at the employer the row of data relates to. This again will contain at least one character but no more than twenty characters. We can accept characters, numbers and special characters within the second value except '/', '\', '~' and '':</p>
Notes	<p>The Role Identifier (RI) has been introduced to allow us to record 'Concurrent Service' within the same school without the need for employers to 'roll up' the service into one row of data.</p> <p>This is an employer generated identifier as it will be based on the contractual arrangement an employer has with a member. However, this value could be generated on an employer's behalf, by a software/payroll provider, if agreed with the employer.</p> <p>When generating the RI, it's important that you understand the member's contractual arrangement as this will ultimately determine the format in which this identifier is produced. From analysis undertaken by us, there are two types of contractual arrangements a member could have:</p> <p>Type 1 – A separate contract of employment for each job role a member has with an employer.</p> <p>Type 2 – A single contract of employment for all job roles a member has with an employer.</p> <p>As the contractual arrangement is not something we can determine, it's up to an employer to decide which of these they have in place for their members. However you need to consider the following when making your decision, specifically for members with multiple job roles with an employer:</p> <ul style="list-style-type: none"> • How do you currently determine the member's contribution tier for each job role? <p>For members who have a Type 1 arrangement, the separate contract for each job role would be assessed separately and the member contribution tier calculated based on the earnings for each job role.</p> <p>For members who have a Type 2 arrangement, all job roles would be assessed as one and an overall member contribution tier calculated based on the combined earnings for all job roles.</p>

Examples

- How you treat a member with multiple job roles under redundancy rules?
For example: If you believe the member has a **Type 2** arrangement for their multiple jobs, if you were to make the member redundant from one of their roles, would you need to end their contract of employment to do so?

If Yes, then a **Type 2** arrangement is in place. If No, then it is likely that a **Type 1** arrangement is in place and each job has a separate contract of employment.

Please Note – The above statements are for guidance only. It's expected when the contractual arrangement is unclear that the employer would seek to clarify this with their legal team before determining the RI.

Once the contractual arrangement has been determined for the member, the RI can be created. This will be done for the different types as follows:

- **Type 1**

The number before the '/' MUST be different for each job role
The number after the '/' can be the same or different for each job role

- **Type 2**

The number before the '/' MUST be the same for each job role
The number after the '/' MUST be different for each job role

See examples below for further details.

The RI will be used as part of a string of data to identify uniqueness within each row of data and to help identify the rows relating to individual contracts of employment that require independent contribution calculations within the MCR template/submission. That data string will be as follows:

- Teacher's Pensions reference Number (Data item 4)
- National insurance number (Data item 5)
- Date of Birth (Data item 9)
- Local Authority Number (Data item 17)
- Establishment Number (Data item 18)
- Role Identifier

Therefore the RI does not need to be wholly unique, only unique to the member's contract of employment with the employer. For example – if you have 100 members that all have 1 job role, the RI could be the same for all of those members. This is because the other information in the data string (Teacher's Pensions reference number, National Insurance Number, Date of Birth) makes each row of data unique.

Once a RI has been supplied to us on the first MCR submission from an employer, this will need to remain unchanged throughout the member's time with the employer under the same contract of employment.

Once the member ends their contract of employment or role under a contract of employment, the RI created for that employment/role CANNOT be reused for that member again. Each time a new contract of employment is issued, a new RI will need to be generated.

Software/Payroll Providers – Please note that you must be able to store this reference for all eligible job roles for all members as part of the MCR data set. This reference MUST remain unchanged for the whole period the member is employed for that eligible job role, and as such MUST be transferable if you move from or to a different software/payroll service provider.

Example 1

Member A has two separate job roles within a school.

Each job role is treated as being a separate employment under their contractual arrangement with the school (Type 1).

You would therefore create two RI numbers, with the value before the '/' being unique for each:

Job 1 RI = 1/1 Job 2 RI = 2/1

Example 2

Member B has two separate job roles within a school.

Both job roles are treated as being a single employment under their contractual arrangement with the school (Type 2).

You would therefore create two RI numbers, with the value after the '/' being unique for each:

Job 1 RI = 1/1 Job 2 RI = 1/2

Example 3

Member C has three separate job roles within a school.

Two job roles are treated as being a single employment (Type 2) and one is treated as a separate employment (Type 1) under their contractual arrangement with the school.

You would therefore create three RI numbers, with the value after the '/' being unique for the two jobs under a single employment and with the value before the '/' being unique for the third role:

Job 1 RI = 1/1 Job 2 RI = 1/2 Job 3 RI = 2/1

Example 4

Member D has two separate job roles within a school.

Each job role is treated as being a separate employment under their contractual arrangement with the school (Type 1).

You would therefore create two RI numbers, with the value before the '/' being unique for each:

Job 1 RI = 1/1 Job 2 RI = 2/1

The member then leaves the second job (RI = 2/1) to take up a new job at the same school. This new job requires a new contract of employment and therefore a new RI. As stated, the RI for the previous job CANNOT be reused for the same member. The RI for the new job role must therefore be different to Job 1 (RI = 1/1) and the original Job 2 (RI = 2/1), even though Job 2 has ended.

You would therefore create a new RI number for the new job, with the value before the '/' being different to Job 1 (RI = 1/1) and the original Job 2 (RI = 2/1):

Job 1 RI = 1/1 New Job 2 RI = 3/1

	<p>Example 5</p> <p>Member E has two separate job roles within a school.</p> <p>Both job roles are treated as being a single employment under their contractual arrangement with the school (Type 2).</p> <p>You would therefore create two RI numbers, with the value after the '/' being unique for each:-</p> <p>Job 1 RI = 1/1 Job 2 RI = 1/2</p> <p>The member then leaves the first job (RI = 1/1) to take up a new job at the same school. This new job is added to the existing contract of employment as a new post. As stated, the RI for the previous job CANNOT be reused for the same member. The RI for the new job role must therefore be different to the original Job 1 (RI = 1/1) and the Job 2 (RI = 1/2), even though Job 1 has ended.</p> <p>You would therefore create a new RI number for the new job, with the value before the '/' remaining the same (as under the same contract) but the value after the '/' being different to Job 1 (RI = 1/1) and the original Job 2 (RI = 1/2):-</p> <p>Job 2 RI = 1/2 New Job RI = 1/3</p>
Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If the Role Identifier field has not been completed 2. If the Role Identifier field is not in the correct format.
Version	2.0

20. Enrolment Type

Type	Field		
Field Type	Character		
Field Length	4		
Position in MCR Template	Section A, Column T – From Row 10 onwards		
Position in .CSV file	Column S – From Row 3 onwards		
Mandatory?	No		
Description	Indicator to denote if the member has been Contractually Enrolled or Automatically Enrolled at the 'Start Date' (data item 21) of the row of data.		
Format	Template Codes – Selectable from a 'Drop Down' list.	.CSV Codes	Definition
	Auto	Auto	Automatically Enrolled at the date shown in data item 21
	Cont	Cont	Contractually Enrolled at the date shown in data item 21
Notes	<p>This field has been added to allow enrolments to be notified to us by the MCR template.</p> <p>You only need to add this indicator onto the file once against the line of data, where the 'Start Date' (data item 21) is equal to the Auto/Contractual Enrolment date. Once this has been provided, we will update our records accordingly to show the member as being enrolled at this date.</p> <p>If you do not need to provide an enrolment indicator on the row of data, then this field must be left blank.</p> <p>For full details of you enrolment obligations, please review the HR and Payroll Guide on our website at www.teacherspensions.co.uk/employerguides</p>		
Examples	See Format above		
Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If the Enrolment Type field in not blank and does not contain either 'Auto' or 'Cont'. 		
Version	3.0		

21. Start Date

Type	Field
Field Type	Date
Field Length	8
Position in MCR Template	Section A, Column U – From Row 10 onwards
Position in .CSV file	Column T – From Row 3 onwards
Mandatory?	Yes
Description	The 'Start Date' of the members service period being reported on the row of data.
Format	To be provided in the UK date format (i.e. ddmmyyy). Please ensure that if the date is stored in your system with a '/' separator that this is removed when entering the details into this field.
Notes	<p>For the majority of members, this date will equal the first day of the month the MCR file relates to.</p> <p>However, there are a number of situations that will require a different date to be provided. A few examples of these are:</p> <p>April Service – As with MDC submissions, we require the April service period to be split at the 6th of the month. You'll need to continue to supply two rows of data, with the second line starting on the 6th April. This is needed to satisfy the requirements for Annual Allowance purposes.</p> <p>Mid-Month Salary Change – When a mid-month salary change occurs we'd require the service period to be split on the day the salary change occurs. The second line of data would therefore have a 'Start Date' of the effective date of the new salary value.</p> <p>Mid-Month contract change – When there is a mid-month change from full-time to part-time or part-time to full-time – when this occurs mid-month, and it doesn't constitute a new contract of employment, we require the service period to be split on the day the change occurs. The second line of data would therefore have the start date of the effective change. The line does not need to be split if the members contract remains part-time but there is an increase in hours.</p> <p>Mid-Month Enrolment – When a mid-month enrolment occurs we'd require the service period to be split on the day the enrolment occurs. The second line of data would therefore have a 'Start Date' of the effective date of the enrolment.</p> <p>Mid-Month Change to Non-Pensionable Employment – When a member's pay on occupational sick leave or family leave is reduced below a certain level, their service becomes non-pensionable. These levels are as follows:</p> <ul style="list-style-type: none"> • Any member on less than half their normal monthly pay due to occupational sick leave. • Any member on less than half their normal monthly pay due to family leave AND is not in receipt of statutory family leave pay. <p>If this reduction was to happen mid-month we'd require the service period to be split on the day the reduction occurs. The second line of data would therefore have a 'Start Date' of the effective date of the non-pensionable service period.</p>

	<p>Mid-Month Change to Pensionable Employment – When a member’s pay on occupational sick leave or family leave is below a certain level that makes the service non-pensionable and then:</p> <ul style="list-style-type: none"> • The member returns to work, ending their period of occupational sick leave or family leave. <p>If this return to work was to happen mid-month we would require the service period to be split on the day this occurs. The second line of data would therefore have a ‘Start Date’ of the return to work day.</p> <ul style="list-style-type: none"> • The member works one or more ‘Keeping In Touch’ (KIT) or ‘Shared Parental Leave In Touch’ (SPLIT) days during a period of non-pensionable employment (Family Leave only), paid at the normal salary pay rate. <p>As KIT and SPLIT days do not end a period of family leave but are classed as pensionable employment under the Scheme, they need to be recorded as separate rows to allow us to accurately record the pensionable and non-pensionable periods. Therefore when a member works a KIT or SPLIT day during a period of non-pensionable employment, the service period would need to be split on each occasion this occurs. This would mean each new row of data will have a different ‘Start Date’.</p> <p>Example</p> <p>Member is on Maternity Leave in June 2021 on Nil Pay.</p> <p>They work 2 KIT days in June, one on 17/06/2021 and one on 24/06/2021.</p> <p>The service would need to be split into 5 periods as follows:</p> <p>01/06/2021 to 16/06/2021 17/06/2021 to 17/06/2021 (KIT day) 18/06/2021 to 23/06/2021 24/06/2021 to 24/06/2021 (KIT day) 25/06/2021 to 30/06/2021</p> <p>New Employee’s starting Mid-Month – You’d provide the date the member actually started employment as the ‘Start Date’ of the service period.</p>
Examples	<p>If the Service Period Start Date is the 1st November 2021</p> <p>The date for this field would be supplied as 01112021</p>
Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If the Start Date field has not been completed 2. If the Start Date field is not in the correct date format 3. If the value from the Start Date field represents a date that is after the last day of the pay period and year the MCR submission relates to. <p>Warning Errors</p> <ol style="list-style-type: none"> 1. If the value from the Start Date field represents a date that falls on or is after the date of death we hold for the member on our records.
Version	3.0

22. End Date

Type	Field
Field Type	Date
Field Length	8
Position in MCR Template	Section A, Column V – From Row 10 onwards
Position in .CSV file	Column U – From Row 3 onwards
Mandatory?	Yes
Description	The 'End Date' of the member's service period being reported on the row of data.
Format	To be provided in the UK date format (i.e. ddmmyyyy). Please ensure that if the date is stored in your system with a '/' separator that this is removed when entering the details into this field.
Notes	<p>For the majority of members, this date will equal the last day of the month the MCR file relates to.</p> <p>However, there are a number of situations that will require a different date to be provided. A few examples of these are:</p> <p>April Service – As with MDC submissions, we require the April service period to be split at the 6th of the month. You'd need to continue to supply two rows of data with the first line ending on the 5th April.</p> <p>Mid-Month Salary Change – Like April Service, when a mid-month salary change occurs we'd require the service period to be split on the day the salary change occurs. The first line of data would therefore have an 'End Date' of the day before the effective date of the new salary value.</p> <p>Mid-Month Enrolment – When a mid-month enrolment occurs we would require the service period to be split on the day the enrolment occurs. The first line of data would therefore have an 'End Date' of the day before the effective date of the enrolment.</p> <p>Mid-Month contract change – When there is a mid-month change from full-time to part-time or part-time to full-time – when this occurs mid-month, and it doesn't constitute a new contract of employment, we require the service period to be split on the day the change occurs. The first line of data would therefore have the end date of the day before the effective change. The line does not need to be split if the members contract remains part-time but there is an increase in hours.</p> <p>Mid-Month Change to Non-Pensionable Employment – When a member's pay on occupational sick leave or family leave is reduced below a certain level, there service becomes non-pensionable. These levels are as follows:</p> <ul style="list-style-type: none"> • Any member on less than half their normal monthly pay due to occupational sick leave. • Any member on less than half their normal monthly pay due to family leave AND is not in receipt of statutory family leave pay. <p>If this reduction was to happen mid-month we'd require the service period to be split on the day the reduction occurs. The first line of data would therefore have an 'End Date' of the day before the effective date of the non-pensionable service period.</p> <p>Mid-Month Change to Pensionable Employment – When a member's pay on occupational sick leave or family leave is below a certain level that makes the service non-pensionable and then:</p> <ul style="list-style-type: none"> • The member returns to work, ending their period of occupational sick leave or family leave.

	<p>If this return to work was to happen mid-month we would require the service period to be split on the day this occurs. The first line of data would therefore have an 'End Date' of the day before the return to work day.</p> <ul style="list-style-type: none"> • The member works one or more 'Keeping In Touch' (KIT) or 'Shared Parental Leave In Touch' (SPLIT) days, paid at their normal salary pay rate, during a period of non-pensionable employment (Family Leave only). <p>Mid-Month change from full-time to part-time or part-time to full-time – when this occurs mid-month, and it doesn't constitute a new contract of employment, we require the service period to be split on the day the change occurs. The first line of data would therefore have the end date of the effective change. The line does not need to be split if the members contract remains part-time but there is an increase in hours.</p> <p>As KIT and SPLIT days do not end a period of Family Leave but are classed as pensionable employment under the Scheme, they need to be recorded as separate rows to allow us to accurately record the pensionable and non-pensionable periods. Therefore when a member works a KIT or SPLIT day during a period of non-pensionable employment, the service period would need to be split on each occasion this occurs. This would mean each row of data will have a different 'End Date'.</p> <p>Example</p> <p>Member is on Maternity Leave in June 2021 on Nil Pay. They work 2 KIT days in June, one on 17/06/2021 and one on the 24/06/2021. The service would need to be split into 5 periods as follows: 01/06/2021 to 16/06/2021. 17/06/2021 to 17/06/2021 (KIT day). 18/06/2021 to 23/06/2021. 24/06/2021 to 24/06/2021 (KIT day). 25/06/2021 to 30/06/2021.</p> <p>Mid-Month Leaver – You would provide the date the member actually left employment as the 'End Date' of the service period.</p> <p>Please also be aware the 'End Date' cannot be before the 'Start Date' (data item 21) and that the 'End Date' must fall within the same calendar month and year as the 'Start Date'.</p>
Examples	<p>If the Service Period End Date is the 30th November 2021. The date for this field would be supplied as 30112021.</p>
Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If the End Date field has not been completed 2. If the End Date field is not in the correct date format 3. If the value from the End Date field represents a date that is before the date represented value in the Start Date (Date Item 21) 4. If the value from the End Date field represents a date that does not fall within the same calendar month and year as the date represented value in the Start Date (Date Item 21). <p>Warning Errors</p> <ol style="list-style-type: none"> 1. If the value from the End Date field represents a date that falls on or is after the 'Date of Death' we hold for the member on our records.
Version	3.0

23. Withdrawal Confirmation

Type	Field		
Field Type	Character		
Field Length	1		
Position in MCR Template	Section A, Column W – From Row 10 onwards		
Position in .CSV file	Column V – From Row 3 onwards		
Mandatory?	No		
Description	An indicator to confirm when a member leaves an establishment or changes roles at an establishment that would require a new contract of employment or the employer for the establishment changes.		
Format	Template Codes – Selectable from a 'Drop Down' list.	.CSV Code	Definition
	W	W	Withdrawal Confirmation – Member left employment at the date in data item 22
Notes	<p>The Withdrawal Confirmation would be provided to confirm when one of the following situations occurs:</p> <ul style="list-style-type: none"> • When a member is leaving a LA maintained school to take up a position with another maintained school within the same LA • When a member is leaving an academy under a MAT to take up a position with another academy within the same MAT • When a member is leaving the employer • When a member changes job roles and that change requires a new contract of employment to be provided • When a LA maintained school leaves the LA to become an academy • When an academy becomes part of a MAT and the MAT becomes the employer • When an academy moves from one MAT to another. <p>If you don't need to provide a withdrawal indicator on the row of data, then this field must be left blank.</p>		
Examples	See Format above		
Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If the Withdrawal Confirmation field is not blank and does not contain 'W'. 		
Version	2.0		

24. Days Excluded

Type	Field
Field Type	Numeric
Field Length	Variable – Min 1, Max 2
Position in MCR Template	Section A, Column X – From Row 10 onwards
Position in .CSV file	Column W – From Row 3 onwards
Mandatory?	No
Description	The number of non-pensionable service days within the Service Period the row of data relates to.
Format	Numeric This would be a minimum value of one and must not exceed the total number of days in the period.
Notes	<p>Days Excluded would only be provided in the following circumstances:</p> <ul style="list-style-type: none"> • Full-time members with non-pensionable employment during the service period, such as strike days and unpaid leave. You need to provide the actual number of excluded days. • Part-time members who do not receive any pay during the service period. This must be recorded as all days excluded (i.e. the number of days between the start date [data item 21] and end date [data item 22] inclusive). • Any member on less than half their normal monthly pay due to occupational sick leave. This must be recorded as all days excluded. • Any member on less than half their normal monthly pay due to family leave AND is not in receipt of statutory family leave pay. This must be recorded as all days excluded. <p>For all other member types, then this field must be left blank.</p>
Examples	<p>Example 1 If a Full-time member is absent from work for two days during the service period being reported due to strike action. The value for this field would be supplied as 2.</p> <p>Example 2 If a Part-time member does not receive any pay for June 2021. The value for this field would be supplied as 30</p>
Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If the Days Excluded field is not blank and is not in a numeric format 2. If the Days Excluded field is not blank and the value populated is greater than the number of days between the 'Start Date' (data item 21) and the 'End Date' (data item 22) 3. If the Full-time/Part-time Indicator (data item 25) does not equal 'FT' and the Days Excluded field contains a value less than the number of days between the 'Start Date' (data item 21) and the 'End Date' (data item 22).
Version	2.0

25. Full-time/Part-time Indicator

Type	Field		
Field Type	Character		
Field Length	min 2, max 4		
Position in MCR Template	Section A, Column Y – From Row 10 onwards		
Position in .CSV file	Column X – From Row 3 onwards		
Mandatory?	Yes		
Description	Indicator to denote the type of working hours contract a member has with an employer during the Service Period the row of data relates to.		
Format	Template Codes – Selectable from a 'Drop Down' list.	.CSV Codes	Definition
	FT	FT	Member with a Full-time contract
	PTR	PTR	Member with a Part-time contract that specifies a regular pattern of work
	PTIC	PTIC	Member with a Part-time contract that is for an irregular pattern of work (Supply Teacher), where they are deemed as being in employment when they are not working
	PTIN	PTIN	Member with a Part-time contract that is for an irregular pattern of work (Supply Teacher), where they are deemed as not being in employment when they are not working
Notes	<p>This indicator will need to be based on the type of working hour's contract the member has for their employment with you.</p> <p>Important Note</p> <p>The PTIN option has been added to future proof the solution for the potential for this employment type to be introduced. This option will be disabled until this becomes available. If this indicator is provided on the MCR file before this employment type is available, the file will be rejected.</p> <p>Until further instructions are received, all members with a Part-time contract that is for an irregular pattern of work (Supply Teacher) must be recorded as PTIC.</p>		
Examples	See Format above		

Validation	Stop Errors Data Errors <ol style="list-style-type: none">1. If the Full-time/Part-time Indicator field has not been completed2. If the Full-time/Part-time Indicator field does not equal 'FT', 'PTR', 'PTIC' or 'PTIN'
Version	2.0

26. Annual Full-time Salary

Type	Field
Field Type	Numeric (Decimal to 2 places)
Field Length	Variable – Max xxxxxxxxxxx.xx, Min x.xx
Position in MCR Template	Section A, Column Z – From Row 10 onwards
Position in .CSV file	Column Y – From Row 3 onwards
Mandatory?	Yes
Description	The member's Annual Salary or, if the member is Part-time, the Annual Salary the member would've received if they were Full-time.
Format	Number with two decimal places. Where the value is a whole number, the two decimals places would be displayed with zeros.
Notes	<p>The Annual Full-time Salary needs to be provided on each row of data.</p> <p>For Part-time members, the Annual Full-time Salary amount would be the annual amount the member would receive for the job role and any extra responsibilities if they were Full-time.</p> <p>For a member on reduced pay or statutory pay, due to occupational sick or family leave, you would provide the Annual Salary Rate before any reduction.</p> <p>The Annual Salary would include (but not limited to) the following amounts, which would be annualised:</p> <ul style="list-style-type: none"> • Basic Salary • Recruitment and Retention allowances (RandR) • Teaching and learning responsibilities (TLR) • Special Educational Needs allowances (SEN) • Social Priority allowances (SP) • Residential emoluments • Performance related pay • Approved salary sacrifice deductions, which are limited to:- <ul style="list-style-type: none"> (i) child care voucher or other child care benefit scheme; (ii) a cycle or cyclist's safety equipment scheme; or (iii) a mobile telephone scheme <p>The Annual Salary must not include any of the following:</p> <ul style="list-style-type: none"> • Overtime • Out of School Learning Activities (OSLA) • Contractual Bonus Payments • Honorariums • Profit related pay • First aid allowances • Travel allowances • Non contractual Bonus Payments

	<ul style="list-style-type: none"> • Ad Hoc One Off Payments • Travelling or expenses payments • Any payment in lieu of notice to terminate a contract • Any payment to cover the loss of any contractual holiday pay • Any payment in respect of duties that are not part of their duty as a member • Unapproved salary sacrifice deductions <p>From the above list, only overtime, OSLA and contractual bonus payments can be pensionable. The information for these amounts is recorded separately on the MCR submission.</p> <p>The remaining types would be classed as non-pensionable payments and wouldn't be included as part of the members Annual Full-time Salary.</p> <p>Please Note – If you're unsure if an element of a member's pay should be classed as pensionable and/or where it should be recorded, then please consult the Regulations.</p>
Examples	<p>Example 1 If the Annual Full-time Salary equals £86,987.45 Populate the field with 86987.45</p> <p>Example 2 If the Annual Full-time Salary equals £65,000 Populate the field with 65000.00</p>
Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If the Annual Full-time Salary field has not been completed 2. If the Annual Full-time Salary field is not in a numeric format to two decimal places 3. If the value in the Annual Full-time Salary field is less than the minimum allowable value (£13,000.00) 4. If the value in the Annual Full-time Salary field is greater than the maximum allowable value (£350,000.00)
Version	3.0

27. Part-time Earnings

Type	Field
Field Type	Numeric (Decimal to 2 places)
Field Length	Variable – Max xxxxxxxxxxx.xx, Min x.xx
Position in MCR Template	Section A, Column AA – From Row 10 onwards
Position in .CSV file	Column Z – From Row 3 onwards
Mandatory?	No
Description	For Part-time Members Only. The total amount of pensionable earnings paid to the member for the service period the row of data relates to.
Format	Number with two decimal places. Where the value is a whole number, the two decimal places must be displayed with zeros.
Notes	<p>We require the Part-time earnings for all Part-time members, where the number of days excluded provided does not equal the number of days in the service period. This must be the total amount of Part-time earnings received by the member relating to the service period of the row of data.</p> <p>If the member is full-time or the number of days excluded provided equals the number of days in the service period, then this field must be left blank.</p> <p>When a member with a Part-time contract that specifies a regular pattern of work (PTR) is on reduced pay due to occupational sick, if they're receiving at least half their normal monthly pay, then the Part-time earnings would be provided at the normal pay rate prior to the reduction.</p> <p>When a member with a Part-time contract that specifies a regular pattern of work (PTR) is on reduced pay due to family leave, if they're receiving at least half their normal monthly pay or statutory pay, then the Part-time earnings would be provided at the normal pay rate prior to the reduction.</p> <p>When a member with a Part-time contract that is for an Irregular pattern of work (PTIC or PTIN) is receiving statutory pay, please provide the amount of statutory pay received as the Part-time earnings.</p> <p>The Part-time earnings would include (but not limited to) the following amounts:</p> <ul style="list-style-type: none"> • Basic Salary • Recruitment and Retention allowances (RandR) • Teaching and learning responsibilities (TLR) • Special Educational Needs allowances (SEN) • Social Priority allowances (SP) • Residential emoluments • Performance related pay • Approved salary sacrifice deductions, which are limited to:- <ul style="list-style-type: none"> (i) child care voucher or other child care benefit scheme; (ii) a cycle or cyclist's safety equipment scheme; or (iii) a mobile telephone scheme

	<p>The Part-time earnings would not include any of the following:</p> <ul style="list-style-type: none"> • Overtime • Out of School Learning Activities (OSLA) • Contractual bonus payments • Honorariums • Profit related pay • First aid allowances • Travel allowances • Non contractual bonus payments • Ad Hoc one off payments • Travelling or expenses payments • Any payment in lieu of notice to terminate a contract • Any payment to cover the loss of any contractual holiday pay • Any payment in respect of duties that are not part of their duty as a member • Unapproved salary sacrifice deductions <p>From the above list, only Overtime, OSLA and Contractual Bonus Payments can be pensionable. The information for these amounts is recorded separately on the MCR submission.</p> <p>The remaining types would be classed as non-pensionable payments and wouldn't be included as part of the member's Part-time earnings.</p> <p>Please Note – If you're unsure if an element of a member's pay should be classed as pensionable and/or where it should be recorded, then please consult the Regulations.</p>
Examples	<p>Example 1 If the Part-time Earnings equals £3,987.45 Populate the field with 3987.45</p> <p>Example 2 If the Part-time Earnings equals £2,000 Populate the field with 2000.00</p>
Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If the Full-time/Part-time Indicator (data item 25) equals 'FT' and the Part-time Earnings field is not blank 2. If the Full-time/Part-time indicator (data item 25) does not equal 'FT' AND Days Excluded (data item 24) is blank AND the Part-time Earnings field is blank 3. If the Part-time Earnings field is not blank and not in a numeric format to two decimal places 4. The value returned from the following sum is greater than two times the number of days between the 'Start Date' (data item 21) and the 'End Date' (data item 22): <ul style="list-style-type: none"> • $365 \times (\text{Part-time Earnings} \div \text{Annual Full-time Salary})$ (data item 26).
Version	3.0

28. Overtime

Type	Field
Field Type	Numeric (Decimal to 2 places)
Field Length	Variable – Max xxxxxxxxxxx.xx, Min x.xx
Position in MCR Template	Section A, Column AB – From Row 10 onwards
Position in .CSV file	Column AA – From Row 3 onwards
Mandatory?	No
Description	The amount of overtime paid to the member in the service period the row of data relates to.
Format	Number with two decimal places. Where the value is a whole number, the two decimal places must be displayed with zeros.
Notes	<p>This would be the amount of any overtime paid that relates to the service period. This would be provided irrespective of the Scheme arrangement the member is in at the time the overtime is worked.</p> <p>There is no definition within the regulations for overtime, only that it is classed as Pensionable Earnings within the Career Average arrangement.</p> <p>It's therefore important that you're aware of the contractual arrangement of the member with you and what would be classed as overtime under that contract. You must be satisfied that any amount put through as overtime meets those contractual terms.</p> <p>However, there are certain payments that can be made in addition to a member's normal salary (for their job role and any extra responsibilities) that would not be classed as overtime. These are:</p> <ul style="list-style-type: none"> • Out of School Learning Activities (OSLA) • Contractual bonus payments • Honorariums • Profit related pay • First aid allowances • Travel allowances • Non contractual bonus payments • Ad Hoc one off payments • Travelling or expenses payments • Any payment in lieu of notice to terminate a contract • Any payment to cover the loss of any contractual holiday pay • Any payment in respect of duties that are not part of their duty as a member • Unapproved salary sacrifice deductions <p>From the above list, only OSLA and Contractual bonus payments can be pensionable. The information for these amounts is recorded separately on the MCR submission.</p> <p>The remaining types would be classed as non-pensionable payments.</p>

	<p>Please Note – If you're unsure if an element of a member's pay should be classed as pensionable and/or where it should be recorded, then please consult the Regulations.</p> <p>If there is no pensionable overtime applicable to the service period the row of data relates to, then this field must be left blank.</p>
Examples	<p>Example 1 If the Overtime amount equals £987.45 Populate the field with 987.45</p> <p>Example 2 If the Overtime amount equals £600 Populate the field with 600.00</p>
Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If the Overtime field is not blank and not in a numeric format to two decimal places 2. If the Days Excluded (data item 24) equals the number of days between the 'Start Date' (data item 21) and the 'End Date' (data item 22) AND the field is not blank. 3. If the Full-time/Part-time Indicator (data item 25) equals 'FT' and the value from the Overtime field is greater than the value returned from the following sum: <ul style="list-style-type: none"> • $0.5 \times \{[\text{Annual Full-time Salary (data item 26)} \div 12] \times [\text{number of days between the 'Start Date' (data item 21) and the 'End Date' (data item 22)} \div \text{number of days in the calendar month the 'Start Date' (data item 21) falls with}]\}$ 4. If the Full-time/Part-time Indicator (data item 25) equals 'PTR', 'PTIC' or 'PTIN' and the value from the Overtime field is greater than the value returned from the following sum: <ul style="list-style-type: none"> • $0.9 \times \text{Part-time Earnings (data item 27)}$
Version	3.0

29. Additional Pensionable Payments

Type	Field
Field Type	Numeric (Decimal to 2 places)
Field Length	Variable – Max xxxxxxxxxxx.xx, Min x.xx
Position in MCR Template	Section A, Column AC – From Row 10 onwards
Position in .CSV file	Column AB – From Row 3 onwards
Mandatory?	No
Description	The amount of additional pensionable payment made in the pay period the service period covers.
Format	Number with two decimal places. Where the field is a whole number, the two decimal places should be displayed with zeros.
Notes	<p>There are two types of additional payments that can be classed as pensionable under the Scheme that would not form part of a member's normal salary (for their job role and any extra responsibilities). These are as follows:</p> <ul style="list-style-type: none"> • Out of School Learning Activities (OSLA) • Contractual Bonus Payments <p>When one or both of the above payment types is made within a pay period, the total value of the payment(s) would be recorded against the service line that covers that pay period.</p> <p>Where more than one service line is being provided for the member for the pay period, please ensure that the total value of the payment(s) is only added to one of the service lines.</p> <p>If there are no additional pensionable payments applicable to the service period the row of data relates to, then this field must be left blank.</p> <p>OSLA</p> <p>There's no definition within the regulations of an OSLA payment, only that it is classed as pensionable earnings. However, guidance provided from the National Union of Teachers states the following:</p> <p>"An Out of School Learning Activity (OSLA) for which a payment might be appropriate include a range of study support activities including homework clubs, summer literacy schools and those linked to particular curriculum or skills area undertaken at the weekends, school holidays and during the school week.</p> <p>All enrichment and study support activities such as revision classes and additional tuition are covered. Other voluntary activities undertaken by teachers outside school hours such as chess clubs, drama groups, school bands and choirs, and training and competitive fixtures for sports clubs are not specifically excluded from the category of "study support activities" or activities "linked to particular curriculum or skills areas". However, teacher's involvement in such activities may not be covered if they do not fall within this description."</p> <p>Contractual Bonus Payment</p> <p>The definition of a contractual bonus payment within the regulations is as follows:</p> <p>"The amount of any payment made to P (the member) by way of bonus under a pay settlement that applies to all employees (or all employees of a particular class or description) at the institution where P is employed."</p> <p>These are only classed as pensionable if the member is not covered by the Teachers' Pay and Conditions document.</p> <p>Please Note – If you're unsure if an element of a member's pay should be classed as pensionable and/or where it should be recorded, then please consult the Regulations.</p>

Examples	<p>Example 1 If the Additional Pensionable Payment equals £8,987.45 Populate the field with 8987.45</p> <p>Example 2 If the Additional Pensionable Payment equals £5,000 Populate the field with 5000.00</p>
Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If the Additional Pensionable Payments field is not blank and not in a numeric format to two decimal places 2. If the Days Excluded (data item 24) equals the number of days between the 'Start Date' (data item 21) and the 'End Date' (data item 22) AND the Additional Pensionable Payments field is not blank 3. If the Annual Full-time Salary (data item 26) is equal to or less than the value in the Additional Pensionable Payments field.
Version	2.0

30. Status Indicator

Type	Field		
Field Type	Character		
Field Length	2		
Position in MCR Template	Section A, Column AD – From Row 10 onwards		
Position in .CSV file	Column AC – From Row 3 onwards		
Mandatory?	No		
Description	Indicator to denote the status of a member during the period of service the row of data relates to, where this status could affect the calculation of a member's contribution tier.		
Format	Template Codes – Selectable from a 'Drop Down' list.	.CSV Codes	Definition
	FL	FL	Member is on reduced pay due to Family Leave during the period of service the row of data relates to
	OS	OS	Member is on reduced pay due to Occupational Sick Leave during the period of service the row of data relates to
Notes	<p>The reasons for the use of these indicators are as follows:</p> <p>FL (Family Leave)</p> <p>When a member is on reduced pay due to family leave and they're receiving statutory pay or at least half their normal monthly salary, the member contribution percentage (i.e. tier) used to calculate a member's contribution deduction must be worked out based on what their earnings would be if they were not on reduced pay or statutory pay.</p> <p>We therefore require this indicator to be provided in any row of data where this method has been used to determine the member's contribution tier.</p> <p>When a member receives less than half pay and HAS NOT received any statutory pay due to family leave, no contributions would be deducted as they're classed as being in non-pensionable employment. However, information must still be provided for these members on the MCR submission, recording the service information on the row of data with all days excluded (see data item 24 for more details) and providing this indicator to confirm the member was on family leave during that time.</p> <p>Where the row of data relates to KIT or SPLIT days that have been worked during a period of non-pensionable employment, this indicator MUST NOT be populated.</p>		

	<p>OS (Occupational Sick Leave)</p> <p>When a member is on reduced pay due to occupational sick leave and they are receiving at least half their normal monthly salary, the member contribution percentage (i.e. tier) used to calculate a member’s contribution deduction must be worked out based on what their earnings would be if they were not on reduced pay.</p> <p>We therefore require this indicator to be provided in any row of data where this method has been used to determine the member’s contribution tier.</p> <p>When a member receives less than half pay due to occupational sick leave, no contributions would be deducted as they’re classed as being in non-pensionable employment. However, information must still be provided for these members on the MCR submission, recording the service information on the row of data with all days excluded (see data item 24 for more details) and providing this indicator to confirm the member was on occupational sick leave during that time.</p> <p>Where none of the above is applicable, this field must be left blank.</p> <p>The members reduced pay can be made up of any pensionable pay elements, including Statutory Pay, but must be at least half of their normal monthly salary before any reduction.</p>
Examples	See Format above
Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If the Status Indicator field is not blank and does not equal 'FL' or 'OS'.
Version	2.0

31. Calculation Method for Contribution Tier

Type	Field		
Field Type	Character		
Field Length	2		
Position in MCR Template	Section A, Column AE – From Row 10 onwards		
Position in .CSV file	Column AD – From Row 3 onwards		
Mandatory?	No		
Description	Indicator to denote how the contribution tier and/or the contribution calculation was performed.		
Format	Template Codes – Selectable from a 'Drop Down' list.	.CSV Codes	Definition
	WE	WE	The calculation of the contribution tier and contribution adjustment for this row of data is based on using the 'When Earned' method calculation method (see Notes below)
	BK	BK	The row of data provided due to a Backdated Pay Increase, where service and contribution information regarding the period of service the row of data relates to has already been provided to Teachers' Pensions (see Notes below)
Notes	<p>There are three methods that can be used to determine a member's contribution tier and/or the contribution deductions/refunds due within a pay period. They are as follows:</p> <p>'When Paid' method</p> <p>This is the most common method used to determine a member's contribution tier and deductions. This can be used when deducting contributions for the first time for a period of service or when correcting the contribution total relating to period of service (e.g. additional hours paid for a previous month).</p> <p>For this method you'd take the total of the member's pensionable pay within a pay period (excluding any payments relating to pensionable Overtime – see data item 28 for more details on Overtime), multiply it by twelve and use this calculated value to determine the contribution percentage (i.e. tier) the member needs to pay in that pay period.</p> <p>This member contribution percentage is then applied to the total pensionable pay in the pay period (including any payments relating to pensionable overtime) to determine the deduction.</p> <p>This method must only be used when calculating a deduction of contributions. To denote this method has been used to calculate the tier, this field must be left blank.</p>		

'When Paid' method when some of the Pensionable Pay in the Pay period relates to a Backdated Pay Award

When paying arrears of pensionable pay in a pay period due to a backdated pay award, the arrears must be ignored when working out the contribution percentage (i.e. tier) using the 'When Paid' method.

The contribution percentage (i.e. Tier) must be determined based on the pensionable pay relating to the pay period only.

A Backdated Pay Award would be classed as an increase in the members annual salary that:-

- is applied to the members salary under a pay order or by members employer
- is unrelated to any change in the members duties or hours of work or otherwise to the particular circumstances of the members case

Arrears due to backdated changes in circumstances, such as increased hours or additional TLR's, would not be classed as backdated pay award.

When this method has been used, we require this field to be populated with 'BK' on each row of data that the backdated pay award amounts are recorded against. This allows us to exclude the pensionable pay amounts relating to the row from our calculations and correctly validate the contribution tier provided.

If the member has not received any pensionable pay that relates to the pay period (i.e. an arrears payment for a backdated pay award only is being made), this method must not be used. Instead, a 'When Earned' method adjustment will need to be calculated for each period the backdated pay award relates to (see below for more details).

'When Earned' method

This method must be used when processing a refund of contributions or processing a payment to a member after they have left your employment (see data item 32 for further details).

You can also use this method, at the employer's discretion, when processing a contribution payment for the first time but you're treating this as being paid in an earlier pay period or when processing corrections to contribution totals already paid.

The 'When Earned' method requires you to determine two values, the 'What should have been deducted' value and the 'What has been deducted' value. These values will need to be determined as follows:

a) First time payment (e.g. late notification of joiner)

Determine the 'What should have been deducted' value by assessing the payment as though it was being paid when it was earned (or at a specific calculation date if required).

The 'What has been deducted' value would be zero.

b) Refund/Correction of payment (e.g. overpayment/underpayment of salary)

Determine the 'What should have been deducted' value by reassessing the original contribution calculation using the up to date pensionable pay information for that period. This reassessment must replicate the original calculation (using the tier and banding rates applicable at this original calculation date) but using the correct amount of pensionable pay to determine the contribution percentage (i.e. Tier) and the new contributions total for the period.

The 'What has been deducted' value will be the total amount of contributions that have already been deducted in relation to each period of affected service.

You would then minus the 'What has been deducted' value from the 'What should have been deducted' value and the result of this sum will leave you with a 'When Earned' method adjustment.

'When Earned' method adjustments can be positive or negative values.

When this method has been used, we require this field to be populated with 'WE' on each row of data that has been calculated using this method. This allows us to perform the correct calculations and validate the adjustment values provided.

Validation	<p>Stop Errors</p> <p>Data Errors</p> <p>1. If the Calculation Method from Contribution Tier field is not blank and does not equal 'WE' or 'BK'.</p>
Version	2.0
Examples	See Format above
Validation	<p>Stop Errors</p> <p>Data Errors</p> <p>1. If the Calculation Method from Contribution Tier field is not blank and does not equal 'WE' or 'BK'.</p>
Version	3.0

32. Contribution Calculation Date

Type	Field
Field Type	Date
Field Length	8
Position in MCR Template	Section A, Column AF – From Row 10 onwards
Position in .CSV file	Column AE – From Row 3 onwards
Mandatory?	No
Description	Only to be used when the Calculation Method for Contribution Tier (data item 31) is 'WE' The date that would be used for the calculation of a member's and employer's contribution, when this is different to the service period the row of data relates to.
Format	To be provided in the UK date format (i.e. ddmmyyyy) Please ensure that if the date is stored in your system with a '/' separator that this is removed when entering the details into this field.
Notes	<p>When processing a contribution deduction based on the 'When Earned' method calculation method, you may need to specify the date the contribution calculation is required be performed at. This would be for one of the following reasons:</p> <p>Payment to member after leaving employment</p> <p>If you need to make a payment and deduct pension contributions for a member in a pay period after they have left your employment, you can't use the tiers and salary bandings applicable when you make the payment. Instead, you would need to use the tiers and salary banding applicable at the member's last day of pensionable employment. This includes the employer contribution percentage applicable at the contribution calculation date.</p> <p>Therefore, if you wish to process the calculation based on the last day of service rather than the service period, then you would need to populate the member's last day of service in this field.</p> <p>Refunds/Corrections where contributions for multiple periods were deducted in a single pay period</p> <p>When contributions for multiple service periods have been calculated in a single calculation using the 'When Paid' method (e.g. pay claim received from a supply teacher, covering multiple months) and you need to make an adjustment to this using the 'When Earned' method, we require each row of data relating to the adjustment to contain the date the original deductions were made.</p> <p>This allows us to replicate the calculation done at the time but based on the correct values to determine the 'What should have been deducted' value.</p> <p>Where none of the above is applicable, this field must be left blank.</p>
Examples	If the Service Period End Date is the 30th November 2021 The date for this field would be supplied as 30112021

Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If the Calculation Method from Contribution Tier (data item 31) does not equal 'WE' and the Contribution Calculation Date field is not blank 2. If the Contribution Calculation Date field is not blank and not in the correct date format 3. If the Contribution Calculation Date field is not blank and the date represented by the value in the Contribution Calculation Date field is before the 'Start Date' (data item 21) 4. If the Contribution Calculation Date field is not blank and the date represented by the value in the Contribution Calculation Date field is after the last day of the pay period and year the MCR submission relates to.
Version	2.0

33. Actual Pensionable Pay in the Pay period

Type	Field
Field Type	Numeric (Decimal to 2 places)
Field Length	Variable – Max xxxxxxxxxxxx.xx, Min x.xx
Position in MCR Template	Section A, Column AG – From Row 10 onwards
Position in .CSV file	Column AF – From Row 3 onwards
Mandatory?	Yes
Description	<p>The amount of pensionable pay (excluding overtime) paid to the member for the period of service the row of data relates.</p> <p>This would include the actual gross pensionable salary paid in the pay period AND any additional pensionable payments made in the pay period.</p>
Format	<p>Number with two decimal places.</p> <p>Where the value is a whole number, the two decimal places must be displayed with zeros.</p>
Notes	<p>The value provided in this field will differ depending on the calculation method used to determine the contribution deduction/refund.</p> <p>When Paid method (including backdated pay award arrears)</p> <p>Populate the field with the amount of pensionable pay paid to the member in the pay period that relates to the service period of the row of data. This would be any normal pensionable pay plus any additional pensionable payment made (excluding overtime).</p> <p>If multiple rows of data are being provided for a member, the total pensionable pay in the pay period will need to be split between these rows to show the amount of pensionable pay that relates specifically to the service period of each row of data.</p> <p>If the member has not received any pensionable pay in the pay period that relates to the service period of the row of data, then populate the field with 0.00.</p> <p>When Earned method</p> <p>Populate the field with the total amount of pensionable pay that should have been paid to the member for the service period of the row of data. This would be any actual pensionable pay plus any additional pensionable payment made (excluding overtime).</p> <p>This would be all pensionable pay that the member has received relating to the period of service the row of data relates to, not just the amount paid in the current pay period. This is to allow us to work out the 'What should have been' contribution deductions.</p> <p>If you're processing a refund of contributions that requires the total amount of any previous deductions to be returned (e.g. retrospective opt out, etc....), please populate this field with 0.00.</p>

Examples	<p>Example 1 If the Actual Pensionable Pay in the Pay period value equals £3,352.93 Populate the field with 3352.93</p> <p>Example 2 If the Actual Pensionable Pay in the Pay period value equals £3,000 Populate the field with 3000.00</p> <p>Example 3 If the Actual Pensionable Pay in the Pay period value equals £0 Populate the field with 0.00</p>
Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If the Actual Pensionable Pay in the pay period field has not been completed 2. If the Actual Pensionable Pay in the pay period field is not in a numeric format to two decimal places. <p>Warning Errors</p> <p>If the value populated if the Actual Pensionable Pay in the Pay Month field equals '0.00' and the following conditions are not met:-</p> <p>The Days Excluded (data item 24) does not equal the number of days between the 'Start Date' (data item 21) and the 'End Date' (data item 22) AND The 'Status' of the member within our records in 'Opted In'</p> <p>2. If the value populated if the Actual Pensionable Pay in the Pay Month field does not equal '0.00' and the following conditions are not met:-</p> <p>The Days Excluded (data item 24) equals the number of days between the 'Start Date' (data item 21) and the 'End Date' (data item 22) OR The 'Status' of the member within our records in 'Opted Out'</p> <p>3. If there's a single row of data on the MCR submission for the member's unique contract of employment (see notes above for details) and the Actual Pensionable Pay in Pay Period (data item 33) for the row is greater than 0.00 and the value from the member contribution tier (data item 38) field is blank.</p> <p>4. If there are multiple rows of data on the MCR submission for the member's unique contract of employment (see notes above for details) and the sum total of the values from the Actual Pensionable Pay in Pay Period (data item 33) fields for all the identified rows is greater than 0.00 and a member contribution tier (data item 38) value has not been provided on any of the rows.</p>
Version	4.0

34. Pensionable Overtime Paid in the Pay period

Type	Field
Field Type	Numeric (Decimal to 2 places)
Field Length	Variable – Max xxxxxxxxxxx.xx, Min x.xx
Position in MCR Template	Section A, Column AH – From Row 10 onwards
Position in .CSV file	Column AG – From Row 3 onwards
Mandatory?	No
Description	The amount of pensionable overtime paid to the member for the period of service the row of data relates.
Format	Number with two decimal places. Where the value is a whole number, the two decimal places must be displayed with zeros.
Notes	<p>Overtime is only classed as pensionable if the member is contributing towards benefits in the Career Average arrangement in the Scheme. It's therefore important that you're aware of the member's scheme membership when calculating contribution deductions, when a member has received a payment for overtime.</p> <p>The value provided in this field will differ depending on the calculation method used to determine the contribution deduction/refund.</p> <p>When Paid method (including backdated pay increases)</p> <p>Populate the field with the amount of pensionable overtime paid to the member in the pay period that relates to the service period of the row of data.</p> <p>If multiple rows of data are being provided for a member, the total pensionable overtime paid in the period will need to be split between these rows to show the amount of pensionable overtime that relates specifically to the service period of each row of data.</p> <p>If the member has not received any pensionable overtime paid in the pay period that relates to the service period the row of data relates to, this field must be left blank.</p> <p>When Earned method</p> <p>Populate the field with the total amount of pensionable overtime that should have been paid to the member for the service period the row of data relates to.</p> <p>This would be all pensionable overtime pay that the member has received relating to the period of service the row of data relates to, not just the amount paid in the current pay period. This is to allow us to work out the 'What should have been' contribution deductions.</p> <p>If you're processing a refund of contributions that requires the total amount of any previous deductions to be returned (e.g. retrospective opt out, etc.) or no pensionable overtime has been paid to the member relating to overtime in the service period, this field must be left blank.</p>
Examples	<p>Example 1</p> <p>If the Pensionable Overtime paid in the Pay period value equals £3,352.93 Populate the field with 3352.93</p> <p>Example 2</p> <p>If the Pensionable Overtime paid in the Pay period value equals £3,000 Populate the field with 3000.00</p>

Validation	<p>Stop Errors</p> <ol style="list-style-type: none"> Field is not blank and is not in a numeric format to two decimal places. <p>Data Errors</p> <ol style="list-style-type: none"> If the pensionable overtime paid in the pay period field is not blank and not in a numeric format to two decimal places. <p>Warning Errors</p> <ol style="list-style-type: none"> If the pensionable overtime paid in the pay period field is not blank and the following conditions are not met: <ul style="list-style-type: none"> If the Calculation Method from Contribution Tier (data item 31) does not equal 'WE' and the 'Scheme Arrangement' of the member within our records on the first day of the pay period and year the submission relates to is 'Career Average' <p>OR</p> <ul style="list-style-type: none"> If the Calculation Method from Contribution Tier (data item 31) equals 'WE' and Contribution Calculation Date (data item 32) is not blank and the 'Scheme Arrangement' of the member within our records on the Contribution Calculation Date (data item 32) is 'Career Average' <p>OR</p> <ul style="list-style-type: none"> If the Calculation Method from Contribution Tier (data item 31) equals 'WE', Contribution Calculation Date (data item 32) is blank and the 'Scheme Arrangement' of the member within our records on the 'Start Date' (data item 21) is 'Career Average'
Version	1.0

35. Notional Pensionable Pay in the Pay Period

Type	Field
Field Type	Numeric (Decimal to 2 places)
Field Length	Variable – Max xxxxxxxxxxx.xx, Min x.xx
Position in MCR Template	Section A, Column AI – From Row 10 onwards
Position in .CSV file	Column AH – From Row 3 onwards
Mandatory?	No – unless 'Status Indicator' (data item 30) equals 'FL' or 'OS'
Description	<p>Only to be used if the 'Status Indicator' (data item 30) equals 'FL' or 'OS'</p> <p>The amount of pensionable pay the member would have received for the period of service the row of data relates to if they were not on reduced pay.</p>
Format	<p>Number with two decimal places.</p> <p>Where the value is a whole number, the two decimal places must be displayed with zeros.</p>
Notes	<p>When a member is on reduced pay due to family leave and they're receiving statutory pay or at least half their normal monthly pay, OR when a member is on reduced pay due to occupational sick leave and they are receiving at least half their normal monthly pay, the Member Contribution Tier would be calculated with reference to their normal monthly pay rate prior to the reduction (i.e. their Notional Monthly Salary).</p> <p>This field is therefore only required when the 'Status Indicator' (data item 30) equals 'FL' or 'OS'. If the 'Status Indicator' field is blank, this field must also be left blank.</p> <p>If the field needs to be populated, the value provided will differ depending on the calculation method used to determine the contribution deduction/refund.</p> <p>When Paid method (including backdated pay increases)</p> <p>Populate this field with the amount of pensionable pay that should have been paid to the member in the pay period that relates to the service period of the row of data if they were not on reduced pay. This would be any normal pensionable pay plus any additional pensionable payment made (excluding overtime).</p> <p>If multiple rows of data are being provided for a member, the total pensionable pay that should have been paid to the member in the period will need to be split between these rows to show the amount of pensionable pay that should have been paid to the member that relates specifically to the service period of each row of data.</p> <p>If the member has not received any pensionable pay in the pay period that relates to the service period of the row of data, then populate the field with 0.00.</p> <p>When Earned method</p> <p>Populate the field with the total amount of pensionable pay that should have been paid to the member in the pay period that relates to the service period of the row of data if they were not on reduced pay. This would be any normal pensionable pay plus any additional pensionable payment made (excluding overtime).</p> <p>This would be based on the total amount of pensionable pay that the member would have received relating to the period of service of the row of data, not just the amount that would have been paid in the current pay period. This is to allow us to work out the 'What should have been' contribution deductions.</p> <p>If you're processing a refund of contributions that requires the total amount of any previous deductions to be returned (e.g. retrospective opt out, etc.), then populate the field with 0.00.</p>

Examples	<p>Example 1 If the Notional Pensionable Pay in the Pay Period value equals £3,352.93 Populate the field with 3352.93</p> <p>Example 2 If the Notional Pensionable Pay in the Pay Period value equals £3,000 Populate the field with 3000.00</p>
Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If the Notional Pensionable Pay in the pay period field is blank and the 'Status Indicator' (data item 30) equals 'FL' or 'OS. 2. If the Notional Pensionable Pay in the pay period field is not blank and the 'Status Indicator' (data item 30) does not equal 'FL' or 'OS. 3. If the Notional Pensionable Pay in the pay period field is not blank and not in a numeric format to 2 decimal places. 4. If there's a single row of data on the MCR submission for the member's unique contract of employment (see notes above for details) and the Notional Pensionable Pay in Pay Period (data item 35) for the row is greater than 0.00 and the value from the member contribution tier (data item 38) field is blank. 5. If there are multiple rows of data on the MCR submission for the member's unique contract of employment (see notes above for details) and the sum total of the values from the Notional Pensionable Pay in Pay Period (data item 35) fields for all the identified rows is greater than 0.00 and a member contribution tier (data item 38) value has not been provided on any of the rows. <p>Warning Errors</p> <p>If the value populated if the Notional Pensionable Pay in the Pay Month field equals '0.00' and the following conditions are not met:-</p> <p>The Days Excluded (data item 24) does not equal the number of days between the 'Start Date' (data item 21) and the 'End Date' (data item 22) AND The 'Status' of the member within our records in 'Opted In'</p> <p>2. If the value populated if the Notional Pensionable Pay in the Pay Month field does not equal '0.00' and the following conditions are not met:-</p> <p>The Days Excluded (data item 24) equals the number of days between the 'Start Date' (data item 21) and the 'End Date' (data item 22) OR The 'Status' of the member within our records in 'Opted Out'</p>
Version	3.0

36. Employer Contributions

Type	Field
Field Type	Numeric (Decimal to two places)
Field Length	Variable – Max xxxxxxxxxxx.xx, Min x.xx
Position in MCR Template	Section A, Column AJ – From Row 10 onwards
Position in .CSV file	Column AI – From Row 3 onwards
Mandatory?	No
Description	The amount of Employer Contributions, relating to the member's contract of employment.
Format	Number with two decimal places. Where the value is a whole number, the two decimal places must be displayed with zeros.
Notes	<p>The value provided in this field will differ depending on the calculation method used to determine the contribution deduction/refund.</p> <p>When Paid method (including backdated pay increases)</p> <p>The amount of Employer Contributions deducted in the pay month relating to a contract of employment for the member. If the calculated contribution deduction is zero (Opted Out members, etc...), then you must still provide this value on the submission as 0.00.</p> <p>There are three different calculation scenarios that will determine where this value will be populated. They're as follows:</p> <ol style="list-style-type: none"> 1) Single row of data for a pay period 2) Multiple rows of data that cover a pay period (i.e. April split) 3) Multiple rows of data that cover different pay periods <p>For calculation scenario 1, you must record the applicable deduction against the row of data.</p> <p>For calculation scenarios 2 & 3, it is advised that the deductions are recorded as a single value against the row of data with the latest 'End Date' (data item 22) that relates to the contribution calculation, leaving this field 'blank' on all the other rows of data.</p> <p>Example – for April, you would provide two rows of data [01/04 to 05/04 and 06/04 to 30/04].</p> <p>You'd therefore record the deduction against the row of data where the end date equals 30/04 and leave this field blank on the row of data where the end date equals 05/04.</p> <p>You can record the total deduction broken down to show the amount associated to the individual rows of data if required.</p> <p>The amount(s) you enter into this field will be validated against the information provided in data item 1 and data items 30 to 35 of each row of data on the MCR submission for the unique contract of employment for the member to ensure it matches our expected value.</p> <p>It's therefore important that care is taken to ensure the value (or the sum total of the values, when the payment has been broken down to show the amount associated to the individual lines of data) provided match this expected value.</p>

Our expected value will be calculated as follows:

First, we'll find the employer contribution rate applicable in the pay period that the MCR submission relates. This pay period is determined by referencing the 'Month' and 'Year' provided in the header line of the submission (or from the data entered into the MCR template).

We would then sum together the actual pensionable pay in the pay period (data item 33) and the pensionable overtime paid in the pay period (data item 34) on the MCR submission, relating to the unique contract of employment for the member.

The unique contract of employment is determined by creating a reference for each row of data containing the following information:

- Teacher's Pension reference Number (Data item 4)
- National Insurance Number (Data item 5)
- Date of Birth (Data item 9)
- Local Authority Number (Data item 17)
- Establishment Number (Data item 18)
- First part of the Role Identifier (Data item 9), i.e. value before the '/'.

Each row of data with the same reference is then used in the above calculation.

Once the total pay amount has been determined relating to the unique contract of employment for the member, the system will then work out the expected value by applying the determined employer contribution rate to this total.

When Earned method

The total amount of employer contributions that should have been deducted relating to the unique period and contract of employment for the member (or the 'What should have been deducted' value needed for the 'When Earned' method calculation).

If you're processing a refund of contributions that requires the total amount of any previous employer contribution deductions to be returned (e.g. Invalid Election, etc.), then populate the field with 0.00.

There'll be three different calculation scenarios that will determine where this value will be populated. They're as follows:

- 1) Single row of data for a pay period with or without a specified calculation date
- 2) Multiple rows of data that cover a pay period (i.e. April Split) with or without a specified calculation date
- 3) Multiple rows of data that cover different pay periods with the same specified calculation date.

For calculation scenario 1, you must record the applicable 'What should have been deducted' employer contribution value against the row of data.

For calculation scenarios 2 & 3, it is advised that the 'What should have been deducted' employer contribution value is recorded as a single value against the row data with the latest 'End Date' that relates to the contribution calculation, leaving this field 'blank' on all the other rows of data.

Example – You receive a pay claim from a supply teacher for work done during June and July in September for the Scheme Year 2021/22. The member left employment at the end of August 2021.

You'd need to provide two rows of data [01/06/2021 to 30/06/2021 & 01/07/2021 to 31/07/2021], both with a Contribution calculation date of 31/08/2021.

You'd therefore record the 'What should have been deducted' employer contribution value against the row of data where the end date equals 31/07/2019 and leave this field blank on the row of data where the end date equals 30/06.

You'd therefore record the 'What should have been deducted' employer contribution value against the row of data where the end date equals 31/07/2021 and leave this field blank on the row of data where the end date equals 30/06.

You can record the total deduction broken down to show the amount associated to the individual rows of data if required.

The amount(s) you enter into this field will be validated against the information provided in data item 21 and data items 30 to 35 of each row of data on the MCR submission for the unique period and contract of employment for the member, to ensure it matches our expected value.

It's therefore important that care is taken to ensure the value (or the sum total of the values, when the payment has been broken down to show the amount associated to the individual lines of data) provided match this expected value.

Our expected value will be calculated as follows:

First, we'll determine the unique period and contract of employment by creating a reference for each row of data (where data item 31 equals 'WE') containing the following information:

- Teacher's Pensions reference number (data item 4)
- National Insurance number (data item 5)
- Date of Birth (data item 9)
- Local Authority number (data item 17)
- Establishment number (data item 18)
- First part of the Role Identifier (data item 19), i.e. value before the '/'
- Use following logic to determine the last part of the reference:

IF Contribution calculation date (data item 32) <> 'blank'.

THEN Contribution calculation date (data item 32).

ELSE Month and Year from the Start Date (data item 21)

Each row of data with the same reference is then used in the calculation below.

We then find the employer contribution rate applicable in the pay period used in the 'When Earned' method calculation. This pay period is determined by referencing the date shown in the last part of the reference applicable to the row (or rows) of data.

We would then sum together the actual pensionable pay in the pay period (data item 33) and the pensionable overtime paid in the pay period (data item 34) on the MCR submission, relating to the unique period contract of employment for the member.

Once the total pay amount has been determined relating to the unique period and contract of employment for the member, the system will then work out the expected value by applying the determined employer contribution rate to this total.

Examples

Example 1

If the employer contribution value equals £3,352.93

Populate the field with **3352.93**

Example 2

If the employer contribution value equals £3,000.

Populate the field with **3000.00**

Example 3

If the Employer Contribution value equals £0.

Populate the field with **0.00**

Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If there is a single row of data on the MCR submission for the member's unique contract of employment and the Employer Contributions field has not been completed. 2. If there are multiple rows of data on the MCR submission for the member's unique contract of employment and the Employer Contributions field has not been completed on any of the identified rows. 3. If the Employer Contributions field is not blank and is not in a numeric format to 2 decimal places. 4. If there's a single row of data on the MCR submission for the member's unique contract of employment (see notes above for details) and the Actual Pensionable Pay in Pay Period (data item 33) for the row is greater than 0.00 and the value from the employer contributions field equals 0.00. 5. If there are multiple rows of data on the MCR submission for the member's unique contract of employment (see notes above for details) and the sum total of the values from the Actual Pensionable Pay in Pay Period (data item 33) fields for all the identified rows is greater than 0.00 the sum total of the values from the employer contributions field for all the identified rows equals 0.00. <p>Warning Errors</p> <ol style="list-style-type: none"> 1. If there is a single row of data on the MCR submission for the member's unique contract of employment and the value from the Employer Contributions field does not match our expected result (see notes above for details). 2. If there are multiple rows of data on the MCR submission for the member's unique contract of employment and the sum total of the values from the Employer Contributions field for all the identified rows does not match our expected result (see notes above for details).
Version	3.0

37. Member Contributions

Type	Field
Field Type	Numeric (Decimal to two places)
Field Length	Variable – Max xxxxxxxxxxx.xx, Min x.xx
Position in MCR Template	Section A, Column AK – From Row 10 onwards
Position in .CSV file	Column AJ – From Row 3 onwards
Mandatory?	No
Description	The amount of member contributions, relating to the member's contract of employment.
Format	Number with two decimal places. Where the value is a whole number, the two decimal places must be displayed with zeros.
Notes	<p>The value provided in this field will differ depending on the calculation method used to determine the contribution deduction/refund.</p> <p>When Paid method (including backdated pay increases)</p> <p>The amount of Member Contributions deducted in the pay month relating to a contract of employment for the member. If the calculated contribution deduction is zero (Opted Out members, etc...), then you must still provide this value on the submission as 0.00.</p> <p>There are three different calculation scenarios that will determine where this value will be populated. They are as follows:</p> <ol style="list-style-type: none"> 1) Single row of data for a pay period 2) Multiple rows of data that cover a pay period (i.e. April Split) 3) Multiple rows of data that cover different pay periods. <p>For calculation scenario 1, you must record the applicable deduction against the row of data.</p> <p>For calculation scenarios 2 & 3, it is advised that the deductions are recorded as a single value against the row of data with the latest 'End Date' (data item 22) that relates to the contribution calculation, leaving this field 'blank' on all the other rows of data.</p> <p>Example – for April, you'd provide two rows of data [01/04 to 05/04 & 06/04 to 30/04].</p> <p>You'd therefore record the deductions against the row of data where the end date equals 30/04 and leave this field blank on the row of data where the end date equals 05/04.</p> <p>You can record the total deduction broken down to show the amount associated to the individual rows of data if required.</p> <p>The amount(s) you enter into this field will be validated against the information provided in data item 1 and data items 30 to 35 of each row of data on the MCR submission for the unique contract of employment for the member to ensure it matches our expected value.</p> <p>It's therefore important that care is taken to ensure the value (or the sum total of the values, when the payment has been broken down to show the amount associated to the individual lines of data) provided match this expected value.</p>

Our expected value will be calculated as follows:

First, we'll find the Member Contribution Tier applicable in the pay period that the MCR submission relates. This pay period is determined by referencing the 'Month' and 'Year' provided in the header line of the submission (or from the data entered into the MCR template). The logic for determining the Member Contribution Tier can be found in data item 38.

We would then sum together the actual pensionable pay in the pay period (data item 33) and the pensionable overtime paid in the pay period (data item 34) on the MCR submission, relating to the unique contract of employment for the member.

The unique contract of employment is determined by creating a reference for each row of data containing the following information:

- Teacher's Pension reference number (data item 4)
- National Insurance number (data item 5)
- Date of Birth (Data item 9)
- Local Authority number (data item 17)
- Establishment number (data item 18)
- First part of the Role Identifier (data item 19), i.e. value before the '/'.

Each row of data with the same reference is then used in the above calculation.

Once the total pay amount has been determined relating to the unique contract of employment for the member, the system will then work out the expected value by applying the determined Member Contribution Tier percentage rate to this total.

When Earned method

The total amount of member contributions that should have been deducted relating to the unique period and contract of employment for the member (or the 'What should have been deducted' value needed for the 'When Earned' method calculation).

If you're processing a refund of contributions that requires the total amount of any previous member contribution deductions to be returned (e.g. Invalid Election, etc.), then populate the field with 0.00.

There'll be three different calculation scenarios that will determine where this value will be populated. They are as follows:

- 1) Single row of data for a pay period with or without a specified calculation date.
- 2) Multiple rows of data that cover a pay period (i.e. April Split) with or without a specified calculation date.
- 3) Multiple rows of data that cover different pay periods with the same specified calculation date.

For calculation scenario 1, you must record the applicable 'What should have been deducted' member contribution value against the row of data.

For calculation scenarios 2 & 3, it is advised that the 'What should have been deducted' member contribution value is recorded as a single value against the row data with the latest 'End Date' that relates to the contribution calculation, leaving this field 'blank' on all the other rows of data.

Example – You receive a pay claim from a supply teacher for work done during June and July in September for the Scheme Year 2021/22. The member left employment at the end of August 2021.

You'd need to provide two rows of data [01/06/2021 to 30/06/2021 & 01/07/2021 to 31/07/2021], both with a Contribution calculation date of 31/08/2021.

You'd therefore record the 'What should have been deducted' member contribution value against the row of data where the end date equals 31/07/2021 and leave this field blank on the row of data where the end date equals 30/06.

You can record the total deduction broken down to show the amount associated to the individual rows of data if required.

The amount(s) you enter into this field will be validated against the information provided in data item 21 and data items 30 to 35 of each row of data on the MCR submission for the unique contract of employment for the member to ensure it matches our expected value.

It's therefore important that care is taken to ensure the value (or the sum total of the values, when the payment has been broken down to show the amount associated to the individual lines of data) provided match this expected value.

Our expected value will be calculated as follows:

First, we'll determine the unique period and contract of employment by creating a reference for each row of data containing the following information:

- Teacher's Pension reference number (data item 4)
- National Insurance number (data item 5)
- Date of Birth (data item 9)
- Local Authority number (data item 17)
- Establishment number (data item 18)
- First part of the Role Identifier (data item 19), i.e. value before the '/'
- Use following logic to determine last part of reference:

IF Contribution Calculation Date (data item 32) <> 'blank'.

THEN Contribution Calculation Date (data item 32).

ELSE Month and Year from the Start Date (data item 21)

Each row of data with the same reference is then used in the calculation below.

We then find the member contribution tier applicable in the pay period used in the 'When Earned' method calculation. The logic for determining the member contribution tier can be found in data item 38.

We would then sum together the actual pensionable pay in the pay period (data item 33) and the pensionable overtime paid in the pay period (data item 34) on the MCR submission, relating to the unique period and contract of employment for the member.

Once the total pay amount has been determined relating to the unique period and contract of employment for the member, the system will then work out the expected value by applying the determined Member Contribution Tier percentage rate to this total.

Examples	<p>Example 1 If the member contribution value equals £3,352.93 Populate the field with 3352.93</p> <p>Example 2 If member contribution value equals £3,000 Populate the field with 3000.00</p> <p>Example 3 If the member contribution value equals £0 Populate the field with 0.00</p>
Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If there's a single row of data on the MCR submission for the member's unique contract of employment (see notes above for details) and the member contributions field has not been completed. 2. If there are multiple rows of data on the MCR submission for the member's unique contract of employment (see notes above for details) and the member contributions field has not been completed on any of the identified rows. 3. If the Member Contributions field is not blank and is not in a numeric format to 2 decimal places. 4. If there's a single row of data on the MCR submission for the member's unique contract of employment (see notes above for details) and the Actual Pensionable Pay in Pay Period (data item 33) for the row is greater than 0.00 and the value from the member contributions field equals 0.00. 5. If there are multiple rows of data on the MCR submission for the member's unique contract of employment (see notes above for details) and the sum total of the values from the Actual Pensionable Pay in Pay Period (data item 33) fields for all the identified rows is greater than 0.00 the sum total of the values from the member contributions field for all the identified rows equals 0.00. <p>Warning Errors</p> <ol style="list-style-type: none"> 1. If there's a single row of data on the MCR submission for the member's unique contract of employment and the value from the Member Contributions field does not match our expected result (see notes above for details). 2. If there are multiple rows of data on the MCR submission for the member's unique contract of employment and the sum total of the values from the member contributions field for all the identified rows does not match our expected result (see notes above for details).
Version	3.0

38. Member Contributions Tier

Type	Field
Field Type	Percentage (Decimal to two places)
Field Length	Variable – Max xx.xx, Min x.xx
Position in MCR Template	Section A, Column AL – From Row 10 onwards
Position in .CSV file	Column AK – From Row 3 onwards
Mandatory?	No
Description	The Member Contributions Tier (as a percentage rate) , relating to the member’s contract of employment.
Format	Percentage with two decimal places. Where the total pensionable earning for the period is 0.00, then the field would be left blank.
Notes	<p>This would be the member contribution tier percentage, used to work out the member contribution deductions relating to a contract of employment for the member in data item 37. If the calculated member contribution deduction is zero (Opted Out members, etc...) then this field must be left blank.</p> <p>The methods for calculating the member’s contribution tier are detailed in the notes of data item 31.</p> <p>Where you populate this value will depend on how the employer and member contribution values have been recorded. The expected positions are as follows:</p> <p>When Paid method (including backdated pay increases)</p> <p>There are three different calculation scenarios that will determine where this value will be populated. They are as follows:</p> <ol style="list-style-type: none"> 1) Single row of data for a pay period 2) Multiple rows of data that cover a pay period (i.e. April Split) 3) Multiple rows of data that cover different pay periods <p>For calculation scenario 1, you must record the applicable member contribution tier against the row of data.</p> <p>For calculation scenarios 2 & 3, it is advised that the member contribution tier is recorded as a single value against the row of data with the latest 'End Date' (data item 22) that relates to the contribution calculation, leaving this field 'blank' on all the other rows of data.</p> <p>Example – for April, you’d provide two rows of data [01/04 to 05/04 & 06/04 to 30/04].</p> <p>You’d therefore record the member contribution tier against the row of data where the end date equals 30/04 and leave this field blank on the row of data where the end date equals 05/04.</p> <p>If you have recorded the employer and member contribution total deductions broken down to show the amount associated to the individual rows of data, you must also record the contribution tier applicable on all the rows of data as well.</p>

The amount you enter into this field will be validated against the information provided for the member on the MCR field to ensure it matches our expected value. This would be worked out based on the following:

- **'When Paid' method**

The member contribution tier percentage based on the sum total of all the actual pensionable pay in the pay period (data item 33), on the MCR submission relating to the unique contract of employment for the member, multiplied by 12.

OR

The member contribution tier percentage based on the sum total of all the notional pensionable pay in the pay period (data item 35), when the Status Indicator (data Item 30) equals family leave or occupational sick leave ('FL' or 'OS'), on the MCR submission relating to the unique contract of employment for the member, multiplied by 12.

The unique contract of employment is determined by creating a reference for each row of data containing the following information:

- Teacher's Pensions reference number (data item 4)
- National Insurance number (data item 5)
- Date of Birth (data item 9)
- Local Authority number (data item 17)
- Establishment number (data item 18)
- First part of the Role Identifier (data item 19), i.e. value before the '/'.

Each row of data with the same reference is then used in the above calculation. The contribution tiers and the salary banding applicable within the pay period (taken from the header line [data item 1]) would be used when determining the applicable tier.

If the sum total of the actual pensionable pay in the pay period (data item 33) or notional pensionable pay in the pay period (data item 35) when the Status Indicator (data Item 30) equals family leave or occupational sick leave ('FL' or 'OS'), on the MCR submission relating to the unique contract of employment for the member, is 0.00 then the applicable field must be left blank.

- **'When Paid' method when some of the Pensionable Pay in the Pay period relates to a Backdated Pay Increase**

The same calculation as the 'When Paid' method is used to determine the tier, except that the Actual Pensionable Pay in the pay period (data item 33) or notional pensionable pay in the pay period (data item 35) when the Status Indicator (data Item 30) equals family leave or occupational sick leave ('FL' or 'OS'), is ignored for any row of data where the calculation method for contribution tier (data item 31) equals backdated pay increase ('BK').

'When Earned' method

There are three different calculation scenarios that will determine where this value will be populated. They are as follows:

- 1) Single row of data for a pay period with or without a specified calculation date.
- 2) Multiple rows of data that cover a pay period (i.e. April Split) with or without a specified calculation date.
- 3) Multiple rows of data that cover different pay periods with the same specified calculation date.

For calculation scenario 1, you must record the applicable contribution tier against the row of data.

For calculation scenarios 2 & 3, it is advised that the 'What should have been deducted' member contribution tier is recorded as a single value against the row data with the latest 'End Date' that relates to the contribution calculation, leaving this field 'blank' on all the other rows of data.

Example – You receive a pay claim from a supply teacher for work done during June and July in September for the Scheme Year 2021/22. The member left employment at the end of August 2021.

You'd need to provide two rows of data [01/06/2021 to 30/06/2021 & 01/07/2021 to 31/07/2021], both with a Contribution calculation date of 31/08/2021.

You'd therefore record the 'What should have been deducted' member contribution tier against the row of data where the end date equals 31/07/2021 and leave this field blank on the row of data where the end date equals 30/06.

If you have recorded the employer and member contribution total deductions broken down to show the amount associated to the individual rows of data, you must also record the member contribution tier applicable on all the rows of data as well. The amount you enter into this field will be validated against the information provided for the member on the MCR field to ensure it matches our expected value. This would be worked out based on the following:

The contribution tier percentage based on the sum total of all the actual pensionable pay in the pay period (data item 33) on the MCR submission relating to the unique period and contract of employment for the member, multiplied by 12.

OR

The contribution tier percentage based on the sum total of all the notional pensionable pay in the pay period (data item 35), when the Status Indicator (data Item 30) equals Family Leave or Occupational Sick Leave ('FL' or 'OS'), on the MCR submission relating to the unique period and contract of employment for the member, multiplied by 12.

The unique period and contract of employment is determined by creating a reference for each row of data containing the following information:

- Teacher's Pensions reference number (data item 4)
- National Insurance number (data item 5)
- Date of Birth (data item 9)
- Local Authority number (data item 17)
- Establishment number (data item 18)
- First part of the Role Identifier (data item 19), i.e. value before the '/'
- Use following logic to determine last part of reference:
IF Contribution Calculation Date (Data item 32) <> 'blank'.
THEN Contribution Calculation Date (Data item 32) .
ELSE Month and Year from the Start Date (Data item 21)

Each row of data with the same reference is then used in the above calculation.

The contribution tiers and the salary banding applicable at the date defined above would be used when determining the applicable tier.

If the sum total of the Actual Pensionable Pay in the pay period (data item 33) or Notional Pensionable Pay in the Pay period (data item 35) when the Status Indicator (data Item 30) equals Family Leave or Occupational Sick Leave ('FL' or 'OS'), on the MCR submission relating to the unique contract of employment for the member, is 0.00 then the applicable field must be left blank.

Examples

Example 1

If the employer contribution tier is determined as 7.4%
Populate the field with **7.40**.

Example 2

If the employer contribution tier is determined as 11.7%
Populate the field with **11.70**.

Stop Errors**Data Errors**

1. If there's a single row of data on the MCR submission for the member's unique contract of employment (see notes above for details) and the member contributions (data item 37) does not equal 0.00 and the member contributions tier field has not been completed.
2. If there are multiple rows of data on the MCR submission for the member's unique contract of employment (see notes above for details) and the sum total of member contributions (data item 37) from all the identified rows does not equal 0.00 and the member contributions tier field has not been completed on any of the identified rows.
3. If there's a single row of data on the MCR submission for the member's unique contract of employment (see notes above for details) and the member contributions (data item 37) equals 0.00 and the member contributions tier field is not blank.
4. If there are multiple rows of data on the MCR submission for the member's unique contract of employment (see notes above for details) and the sum total of member contributions (data item 37) from all the identified rows equals 0.00 and the member contributions tier field is not blank in all of the identified rows.
5. If the member contributions tier field is not blank and is not in a numeric format to two decimal places.
6. If the member contributions tier field is not blank and contains more than five characters.
7. If the member contributions tier field is not blank and contains less than four characters.

Warning Errors

1. If there's a single row of data on the MCR submission for the member's unique contract of employment and the member contributions (data item 37) does not equal 0.00 and the value from the member contributions tier field does not match our expected result (see notes above for details).
2. If there are multiple rows of data on the MCR submission for the member's unique contract of employment and the sum total of member contributions (data item 37) from all the identified rows does not equal 0.00 and the values from the member contributions tier field for all the identified rows does not match our expected result (see notes above for details).

39. Additional Pension Contribution Amount

Type	Field
Field Type	Numeric (Decimal to two places)
Field Length	Variable – Max xxxxxxxxxxx.xx, Min x.xx
Position in MCR Template	Section A, Column AM – From Row 10 onwards
Position in .CSV file	Column AL – From Row 3 onwards
Mandatory?	No
Description	The amount of Additional Pension contributions, relating to the member's contract of employment.
Format	Number with two decimal places. Where the value is a whole number, the two decimal places must be displayed with zeros.
Notes	<p>For information on Additional Pension elections, please review the HR and Payroll Guide on our website at www.teacherspensions.co.uk/employerguides</p> <p>The value provided in this field will differ depending on the calculation method used to determine the contribution deduction/refund.</p> <p>When Paid method (including backdated pay increases)</p> <p>The amount of Additional Pension contributions deducted in the pay period relating to a contract of employment for the member.</p> <p>There are three different calculation scenarios that will determine where this value will be populated. They are as follows:</p> <ol style="list-style-type: none"> 1) Single row of data for a pay period 2) Multiple rows of data that cover a pay period (i.e. April Split) 3) Multiple rows of data that cover different pay periods <p>For calculation scenario 1, you must record the applicable deduction against the row of data.</p> <p>For calculation scenarios 2 & 3, it is advised that the Additional Pension Contribution deductions are recorded as a single value against the row of data with the latest 'End Date' (data item 22) that relates to the contribution calculation, leaving this field 'blank' on all the other rows of data.</p> <p>Example – for April, you would provide two rows of data [01/04 to 05/04 & 06/04 to 30/04].</p> <p>You'd therefore record the Additional Pension Contribution deductions against the row of data where the end date equals 30/04 and leave this field blank on the row of data where the end date equals 05/04.</p> <p>You can record the total deduction broken down to show the amount associated to the individual rows of data if required.</p> <p>If the member has not had any Additional Pension contributions deducted that relates to the service period of the row(s) of data, then the applicable field must be left blank.</p>

	<p>When Earned method</p> <p>The total amount of Additional Pension contributions that should have been deducted relating to the period and unique contract of employment for the member (or the 'What should have been deducted' value needed for the 'When Earned' method calculation).</p> <p>There'll be three different calculation scenarios that will determine where this value will be populated. They are as follows:</p> <ol style="list-style-type: none"> 1) Single row of data for a pay period with or without a specified calculation date. 2) Multiple rows of data that cover a pay period (i.e. April Split) with or without a specified calculation date. 3) Multiple rows of data that cover different pay periods with the same specified calculation date. <p>For calculation scenario 1, you must record the applicable 'What should have been deducted' Additional Pension contribution value against the row of data.</p> <p>For calculation scenarios 2 & 3, it is advised that the 'What should have been deducted' Additional Pension Contribution values are recorded as a single value against the row data with the latest 'End Date' (data item 22) that relates to the contribution calculation, leaving this field 'blank' on all the other rows of data.</p> <p>Example – You receive a pay claim from a supply Teacher for work done during June and July service in September for the Scheme Year 2021/22. The member left employment at the end of August 2021.</p> <p>You'd need to provide two rows of data [01/06/2021 to 30/06/2021 and 01/07/2021 to 31/07/2021], both with a Contribution calculation date of 31/08/2021.</p> <p>You'd therefore record the 'What should have been deducted' Additional Pension Contribution value against the row of data where the end date equals 31/07/2021 and leave this field blank on the row of data where the end date equals 30/06.</p> <p>You can record the total deduction broken down to show the amount associated to the individual row(s) of data if required.</p> <p>If the member has not had any Additional Pension contributions deducted that relates to the service period of the row(s) of data you would leave the applicable field 'blank'.</p> <p>If you're processing a refund of contributions that requires the total amount of any previous Additional Pension contribution deductions to be returned (e.g. Invalid Election, etc.), then populate the field with 0.00.</p>
Examples	<p>Example 1</p> <p>If the Additional Pension Contribution value equals £3,352.93 Populate the field with 3352.93</p> <p>Example 2</p> <p>If the Additional Pension Contribution value equals £3,000 Populate the field with 3000.00</p>
Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If the Additional Pension contribution Amount field is not blank and is not in a numeric format to two decimal places.
Version	2.1

40. Faster Accrual Contribution Amount

Type	Field
Field Type	Numeric (Decimal to two places)
Field Length	Variable – Max xxxxxxxxxxx.xx, Min x.xx
Position in MCR Template	Section A, Column AN – From Row 10 onwards
Position in .CSV file	Column AM – From Row 3 onwards
Mandatory?	No
Description	The amount of Faster Accrual contributions, relating to the member’s contract of employment.
Format	Number with two decimal places. Where the value is a whole number, the two decimal places must be displayed with zeros.
Notes	<p>For information on Faster Accrual elections, please review the HR and Payroll Guide on our website at www.teacherspensions.co.uk/employerguides</p> <p>The value provided in this field will differ depending on the calculation method used to determine the contribution deduction/refund.</p> <p>When Paid method (including backdated pay increases)</p> <p>The amount of Faster Accrual contributions deducted in the pay period relating to a contract of employment for the member.</p> <p>There are three different calculation scenarios that will determine where this value will be populated. They are as follows:</p> <ol style="list-style-type: none"> 1) Single row of data for a pay period 2) Multiple rows of data that cover a pay period (i.e. April Split) 3) Multiple rows of data that cover different pay periods <p>For calculation scenario 1, you must record the applicable deduction against the row of data.</p> <p>For calculation scenarios 2 & 3, it is advised that the Faster Accrual Contribution deductions are recorded as a single value against the row of data with the latest ‘End Date’ (data item 22) that relates to the contribution calculation, leaving this field ‘blank’ on all the other rows of data.</p> <p>Example – for April, you would provide two rows of data [01/04 to 05/04 & 06/04 to 30/04].</p> <p>You’d therefore record the Faster Accrual Contribution deductions against the row of data where the end date equals 30/04 and leave this field blank on the row of data where the end date equals 05/04.</p> <p>You can record the total deduction broken down to show the amount associated to the individual rows of data if required.</p> <p>If the member has not had any Faster Accrual contributions deducted that relates to the service period of the row(s) of data, then the applicable field must be left blank.</p> <p>When Earned method</p> <p>The total amount of Faster Accrual contributions that should have been deducted relating to the period and unique contract of employment for the member (or the ‘What should have been deducted’ value needed for the ‘When Earned’ method calculation).</p>

	<p>There'll be three different calculation scenarios that will determine where this value will be populated. They are as follows:</p> <ol style="list-style-type: none"> 1) Single row of data for a pay period with or without a specified calculation date. 2) Multiple rows of data that cover a pay period (i.e. April Split) with or without a specified calculation date. 3) Multiple rows of data that cover different pay periods with the same specified calculation date. <p>For calculation scenario 1, you must record the applicable 'What should have been deducted' Faster Accrual contribution value against the row of data.</p> <p>For calculation scenarios 2 & 3, it is advised that the 'What should have been deducted' Faster Accrual Contribution values are recorded as a single value against the row data with the latest 'End Date' that relates to the contribution calculation, leaving this field 'blank' on all the other rows of data.</p> <p>Example – You receive a pay claim from a supply teacher for work done during June and July service in September for the Scheme Year 2021/22. The member left employment at the end of August 2021.</p> <p>You'd need to provide two rows of data [01/06/2021 to 30/06/2021 and 01/07/2021 to 31/07/2021], both with a Contribution calculation date of 31/08/2021.</p> <p>You'd therefore record the 'What should have been deducted' Faster Accrual Contribution value against the row of data where the end date equals 31/07/2021 and leave this field blank on the row of data where the end date equals 31/06/2021.</p> <p>You can record the total deduction broken down to show the amount associated to the individual row(s) of data if required.</p> <p>If the member has not had any Faster Accrual contributions deducted that relates to the service period of the row(s) of data you would leave the applicable field 'blank'.</p> <p>If you're processing a refund of contributions that requires the total amount of any previous Faster Accrual contribution deductions to be returned (e.g. Invalid Election, etc.), then populate the field with 0.00.</p>
Examples	<p>Example 1 If the Faster Accrual Contribution value equals £3,352.93 Populate the field with 3352.93</p> <p>Example 2 If the Faster Accrual Contribution value equals £3,000 Populate the field with 3000.00</p>
Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If the Faster Accrual contribution Amount field is not blank and is not in a numeric format to two decimal places.
Version	2.1

41. AAB Buy Out Contribution Amount

Type	Field
Field Type	Numeric (Decimal to two places)
Field Length	Variable – Max xxxxxxxxxxxx.xx, Min x.xx
Position in MCR Template	Section A, Column AO – From Row 10 onwards
Position in .CSV file	Column AN – From Row 3 onwards
Mandatory?	No
Description	The amount of AAB Buy out contribution, relating to the member’s contract of employment.
Format	Number with two decimal places. Where the value is a whole number, the two decimal places must be displayed with zeros.
Notes	<p>For information on AAB Buy out elections, please review the HR and Payroll Guide on our website at www.teacherspensions.co.uk/employerguides</p> <p>The value provided in this field will differ depending on the calculation method used to determine the contribution deduction/refund.</p> <p>When Paid method (including backdated pay increases)</p> <p>The amount of AAB Buy out contributions deducted in the pay period relating to a contract of employment for the member.</p> <p>There are three different calculation scenarios that will determine where this value will be populated. They’re as follows:</p> <ol style="list-style-type: none"> 1) Single row of data for a pay period 2) Multiple rows of data that cover a pay period (i.e. April Split) 3) Multiple rows of data that cover different pay periods <p>For calculation scenario 1, you must record the applicable deduction against the row of data.</p> <p>For calculation scenarios 2 & 3, it is advised that the AAB Buy-Out Contribution deductions are recorded as a single value against the row of data with the latest ‘End Date’ (data item 22) that relates to the contribution calculation, leaving this field ‘blank’ on all the other rows of data.</p> <p>Example – for April, you would provide two rows of data [01/04 to 05/04 & 06/04 to 30/04].</p> <p>You’d therefore record the AAB Buy-Out Contribution deductions against the row of data where the end date equals 30/04 and leave this field blank on the row of data where the end date equals 05/04.</p> <p>You can record the total deduction broken down to show the amount associated to the individual row(s) of data if required.</p> <p>If the member has not had any AAB Buy out contributions deducted that relates to the service period of the row(s) of data, then the applicable field must be left blank.</p> <p>When Earned method</p> <p>The total amount of AAB Buy out contributions that should have been deducted relating to the period and unique contract of employment for the member (or the ‘What should have been deducted’ value needed for the ‘When Earned’ method calculation).</p>

	<p>There'll be three different calculation scenarios that will determine where this value will be populated. They are as follows:</p> <ol style="list-style-type: none"> 1) Single row of data for a pay period with or without a specified calculation date. 2) Multiple rows of data that cover a pay period (i.e. April Split) with or without a specified calculation date. 3) Multiple rows of data that cover different pay periods with the same specified calculation date. <p>For calculation scenario 1, you must record the applicable 'What should have been deducted' AAB Buy out contribution value against the row of data.</p> <p>For calculation scenarios 2 & 3, it is advised that the 'What should have been deducted' AAB Buy-Out Contribution values are recorded as a single value against the row data with the latest 'End Date' that relates to the contribution calculation, leaving this field 'blank' on all the other rows of data.</p> <p>Example – You receive a pay claim from a supply teacher for work done during June and July service in September for the Scheme Year 2021/22. The member left employment at the end of August 2021.</p> <p>You'd need to provide two rows of data [01/06/2021 to 30/06/2021 and 01/07/2021 to 31/07/2021], both with a Contribution calculation date of 31/08/2021.</p> <p>You'd therefore record the 'What should have been deducted' AAB Buy-Out Contribution value against the row of data where the end date equals 31/07/2021 and leave this field blank on the row of data where the end date equals 31/06/2021.</p> <p>You can record the total deduction broken down to show the amount associated to the individual row(s) of data if required.</p> <p>If the member has not had any AAB Buy out contributions deducted that relates to the service period of the row(s) of data, then the applicable field must be left blank.</p> <p>If you are processing a refund of contributions that requires the total amount of any previous AAB Buy out contribution deductions to be returned (e.g. Invalid Election, etc.), then populate the field with 0.00.</p>
Examples	<p>Example 1 If the AAB Buy Out Contribution value equals £3,352.93 Populate the field with 3352.93</p> <p>Example 2 If the AAB Buy Out Contribution value equals £3,000 Populate the field with 3000.00</p>
Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If the AAB Buy out contribution amount field is not blank and is not in a numeric format to two decimal places.
Version	2.1

42. Additional Contributions Amount (Family Benefits, PAY, Higher Salaries)

Type	Field
Field Type	Numeric (Decimal to two places)
Field Length	Variable – Max xxxxxxxxxxx.xx, Min x.xx
Position in MCR Template	Section A, Column AP – From Row 10 onwards
Position in .CSV file	Column AO – From Row 3 onwards
Mandatory?	No
Description	The amount of Family Benefits, PAY and/or Higher Salaries Contributions, relating to the member's contract of employment.
Format	Number with two decimal places. Where the value is a whole number, the two decimal places must be displayed with zeros.
Notes	<p>For information on Family Benefits, Higher Salaries and PAY elections, please review the HR and Payroll Guide on our website at www.teacherspensions.co.uk/employerguides</p> <p>The value provided in this field will differ depending on the calculation method used to determine the contribution deduction/refund.</p> <p>When Paid method (including backdated pay increases)</p> <p>The amount of Family Benefits, PAY and/or Higher Salaries contributions deducted in the pay period relating to a contract of employment for the member.</p> <p>There are three different calculation scenarios that will determine where this value will be populated. They are as follows:</p> <ol style="list-style-type: none"> 1) Single row of data for a pay period 2) Multiple rows of data that cover a pay period (i.e. April Split) 3) Multiple rows of data that cover different pay periods <p>For calculation scenario 1, you must record the applicable deduction against the row of data.</p> <p>For calculation scenarios 2 & 3, it is advised that the Additional Contribution deductions are recorded as a single value against the row of data with the latest 'End Date' (data item 22) that relates to the contribution calculation, leaving this field 'blank' on all the other rows of data.</p> <p>Example – for April, you would provide two rows of data [01/04 to 05/04 & 06/04 to 30/04].</p> <p>You'd therefore record the Additional Contribution deductions against the row of data where the end date equals 30/04 and leave this field blank on the row of data where the end date equals 05/04.</p> <p>You can record the total deduction broken down to show the amount associated to the individual rows of data if required.</p> <p>If the member has not had any Family Benefits, PAY and/or Higher Salaries Contributions deducted that relates to the service period of the row(s) of data, then the applicable field must be left blank.</p>

When Earned method

The total amount of Family Benefits, PAY and/or Higher Salaries contributions that should have been deducted relating to the period and unique contract of employment for the member (or the 'What should have been deducted' value needed for the 'When Earned' method calculation).

There'll be three different calculation scenarios that will determine where this value will be populated. They are as follows:

- 1) Single row of data for a pay period with or without a specified calculation date.
- 2) Multiple rows of data that cover a pay period (i.e. April Split) with or without a specified calculation date.
- 3) Multiple rows of data that cover different pay periods with the same specified calculation date.

For calculation scenario 1, you must record the applicable 'What should have been deducted' Family Benefits, PAY and/or Higher Salaries contribution value against the row of data.

For calculation scenarios 2 & 3, it is advised that the 'What should have been deducted' Additional Contribution values are recorded as a single value against the row data with the latest 'End Date' that relates to the contribution calculation, leaving this field 'blank' on all the other rows of data.

Example – You receive a pay claim from a supply teacher for work done during June and July service in September for the Scheme Year 2021/22. The member left employment at the end of August 2021.

You'd need to provide two rows of data [01/06/2021 to 30/06/2021 and 01/07/2021 to 31/07/2021], both with a Contribution calculation date of 31/08/2021.

You'd therefore record the 'What should have been deducted' Additional Contribution value against the row of data where the end date equals 31/07/2021 and leave this field blank on the row of data where the end date equals 31/06/2021.

You can record the total deduction broken down to show the amount associated to the individual row(s) of data if required.

If the member has not had any Family Benefits, PAY and/or Higher Salaries Contributions deducted that relates to the service period of the row(s) of data, then the applicable field must be left blank.

If you're processing a refund of contributions that requires the total amount of any previous Family Benefits, PAY and/or Higher Salaries Contribution deductions to be returned (e.g. Invalid Election, etc.), then populate the field with 0.00.

Examples

Example 1

If the Additional Contribution value equals £3,352.93

Populate the field with **3352.93**

Example 2

If the Additional Contribution value equals £3,000

Populate the field with **3000.00**

Validation

Stop Errors

Data Errors

1. If the additional contribution amount field is not blank and is not in a numeric format to two decimal places.

Version

2.1

43. Preston Contribution Amount

Type	Field
Field Type	Numeric (Decimal to two places)
Field Length	Variable – Max xxxxxxxxxxx.xx, Min x.xx
Position in MCR Template	Section A, Column AQ – From Row 10 onwards
Position in .CSV file	Column AP – From Row 3 onwards
Mandatory?	No
Description	The amount of Preston contribution deducted for the member.
Format	Number with two decimal places. Where the value is a whole number, the two decimal places must be displayed with zeros.
Notes	<p>Preston contributions are those deducted to allow retrospective access to the Scheme for Part-time workers. For information on Preston contributions, please review the HR and Payroll Guide on our website at www.teacherspensions.co.uk/employerguides</p> <p>This will be a one off contribution payment and would be recorded against the row of data where the service period covers the pay period in which the payment was made.</p> <p>This field would not be populated for any member where the calculation method for the contribution tier (data item 50) equals When Earned ('WE').</p> <p>Once this amount has been reported, you would not need to supply this amount again on any MCR file.</p> <p>If no Preston contributions have been deducted in the pay period, then leave the field 'blank'.</p>
Examples	<p>Example 1 If the Pension Contribution value equals £3,352.93 Populate the field with 3352.93</p> <p>Example 2 If the Pension Contribution value equals £3,000 Populate the field with 3000.00</p>
Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If the calculation method from the contribution tier (data item 31) equals 'WE' and the Preston contribution amount field is not blank. 2. If the Preston contribution amount field is not blank and is not in a numeric format to two decimal places.
Version	2.0

44-49. Contributions – Previously Paid

Type	Field
Field Type	Numeric (Decimal to two places)
Field Length	Variable – Max xxxxxxxxxxx.xx, Min x.xx
Position in MCR Template	<p>44. Employer – Section A, Column AR – From Row 10 onwards</p> <p>45. Member – Section A, Column AS – From Row 10 onwards</p> <p>46. Additional Pension – Section A, Column AT – From Row 10 onwards</p> <p>47. Faster Accrual – Section A, Column AU – From Row 10 onwards</p> <p>48. AAB Buy out – Section A, Column AV – From Row 10 onwards</p> <p>49. Additional (Family Benefits, PAY ,Higher Salaries) – Section A, Column AW – From Row 10 onwards</p>
Position in .CSV file	<p>44. Employer – Column AQ – From Row 3 onwards</p> <p>45. Member – Column AR – From Row 3 onwards</p> <p>46. Additional Pension – Column AS – From Row 3 onwards</p> <p>47. Faster Accrual – Column AT – From Row 3 onwards</p> <p>48. AAB Buy out – Column AU – From Row 3 onwards</p> <p>49. Additional (Family Benefits, PAY, Higher Salaries) – Column AV – From Row 3 onwards</p>
Mandatory?	No
Description	<p>Only to be used when the calculation method for contribution tier (data item 31) is 'WE'.</p> <p>The amounts of contributions that have already been deducted relating to the member's contract of employment.</p>
Format	<p>Number with two decimal places.</p> <p>Where the value is a whole number, the two decimal places must be displayed with zeros.</p>
Notes	<p>When working out a contribution refunds/deductions based on the 'When Earned' method method, the calculation requires the amount of contributions already deducted prior to the calculation being performed (i.e. 'What has been deducted' value).</p> <p>This would be the total of all contributions deducted prior to the calculation relating to the period (or periods) of service for the row (or rows) of data, split into the following fields:</p> <ul style="list-style-type: none"> • 44. Employer – Template position – Section A, Column AR, Row 10 onwards/.CSV position – Column AQ, Row 3 Onwards. • 45. Member – Template position – Section A, Column AS, Row 10 onwards/.CSV position – Column AR, Row 3 Onwards. • 46. Additional Pension – Template position – Section A, Column AT, Row 10 onwards/.CSV position – Column AS, Row 3 Onwards. • 47. Faster Accrual – Template position – Section A, Column AU, Row 10 onwards/.CSV position – Column AT, Row 3 Onwards. • 48. AAB Buy Out – Template position – Section A, Column AV, Row 10 onwards/.CSV position – Column AU, Row 3 Onwards. • 49. Additional (Family Benefits, PAY, Higher Salaries) – Template position – Section A, Column AW, Row 10 onwards/.CSV position – Column AV, Row 3 Onwards. <p>There will be two scenarios that will determine where this value will be populated. They are as follows:</p> <ol style="list-style-type: none"> 1) Single row of data, where the calculation method for contribution tier (data item 31) equals 'When Earned' method method ('WE'), for the member's unique contract of employment.

- 2) Multiple rows of data, where the calculation method for contribution tier (data item 31) equals 'When Earned' method ('WE'), for the member's unique contract of employment.

To clarify, unlike previous 'When Earned' method instructions in this guidance, the period used to calculate the 'What should have been deducted' value is not used here. Instead all rows of data relating to a member's unique contract of employment are used to determine where to populate the required value.

The unique contract of employment is determined by creating a reference for each row of data containing the following information:

- Teachers' Pensions reference number (data item 4)
- National Insurance number (data item 5)
- Date of Birth (data item 9)
- Local Authority number (data item 17)
- Establishment number (data item 18)
- First part of the Role Identifier (data item 19), i.e. value before the '/'.

For calculation scenario 1, you must record the total 'What has been deducted' value against the row of data (in the applicable column).

If a value has been populated in fields 36 to 42 (i.e. the 'What should have been deducted' values), even if the value is 0.00, then a value must also be provided in the corresponding field (fields 44 to 49). If a value is not required, then the appropriate field then it must be left blank.

Example – Employer Contributions (field 36), Member Contributions (field 37) and Additional Pension Contributions (field 39) have been provided on the row of data.

You are then required to populate fields 44, 45 and 46 with a value, even if this is 0.00, and leave the remaining fields blank.

If you are processing a first time payment using the 'When Earned' method, you must populate the required fields (see above) with 0.00 to denote that no contributions have already been deducted.

For calculation scenarios 2, it is advised that the total 'What has been deducted' values are recorded as a single value against the row of data with the latest 'End Date' that relates to the members unique contract of employment, where the Calculation Method for Contribution Tier (data item 31) equals 'When Earned' ('WE'), leaving the fields 'blank' on all the other rows of data.

Example – You are processing a refund due to an overpaid salary for June and July service in August for the Scheme Year 2021/22. You'd provide two rows of data for the refund [01/06/2021 to 30/06/2021 & 01/07/2021 to 31/07/2021], each with their own 'What should have been deducted' values associated to them.

Instead of recording the 'What has been deducted' values separately, you can record the total 'What has been deducted' values (i.e. the total deductions from June and July) against the row of data where the end date equals 31/07/2021 and leave the corresponding fields blank on the row of data where the end date equals 31/06/2021.

This is to account for scenarios where you may not be able to accurately associate a contribution deduction to a specific period of service.

You can record the total deduction broken down to show the amount associated to the individual row(s) of data if required (as shown in calculation scenario 1 above)

If a value has been populated in fields 36 to 42 on any of the applicable rows of data (i.e. the 'What should have been deducted' values), even if the value is 0.00, then a value must also be provided in the corresponding field (fields 44 to 49) on the row of data being used to record the previously paid values. If a value is not required, then the appropriate field then it must be left blank.

	<p>Example – You receive a pay claim from a supply teacher for work done during June and July service in September for the Scheme Year 2021/22. The member left employment at the end of August 2021.</p> <p>You’d need to provide two rows of data [01/06/2021 to 30/06/2021 and 01/07/2021 to 31/07/2021], both with a Contribution calculation date of 31/08/2021.</p> <p>On row one (01/06/2021 to 30/06/2021) you provide Employer Contributions (field 36), Member Contributions (field 37) and Additional Pension Contributions (field 39). On row 2 you provide Employer Contributions (field 36) and Member Contributions (field 37) and member contributions only.</p> <p>You’re then required to populate fields 44, 45 and 46 with a value, even if this is 0.00, on the row of data with an end date of 31/07/2021 and leave the remaining fields blank. Fields 45 to 49 on the row of data where the end date equals 31/06/2021 must be left blank.</p> <p>If you’re processing a first time payment using the ‘When Earned’ method, you must populate the required fields (see above) with 0.00 to denote that no contributions have already been deducted.</p> <p>See Scenarios 10, 11, 12, 13, 15, 16, 23, 24, 25 and 26 for examples of some of these data items being used.</p>
Examples	<p>Example 1 If the relevant Contributions – Previously Paid value equals £3,352.93 Populate the field with 3352.93</p> <p>Example 2 If the relevant Contributions – Previously Paid value equals £3,000 Populate the field with 3000.00</p>
Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If the calculation method for contribution tier (data item 31) does not equal ‘WE’ on the row of data and any of contributions – previously paid fields (44 to 49) are not blank. 2. If there’s a single row of data on the MCR submission for the member’s unique contract of employment (see notes above for details) where the calculation method for contribution tier (data item 31) equals ‘WE’ and one of the following conditions are met: <ul style="list-style-type: none"> • Employer contributions (data field 36) is not blank and the Employer Contributions – Previously Paid field (44) is blank. • Member contributions (data field 37) is not blank and the Member Contributions – Previously Paid field (45) is blank. • Additional Pension contribution amount (data field 39) is not blank and the Addition Pension Contributions – Previously Paid field (46) is blank. • Faster Accrual contribution amount (data field 40) is not blank and the Faster Accrual Contributions – Previously Paid field (47) is blank. • AAB Buy out contribution amount (data field 41) is not blank and the AAB Buy Out contributions – Previously Paid field (48) is blank. • Additional Contribution amount (data field 42) is not blank and the Additional contributions – Previously Paid field (49) is blank.

3. If there are multiple rows of data on the MCR submission for the member's unique contract of employment (see notes above for details) where the Calculation Method for contribution tier (data item 31) equals 'WE' and one of the following conditions are met:
 - At least one of the Employer Contributions (data field 36) from the identified rows is not blank and all the Employer Contributions – Previously Paid fields (44) from the identified rows are blank.
 - At least one of the Member Contributions (data field 37) from the identified rows is not blank and all the Member Contributions – Previously Paid fields (45) from the identified rows are blank.
 - At least one of the Additional Pension Contribution amounts (data field 39) from the identified rows is not blank and all the Additional Pension Contributions – Previously Paid fields (46) from the identified rows are blank.
 - At least one of the Faster Accrual Contribution amounts (data field 40) from the identified rows is not blank and all the Faster Accrual Contributions – Previously Paid fields (47) from the identified rows are blank.
 - At least one of the AAB Buy Out Contribution amounts (data field 41) from the identified rows is not blank and all the AAB Buy out Contributions – Previously Paid fields (48) from the identified rows are blank.
 - At least one of the Additional Contribution amounts (data field 42) from the identified rows is not blank and all the Additional Contributions – Previously Paid fields (49) from the identified rows are blank.
4. If any of the Contributions – Previously Paid fields (44-49) on a row of data are not blank and are not in a numeric format to two decimal places.

Version

2.1

50 – 55. Contributions – Adjustments

Type	Field
Field Type	Numeric (Decimal to two places)
Field Length	Variable – Max xxxxxxxxxxx.xx, Min x.xx
Position in MCR Template	<p>50. Employer – Section A, Column AX – From Row 10 onwards</p> <p>51. Member – Section A, Column AY – From Row 10 onwards</p> <p>52. Additional Pension – Section A, Column AZ – From Row 10 onwards</p> <p>53. Faster Accrual – Section A, Column BA – From Row 10 onwards</p> <p>54. AAB Buy out – Section A, Column BB – From Row 10 onwards</p> <p>55. Additional (Family Benefits, PAY, Higher Salaries) – Section A, Column BC – From Row 10 onwards.</p>
Position in .CSV file	<p>50. Employer – Column AW – From Row 3 onwards</p> <p>51. Member – Column AX – From Row 3 onwards</p> <p>52. Additional Pension – Column AY – From Row 3 onwards</p> <p>53. Faster Accrual – Column AZ – From Row 3 onwards</p> <p>54. AAB Buy out – Column BA – From Row 3 onwards</p> <p>55. Additional (Family Benefits, PAY, Higher Salaries) – Column BB – From Row 3 onwards.</p>
Mandatory?	No
Description	<p>Only to be used when the calculation method for contribution tier (data item 31) is 'WE'</p> <p>The value of the 'When Earned' method adjustment, relating to the members contract of employment.</p>
Format	<p>Number with two decimal places.</p> <p>Where the value is a whole number, the two decimal places must be displayed with zeros.</p> <p>Any negative value must be prefixed with a '-' sign in the data item.</p>
Notes	<p>When working out a contribution refunds/deductions based on the 'When Earned' method, the calculation result is known as a 'When Earned' method adjustment. This is the result of the 'What should have been deducted' value minus the 'What has been deducted' value for each applicable contribution type relating to the member's unique contract of employment. This result could be either a positive or negative number, a positive denoting a deduction and a negative denoting a refund.</p> <p>There will be two scenarios that will determine where this value will be populated. They are as follows:</p> <ol style="list-style-type: none"> 1) Single row of data, where the Calculation Method for Contribution Tier (data item 31) equals 'When Earned' method ('WE'), for the member's unique contract of employment 2) Multiple rows of data, where the Calculation Method for Contribution Tier (data item 31) equals 'When Earned' method ('WE'), for the member's unique contract of employment.

To clarify, unlike previous 'When Earned' method instructions, the period used to calculate the 'What should have been deducted' value is not used here. Instead all rows of data relating to a member's unique contract of employment are used to determine where to populate the required value.

The unique contract of employment is determined by creating a reference for each row of data containing the following information:

- Teacher's Pensions reference number (data item 4)
- National Insurance number (data item 5)
- Date of Birth (data item 9)
- Local Authority number (data item 17)
- Establishment number (data item 18)
- First part of the unique Role Identifier (data item 19), i.e. value before the '/'.

For calculation scenario 1, you must record the 'When Earned' method adjustment value against the row of data (in the applicable column).

Example – Employer Contributions (field 36) and Member Contributions (field 37) have been provided on the row of data.

Corresponding values also have been provided for Employer Contributions – Previously Paid (field 44) and Member Contributions – Previously Paid (field 45)

You're then required to populate fields 50 and 51 with a value, even if this is 0.00, and leave the remaining fields blank.

For calculation scenarios 2, the 'When Earned' adjustment value must be recorded against the row (or rows) of data that you recorded the 'What has been deducted' value(s) against (e.g. if these have been provided the total values against the row of data with the latest 'End Date', then provide the 'When Earned' adjustment as total values against that row of data (in the applicable column).

Example – You receive a pay claim from a supply teacher for work done during June and July service in September for the Scheme Year 2021/22. The member left employment at the end of August 2021.

You'd need to provide two rows of data [01/06/2021 to 30/06/2021 and 01/07/2021 to 31/07/2021], both with a Contribution calculation date of 31/08/2021. Both rows contain Employer Contributions (field 36) and Member Contributions (field 37).

Corresponding values also have been provided for Employer Contributions – Previously Paid (field 44) and Member Contributions – Previously Paid (field 45) on the row of data where the end date equals 31/07/2021.

You're then required to populate fields 50 and 51 with a value, even if this is 0.00 on the row of data where the end date equals 31/07/2021 and leave the remaining fields blank. Fields 50 to 55 on the row of data where the end date equals 31/06/2021 must be left blank.

The amount you enter into this field will be validated against the information provided for the member on the MCR field to ensure it matches our expected value. This would be worked out using the following method:

First we'll find all rows of data on the MCR file, where the Calculation method for contribution tier (data item 31) equals 'When Earned' method ('WE'), for the member's unique contract of employment.

The unique contract of employment is determined by creating a reference for each row of data containing the following information:

- Teacher's Pensions reference number (data item 4)
- National Insurance number (data item 5)
- Date of Birth (data item 9)
- Local Authority number (data item 17)
- Establishment number (data item 18)
- First part of the unique Role Identifier (data item 19), i.e. value before the '/'

Each row of data with the same reference is then used in the below calculation.

- **50. Employer:** Template position – Section A, Column AX, Row 10 onwards/.CSV position – Column AV, Row 3 Onwards
= Sum total of data item 36 – Sum total of data item 44
- **51. Member:** Template position – Section A, Column AY, Row 10 onwards/.CSV position – Column AX, Row 3 Onwards
= Sum total of data item 37 – Sum total data item 45
- **52. Additional Pension:** Template position – Section A, Column AZ, Row 10 onwards/.CSV position – Column AY, Row 3 Onwards
= Sum total of data item 39 – Sum total data item 46
- **53. Faster Accrual:** Template position – Section A, Column BA, Row 10 onwards/.CSV position – Column AZ, Row 3 Onwards
= Sum total of data item 40 – Sum total data item 47
- **54. AAB Buy out:** Template position – Section A, Column BB, Row 10 onwards/.CSV position – Column BA, Row 3 Onwards
= Sum total of data item 41 – Sum total data item 48
- **55. Additional (Family Benefits, PAY, Higher Salaries):** – Template position – Section A, Column BC, Row 10 onwards/.CSV position – Column BB, Row 3 Onwards
= Sum total of data item 42 – Sum total of data item 49

See Scenarios 10, 11, 12, 13, 15, 16, 23, 24, 25 and 26 for examples of some of these data items being used.

Examples

Example 1

If the relevant Contributions – Adjustment value equals £3,352.93 Populate the field with **3352.93**

Example 2

If the relevant Contributions – Adjustment value equals minus £3,352.93 Populate the field with **-3352.93**

Example 3

If the relevant Contributions – Adjustment value equals £3,000 Populate the field with **3000.00**

Validation

Stop Errors

Data Errors

1. If the Calculation Method from Contribution Tier (data item 31) does not equal 'WE' and any of Contributions – Adjustment fields (50 to 55) are not blank.
2. If there is a single row of data on the MCR submission for the member's unique contract of employment (see notes above for details) where the Calculation method from contribution tier (data item 31) equals 'WE' and the following condition are met:
 - Employer contributions (data item 36) is not blank and the Employer contributions – adjustment field (50) is blank.
 - Member contributions (data item 37) is not blank and the Member contributions – adjustment field (51) is blank.
 - Additional Pension contribution amount (data item 39) is not blank and the Addition Pension contributions – adjustment field (52) is blank.
 - Faster Accrual contribution amount (data item 40) is not blank and the Faster Accrual contributions – adjustment field (53) is blank.

- AAB Buy Out contribution amount (data item 41) is not blank and the AAB Buy out contributions – adjustment field (54) is blank.
 - Additional contribution amount (data item 42) is not blank and the Additional contributions – adjustment field (55) is blank.
3. If there are multiple rows of data on the MCR submission for the member's unique contract of employment (see notes above for details) where the Calculation method from contribution tier (data item 31) equals 'WE' and one of the following conditions are met:
- At least one of the Employer contributions (data item 36) from the identified rows is not blank and all the Employer contributions – adjustment fields (50) from the identified rows are blank.
 - At least one of the Member contributions (data item 37) from the identified rows is not blank and all the Member contributions – adjustment fields (51) from the identified rows are blank.
 - At least one of the Additional Pension contribution amounts (data item 39) from the identified rows is not blank and all the Addition Pension contributions – adjustment fields (52) from the identified rows are blank.
 - At least one of the Faster Accrual contribution amounts (data item 40) from the identified rows is not blank and all the Faster Accrual contributions – adjustment fields (53) from the identified rows are blank.
 - At least one of the AAB Buy Out contribution amounts (data item 41) from the identified rows is not blank and all the AAB Buy out Contributions – adjustment fields (54) from the identified rows are blank.
 - At least one of the Additional contribution amounts (data item 42) from the identified rows is not blank and all the Additional contributions – adjustment fields (55) from the identified rows are blank.
4. If any of the contributions – adjustment fields (50-55) on a row of data are not blank and are not in a numeric format to two decimal places.

Warning Errors

1. If the contributions – adjustment field (50 to 55) is not blank and the value does not match the expected result (See notes above).

Version	2.1
---------	-----

56. Total Contribution Payment

Type	Field
Field Type	Numeric (Decimal to two places)
Field Length	Variable – Max xxxxxxxxxxx.xx, Min x.xx
Position in MCR Template	Section B, Cell F6
Position in .CSV file	Cell AU2
Mandatory?	Yes
Description	The total contribution payment due to Teachers' Pensions in the pay period the MCR file relates to.
Format	<p>Number with two decimal places.</p> <p>Where the value is a whole number, the two decimal places must be displayed with zeros.</p> <p>Where the calculated value is a negative, it must be prefixed with a '-'.</p>
Notes	<p>When you are creating a MCR submission using the MCR template, this value will be auto generated from the member details you provide in Section A (data items 2 to 55) by using the 'Generate total contribution amounts based on the service and contribution information provided' button (please see the MCR Template – User Instructions for more details).</p> <p>Therefore, no variances can occur between the data sets and no further validation is required. It's imperative that you check the value generated in this field to ensure it matches the expected payment for the pay period. If a discrepancy occurs, you would need to check the member data input to find where the issue lies.</p> <p>The auto generated value will be saved to the .CSV file and used as part of our data processing routines when you upload it.</p> <p>When you upload a MCR submission to us (either generated from the MCR template or directly from your payroll/software system) OR when you are using the MCR template to check a MCR submission or MCR error file using the 'import' function, validation will be performed on this value (supplied within the .CSV file) and it's important you ensure that this is equal to your expected total contribution payment amount.</p> <p>The sum below shows the template and .CSV cell location for the values, separated by a "/":</p> <p>=K15/W2 + K16/X2 + K20/AD2 + K24/AI2 + K25/AJ2 + K29/AS2 + K30/AT2</p>
Examples	<p>Example 1</p> <p>If the total contribution payment due to us in the pay period the MCR file relates to equals £2,365,458.98</p> <p>Populate the field with 2365458.98</p> <p>Example 2</p> <p>If the total contribution payment due to us in the pay period the MCR file relates to equals £-95,000</p> <p>Populate the field with -95000.00</p> <p>Example 3</p> <p>If total contribution payment due to us in the pay period the MCR file relates to equals 0</p> <p>Populate the field with 0.00</p>

Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If the total contribution payment field has not been completed. 2. If the total contribution payment field is not in a numeric format to two decimal places. 3. If the value from the total contribution payment field does not equal the result of the following sum (the sum below shows the template (Section B) and .CSV cell location for the values, separated by a "/"): $=K15/W2 + K16/X2 + K20/AD2 + K24/AI2 + K25/AJ2 + K29/AS2 + K30/AT2$
Version	1.0

57. Payment Method

Type	Field	
Field Type	Character	
Field Length	Variable – Max 13, Min 4	
Position in MCR Template	Section B, Cell F8	
Position in .CSV file	Cell AV2	
Mandatory?	Yes	
Description	The payment method used to pay the contribution amount due to us in the pay period the MCR file relates to.	
Format	Template Codes – Selectable from a 'Drop Down' list.	.CSV Code
	BACS	BACS
	Direct Debit	DirectDebit
	CHAPS	CHAPS
	Faster Payment	FasterPayment
	Cheque	Cheque
Notes	<p>This field was output on the Monthly Contributions Breakdown file and the same logic would be used for the MCR file.</p> <p>This field will be used to monitor the accounts used by Teachers' Pensions that handle incoming payments of different types and it's important that the correct method of payment is input into this field.</p> <p>Important Note</p> <p>The Direct Debit option has been added to future proof the solution for the potential for this payment type to be introduced. This option will be disabled until this payment method becomes available. If this method is provided on the MCR file before this payment option is available, the file will be rejected.</p>	
Examples	As shown in the 'Format' section above.	
Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If the payment method field has not been completed. 2. If the payment method field does not equal 'BACS', 'DirectDebit', 'CHAPS', 'FasterPayment' or 'Cheque'. 	
Version	1.0	

58-65. Contributable Salary – Tier 1 to Tier 6, Unassignable Tier and Total

Type	Field
Field Type	Numeric (Decimal to two places)
Field Length	Variable – Max xxxxxxxxxxxx.xx, Min x.xx
Position in MCR Template	58. Tier 1 – Section B, Cell D14. 59. Tier 2 – Section B, Cell E14. 60. Tier 3 – Section B, Cell F14. 61. Tier 4 – Section B, Cell G14. 62. Tier 5 – Section B, Cell H14. 63. Tier 6 – Section B, Cell I14. 64. Unassignable Tier – Section B, Cell J14. 65. Total – Section B, Cell K14.
Position in .CSV file	58. Tier 1 – Cell A2. 59. Tier 2 – Cell D2. 60. Tier 3 – Cell G2. 61. Tier 4 – Cell J2. 62. Tier 5 – Cell M2. 63. Tier 6 – Cell P2. 64. Unassignable Tier – S2. 65. Total – Cell V2.
Mandatory?	Yes
Description	The sum total of the contributable salary relating to the applicable tier for all members on the MCR submission whose contributions have been calculated using the 'When Paid' method.
Format	Number with two decimal places. Where the value is a whole number, the two decimal places would be displayed with zeros.
Notes	<p>When you are creating a MCR submission using the MCR template, these values will be auto generated from the member details you provide in Section A (data items 2 to 55) by using the 'Generate total contribution amounts based on the service and contribution information provided' button (please see the MCR template – User Instructions for more details).</p> <p>Therefore, no variances can occur between the data sets and no further validation is required. It is imperative that you check the total contribution payment (data item 56) to ensure the data provided creates the expected total contribution payment for the pay period. If a discrepancy occurs, you would need to check the member data input to find where the issue lies.</p> <p>The auto generated value will be saved to the .CSV file and used as part of our data processing routines when you upload it.</p> <p>When you upload a MCR submission to us (either generated from the MCR template OR directly from your payroll/software system) OR when you are using the MCR template to check a MCR submission or MCR error file using the 'import' function, validation will be performed on these values (supplied within the .CSV file) and it's important you ensure that these equal:</p>

	<p>The sum total of the Actual pensionable pay in pay period [data item 33] and pensionable overtime paid in the pay period [data item 34] for each member whose contribution tier has been calculated:</p> <ul style="list-style-type: none"> • Using the 'When Paid' method (including backdated pay increases). • As the following contribution tier: <ul style="list-style-type: none"> - 58. Template Position, Section B D14/.CSV Position A2 – Tier 1 - 59. Template Position, Section B E14/.CSV Location D2 – Tier 2 - 60. Template Position, Section B F14/.CSV Location G2– Tier 3 - 61. Template Position, Section B G14/.CSV Location J2 – Tier 4 - 62. Template Position, Section B H14/.CSV Location M2 – Tier 5 - 63. Template Position, Section B I14/.CSV Location P2 – Tier 6 - 64. Template Position, Section B J14/.CSV Location S2 – A contribution percentage that does not match any applicable tier with the scheme - 65. Template Position, Section B K14/.CSV Location V2 – Total <p>Any member whose contribution tier has been worked out using the 'When Earned' method wouldn't have their contributable salary from the actual pensionable pay in the pay period (data item 33) and pensionable overtime paid in the pay period (data item 34) included in the calculation of these fields.</p>
Examples	<p>Example 1</p> <p>If the sum total of the applicable pensionable salary (actual pensionable pay and pensionable overtime) equals £1,253,352.93 Populate the field with 1253352.93</p> <p>Example 2</p> <p>If the sum total of the applicable pensionable salary (actual pensionable pay and pensionable overtime) equals £653,000. Populate the field with 653000.00</p> <p>Example 3</p> <p>If the sum total of the applicable pensionable salary (actual pensionable pay and pensionable overtime) equals £0. Populate the field with 0.00</p>
Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If any of the contributable salary fields (58-65) have not been completed. 2. If any of contributable salary fields (58-65) are not in a numeric format to two decimal places. 3. The value in the contributable salary field does not equal the sum total of the actual pensionable pay in pay period [data item 33] and pensionable overtime paid in the pay period [data item 34] for each member whose contribution tier has been calculated: <ul style="list-style-type: none"> • Using the 'When Paid' method (including backdated pay increases). • As the following contribution tier: <ul style="list-style-type: none"> - 58. Template Position, Section B D14/.CSV Position A2 – Tier 1 - 59. Template Position, Section B E14/.CSV Location D2 – Tier 2 - 60. Template Position, Section B F14/.CSV Location G2 – Tier 3 - 61. Template Position, Section B G14/.CSV Location J2 – Tier 4 - 62. Template Position, Section B H14/.CSV Location M2 – Tier 5 - 63. Template Position, Section B I14/.CSV Location P2 – Tier 6 - 64. Template Position, Section B J14/.CSV Location S2 – A contribution percentage that does not match any applicable tier within the scheme - 65. Template Position, Section B K14/.CSV Location V2 – Total
Version	1.0

66-73. Employer Contributions – Tier 1 to Tier 6, Unassignable Tier and Total

Type	Field
Field Type	Numeric (Decimal to two places)
Field Length	Variable – Max xxxxxxxxxxx.xx, Min x.xx
Position in MCR Template	66. Tier 1 – Section B, Cell D15. 67. Tier 2 – Section B, Cell E15. 68. Tier 3 – Section B, Cell F15. 69. Tier 4 – Section B, Cell G15. 70. Tier 5 – Section B, Cell H15. 71. Tier 6 – Section B, Cell I15. 72. Unassignable Tier – Section B, Cell J15. 73. Total – Section B, Cell K15.
Position in .CSV file	66. Tier 1 – Cell B2. 67. Tier 2 – Cell E2. 68. Tier 3 – Cell H2. 69. Tier 4 – Cell K2. 70. Tier 5 – Cell N2. 71. Tier 6 – Cell Q2. 72. Unassignable Tier – Cell T2. 73. Total – Cell W2.
Mandatory?	Yes
Description	The sum total of the employer contributions relating to the applicable tier for all members on the MCR submission whose contributions have been calculated using the 'When Paid' method.
Format	Number with two decimal places. Where the value is a whole number, the two decimals places must be displayed with zeros.
Notes	<p>When you're creating a MCR submission using the MCR Template, these values will be auto generated from the member details you provide in Section A (data items 2 to 55) by using the 'Generate total contribution amounts based on the service and contribution information provided' button (please see the MCR template – User Instructions for more details).</p> <p>Therefore, no variances can occur between the data sets and no further validation is required. It is imperative that you check the Total contribution payment (data item 56) to ensure the data provided creates the expected payment for the pay period. If a discrepancy occurs, you would need to check the member data input to find where the issue lies.</p> <p>The auto generated value will be saved to the .CSV file and used as part of our data processing routines when you upload it.</p> <p>When you upload a MCR submission to us (either generated from the MCR template OR directly from your payroll/software system) OR when you are using the MCR template to check a MCR submission or MCR error file using the 'import' function, validation will be performed on these values (supplied within the .CSV file) and it's important you ensure that these equal:</p>

	<p>The sum total of the employer contributions (data item 36) for each member whose contribution tier has been calculated:</p> <ul style="list-style-type: none"> • Using the 'When Paid' method (including backdated pay increases). • As the following contribution tier: <ul style="list-style-type: none"> - 66. Template Position, Section B D15/.CSV Position B2 – Tier 1 - 67. Template Position, Section B E15/.CSV Location E2 – Tier 2 - 68. Template Position, Section B F15/.CSV Location H2 – Tier 3 - 69. Template Position, Section B G15/.CSV Location K2 – Tier 4 - 70. Template Position, Section B H15/.CSV Location N2 – Tier 5 - 71. Template Position, Section B I15/.CSV Location Q2 – Tier 6 - 72. Template Position, Section B J15/.CSV Location T2 – A contribution percentage that does not match any applicable tier with the scheme - 73. Template Position, Section B K15/.CSV Location W2 – Total <p>Any member whose contribution tier has been worked out using the 'When Earned' method wouldn't have their employer contribution from data item 36 included in the calculation of this field.</p>
Examples	<p>Example 1</p> <p>If the sum total of the applicable employer contributions equals £2,365,458.98 Populate the field with 2365458.98</p> <p>Example 2</p> <p>If the sum total of the applicable employer contributions equals £953,000 Populate the field with 953000.00</p> <p>Example 3</p> <p>If the sum total of the applicable employer contributions equals £0 Populate the field with 0.00</p>
Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If any of the employer contribution fields (66-73) have not been completed. 2. If any of employer contribution fields (66-73) are not in a numeric format to two decimal places. 3. The value in the employer contribution field does not equal the sum total of the employer contributions [data item 36] for each member whose contribution tier has been calculated: <ul style="list-style-type: none"> • Using the 'When Paid' method (including backdated pay increases). • As the following contribution tier: <ul style="list-style-type: none"> - 66. Template Position, Section B D15/.CSV Position B2 – Tier 1 - 67. Template Position, Section B E15/.CSV Location E2 – Tier 2 - 68. Template Position, Section B F15/.CSV Location H2 – Tier 3 - 69. Template Position, Section B G15/.CSV Location K2 – Tier 4 - 70. Template Position, Section B H15/.CSV Location N2 – Tier 5 - 71. Template Position, Section B I15/.CSV Location Q2 – Tier 6 - 72. Template Position, Section B J15/.CSV Location T2 – A contribution percentage that does not match any applicable tier with the scheme - 73. Template Position, Section B K15/.CSV Location W2 – Total
Version	1.0

74 – 81. Member Contributions – Tier 1 to Tier 6 and Total

Type	Field
Field Type	Numeric (Decimal to two places)
Field Length	Variable – Max xxxxxxxxxxx.xx, Min x.xx
Position in MCR Template	74. Tier 1 – Section B, Cell D16. 75. Tier 2 – Section B, Cell E16. 76. Tier 3 – Section B, Cell F16. 77. Tier 4 – Section B, Cell G16. 78. Tier 5 – Section B, Cell H16. 79. Tier 6 – Section B, Cell I16. 80. Unassignable Tier – Section B, Cell J16. 81. Total – Section B, Cell K16
Position in .CSV file	74. Tier 1 – Cell C2. 75. Tier 2 – Cell F2. 76. Tier 3 – Cell I2. 77. Tier 4 – Cell L2. 78. Tier 5 – Cell O2. 79. Tier 6 – Cell R2. 80. Unassignable Tier – Cell U2. 81. Total – Cell X2
Mandatory?	Yes
Description	The sum total of the member contributions relating to the applicable tier for all members on the MCR submission whose contribution tier has been calculated using the 'When Paid' method.
Format	Number with two decimal places. Where the value is a whole number, the two decimal places must be displayed with zeros.
Notes	<p>When you're creating a MCR submission using the MCR template, these values will be auto generated from the member details you provide in Section A (data items 2 to 55) by using the 'Generate total contribution amounts based on the service and contribution information provided' button (please see the MCR template – User Instructions for more details).</p> <p>Therefore, no variances can occur between the data sets and no validation is required. It's imperative that you check the Total contribution payment (data item 56) to ensure the data provided creates the expected payment for the pay period. If a discrepancy occurs, you would need to check the member data input to find where the issue lies.</p> <p>The auto generated value will be saved to the .CSV file and used as part of our data processing routines when you upload it.</p> <p>When you upload a MCR submission to us (either generated from the MCR template OR directly from your payroll/software system) OR when you are using the MCR template to check a MCR submission or MCR error file using the 'import' function, validation will be performed on these values (supplied within the .CSV file) and it's important you ensure that these equal:</p>

	<p>The sum total of the member contributions (data item 37) for each member whose contribution tier has been calculated:</p> <ul style="list-style-type: none"> • Using the 'When Paid' method (including backdated pay increases). • As the following contribution tier: <ul style="list-style-type: none"> - 74. Template Position, Section B D16/.CSV Position C2 – Tier 1 - 75. Template Position, Section B E16/.CSV Location F2 – Tier 2 - 76. Template Position, Section B F16/.CSV Location I2 – Tier 3 - 77. Template Position, Section B G16/.CSV Location L2 – Tier 4 - 78. Template Position, Section B H16/.CSV Location O2 – Tier 5 - 79. Template Position, Section B I16/.CSV Location R2 – Tier 6 - 80. Template Position, Section B J16/.CSV Location U2 – A contribution percentage that does not match any applicable tier within the scheme X2 - 81. Template Position, Section B K16/.CSV Location X2 – Total <p>Any member whose contribution tier has been worked out using the 'When Earned' method wouldn't have their member contribution from data item 37 included in the calculation of this field.</p>
Examples	<p>Example 1</p> <p>If the sum total of the applicable member contributions equals £486,987.45 Populate the field with 486987.45</p> <p>Example 2</p> <p>If the sum total of the applicable member contributions equals £3,874,000 Populate the field with 3874000.00</p> <p>Example 3</p> <p>If the sum total of the applicable member contributions equals £0 Populate the field with 0.00</p>
Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If any of the member contribution fields (74-81) have not been completed. 2. If any of member contribution fields (74-81) are not in a numeric format to two decimal places. 3. The value in the Employer Contribution field does not equal the sum total of the Member Contributions (data item 37) for each member whose contribution tier has been calculated: <ul style="list-style-type: none"> • Using the 'When Paid' method (including backdated pay increases). • As the following contribution tier: <ul style="list-style-type: none"> - 74. Template Position, Section B D16/.CSV Position C2 – Tier 1 - 75. Template Position, Section B E16/.CSV Location F2 – Tier 2 - 76. Template Position, Section B F16/.CSV Location I2 – Tier 3 - 77. Template Position, Section B G16/.CSV Location L2 – Tier 4 - 78. Template Position, Section B H16/.CSV Location O2 – Tier 5 - 79. Template Position, Section B I16/.CSV Location R2 – Tier 6 - 80. Template Position, Section B J16/.CSV Location U2 – A contribution percentage that does not match any applicable tier with the scheme1 - 81. Template Position, Section B K16/.CSV Location X2 – Total
Version	1.0

82. Additional Pension Contributions

Type	Field
Field Type	Numeric (Decimal to two places)
Field Length	Variable – Max xxxxxxxxxxx.xx, Min x.xx
Position in MCR Template	Section B, Cell F20
Position in .CSV file	Cell Y2
Mandatory?	Yes
Description	The sum total of the Additional Pension contributions for all members on the MCR submission whose contribution tier has been calculated using the 'When Paid' method.
Format	Number with two decimal places. Where the value is a whole number, the two decimal places must be displayed with zeros.
Notes	<p>When you're creating a MCR submission using the MCR template, this value will be auto generated from the member details you provide in Section A (data items 2 to 55) by using the 'Generate total contribution amounts based on the service and contribution information provided' button (please see the MCR template – User Instructions for more details).</p> <p>Therefore, no variances can occur between the data sets and no validation is required. It's imperative that you check the Total contribution payment (data item 56) to ensure the data provided creates the expected payment for the pay period. If a discrepancy occurs, you would need to check the member data input to find where the issue lies.</p> <p>The auto generated value will be saved to the .CSV file and used as part of our data processing routines when you upload it.</p> <p>When you upload a MCR submission to us (either generated from the MCR template OR directly from your payroll/software system) OR when you are using the MCR template to check a MCR submission or MCR error file using the 'import' function, validation will be performed on this value (supplied within the .CSV file) and it's important you ensure that this equals:</p> <p>The sum total of the Additional Pension contribution amounts (data item 39) for each member whose contribution tier has been calculated using the 'When Paid' method (including backdated pay increases).</p> <p>Any member whose contribution tier has been worked out using the 'When Earned' method wouldn't have their Additional Pension contribution amount from data item 39 included in the calculation of this field.</p>
Examples	<p>Example 1 If the sum total of the Additional Pension contribution amount equals £23,352.93 Populate the field with 23352.93</p> <p>Example 2 If the sum total of the Additional Pension contribution amount equals £53,000 Populate the field with 53000.00</p> <p>Example 3 If there are no members on the MCR submission who have had an Additional Pension contribution amount deducted. Populate the field with 0.00</p>

Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If the Additional Pension contributions field have not been completed. 2. If the Additional Pension contributions field is not in a numeric format to two decimal places. 3. The value in the Additional Pension contributions field does not equal the sum total of the Additional Pension contribution amounts (data item 39) for each member whose contribution tier has been calculated using the 'When Paid' method (including backdated pay increases).
Version	1.0

83. Faster Accrual Contributions

Type	Field
Field Type	Numeric (Decimal to two places)
Field Length	Variable – Max xxxxxxxxxxxx.xx, Min x.xx
Position in MCR Template	Section B, Cell G20
Position in .CSV file	Cell Z2
Mandatory?	Yes
Description	The sum total of the Faster Accrual contributions for all members on the MCR submission whose contributions has been calculated using the 'When Paid' method.
Format	Number with two decimal places. Where the value is a whole number, the two decimal places must be displayed with zeros.
Notes	<p>When you are creating a MCR submission using the MCR template, this value will be auto generated from the member details you provide in Section A (data items 2 to 55) by using the 'Generate total contribution amounts based on the service and contribution information provided' button (please see the MCR Template – User Instructions for more details).</p> <p>Therefore, no variances can occur between the data sets and no validation is required. It's imperative that you check the Total contribution payment (data item 56) to ensure the data provided creates the expected payment for the pay period. If a discrepancy occurs, you would need to check the member data input to find where the issue lies.</p> <p>The auto generated value will be saved to the .CSV file and used as part of our data processing routines when you upload it.</p> <p>When you upload a MCR submission to us (either generated from the MCR template OR directly from your payroll/software system) OR when you are using the MCR template to check a MCR submission or MCR error file using the 'import' function, validation will be performed on this value (supplied within the .CSV file) and it's important you ensure that this equals:</p> <p>The sum total of the Faster Accrual contribution amounts (data item 40) for each member whose contribution tier has been calculated using the 'When Paid' method (including backdated pay increases).</p> <p>Any member whose contribution tier has been worked out using the 'When Earned' method wouldn't have their Faster Accrual contribution amount from data item 40 included in the calculation of this field.</p>
Examples	<p>Example 1 If the sum total of the Faster Accrual contribution amount equals £6,987.45 Populate the field with 6987.45</p> <p>Example 2 If the sum total of the Faster Accrual contribution amount equals £74,000 Populate the field with 74000.00</p> <p>Example 3 If there are no members on the MCR submission who have had a Faster Accrual contribution amount deducted. Populate the field with 0.00</p>

Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If the Faster Accrual contributions field have not been completed. 2. If the Faster Accrual contributions field is not in a numeric format to two decimal places. 3. The value in the Faster Accrual contributions field does not equal the sum total of the Faster Accrual contribution amounts (data item 40) for each member whose contribution tier has been calculated using the 'When Paid' method (including backdated pay increases).
Version	1.0

84. AAB Buy Out Contributions

Type	Field
Field Type	Numeric (Decimal to two places)
Field Length	Variable – Max xxxxxxxxxxx.xx, Min x.xx
Position in MCR Template	Section B, Cell H20
Position in .CSV file	Cell AA2
Mandatory?	Yes
Description	The sum total of the AAB Buy Out contributions for all members on the MCR submission whose contribution tier has been calculated using the 'When Paid' method.
Format	Number with two decimal places. Where the value is a whole number, the two decimal places must be displayed with zeros.
Notes	<p>When you're creating a MCR submission using the MCR Template, this value will be auto generated from the member details you provide in Section A (data items 2 to 55) by using the 'Generate Total Contribution amounts based on the Service and Contribution Information Provided' button (please see the MCR Template – User Instructions for more details).</p> <p>Therefore, no variances can occur between the data sets and no validation is required. It's imperative that you check the Total Contribution Payment (data item 56) to ensure the data provided creates the expected payment for the pay period. If a discrepancy occurs, you would need to check the member data input to find where the issue lies.</p> <p>The auto generated value will be saved to the .CSV file and used as part of our data processing routines when you upload it.</p> <p>When you upload a MCR submission to us (either generated from the MCR template OR directly from your payroll/software system) OR when you are using the MCR template to check a MCR submission or MCR error file using the 'import' function, validation will be performed on this value (supplied within the .CSV file) and it's important you ensure that this equals:</p> <p>The sum total of the AAB Buy out contribution amounts (data item 41) for each member whose contribution tier has been calculated using the 'When Paid' method (including backdated pay increases).</p> <p>Any member whose contribution tier has been worked out using the 'When Earned' method wouldn't have their AAB Buy Out contribution amount from data item 41 included in the calculation of this field.</p>
Examples	<p>Example 1</p> <p>If the sum total of the AAB Buy Out contribution amount for each member equals £25,352.93 Populate the field with 25352.93</p> <p>Example 2</p> <p>If the sum total of the AAB Buy Out contribution amount for each member equals £3,000 Populate the field with 3000.00</p> <p>Example 3</p> <p>If there are no members on the MCR submission who have had an AAB Buy Out contribution amount deducted. Populate the field with 0.00</p>

Validation	Stop Errors Data Errors <ol style="list-style-type: none">1. If the AAB Buy out Contributions field have not been completed.2. If the AAB Buy out Contributions field is not in a numeric format to two decimal places.3. The value in the AAB Buy Out Contributions field does not equal the sum total of the AAB Buy out Contribution amounts (data item 41) for each member whose contribution tier has been calculated using the 'When Paid' method (including backdated pay increases).
Version	1.0

85. Additional Contributions (Family Benefits, PAY, Higher Salaries)

Type	Field
Field Type	Numeric (Decimal to two places)
Field Length	Variable – Max xxxxxxxxxxx.xx, Min x.xx
Position in MCR Template	Section B, Cell I20
Position in .CSV file	Cell AB2
Mandatory?	Yes
Description	The sum total of the Additional Contributions (Family Benefits, PAY, Higher Salaries) for all members on the MCR submission whose contribution tier has been calculated using the 'When Paid' method.
Format	Number with two decimal places. Where the value is a whole number, the two decimal places must be displayed with zeros.
Notes	<p>When you're creating a MCR submission using the MCR Template, this value will be auto generated from the member details you provide in Section A (data items 2 to 55) by using the 'Generate Total Contribution amounts based on the Service and Contribution Information Provided' button (please see the MCR Template – User Instructions for more details).</p> <p>Therefore, no variances can occur between the data sets and no validation is required. It's imperative that you check the Total Contribution Payment (data item 56) to ensure the data provided creates the expected payment for the pay period. If a discrepancy occurs, you would need to check the member data input to find where the issue lies.</p> <p>The auto generated value will be saved to the .CSV file and used as part of our data processing routines when you upload it.</p> <p>When you uploaded a MCR submission to us (either generated from the MCR template OR directly from your payroll/software system) OR when you're using the MCR template to check a MCR submission or MCR error file using the 'import' function, validation will be performed on this value (supplied within the .CSV file) and it's important you ensure that this equals:</p> <p>The sum total of the Additional Contributions (Family Benefits, PAY, Higher Salaries) amount (data item 42) for each member whose contribution tier has been calculated using the 'When Paid' method (including backdated pay increases).</p> <p>Any member whose contribution tier has been worked out using the 'When Earned' method wouldn't have their Additional Contributions (Family Benefits, PAY, Higher Salaries) amount from data item 42 included in the calculation of this field.</p>
Examples	<p>Example 1</p> <p>If the sum total of the Additional Contributions (Family Benefits, PAY, Higher Salaries) amount for each member equals £6,987.45. Populate the field with 6987.45</p> <p>Example 2</p> <p>If the sum total of the Additional Contributions (Family Benefits, PAY, Higher Salaries) amount for each member equals £4,000 Populate the field with 4000.00</p> <p>Example 3</p> <p>If there are no members on the MCR submission who have had an Additional Contributions (Family Benefits, PAY, Higher Salaries) amount deducted. Populate the field with 0.00</p>

Validation	Stop Errors Data Errors <ol style="list-style-type: none">1. If the Additional Contributions field have not been completed.2. If the Additional Contributions field is not in a numeric format to two decimal places.3. The value in the Additional Contributions field does not equal the sum total of the Additional Contributions amounts (data item 42) for each member whose contribution tier has been calculated using the 'When Paid' method (including backdated pay increases).
Version	1.0

86. Preston Contributions

Type	Field
Field Type	Numeric (Decimal to two places)
Field Length	Variable – Max xxxxxxxxxxx.xx, Min x.xx
Position in MCR Template	Section B, Cell J20
Position in .CSV file	Cell AC2
Mandatory?	Yes
Description	The sum total of the Preston contributions for all members on the MCR submission whose contribution tier has been calculated using the 'When Paid' method.
Format	Number with two decimal places. Where the value is a whole number, the two decimal places must be displayed with zeros.
Notes	<p>When you're creating a MCR submission using the MCR Template, this value will be auto generated from the member details you provide in Section A (data items 2 to 55) by using the 'Generate Total Contribution amounts based on the Service and Contribution Information Provided' button (please see the MCR template – User Instructions for more details).</p> <p>Therefore, no variances can occur between the data sets and no validation is required. However, it's imperative that you check the total contribution payment (data item 56) to ensure the data provided creates the expected payment for the pay period. If a discrepancy occurs, you would need to check the member data input to find where the issue lies.</p> <p>The auto generated value will be saved to the .CSV file and used as part of our data processing routines when you upload it.</p> <p>When you upload a MCR submission to us (either generated from the MCR template OR directly from your payroll/software system) OR when you're using the MCR template to check a MCR submission or MCR error file using the 'import' function, validation will be performed on this value (supplied within the .CSV file) and it's important you ensure that this equals:</p> <p>The sum total of the Preston contribution amount (data item 43) for each member whose contribution tier has been calculated using the 'When Paid' method (including backdated pay increases).</p> <p>You wouldn't have any Preston contribution amount recorded against a member whose contribution tier has been worked out using the 'When Earned' method. Please see data item 43 for more information.</p>
Examples	<p>Example 1</p> <p>If the sum total of the Preston contribution amount for each member equals £3,352.93 Populate the field with 3352.93</p> <p>Example 2</p> <p>If the sum total of the Preston contribution amount for each member equals £5,000 Populate the field with 5000.00</p> <p>Example 3</p> <p>If there are no members on the MCR submission who have had a Preston contribution amount deducted. Populate the field with 0.00</p>

Validation	Stop Errors Data Errors <ol style="list-style-type: none">1. If the Preston contributions field have not been completed.2. If the Preston contributions field is not in a numeric format to two decimal places.3. The value in the Preston contributions field does not equal the sum total of the Preston contributions amounts (data item 43) for each member whose contribution tier has been calculated using the 'When Paid' method (including backdated pay increases).
Version	1.0

87. Total Extra Contributions

Type	Field
Field Type	Numeric (Decimal to two places)
Field Length	Variable – Max xxxxxxxxxxx.xx, Min x.xx
Position in MCR Template	Section B, Cell K20
Position in .CSV file	Cell AD2
Mandatory?	Yes
Description	The sum total of all the Extra contributions (Additional Pension, Faster Accrual, AAB Buy out, Additional Contributions and Preston) for all members on the MCR submission whose contribution tier has been calculated using the 'When Paid' method.
Format	Number with two decimal places. Where the value is a whole number, the two decimal places must be displayed with zeros.
Notes	<p>When you are creating a MCR submission using the MCR template, this value will be auto generated from the member details you provide in Section A (data items 2 to 55) by using the 'Generate total contribution amounts based on the service and contribution information provided' button (please see the MCR template – User Instructions for more details).</p> <p>Therefore, no variances can occur between the data sets and no validation is required. It's imperative that you check the total contribution payment (data item 56) to ensure the data provided creates the expected payment for the pay period. If a discrepancy occurs, you would need to check the member data input to find where the issue lies.</p> <p>The auto generated value will be saved to the .CSV file and used as part of our data processing routines when you upload it.</p> <p>When you upload a MCR submission to us (either generated from the MCR template OR directly from your payroll/software system) OR when you are using the MCR template to check a MCR submission or MCR error file using the 'import' function, validation will be performed on this value (supplied within the .CSV file) and it's important you ensure that this equals:</p> <p>The sum total of the Extra contributions (Additional Pension, Faster Accrual, AAB Buy out, Additional Contributions and Preston) for each member whose contribution tier has been calculated using the 'When Paid' method (including backdated pay increases).</p> <p>Any member whose contribution tier has been worked out using the 'When Earned' method wouldn't have their Extra contributions included in the calculation of this field. You wouldn't have any Preston contribution amount recorded against a member whose contribution tier has been worked out using the 'When Earned' method.</p>
Examples	<p>Example 1 If the sum total of all the Extra contributions for each member equals £53,352.93 Populate the field with 53352.93</p> <p>Example 2 If the sum total of all the Extra contributions for each member equals £53,000 Populate the field with 53000.00</p> <p>Example 3 If there are no members on the MCR submission who are paying Extra contributions Populate the field with 0.00</p>

Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If the Total extra contributions field have not been completed. 2. If the Total extra contributions field is not in a numeric format to two decimal places. 3. The value in the Total extra contributions field does not equal the sum total of the Extra contributions amounts (data items 39 -43) for each member whose contribution tier has been calculated using the 'When Paid' method (including backdated pay increases).
Version	1.0

88-89. Employer Contributions Adjustment – Current Scheme Year and Prior Scheme Years

Type	Field
Field Type	Numeric (Decimal to two places)
Field Length	Variable – Max xxxxxxxxxxx.xx, Min x.xx
Position in MCR Template	88. Current Scheme Year – Section B, Cell I24. 89. Prior Scheme Years – Section B, Cell I25
Position in .CSV file	88. Current Scheme Year – Cell AE2. 89. Prior Scheme Years – Cell AF2
Mandatory?	Yes
Description	The sum total of the adjustments made within the pay period to employer contributions that relate to the applicable Scheme year, for all members on the MCR submission whose contributions have been calculated using the 'When Earned' method.
Format	Number with two decimal places. Where the value is a whole number, the two decimal places must be displayed with zeros. Where the calculated value is a negative, it must be prefixed with a '-'.
Notes	<p>These new values are required for the MCR submission to record the contribution totals calculated using the 'When Earned' method. Details of this calculation method can be found in data item 31.</p> <p>When you are creating a MCR submission using the MCR template, these values will be auto generated from the member details you provide in Section A (data items 2 to 55) by using the 'Generate total contribution amounts based on the service and contribution information provided' button (please see the MCR template – User Instructions for more details).</p> <p>Therefore, no variances can occur between the data sets and no validation is required. It's imperative that you check the total contribution payment (data item 56) to ensure the data provided creates the expected payment for the pay period. If a discrepancy occurs, you would need to check the member data input to find where the issue lies.</p> <p>The auto generated value will be saved to the .CSV file and used as part of our data processing routines when you upload it.</p> <p>When you upload a MCR submission to us (either generated from the MCR template OR directly from your payroll/software system) OR when you are using the MCR template to check a MCR submission or MCR error file using the 'import' function, validation will be performed on these values (supplied within the .CSV file) and it's important you ensure that these equal:</p> <p>The sum total of the employer contributions – adjustment (data item 50) for each member whose contributions have been calculated using the 'When Earned' method and the calculation date is:</p> <ul style="list-style-type: none"> • 88. Template Position, Section B I24/.CSV Position AE2 – In the current Scheme year (01/04 to 31/03) • 89. Template Position, Section B I25/.CSV Position AF2 – Prior to the current Scheme year <p>You wouldn't have any employer contributions adjustment amounts recorded against a member whose contribution tier has been worked out using the 'When Paid' method (including backdated pay increases).</p>

Examples	<p>Example 1 If the sum total of the employer contributions adjustments that relate to the applicable scheme year equals -£6,987.45 Populate the field with -6987.45</p> <p>Example 2 If the sum total of all the employer contributions adjustments that relate to the applicable scheme year equals £6,000 Populate the field with 6000.00</p> <p>Example 3 If there are no members on the MCR submission where an employer contributions adjustments has been calculated that relate to the applicable scheme year. Populate the field with 0.00</p>
Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If either of the employer contributions adjustment fields have not been completed. 2. If either of the employer contributions adjustment fields are not in a numeric format to two decimal places. 3. The value in the employer contributions adjustment field does not equal the sum total of the employer contributions – adjustment (data item 50) for each member whose contribution tier has been calculated using the ‘When Earned’ method and the calculation date is: <ul style="list-style-type: none"> • 88. Template Position, Section B I24/.CSV Position AE2 – In the current Scheme year (01/04 to 31/03) • 89. Template Position, Section B I25/.CSV Position AF2 – Prior to the current Scheme year
Version	1.0

90-91. Member Contributions Adjustments – Current Scheme Year and Prior Scheme Years

Type	Field
Field Type	Numeric (Decimal to two places)
Field Length	Variable – Max xxxxxxxxxxxx.xx, Min x.xx
Position in MCR Template	90. Current Scheme Year – Section B, Cell J24. 91. Prior Scheme Years – Section B, Cell J25
Position in .CSV file	90. Current Scheme Year – Cell AG2. 91. Prior Scheme Years – Cell AH2.
Mandatory?	Yes
Description	The sum total of the adjustments made in the pay period to member contributions that relate to the applicable scheme, for all members on the MCR submission whose contributions have been calculated using the 'When Earned' method.
Format	Number with two decimal places. Where the value is a whole number, the two decimal places must be displayed with zeros. Where the calculated value is a negative, it must be prefixed with a '-'. Where the calculated value is a negative, it must be prefixed with a '-'.
Notes	<p>These new values are required for the MCR submission to record the contribution totals calculated using the 'When Earned' method. Details of this calculation method can be found in data item 31.</p> <p>When you are creating a MCR submission using the MCR Template, these values will be auto generated from the member details you provide in Section A (data items 2 to 55) by using the 'Generate total contribution amounts based on the service and contribution information provided' button (please see the MCR template – User Instructions for more details).</p> <p>Therefore, no variances can occur between the data sets and no validation is required. It's imperative that you check the total contribution payment (data item 56) to ensure the data provided creates the expected payment for the pay period. If a discrepancy occurs, you would need to check the member data input to find where the issue lies.</p> <p>The auto generated value will be saved to the .CSV file and used as part of our data processing routines when you upload it.</p> <p>When you upload a MCR submission to us (either generated from the MCR template OR directly from your payroll/software system) OR when you are using the MCR template to check a MCR submission or MCR error file using the 'import' function, validation will be performed on these values (supplied within the .CSV file) and it's important you ensure that these equal:</p> <p>The sum total of the member contributions – adjustment (data item 51) for each member whose contributions have been calculated using the 'When Earned' method and the calculation date is:</p> <ul style="list-style-type: none"> • Field 90. Template Position, Section B J24/.CSV Position AG2 – In the current Scheme year (01/04 to 31/03) • Field 91. Template Position, Section B J25/.CSV Position AH2 – Prior to the current Scheme year <p>You wouldn't have any member contributions – adjustment amounts recorded against a member whose contribution tier has been worked out using the 'When Paid' method (including backdated pay increases).</p>

Examples	<p>Example 1 If the sum total of the member contributions adjustments that relate to the applicable scheme year equals £8,698.45 Populate the field with 8698.45</p> <p>Example 2 If the sum total of the member contributions adjustments that relate to the applicable scheme year equals -£3,000 Populate the field with -3000.00</p> <p>Example 3 If there are no members on the MCR submission where a member contributions adjustments has been calculated that relate to the applicable scheme year. Populate the field with 0.00</p>
Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If either of the member contributions adjustment fields has not been completed. 2. If either of the member contributions adjustment fields is not in a numeric format to two decimal places. 3. The value in the member contributions adjustment field does not equal the sum total of the member contributions adjustment (data item 51) for each member whose contribution tier has been calculated using the 'When Earned' method and the calculation date is: <ul style="list-style-type: none"> • 90. Template Position, Section B J24/.CSV Position AG2 – In the current Scheme year (01/04 to 31/03) • 91. Template Position, Section B J25/.CSV Position AH2 – Prior to the current Scheme year
Version	1.0

92-93. Total Adjustments – Current Scheme Year and Prior Scheme Years

Type	Field
Field Type	Numeric (Decimal to two places)
Field Length	Variable – Max xxxxxxxxxxx.xx, Min x.xx
Position in MCR Template	92. Current Scheme Year – Section B, Cell K24. 93. Prior Scheme Years – Section B, Cell K25
Position in .CSV file	92. Current Scheme Year – Cell AI2. 93. Prior Scheme Years – Cell AJ2
Mandatory?	Yes
Description	The sum total of the adjustments made in the pay period to the employer and member contributions that relate to the applicable Scheme year, for all members on the MCR submission whose contributions have been calculated using the 'When Earned' method.
Format	Number with two decimal places. Where the value is a whole number, the two decimal places must be displayed with zeros. Where the calculated value is a negative, it must be prefixed with a '-'. Where the calculated value is a negative, it must be prefixed with a '-'.
Notes	<p>These new values are required for the MCR submission to record the contribution totals calculated using the 'When Earned' method. Details of this calculation method can be found in data item 31.</p> <p>When you are creating a MCR submission using the MCR Template, these values will be auto generated from the member details you provide in Section A (data items 2 to 55) by using the 'Generate total contribution amounts based on the service and contribution information provided' button (please see the MCR template – User Instructions for more details).</p> <p>Therefore, no variances can occur between the data sets and no validation is required. It's imperative that you check the total contribution payment (data item 56) to ensure the data provided creates the expected payment for the pay period. If a discrepancy occurs, you would need to check the member data input to find where the issue lies.</p> <p>The auto generated value will be saved to the .CSV file and used as part of our data processing routines when you upload it.</p> <p>When you upload a MCR submission to us (either generated from the MCR template OR directly from your payroll/software system) OR when you are using the MCR template to check a MCR submission or MCR error file using the 'import' function, validation will be performed on these values (supplied within the .CSV file) and it's important you ensure that these equal:</p> <p>The sum total of the employer contributions adjustment and member contributions adjustment (data items 50 and 51) for each member whose contributions have been calculated using the 'When Earned' method and the calculation date is:</p> <ul style="list-style-type: none"> • 92. Template Position, Section B K24/.CSV Position AI2 – In the current Scheme year (01/04 to 31/03) • 93. Template Position, Section B K25/.CSV Position AJ2 – Prior to the current Scheme year <p>You wouldn't have any employer contributions adjustment and member contributions adjustment amounts recorded against a member whose contribution tier has been worked out using the 'When Paid' method (including backdated pay increases).</p>

Examples	<p>Example 1 If the sum total of all the employer and member contributions adjustments that relate to the applicable Scheme year equals -£6,987.45 Populate the field with -6987.45</p> <p>Example 2 If the sum total of all the employer and member contributions adjustments that relate to the applicable Scheme year equals £5,000 Populate the field with 5000.00</p> <p>Example 3 If there are no members on the MCR submission where an employer and member contributions adjustments has been calculated that relates to the applicable Scheme year. Populate the field with 0.00</p>
Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If either of the total adjustments fields have not been completed. 2. If either of the total adjustments fields are not in a numeric format to two decimal places. 3. The value in the total adjustments field does not equal the sum total of the employer contributions – adjustment and member contributions – adjustment (data items 50 and 51) for each member whose contribution tier has been calculated using the ‘When Earned’ method and the calculation date is: <ul style="list-style-type: none"> • 92. Template Position, Section B K24/.CSV Position AI2 – In the current Scheme year (01/04 to 31/03) • 92. Template Position, Section B K25/.CSV Position AJ2 – Prior to the current Scheme year
Version	1.0

94-95. Additional Pension Adjustment – Current Scheme Year and Prior Scheme Years

Type	Field
Field Type	Numeric (Decimal to two places)
Field Length	Variable – Max xxxxxxxxxxx.xx, Min x.xx
Position in MCR Template	94. Current Scheme Year – Section B, Cell G29. 95. Prior Scheme Years – Section B, Cell G30
Position in .CSV file	94. Current Scheme Year – Cell AK2. 95. Prior Scheme Years – Cell AL2
Mandatory?	Yes
Description	The sum total of the adjustments made in the pay period to the Additional Pension contributions that relate to the applicable scheme year, for all members on the MCR submission whose contributions have been calculated using the 'When Earned' method.
Format	Number with two decimal places. Where the value is a whole number, the two decimal places must be displayed with zeros. Where the calculated value is a negative, it must be prefixed with a '-'.
Notes	<p>These new values are required for the MCR submission to record the contribution totals calculated using the 'When Earned' method. Details of this calculation method can be found in data item 31.</p> <p>When you are creating a MCR submission using the MCR Template, these values will be auto generated from the member details you provide in Section A (data item 2 to 55) by using the 'Generate total contribution amounts based on the service and contribution information provided' button (please see the MCR Template – User Instructions for more details).</p> <p>Therefore, no variances can occur between the data sets and no validation is required. It's imperative that you check the total contribution payment (data item 56) to ensure the data provided creates the expected payment for the pay period. If a discrepancy occurs, you would need to check the member data input to find where the issue lies.</p> <p>The auto generated value will be saved to the .CSV file and used as part of our data processing routines when you upload it.</p> <p>When you upload a MCR submission to us (either generated from the MCR template OR directly from your payroll/software system) OR when you are using the MCR template to check a MCR submission or MCR error file using the 'import' function, validation will be performed on these values (supplied within the .CSV file) and it's important you ensure that these equal:</p> <p>The sum total of the Additional Pension contribution – adjustments (data item 52) for each member whose contributions have been calculated using the 'When Earned' method and the calculation date is:</p> <ul style="list-style-type: none"> • 94. Template Position, Section B G29/.CSV Position AK2 – In the current Scheme year (01/04 to 31/03) • 95. Template Position, Section B G30/.CSV Position AL2 – Prior to the current Scheme year <p>You wouldn't have any Additional Pension adjustment amounts recorded against a member whose contribution tier has been worked out using the 'When Paid' method (including backdated pay Increases).</p>

Examples	<p>Example 1</p> <p>If the sum total of all the Additional Pension contribution adjustments that relate to the applicable Scheme year equals -£8,987.45 Populate the field with -8987.45</p> <p>Example 2</p> <p>If the sum total of all the Additional Pension contribution adjustments that relate to a prior Scheme year equals £6,000 Populate the field with 6000.00</p> <p>Example 3</p> <p>If there are no members on the MCR submission where an Additional Pension contribution adjustments has been calculated that relates to a prior Scheme year. Populate the field with 0.00</p>
Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If either of the Additional Pension adjustment fields have not been completed. 2. If either of the Additional Pension adjustment fields are not in a numeric format to two decimal places. 3. The value in the Additional Pension adjustment field does not equal the sum total of the Additional Pension Contribution – adjustment (data item 52) for each member whose contribution tier has been calculated using the 'When Earned' method and the calculation date is: <ul style="list-style-type: none"> • 94. Template Position, Section B G29/.CSV Position AK2 – In the current Scheme year (01/04 to 31/03) • 95. Template Position, Section B G30/.CSV Position AL2 – Prior to the current Scheme year
Version	1.0

96-97. Faster Accrual Adjustment – Current Scheme Year and Prior Scheme Years

Type	Field
Field Type	Numeric (Decimal to two places)
Field Length	Variable – Max xxxxxxxxxxx.xx, Min x.xx
Position in MCR Template	96. Current Scheme Year – Section B, Cell H29. 97. Prior Scheme Years – Section B, Cell H30
Position in .CSV file	96. Current Scheme Year – Cell AM2. 97. Prior Scheme Years – Cell AN2
Mandatory?	Yes
Description	The sum total of all the adjustments made in the pay period to Faster Accrual contributions that relate to the applicable Scheme year, for all members on the MCR submission whose contributions have been calculated using the 'When Earned' method.
Format	Number with two decimal places. Where the value is a whole number, the two decimal places must be displayed with zeros. Where the calculated value is a negative, it must be prefixed with a '-'.
Notes	<p>These new values are required for the MCR submission to record the contribution totals calculated using the 'When Earned' method. Details of this calculation method can be found in data item 31.</p> <p>When you are creating a MCR submission using the MCR Template, these values will be auto generated from the member details you provide in Section A (data items 2 to 55) by using the 'Generate total contribution amounts based on the service and contribution information provided' button (please see the MCR template – User Instructions for more details).</p> <p>Therefore, no variances can occur between the data sets and no validation is required. It's imperative that you check the total contribution payment (data item 56) to ensure the data provided creates the expected payment for the pay period. If a discrepancy occurs, you would need to check the member data input to find where the issue lies.</p> <p>The auto generated value will be saved to the .CSV file and used as part of our data processing routines when you upload it.</p> <p>When you upload a MCR submission to us (either generated from the MCR template OR directly from your payroll/software system) OR when you are using the MCR template to check a MCR submission or MCR error file using the 'import' function, validation will be performed on these values (supplied within the .CSV file) and it's important you ensure that these equal:</p> <p>The sum total of the Faster Accrual contribution – adjustments (data item 53) for each member whose contributions have been calculated using the 'When Earned' method and the calculation date is:</p> <ul style="list-style-type: none"> • 96. Template Position, Section B H29/.CSV Position AM2 – In the current Scheme year (01/04 to 31/03) • 97. Template Position, Section B H30/.CSV Position AN2 – Prior to the current Scheme year <p>You wouldn't have any Faster Accrual contribution adjustment amounts recorded against a member whose contribution tier has been worked out using the 'When Paid' method (including backdated pay increases).</p>

Examples	<p>Example 1</p> <p>If the sum total of all the Faster Accrual contribution adjustment that relate to the applicable Scheme year equals -£987.45 Populate the field with -987.45</p> <p>Example 2</p> <p>If the sum total of all the Faster Accrual contribution adjustment that relate to the applicable scheme year equals £3,000 Populate the field with 3000.00</p> <p>Example 3</p> <p>If there are no members on the MCR submission where an Faster Accrual contribution adjustment has been calculated that relates to the applicable Scheme year Populate the field with 0.00</p>
Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If either of the Faster Accrual adjustment fields have not been completed. 2. If either of the Faster Accrual adjustment fields are not in a numeric format to two decimal places. 3. The value in the Faster Accrual adjustment field does not equal the sum total of the Faster Accrual Contribution – Adjustment (data item 53) for each member whose contribution tier has been calculated using the ‘When Earned’ method and the calculation date is: <ul style="list-style-type: none"> • 96. Template Position, Section B H29/.CSV Position AM2 – In the current Scheme year (01/04 to 31/03) • 97. Template Position, Section B H30/.CSV Position AN2 – Prior to the current Scheme year
Version	1.0

98-99. AAB Buy Out Adjustment – Current Scheme Year and Prior Scheme Years

Type	Field
Field Type	Numeric (Decimal to two places)
Field Length	Variable – Max xxxxxxxxxxx.xx, Min x.xx
Position in MCR Template	98. Current Scheme Year – Section B, Cell I29. 99. Prior Scheme Years – Section B, Cell I30
Position in .CSV file	98. Current Scheme Year – Cell AO2. 99. Prior Scheme Years – Cell AP2
Mandatory?	Yes
Description	The sum total of the adjustments made in the pay period to AAB Buy out contributions that relate to the applicable scheme year, for all members on the MCR submission whose contributions have been calculated using the 'When Earned' method.
Format	Number with two decimal places. Where the value is a whole number, the two decimal places must be displayed with zeros. Where the calculated value is a negative, it must be prefixed with a '-'.
Notes	<p>These new values are required for the MCR submission to record the contribution totals calculated using the 'When Earned' method. Details of this calculation method can be found in data item 31.</p> <p>When you are creating a MCR submission using the MCR Template, these values will be auto generated from the member details you provide in Section A (data items 2 to 55) by using the 'Generate total contribution amounts based on the service and contribution information provided' button (please see the MCR template – User Instructions for more details).</p> <p>Therefore, no variances can occur between the data sets and no validation is required. It's imperative that you check the total contribution payment (data item 56) to ensure the data provided creates the expected payment for the pay period. If a discrepancy occurs, you would need to check the member data input to find where the issue lies.</p> <p>The auto generated value will be saved to the .CSV file and used as part of our data processing routines when you upload it.</p> <p>When you upload a MCR submission to us (either generated from the MCR template OR directly from your payroll/software system) OR when you are using the MCR template to check a MCR submission or MCR error file using the 'import' function, validation will be performed on these values (supplied within the .CSV file) and it's important you ensure that these equal:</p> <p>The sum total of the AAB Buy out contributions – adjustments (data item 54) for each member whose contributions have been calculated using the 'When Earned' method and the calculation date is:</p> <ul style="list-style-type: none"> • 98. Template Position, Section B I29/.CSV Position AO2 – In the current Scheme year (01/04 to 31/03) • 99. Template Position, Section B I30/.CSV Position AP2 – Prior to the current Scheme year <p>You wouldn't have any AAB Buy Out contribution adjustment amounts recorded against a member whose contribution tier has been worked out using the 'When Paid' method (including backdated pay increases).</p>

Examples	<p>Example 1</p> <p>If the sum total of all the AAB Buy out contributions adjustments that relate to the applicable Scheme year equals -£887.45 Populate the field with -887.45</p> <p>Example 2</p> <p>If the sum total of all the AAB Buy out contributions adjustments that relate to the applicable Scheme year equals £653 Populate the field with 653.00</p> <p>Example 3</p> <p>If there are no members on the MCR submission where an AAB Buy out contributions adjustments has been calculated to the applicable Scheme year. Populate the field with 0.00</p>
Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If either of the AAB Buy Out adjustment fields have not been completed. 2. If either of the AAB Buy Out adjustment fields are not in a numeric format to two decimal places. 3. The value in the AAB Buy out adjustment field does not equal the sum total of the AAB Buy out contributions – adjustment (data item 54) for each member whose contribution tier has been calculated using the 'When Earned' method and the calculation date is: <ul style="list-style-type: none"> • 98. Template Position, Section B I29/.CSV Position AO2 – In the current Scheme year (01/04 to 31/03) • 99. Template Position, Section B I30/.CSV Position AP2 – Prior to the current Scheme year
Version	1.0

100-101. Additional Contribution Adjustment – Current Scheme Year and Prior Scheme Years

Type	Field
Field Type	Numeric (Decimal to two places)
Field Length	Variable – Max xxxxxxxxxxx.xx, Min x.xx
Position in MCR Template	100. Current Scheme Year – Section B, Cell J29. 101. Prior Scheme Years – Section B, Cell J30
Position in .CSV file	100. Current Scheme Year – Cell AQ2. 101. Prior Scheme Years – Cell AR2
Mandatory?	Yes
Description	The sum total of the adjustments made to Additional Contributions that relate to the applicable scheme year, for all members on the MCR submission whose contributions have been calculated using the 'When Earned' method.
Format	Number with two decimal places. Where the value is a whole number, the two decimals places must be displayed with zeros. Where the calculated value is a negative, it must be prefixed with a '-'.
Notes	<p>These new values are required for the MCR submission to record the contribution totals calculated using the 'When Earned' method. Details of this calculation method can be found in data item 31.</p> <p>When you are creating a MCR submission using the MCR Template, these values will be auto generated from the member details you provide in Section A (data items 2 to 55) by using the 'Generate total contribution amounts based on the service and contribution information provided' button (please see the MCR template – User Instructions for more details).</p> <p>Therefore, no variances can occur between the data sets and no validation is required. It's imperative that you check the total contribution payment (data item 56) to ensure the data provided creates the expected payment for the pay period. If a discrepancy occurs, you would need to check the member data input to find where the issue lies.</p> <p>The auto generated value will be saved to the .CSV file and used as part of our data processing routines when you upload it.</p> <p>When you upload a MCR submission to us (either generated from the MCR template OR directly from your payroll/software system) OR when you are using the MCR template to check a MCR submission or MCR error file using the 'import' function, validation will be performed on these values (supplied within the .CSV file) and it's important you ensure that these equal:</p> <p>The sum total of the Additional contribution amount (Family Benefits, PAY, High Salaries Contributions) – adjustments (data item 55) for each member whose contributions have been calculated using the 'When Earned' method and the calculation date is:</p> <ul style="list-style-type: none"> • 100. Template Position, Section B J29/.CSV Position AQ2 – In the current Scheme year (01/04 to 31/03) • 101. Template Position, Section B J30/.CSV Position AR2 – Prior to the current Scheme year <p>You wouldn't have any Family Benefits, PAY, High Salaries Contributions adjustments amounts recorded against a member whose contribution tier has been worked out using the 'When Paid' method (including backdated pay increases).</p>

Examples	<p>Example 1</p> <p>If the sum total of all the Additional contribution adjustments that relate to the applicable Scheme year equals -£87.45 Populate the field with -87.45</p> <p>Example 2</p> <p>If the sum total of all the Additional contribution adjustments that relate to the applicable Scheme year equals £65 Populate the field with 65.00</p> <p>Example 3</p> <p>If there are no members on the MCR submission where an Additional Contribution Adjustments has been calculated that relates to the applicable Scheme year Populate the field with 0.00</p>
Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If either of the Additional contribution adjustment fields have not been completed. 2. If either of the Additional contribution adjustment fields are not in a numeric format to two decimal places. 3. The value in the Additional contribution adjustment field does not equal the sum total of the Additional Contribution Amount (Family Benefits, PAY, Higher Salaries) Contributions – adjustments (data item 55) for each member whose contribution tier has been calculated using the 'When Earned' method and the calculation date is: <ul style="list-style-type: none"> • 100. Template Position, Section B J29/.CSV Position AQ2 – In the current Scheme year (01/04 to 31/03) • 101. Template Position, Section B J30/.CSV Position AR2 – Prior to the current Scheme year
Version	1.0

102-103. Total Extra Contribution Adjustments – Current Scheme Year and Prior Scheme Years

Type	Field
Field Type	Numeric (Decimal to two places)
Field Length	Variable – Max xxxxxxxxxxx.xx, Min x.xx
Position in MCR Template	102. Current Scheme Year – Section B, Cell K29. 103. Prior Scheme Years – Section B, Cell K30
Position in .CSV file	102. Current Scheme Year – Cell AS2. 103. Prior Scheme Years – Cell AT2
Mandatory?	Yes
Description	The sum total of all the adjustments made in the pay period to Extra contributions (Additional Pension, Faster Accrual, AAB Buy out and Additional Contributions) that relate to the applicable Scheme year, for all members on the MCR submission whose contributions have been calculated using the 'When Earned' method.
Format	Number with two decimal places. Where the value is a whole number, the two decimals places must be displayed with zeros. Where the calculated value is a negative, it must be prefixed with a '-'.
Notes	<p>These new values are required for the MCR submission to record the contribution totals calculated using the 'When Earned' method. Details of this calculation method can be found in data item 31.</p> <p>When you are creating a MCR submission using the MCR Template, these values will be auto generated from the member details you provide in Section A (data items 2 to 55) by using the 'Generate total contribution amounts based on the service and contribution information provided' button (please see the MCR template – User Instructions for more details).</p> <p>Therefore, no variances can occur between the data sets and no validation is required. It is imperative that you check the total contribution payment (data item 56) to ensure the data provided creates the expected payment for the pay period. If a discrepancy occurs, you would need to check the member data input to find where the issue lies.</p> <p>The auto generated value will be saved to the .CSV file and used as part of our data processing routines when you upload it.</p> <p>When you upload a MCR submission to us (either generated from the MCR template OR directly from your payroll/software system) OR when you are using the MCR template to check a MCR submission or MCR error file using the 'import' function, validation will be performed on these values (supplied within the .CSV file) and it's important you ensure that these equal:</p> <p>The sum total of the Extra contributions – adjustments (Additional Pension, Faster Accrual, AAB Buy out and Additional contributions – see data items 50 – 55) for each member whose contributions have been calculated using the 'When Earned' method and the calculation date is:</p> <ul style="list-style-type: none"> • 102. Template Position, Section B J29/.CSV Position AP2 – In the current Scheme year (01/04 to 31/03) • 103. Template Position, Section B K30/.CSV Position AT2 – Prior to the current Scheme year <p>You wouldn't have any Extra contribution adjustment amounts recorded against a member whose contribution tier has been worked out using the 'When Paid' method (including backdated pay increases).</p>

Examples	<p>Example 1</p> <p>If the sum total of all the Extra contribution adjustments that relate to the applicable Scheme year equals -£6,987.45 Populate the field with -6987.45</p> <p>Example 2</p> <p>If the sum total of all the Extra contribution adjustments that relate to the applicable Scheme year equals £6,000 Populate the field with 6000.00</p> <p>Example 3</p> <p>If there are no members on the MCR submission where an Extra contribution adjustments has been calculated that relates to the applicable Scheme year Populate the field with 0.00</p>
Validation	<p>Stop Errors</p> <p>Data Errors</p> <ol style="list-style-type: none"> 1. If either of the Total extra contribution adjustment fields have not been completed. 2. If either of the Total extra contribution adjustment fields are not in a numeric format to two decimal places. 3. The value in the Total extra contribution adjustment field does not equal the sum total of all the Extra contributions – adjustments (Additional Pension, Faster Accrual, AAB Buy out and Additional contributions – see data items 50-55) for each member whose contribution tier has been calculated using the ‘When Earned’ method and the calculation date is: <ul style="list-style-type: none"> • 102. Template Position, Section B K29/.CSV Position AS2 – In the current Scheme year (01/04 to 31/03) • 103. Template Position, Section B K30/.CSV Position AT2 – Prior to the current Scheme year
Version	1.0

MCR Submission Examples

Each of the following scenarios details a different type of service submission and/or contribution calculation method. These MUST be read in conjunction with Appendix A, which details how these scenarios are to be recorded on the MCR submission.

The Tiers used in the scenarios below relate to the 2021/2022 period with the following contribution rates:

£0.01 >	£28,309.99	7.4%
£28,310.00 >	£38,108.99	8.6%
£38,109.00 >	£45,185.99	9.6%
£45,186.00 >	£59,885.99	10.2%
£59,886.00 >	£81,661.99	11.3%
£81,662.00	and above	11.7%

Please take this into consideration and adjust the tiers accordingly for the time period you are completing your MCR Submission as the contribution rates increase in line with CPI every year.

Scenarios 1 to 23 are all based on a MCR submission for Employer 123/1234 for the pay period of March 2022.

Scenarios 10 and 16 show two different calculation methods for the same scenario. Either method can be used to work out a member's contribution deduction. To allow these to be added to the MCR template and for the validation to work as expected, the National Insurance number has been adjusted to represent each method (see scenario descriptions for more detail).

Scenarios 24 to 26 are to show how different calculations over various months interact. They demonstrate four MCR submissions, December 2021 to March 2022, with the calculations for each of those pay periods shown in the examples. To allow these to be added to the MCR template and for the validation to work as expected, the National Insurance number has been adjusted to represent each pay period (see scenario descriptions for more detail).

Scenario Number	Brief Scenario Outline
Scenario 1	Single month with deductions – Full-time member.
Scenario 2	Single month with deductions – Part-time member with a regular working pattern.
Scenario 3	Single month with no deductions – Part-time member irregular working pattern (Supply Teacher) with no pay claim submitted.
Scenario 4	Single month with deductions – Full-time member on 50% pay due to family leave.
Scenario 5	Single month with no deductions – Full-time member who is Opted Out of the Scheme.
Scenario 6	Single month with deductions – Part-time member with a regular working pattern on 75% pay due to occupational sick leave.
Scenario 7	Job 1 – Single month with deductions – Part-time member with a regular working pattern. Job 2 – Multiple months with deductions – Part-time member irregular working pattern (Supply Teacher) with pay claim received for the previous months work.
Scenario 8	Single month with deductions – Full-time member with a mid-month annual salary change.
Scenario 9	Single month with deductions – Part-time member with a regular working pattern with one contract of employment with two job roles.
Scenario 10	Multiple months with deductions – Part-time member with a regular working pattern who you received late notification of employment.
Scenario 11	Multiple months with deductions – Part-time member irregular working pattern (Supply Teacher) with pay claim received for two months work after they left employment.
Scenario 12	Multiple months with refunds – Full-time member who Opts Out of scheme within the first three months of employment.
Scenario 13	Single month with refund – Full-time member who was enrolled into the incorrect scheme.
Scenario 14	Multiple months with deductions – Part-time member with a regular working pattern who receives a backdated pay increase.
Scenario 15	Multiple months with refunds – Backdated change to a member's working hours from Full-time to Part-time with a regular working pattern.
Scenario 16	Multiple months with refunds and deductions – Late notification of end of a member's Full-time contract of mid-month and the commencement of a new Full-time contract mid-month.
Scenario 17	Single month with deductions – Part-time member with a regular working pattern who reduces to 50% pay due to family leave mid-month.
Scenario 18	Single month with deductions – Part-time member with a regular working pattern who reduces to Nil pay due to occupation sick leave mid-month.

Scenario 19	Single month with deductions – Part-time member with a regular working pattern who returns to work mid-month following a period of paid (50%) family leave.
Scenario 20	Multiple months with deductions – Full-time member with overtime claim submitted for three previous months.
Scenario 21	Multiple months with refunds and deductions – Backdated pay increase and backdated mid-month change to a member’s working hours from Full-time to Part-time with a regular working pattern.
Scenario 22	Multiple months with deductions – Part-time member with an irregular working pattern (Supply Teacher) who submits pay claim for previous month work and also receives a backdated pay increase in the same month.
Scenario 23	Multiple months with refunds – Part-time member with an irregular working pattern (Supply Teacher), whose pay claim from previous month was paid at the wrong rate.
Scenario 24	Multiple Submissions Month 1: Single month with deductions – Full-time member Month 2: Single month with deductions – Full-time member Month 3: Multiple months with deductions – Full-time member who receives a backdated pay increase Month 4: Multiple months with refunds – Backdated change to a member’s working hours from Full-time to Part-time with a regular working pattern
Scenario 25	Multiple Submissions Month 1: Single month with deductions – Full-time member Month 2: Single month with deductions – Full-time member Month 3: Multiple months with refunds – Backdated change to a members working hours from Full-time to Part-time with a regular working pattern Month 4: Multiple months with deductions – Part-time member with a regular working pattern who receives a backdated pay increase
Scenario 26	Multiple Submissions Month 1: Single month with deductions – Full-time member who reduces to Nil pay due to family leave mid-month Month 2: Multiple months with deductions – Full-time member who returns to work mid-month following a period of unpaid family leave and you receive late notification of a KIT day worked in the previous month Month 3: Multiple months with deductions – Full-time member whose return to work date is amended and you receive late notification of KIT days worked in the previous month Month 4: Multiple months with refunds and deductions – Notification the salary rates used to work out deductions for the two previous pay periods is incorrect

Scenario 1	
Member Name	Example One
Teacher's Pensions Reference	01/34567
National Insurance number	AA013456A
Date of Birth	01/08/1975
Role Identifier	The member has one contract of employment with one job role. The Role Identifier (RI) created for this employment is 1/1.
Scheme Arrangement	Career Average
Employment Type	Full-time (FT)
Salary Details	Annual Full-time salary = £42,000.00 Part-time earnings = N/A Pensionable pay in the pay period = £3,500.00
Scenario Description	The member worked all of March 2022 with no unpaid leave.
Contribution Calculation	<p>'When Paid' method used</p> <p>Member Contribution Tier Calculation Annualised pensionable pay in the pay period = £3,500.00 x 12 = £42,000.00 Tier applicable at March 2022 for annualised pay = Tier 3 (9.6%)</p> <p>Contribution Deduction Calculation Employer Contributions = £3,500.00 x 23.68% = £828.80 Member Contributions = £3,500.00 x 9.6% = £336.00</p>

Scenario 2	
Member Name	Example Two
Teacher's Pensions Reference	02/34567
National Insurance number	AA023456A
Date of Birth	01/09/1975
Role Identifier	The member has one contract of employment with one job role. The Role Identifier (RI) created for this employment is 1/1.
Scheme Arrangement	Career Average
Employment Type	Part-time with a regular working pattern of three days a week (60%) (PTR).
Salary Details	Annual Full-time salary = £35,000.00 Part-time earnings = £1,750.00 Pensionable pay in the pay period = £1,750.00
Scenario Description	The member has worked all the available contracted hours in March 2022 with no unpaid leave.
Contribution Calculation	<p>'When Paid' method used</p> <p>Member Contribution Tier Calculation Annualised Pensionable pay in the pay period = £1,750.00 x 12 = £21,000.00 Tier applicable at March 2022 for annualised pay = Tier 1 (7.4%)</p> <p>Contribution Deduction Calculation Employer Contributions = £1,750.00 x 23.68% = £414.40 Member Contributions = £1,750.00 x 7.4% = £129.50</p>

Scenario 3	
Member Name	Example Three
Teacher's Pensions Reference	03/34567
National Insurance number	AA033456A
Date of Birth	01/10/1975
Role Identifier	The member has one contract of employment with one job role. The Role Identifier (RI) created for this employment is 1/1.
Scheme Arrangement	Career Average
Employment Type	Part-time with an irregular working pattern (supply teacher) (PTIC).
Salary Details	Annual Full-time salary = £37,500.00 Part-time earnings = £0.00 Pensionable pay in the pay period = £0.00
Scenario Description	The member was contracted to work in March 2022 but has not submitted a pay claim to the employer. Service information will need to be provided with all days excluded.
Contribution Calculation	No contributions deducted in the pay period.

Scenario 4	
Member Name	Example Four
Teacher's Pensions Reference	04/34567
National Insurance number	AA043456A
Date of Birth	09/04/1982
Role Identifier	The member has one contract of employment with one job role. The Role Identifier (RI) created for this employment is 1/1.
Scheme Arrangement	Career Average
Employment Type	Full-time (FT)
Salary Details	Annual Full-time salary = £45,000.00 Part-time earnings = N/A Pensionable pay in the pay period = £1,875.00 Notional pensionable pay in the pay period = £3,750.00
Scenario Description	The member is currently on family leave from their job and their pay has been reduced to 50% from the 01/03/2022. A member on family leave would still accrue their full benefits during any period they are receiving at least half their normal monthly pay or statutory pay. The service information must therefore be provided as though the member was not on reduced pay.
Contribution Calculation	<p>'When Paid' method used</p> <p>As the member is on reduced pay due to family leave, and they are receiving at least half their normal monthly pay or statutory pay, the member contribution tier would be calculated with reference to their normal monthly pay rate prior to the reduction.</p> <p>Member Contribution Tier Calculation</p> <p>Notional pensionable pay for the pay period (before the reduction) = £3,750.00 Annualised notional pensionable pay for the pay period = £3,750.00 x 12 = £45,000.00 Tier applicable at March 2022 for annualised notional pay = Tier 4 (9.6%)</p> <p>Contribution Deduction Calculation</p> <p>The member contribution tier based on the notional pensionable pay before the reduction is then applied to their actual pensionable pay in the pay period to work out the contribution deduction.</p> <p>Employer Contributions = £1,875.00 x 23.68% = £444.00 Member Contributions = £1,875.00 x 9.6% = £180.00</p>

Scenario 5	
Member Name	Example Five
Teacher's Pensions Reference	05/34567
National Insurance number	AA053456A
Date of Birth	19/10/1961
Role Identifier	The member has one contract of employment with one job role. The Role Identifier (RI) created for this employment is 1/1.
Scheme Arrangement	Final Salary
Employment Type	Full-time (FT)
Salary Details	Annual Full-time salary = £37,500.00 Part-time earnings = N/A Pensionable pay in the pay period = N/A
Scenario Description	The member has opted out of the Teachers' Pension Scheme for employer 123/1234 from 01/09/2015. Service information will need to be provided showing what the member worked and their salary information for that period. However, no contribution deductions need to be calculated for the member.
Contribution Calculation	No contributions deducted in the pay period.

Scenario 6	
Member Name	Example Six
Teacher's Pensions Reference	06/34567
National Insurance number	AA063456A
Date of Birth	10/04/1983
Role Identifier	The member has one contract of employment with one job role. The Role Identifier (RI) created for this employment is 1/1.
Scheme Arrangement	Career Average
Employment Type	Part-time with a regular working pattern of two and half days a week (50%) (PTR).
Salary Details	Annual Full-time salary = £37,500.00 Part-time earnings = £1,562.50 Pensionable pay in the pay period = £1,171.88 Notional pensionable pay in the pay period = £1,562.00
Scenario Description	The member is currently on occupational sick leave from their job and their pay has been reduced to 75% from the 01/03/2022. A member contribution tier based on the notional pensionable pay before the reduction is then applied to their actual pensionable pay in the pay period to work out the contribution deduction.

Contribution Calculation	<p>'When Paid' method used</p> <p>As the member is on reduced pay due to occupational sick leave, and they have received at least half their normal monthly pay, the member contribution tier would be calculated with reference to their normal monthly pay rate prior to the reduction.</p> <p>Member Contribution Tier Calculation</p> <p>Notional pensionable pay for the pay period (before the reduction) = £1,562.50 Annualised notional pensionable pay for the pay period = £1,562.50 x 12 = £18,750.00 Tier applicable at March 2022 for annualised notional pay = Tier 1 (7.4%)</p> <p>Contribution Deduction Calculation</p> <p>The member contribution tier based on the notional pensionable pay before the reduction is then applied to their actual pensionable pay in the pay period to work out the contribution deduction.</p> <p>Employer Contributions = £1,171.88 x 23.68% = £277.50 Member Contributions = £1,171.88 x 7.4% = £86.72</p>
--------------------------	---

Scenario 7	
Member Name	Example Seven
Teacher's Pensions Reference	07/34567
National Insurance number	AA073456A
Date of Birth	15/4/1965
Role Identifier	<p>The member has two contracts of employment with one job role for each contract.</p> <p>The Role Identifier (RI) created for Employment 1 is 1/1. The Role Identifier (RI) created for Employment 2 is 2/1.</p>
Scheme Arrangement	Career Average
Employment Type	<p>Employment 1 – Part-time with a regular working pattern of two days a week (40%) (PTR)</p> <p>Employment 2 – Part-time with an irregular working pattern (Supply Teacher) (PTIC)</p>
Salary Details	<p>Employment 1</p> <p>Annual Full-time salary = £40,000.00 Part-time earnings = £1,333.33 Pensionable pay in the pay period = £1,333.33</p> <p>Employment 2</p> <p>February</p> <p>Annual Full-time salary = £45,000.00 Part-time earnings = £2,250.00 Pensionable pay in the pay period = £2,250.00</p> <p>March</p> <p>Annual Full-time salary = £45,000.00 Part-time earnings = £0.00 Pensionable pay in the pay period = £0.00</p>

<p>Scenario Description</p>	<p>For Employment 1, the member has worked all the available contracted hours in March 2022 with no unpaid leave.</p> <p>For Employment 2, the member has submitted their first pay claim for work undertaken in February 2022. This is the first time you have been notified the member has taken up this new employment and no service information has previously been submitted for this period.</p> <p>No pensionable pay has been paid for Employment 2 relating to March 2022.</p> <p>We would therefore require two rows of data for Employment 2, one for the February service information (from the pay claim) and one for March (with all days excluded).</p>
<p>Contribution Calculation</p>	<p>As each employment has its own contract, the contribution tier for each employment must be worked out separately.</p> <p>Both have been calculated using the 'When Paid' method.</p> <p>Employment 1</p> <p>Member Contribution Tier Calculation</p> <p>Annualised pensionable pay in the pay period = £1,333.33 x 12 = £15,999.96 Tier applicable at March 2022 for annualised pay = Tier 1 (7.4%)</p> <p>Contribution Deduction Calculation</p> <p>Employer Contributions = £1,333.33 x 23.68% = £315.73 Member Contributions = £1,333.33 x 7.4% = £98.67</p> <p>Employment 2</p> <p>Member Contribution Tier Calculation</p> <p>Total pensionable pay in the pay period = £2,250.00 + £0.00 Annualised pensionable pay in the pay period = £2,250.00 x 12 = £27,000.00 Tier applicable at March 2022 for annualised pay = Tier 1 (7.4%)</p> <p>Contribution Deduction Calculation</p> <p>February and March</p> <p>Employer Contributions = (£2,250.00 + £0.00) x 23.68% = £532.80 Member Contributions = (£2,250.00 + £0.00) x 7.4% = £166.50</p>

Scenario 8	
Member Name	Example Eight
Teacher's Pensions Reference	08/34567
National Insurance number	AA083456A
Date of Birth	15/4/1965
Role Identifier	The member has one contract of employment with one job role. The Role Identifier (RI) created for this employment is 1/1.
Scheme Arrangement	Career Average
Employment Type	Full-time (FT)
Salary Details	<p>Period 1 – From 01/03/2022 to 17/03/2022</p> <p>Annual Full-time Salary = £40,000.00 Part-time earnings = N/A Pensionable pay in the pay period = £1,827.96</p> <p>Period 2 – From 18/03/2022 to 31/03/2022</p> <p>Annual Full-time salary = £45,000.00 Part-time earnings = N/A Pensionable pay in the pay period = £1,693.55</p>
Scenario Description	<p>The member took on extra responsibilities from 18/03/2022 and has received an extra Teaching and Learning Responsibility (TLR) payment for this.</p> <p>This extra payment has increased the member's annual salary mid-month from £40,000 to £45,000.</p> <p>As there are two different salary rates applicable within the pay period, you're required to provide two lines of service for the member detailing the periods at the two salary rates.</p>

Contribution Calculation

'When Paid' method used

As the contribution tier is based on the annualised pensionable pay received in the pay period, the member's earnings for each period must be worked out and combined before calculating the tier. It must not be based on the salary rate at the end of the pay period.

Member Contribution Tier Calculation

Total pensionable pay in the pay period = £1,827.96 + £1,693.55 = £3,521.51

Annualised pensionable pay in the pay period = £3,521.51 x 12 = £42,258.12

Tier applicable at March 2022 for annualised pay = Tier 3 (9.6%)

Contribution Deduction Calculation

This member contribution tier based on the combined pensionable pay must then be applied to the total earnings from each period to work out the contribution deduction.

Employer Contributions = (£1,827.96 + £1,693.55) x 23.68% = £833.89

Member Contributions = (£1,827.96 + £1,693.55) x 9.6% = £338.06

Scenario 9	
Member Name	Example Nine
Teacher's Pensions Reference	09/34567
National Insurance number	AA093456A
Date of Birth	18/07/1982
Role Identifier	The member has one contract of employment with two job roles under that contract. The Role Identifier (RI) created for Job Role 1 is 1/1 The Role Identifier (RI) created for Job Role 2 is 1/2
Scheme Arrangement	Career Average
Employment Type	Job Role 1 – Part-time with a regular working pattern of two days a week (40%) (PTR). Job Role 2 – Part-time with a regular working pattern of two days a week (40%) (PTR).
Salary Details	Job Role 1 Annual Full-time salary = £42,500.00 Part-time earnings = £1,416.67 Pensionable pay in the pay period = £1,416.67 Job Role 2 Annual Full-time salary = £30,000.00 Part-time earnings = £1,000.00 Pensionable pay in the pay period = £1,000.00
Scenario Description	For Job Roles 1 and 2, the member has worked all the available contracted hours in March 2022 with no unpaid leave.
Contribution Calculation	As both job roles fall under a single contract of employment, the contribution tier to apply to both job roles must be worked out using the total earnings from both roles. Both have been calculated using the 'When Paid' method. Member Contribution Tier Calculation Total pensionable pay in the pay period = £1,416.67 + £1,000.00 = £2,416.67 Annualised pensionable pay in the pay period – £2,416.67 x 12 = £29,000.04 Tier applicable at March 2022 for annualised pay = Tier 2 (8.6%) Contribution Deduction Calculation This member contribution tier based on the combined pensionable pay must then be applied to the total earnings from each job role to work out the contribution deduction. Employer Contributions = (£1,416.67 + £1,000.00) x 23.68% = £572.27 Member Contributions = (£1,416.67 + £1,000.00) x 8.6% = £207.83

Scenario 10	
Member Name	Example Ten
Teacher's Pensions Reference	10/34567
National Insurance number	Method 1 – AA103456A Method 2 – AA103456B
Date of Birth	26/03/1973
Role Identifier	The member has one contract of employment with one job role. The Role Identifier (RI) created for this employment is 1/1.
Scheme Arrangement	Career Average
Employment Type	Part-time with a regular working pattern of three days a week (60%) (PTR).
Salary Details	<p>February Annual Full-time salary = £48,000.00 Part-time earnings = £2,400.00 Pensionable pay in the pay period = £2,400.00</p> <p>March Annual Full-time salary = £48,000.00 Part-time earnings = £2,400.00 Pensionable pay in the pay period = £2,400.00</p>
Scenario Description	<p>The member started working at the employer on 01/02/2022. However, the payroll team were not notified of this appointment until 03/03/2022 after the member did not receive any pay for February.</p> <p>This means that in March's payroll you're required to pay the member the monthly salary for both February and March.</p> <p>We would require two lines of service to be provided for this, detailing the two periods worked.</p>
Contribution Calculation	<p>For this scenario, there are two possible ways you can calculate the contribution deductions for the member. These are detailed below and both are shown in Appendix A:</p> <p>Method 1 'When Paid' method used</p> <p>As the contribution tier is based on the annualised pensionable pay received in the pay period, the member's earnings for February and March must be combined before calculating the tier. It must not be based on the salary rate at the end of the pay period.</p> <p>Member Contribution Tier Calculation Total pensionable pay in the pay period = £2,400.00 + £2,400.00 = £4,800.00 Annualised pensionable pay in the pay period = £4,800.00 x 12 = £57,600.00 Tier applicable at March 2022 for annualised pay = Tier 4 (10.2%)</p>

Contribution Deduction Calculation

This member contribution tier based on the combined pensionable pay must then be applied to the total earnings from February and March to work out the contribution deduction.

Employer Contributions – $(£2,400.00 + £2,400.00) \times 23.68\% = £1136.64$
Member Contributions – $(£2,400.00 + £2,400.00) \times 10.2\% = £489.60$

Method 2

As the pensionable pay in the pay period has been doubled due to the late notification of the member joining the employer, the member contribution tier calculated using the **'When Paid'** method is higher than if the member had been paid correctly in each period.

So that the member isn't financially disadvantaged due to an error that was not their fault, it's possible to calculate the contribution deduction for the pensionable pay relating to the February service using the **'When Earned'** method.

February – 'When Earned' method

'What should have been deducted' contribution values

Total pensionable pay relating to February = £2,400.00
Annualised pensionable pay for February = $£2,400.00 \times 12 = £28,800.00$
Tier applicable at February 2022 for annualised pay = Tier 2 (8.6%)

Employer Contributions = $£2,400.00 \times 23.68\% = £568.32$
Member Contributions = $£2,400.00 \times 8.6\% = £206.40$

'What has been deducted' contribution values

Total Employer Contributions already deducted for February = £0.00
Total Member Contributions already deducted for February = £0.00

'When Earned' method adjustments

Employer Contributions Adjustment = $£568.32 - £0.00 = £568.32$
Member Contributions Adjustment = $£206.40 - £0.00 = £206.40$

March – 'When Paid' method

Member Contribution Tier Calculation

Pensionable pay in the pay period = £2,400.00
Annualised pensionable pay in the pay period = $£2,400.00 \times 12 = £28,800.00$
Tier applicable at March 2022 for annualised pay = Tier 2 (8.6%)

Contribution Deduction Calculation

Employer Contributions = $£2,400.00 \times 23.68\% = £568.32$
Member Contributions = $£2,400.00 \times 8.6\% = £206.40$

Scenario 11	
Member Name	Example Eleven
Teacher's Pensions Reference	11/34567
National Insurance number	AA113456A
Date of Birth	10/04/1959
Role Identifier	The member has one contract of employment with one job role. The Role Identifier (RI) created for this employment is 1/1.
Scheme Arrangement	Final Salary
Employment Type	Part-time with an irregular working pattern (Supply Teacher) (PTIC).
Salary Details	December Annual Full-time salary = £52,000.00 Part-time earnings = £866.66 Pensionable pay in the pay period = £866.66 January Annual Full-time salary = £52,000.00 Part-time earnings = £925.45 Pensionable pay in the pay period = £925.45
Scenario Description	The member left employment on 31/01/2022 but have not submitted their pay claims to you for December and January until the start of March. Service lines will have already have been submitted for the member for December and January with all days excluded, so service line updates will need to be supplied for this new information.
Contribution Calculation	As we're calculating the contribution deductions for the member after they have left your employment, you can't use the tiers and salary bandings applicable when you make the payment. Instead, you would need to use the tiers and salary banding applicable at the member's last day of pensionable employment. To do this, you must use the 'When Earned' method to calculate the deduction, using the last day of pensionable employment (31/01/2022) as the 'payment date'. 'What should have been deducted' contribution values As all the pensionable pay is being deemed as being paid on the 31/01/2022, the member's earnings for December and January must be combined before calculating the tier. Total pensionable pay at the deemed 'payment date' = £866.66 + £925.45= £1792.11 Annualised pensionable pay at the deemed 'payment date' = £1792.11 x 12 = £21,505.32 Tier applicable at the deemed 'payment date' for annualised pay = Tier 1 (7.4%) Employer Contributions = (£866.66 + £925.45) x 23.68% = £424.37 Member Contributions = (£866.66 + £925.45) x 7.4% = £132.62

'What has been deducted' contribution values
 Total Employer Contributions already deducted for December and January = £0.00
 Total Member Contributions already deducted for December and January = £0.00
 'When Earned' method adjustments
 Employer Contributions Adjustment = £424.37 – £0.00 = £424.37
 Member Contributions Adjustment = £132.62 – £0.00 = £132.62

Scenario 12

Member Name	Example Twelve
Teacher's Pensions Reference	12/34567
National Insurance number	AA123456A
Date of Birth	09/01/1981
Role Identifier	The member has one contract of employment with one job role. The Role Identifier (RI) created for this employment is 1.
Scheme Arrangement	Career Average
Employment Type	Full-time (FT)
Salary Details	<p>January Annual Full-time salary = £56,000.00 Part-time earnings = N/A Overtime = £600.00 Pensionable pay in the pay period = £0.00</p> <p>February Annual Full-time salary = £56,000.00 Part-time earnings = N/A Pensionable pay in the pay period = £0.00</p> <p>March Annual Full-time salary = £56,000.00 Part-time earnings = N/A Pensionable pay in the pay period = £0.00</p>
Scenario Description	<p>The member joined the employer on 01/01/2022 and has been paid correctly at the end of January and February with the contribution applicable during each pay period deducted correctly. This included an overtime payment made in February relating to overtime worked in January.</p> <p>The member decides to opt out of the Scheme at the beginning of March. As this is within the first three months of their employment, the opt out is backdated to the 01/01/2022.</p> <p>Service information is still required for opted out members, so the service information needs to be supplied for March. We would also require the service information supplied again for January and February as updates due to the contribution adjustments are required.</p>

Contribution Calculation

As a retrospective opt out has been applied, the member requires the contributions deductions already taken to be refunded to them. You must use the **'When Earned' method** to calculate the refund.

The contribution deductions for March however should be calculated using the **'When Paid'** method.

Refunds for January and February – 'When Earned' method

'What should have been deducted' contribution values

As the member has opted out, this will be £0.00 for both months

'What has been deducted' contribution values

Total Employer Contributions already deducted for January and February = £2328.53

Total Member Contributions already deducted for January and February = £1013.20

'When Earned' method adjustments

Employer Contributions Adjustment = £0.00 – £2328.53 = -£2328.53

Member Contributions Adjustment = £0.00 – £1013.20 = -£1013.20

March – 'When Paid' method

As the member has opted out, this will be £0.00

Scenario 13	
Member Name	Example Thirteen
Teacher's Pensions Reference	13/34567
National Insurance number	AA133456A
Date of Birth	17/02/1971
Role Identifier	The member has one contract of employment with one job role. The Role Identifier (RI) created for this employment is 1/1.
Scheme Arrangement	Career Average
Employment Type	Full-time (FT)
Salary Details	February Annual Full-time salary = £36,000.00 Part-time earnings = N/A Pensionable pay in the pay period = £0.00
Scenario Description	The member joined employment on the 01/02/2022 as a Teaching Assistant. They were enrolled into the Scheme in error when joining and contributions for the Scheme were taken in February's pay. The member should have been placed in the LGPS scheme due to their job role. The service information for the member needs to be removed from our system using the new 'delete' function. You need to submit the service details again and it is important that the details provided are EXACTLY as they were on the original submission.
Contribution Calculation	As the member was enrolled into the wrong scheme, the contributions deductions already taken need to be refunded to them. You must use the 'When Earned' method to calculate the refund. Refunds for February – 'When Earned' method 'What should have been deducted' contribution values As the member is not in the Scheme, this will be £0.00 'What has been deducted' contribution values Total Employer Contributions already deducted for February = £710.40 Total Member Contributions already deducted for February = £258.00 'When Earned' method adjustments Employer Contributions Adjustment = £0.00 – £710.40 = -£710.40 Member Contributions Adjustment = £0.00 – £258.00 = -£258.00

Scenario 14	
Member Name	Example Fourteen
Teacher's Pensions Reference	14/34567
National Insurance number	AA143456A
Date of Birth	27/03/1984
Role Identifier	The member has one contract of employment with one job role. The Role Identifier (RI) created for this employment is 1/1.
Scheme Arrangement	Career Average
Employment Type	Part-time with a regular working pattern of two days a week (40%) (PTR).
Salary Details	<p>January</p> <p>Annual Full-time salary = £42,000.00 Part-time earnings = £1,400.00 Pensionable pay in the pay period = £66.67</p> <p>February</p> <p>Annual Full-time salary = £42,000.00 Part-time earnings = £1,400.00 Pensionable pay in the pay period = £66.67</p> <p>March</p> <p>Annual Full-time salary = £42,000.00 Part-time earnings = £1,400.00 Pensionable pay in the pay period = £1,400.00</p>
Scenario Description	<p>The member received a pay increase in March which was backdated until 01/01/2022.</p> <p>This increased the members annual Full-time salary rate from £40,000 to £42,000, meaning their Part-time earnings rate increased from £1333.33 to £1,400.</p> <p>We would require updated service information to be provided for January and February to show the correct details. We would also require a new line of service information for March.</p>
Contribution Calculation	<p>'When Paid' method used</p> <p>When paying arrears of pensionable pay in a pay period due to a backdated pay increase the arrear must be ignored when working out the contribution tier.</p> <p>Member Contribution Tier Calculation</p> <p>Pensionable pay for the pay period (ignoring backdated pay) = £1,400.00 Annualised pensionable pay for the pay period (ignoring backdated pay) = £1,400.00 x 12 = £16,800.00</p> <p>Tier applicable at March 2022 for annualised pay (ignoring backdated pay) = Tier 1 (7.4%)</p>

Contribution Deduction Calculation

This member contribution tier based on the pensionable pay ignoring backdated pay is then applied to their total actual pensionable pay in the pay period for each month to work out the contribution deduction.

Employer Contributions = (£66.67 + £66.67 + £1,400.00) x 23.68% = £363.09
Member Contributions = (£66.67 + £66.67 + £1,400.00) x 7.4% = £113.47

Scenario 15

Member Name	Example Fifteen
Teacher's Pensions Reference	15/34567
National Insurance number	AA153456A
Date of Birth	30/10/1972
Role Identifier	The member has one contract of employment with one job role. The Role Identifier (RI) created for this employment is 1/1.
Scheme Arrangement	Career Average
Employment Type	Part-time with a regular working pattern of four days a week (80%) (PTR).
Salary Details	January Annual Full-time salary = £48,000.00 Part-time earnings = £3,200.00 Pensionable pay in the pay period = £0.00 February Annual Full-time salary = £48,000.00 Part-time earnings = £3,200.00 Pensionable pay in the pay period = £0.00 March Annual Full-time salary = £48,000.00 Part-time earnings = £3,200.00 Pensionable pay in the pay period = £3,200.00
Scenario Description	The member reduced their hours from Full-time to Part-time with a regular working pattern of four days a week (80%) from the 01/01/2022. However the payroll team were not notified of this until March which means the member has been overpaid in January and February. The service information for January and February will need to be updated to reflect this correction and the new service information for March will need to be provided.

Due to the overpaid salary, the member requires part of the contribution deductions already taken to be refunded to them. You must use the **'When Earned'** method to calculate the refund.

The contribution deductions for March however should be calculated using the **'When Paid'** method.

In addition to the normal contribution deductions, the member also has a Faster Accrual election in place for the 2021/22 Scheme year, requiring an extra 4.72% to be deducted from their pensionable pay. This will need to be accounted for in both the refund and the ongoing deductions.

January and February – 'When Earned' method

'What should have been deducted' contribution values

January

Corrected pensionable pay relating to January = £3,200.00
 Annualised pensionable pay for January = £3,200.00 x 12 = £38,400.00
 Tier applicable at January 2022 for annualised pay = Tier 3 (9.6%)

Employer Contributions = £3,200.00 x 23.68% = £757.76
 Member Contributions = £3,200.00 x 9.6% = £307.20
 Faster Accrual Contributions = £3,200.00 x 4.72% = £151.04

February

Corrected pensionable pay relating to February = £3,200.00
 Annualised pensionable pay for February = £3,200.00 x 12 = £38,400.00
 Tier applicable at February 2022 for annualised pay = Tier 3 (9.6%)

Employer Contributions = £3,200.00 x 23.68% = £757.76
 Member Contributions = £3,200.00 x 9.6% = £307.20
 Faster Accrual Contributions = £3,200.00 x 4.72% = £151.04

'What has been deducted' contribution values

Total Employer Contributions already deducted for January and February = £1894.40
 Total Member Contributions already deducted for January and February = £816.00
 Total Faster Accrual Contributions already deducted for January and February = £377.60

'When Earned' method adjustments

Employer Contributions Adjustment = (£757.76 + £757.76) – £1894.40 = -£378.88
 Member Contributions Adjustment = (£307.20 + £307.20) – £816.00 = -201.60
 Faster Accrual Contributions Adjustment = (£151.04 + £151.04) – £377.60 = -£75.52

March – 'When Paid' method

Member Contribution Tier Calculation

Pensionable pay in the pay period = £3,200.00
 Annualised pensionable pay for February = £3,200.00 x 12 = £38,400.00
 Tier applicable at March 2022 for annualised pay = Tier 3 (9.6%)

Contribution Deduction Calculation

Employer Contributions = £3,200.00 x 23.68% = £757.76
 Member Contributions = £3,200.00 x 9.6% = £307.20
 Faster Accrual Contributions = £3,200.00 x 4.72% = £151.04

Scenario 16

Member Name	Example Sixteen
Teacher's Pensions Reference	16/34567
National Insurance number	Method 1 – AA163456A Method 2 – AA163456B
Date of Birth	01/04/1978
Role Identifier	The member has changed job roles, getting a new contract of employment when taking up their new job. These employments have one job role for each contract. The Role Identifier (RI) created for Employment 1 is 1/1 The Role Identifier (RI) created for Employment 2 is 2/1
Scheme Arrangement	Career Average
Employment Type	Full-time
Salary Details	<p>Employment 1</p> <p>February – From 01/02/2022 to 12/02/2022 Annual Full-time salary = £48,000.00 Part-time earnings = N/A Pensionable pay in the pay period = £0.00</p> <p>Employment 2</p> <p>February – From 13/02/2022 to 28/02/2022 Annual Full-time salary = £52,000.00 Part-time earnings = N/A Pensionable pay in the pay period = £2476.19</p> <p>March Annual Full-time salary = £52,000.00 Part-time earnings = N/A Pensionable pay in the pay period = £4,333.33</p>
Scenario Description	<p>The member changed job role mid-month in February, getting a new contract of employment when the new job started. Their annual salary increased from £48,000 to £52,000.</p> <p>However the payroll team were not notified of this until February which means the member has multiple corrections required to their contribution deductions for the February pay period.</p> <p>The service information already received for February will need to be updated to reflect that employment 1 has ended and new service information provided for the new contract of employment (employment 2).</p>
Contribution Calculation	<p>This scenario requires two different corrections to be made. This is due to the member having different contracts of employment within a pay period but this has previously been calculated as a single deduction.</p> <p>The first calculation will be to refund the overpaid contribution relating to Employment 1. This has to be done as an independent calculation due to this being a separate contract of employment and tiers having to be calculated individually for separate contracts of employment. You must use the 'When Earned' method to calculate the refund.</p>

Employment 1 – February – ‘When Earned’ method

‘What should have been deducted’ contribution values

February

Corrected pensionable pay relating to February for Employment 1 = £1,714.29

Annualised pensionable pay for February for Employment 1 = £1,714.29 x 12 =

£20,571.48

Tier applicable at February 2022 for annualised pay = Tier 1 (7.4%)

Employer Contributions = £1,714.29 x 23.68% = £405.94

Member Contributions = £1,714.29 x 7.4% = £126.86

‘What has been deducted’ contribution values

Total Employer Contributions already deducted for February = £947.20

Total Member Contributions already deducted for February = £408.00

‘When Earned’ method adjustment

Employer Contributions Adjustment = £405.94 – £947.20 = -£541.26

Member Contributions Adjustment = £126.86 – £408.00 = -£281.14

The second calculation will be to calculate the deductions required relating to Employment 2. This again has to be done as an independent calculation due to this being a separate contract of employment and tiers having to be calculated individually for separate contracts of employment.

This would be treated in the same way as a late notification of joining (see scenario 10 for details) and therefore means you have two possible ways to calculate the contribution deductions for the member.

Employment 2 – Method 1

‘When Paid’ method used

As we’re treating this as late notification of joining, all pensionable pay relating to Employment 2 is deemed as being paid in the pay period the correction is done (March).

As the contribution tier is based on the annualised pensionable pay received in the pay period, the member’s earnings for February and March must be combined before calculating the tier. It must not be based on the salary rate at the end of the pay period.

Member Contribution Tier Calculation

Total pensionable pay in the pay period = £2,476.19 + £4,333.33 = £6,809.52

Annualised pensionable pay in the pay period = £6,809.52 x 12 = £81,714.24

Tier applicable at March 2022 for annualised pay = Tier 6 (11.7%)

Contribution Deduction Calculation

This contribution tier based on the combined pensionable pay must then be applied to the total earnings from February and March to work out the contribution deduction.

Employer Contributions = (£2,476.19 + £4,333.33) x 23.68% = £1612.49

Member Contributions = (£2,476.19 + £4,333.33) x 11.7% = £796.71

Employment 2 – Method 2

As the pensionable pay in the pay period includes February's pay for Employment 2 due to the late notification of the member moving jobs, the member contribution tier calculated using the **'When Paid'** method is higher than if the member had been paid correctly in each period.

So that the member is not financially disadvantaged due to an error that was not their fault, it is possible to calculate the contribution deduction for the pensionable pay relating to the February service using the **'When Earned' method**.

February – 'When Earned' method

'What should have been deducted' contribution values

Total pensionable pay relating to February = £2,476.19
Annualised pensionable pay for February = £2,476.19 x 12 = £29,714.28
Tier applicable at February 2022 for annualised pay = Tier 2 (8.6%)

Employer Contributions Adjustment = £2,476.19 x 23.68% = £586.36
Member Contributions Adjustment = £2,476.19 x 8.6% = £212.95

'What has been deducted' contribution values

Total Employer Contributions already deducted for February = £0.00
Total Member Contributions already deducted for February = £0.00

'When Earned' method adjustments

Employer Contributions Adjustment = £586.36 – £0.00 = £586.36
Member Contributions Adjustment = £212.95 – £0.00 = £212.95

March – 'When Paid' method

Member Contribution Tier Calculation

Pensionable pay in the pay period = £4,333.33
Annualised pensionable pay in the pay period = £4,333.33 x 12 = £51,999.96
Tier applicable at March 2022 for annualised pay = Tier 4 (10.2%)

Contribution Deduction Calculation

Employer Contributions = £4,333.33 x 23.68% = £1026.13
Member Contributions = £4,333.33 x 10.2% = £442.00

Scenario 17

Member Name	Example Seventeen
Teacher's Pensions Reference	17/34567
National Insurance number	AA173456A
Date of Birth	18/04/1982
Role Identifier	The member has one contract of employment with one job role. The Role Identifier (RI) created for Employment 1 is 1/1.
Scheme Arrangement	Career Average
Employment Type	Part-time with a regular working pattern of two and a half days a week (50%) (PTR).
Salary Details	March Annual Full-time salary = £36,000.00 Part-time earnings = £1,500.00 Pensionable pay in the pay period = £1,233.87 Notional pensionable pay in the pay period = £1,500.00 Full pay from 01/03/22 to 20/03/22 = £967.74 Half pay from 21/03/22 to 31/03/22 = £266.13
Scenario Description	The member is currently on maternity leave and their monthly pay is reduced to 50% on 21/03/2022. This change would not affect the service information you provide for March, as service for a member on reduced pay due to maternity leave must be recorded as though no reduction has been applied. This will need to be provided as a single row of data.
Contribution Calculation	As the service information needs to be provided as a single row of data, the calculation of the contributions must also be recorded as a single calculation as follows: 'When Paid' method used As the member is on reduced pay due to maternity leave (for part of the month), and they are receiving at least half their normal monthly pay or statutory pay, then the contribution tier will be calculated with reference to their normal monthly pay rate prior to the reduction. Member Contribution Tier Calculation Notional pensionable pay for the pay period (before the reduction) = £1,500.00 Annualised notional pensionable pay for the pay period = £1,500.00 x 12 = £18,000.00 Tier applicable at March 2022 for annualised notional pay = Tier 1 (7.4%) Contribution Deduction Calculation The member contribution tier based on the notional pensionable pay before the reduction is then applied to their total actual pensionable pay in the pay period to work out the contribution deduction. Employer Contributions = £1,233.87 x 23.68% = £292.18 Member Contributions = £1,233.87 x 7.4% = £91.31

Scenario 18	
Member Name	Example Eighteen
Teacher's Pensions Reference	18/34567
National Insurance number	AA183456A
Date of Birth	30/11/1985
Role Identifier	The member has one contract of employment with one job role. The Role Identifier (RI) created for Employment 1 is 1/1.
Scheme Arrangement	Career Average
Employment Type	Part-time with a regular working pattern of two and a half days a week (50%) (PTR).
Salary Details	<p>March</p> <p>Period 1 – From 01/03/2022 to 11/03/2022 Annual Full-time salary = £40,000.00 Part-time earnings = £591.40 Pensionable pay in the pay period = £295.70 Notional pensionable pay in the pay period = £591.40</p> <p>Period 2 – From 12/03/2022 to 31/03/2022 Annual Full-time salary = £40,000.00 Part-time earnings = N/A Pensionable pay in the pay period = N/A Notional pensionable pay in the pay period = N/A</p>
Scenario Description	<p>The member is currently on occupational sick leave on 50% monthly pay and their salary is reduced to Nil on 12/03/2022.</p> <p>This change will affect the service information you need to provide. The period from 01/03 to 11/03 will need to be recorded as though no reduction has been applied, as the member is receiving at least half pay. The period from 12/03 to 31/03 provided with all days excluded, as a member receiving less than half pay is classed as being in non-pensionable employment.</p> <p>We will therefore require two rows of data to be provided.</p>
Contribution Calculation	<p>'When Paid' method used</p> <p>As the member is on reduced pay due to occupational sick leave (for part of the month), and they are receiving at least half their normal monthly pay or statutory pay, then the member contribution tier will be calculated with reference to their normal monthly pay rate prior to the reduction.</p> <p>However, in this example, the member only received pay for 11 days in the pay period. Therefore the tier calculation will be based on 11 days pay at the unreduced rate.</p> <p>Member Contribution Tier Calculation</p> <p>Notional pensionable pay for the pay period (before the reduction) = £591.40 Annualised notional pensionable pay for the pay period = £591.40 x 12 = £7,096.80 Tier applicable at March 2022 for annualised notional pay = Tier 1 (7.4%)</p>

Contribution Deduction Calculation

The member contribution tier based on the notional pensionable pay before the reduction is then applied to their total actual pensionable pay in the pay period to work out the contribution deduction.

Employer Contributions = £295.70 x 23.68% = £70.02

Member Contributions = £295.70 x 7.4% = £21.88

Scenario 19

Member Name	Example Nineteen
Teacher's Pensions Reference	19/34567
National Insurance number	AA193456A
Date of Birth	30/11/1985
Role Identifier	The member has one contract of employment with one job role. The Role Identifier (RI) created for Employment 1 is 1/1.
Scheme Arrangement	Career Average
Employment Type	Part-time with a regular working pattern of 4 days a week (80%) (PTR).
Salary Details	March Period 1 – From 01/03/2022 to 15/03/2022 Annual Full-time salary = £42,000.00 Part-time earnings = N/A Pensionable pay in the pay period = £846.77 Notional pensionable pay in the pay period = £1,693.55 Period 2 – From 16/03/2022 to 31/03/2022 Annual Full-time salary = £42,000.00 Part-time earnings = £1,445.16 Pensionable pay in the pay period = £1,445.16
Scenario Description	The member was on maternity leave from a full time post on 50% monthly pay and returned to work on 16/03/2022 with a reduction of hours (80%). This has been treated as an amendment to the members existing contract and no new RI issued. This change will affect the service information you need to provide. The period from 01/03/2022 to 15/03/2022 will need to be recorded as Full-time and as though no reduction has been applied, as the member is receiving at least half pay. The period from 16/03/2022 to 31/03/2022 will need to be provided as Part-time. We will therefore require two rows of data to be provided.
Contribution Calculation	'When Paid' method used As the member is on reduced pay due to maternity leave (for part of the month), and they are receiving at least half their normal monthly pay or statutory pay, then the member contribution tier must be calculated with reference to their normal monthly pay rate prior to the reduction.

However, in this example, the member only received pay for 15 days in the pay period while on maternity leave. In addition, they also received 16 days pay at the new Part-time rate.

Therefore the tier calculation will be based on 15 days pay at the unreduced rate during the maternity period PLUS 16 days pay at the new Part-time rate.

Member Contribution Tier Calculation

Period 1 – Notional pensionable pay for the pay period (before the reduction) = £1,693.55

Period 2 – Pensionable pay for the pay period = £1,445.16

Total pensionable pay in the pay period = (£1,693.55 + £1,445.16) = £3,138.71

Annualised total pensionable pay for the pay period = £3,138.71 x 12 = £37,664.52

Tier applicable at March 2022 for annualised pay = Tier 2 (8.6%)

Contribution Deduction Calculation

The member contribution tier based on the total pensionable pay is then applied to their total actual pensionable pay in the pay period to work out the contribution deduction.

Employer Contributions = (£846.77 + £1,445.16) x 23.68% = £542.73

Member Contributions = (£846.77 + £1,445.16) x 8.6% = £197.11

Scenario 20	
Member Name	Example Twenty
Teacher's Pensions Reference	20/34567
National Insurance number	AA203456A
Date of Birth	06/09/1974
Role Identifier	The member has one contract of employment with one job role The Role Identifier (RI) created for Employment 1 is 1/1
Scheme Arrangement	Career Average
Employment Type	Full-time Member
Salary Details	<p>December Annual Full-time salary = £43,000.00 Overtime = £60.00 Pensionable pay in the pay period = £0.00 Pensionable overtime paid in the pay period = £60.00</p> <p>January Annual Full-time salary = £43,000.00 Overtime = £120.00 Pensionable pay in the pay period = £0.00 Pensionable overtime paid in the pay period = £120.00</p> <p>February Annual Full-time salary = £43,000.00 Overtime = £90.00 Pensionable pay in the pay period = £0.00 Pensionable overtime paid in the pay period = £90.00</p> <p>March Annual Full-time salary = £43,000.00 Overtime = £90.00 Pensionable pay in the pay period = £3,583.33 Pensionable overtime paid in the pay period = £90.00</p>
Scenario Description	<p>The member submits a claim for overtime worked from December to March before the deadline for March payroll.</p> <p>Service lines will have already have been submitted for the member for December to February, so service line updates will need to be supplied including the new overtime information. We will also require the new information to be provided for March including the overtime.</p>
Contribution Calculation	<p>'When Paid' method used</p> <p>Any pay relating to overtime must not be included in the calculation of a member contribution tier, whether it is pensionable or not. The tier must be worked out based on the member's actual pensionable pay in the pay period only.</p>

Member Contribution Tier Calculation

Pensionable pay in the pay period = £3,583.33

Annualised total pensionable pay for the pay period = £3,583.33 x 12 =
£42,999.96

Tier applicable at March 2022 for annualised notional pay = Tier 3 (9.6%)

Contribution Deduction Calculation

The contribution tier based on the total pensionable pay is then applied to their total actual pensionable pay in the pay period and the pensionable overtime paid in the pay period to work out the contribution deduction.

Employer Contributions = (£3,583.33 + £60.00 + £120.00 + £90.00 + £90.00) x
23.68% = £933.78

Member Contributions = (£3,583.33 + £60.00 + £120.00 + £90.00 + £90.00)
x 9.6% = £378.56

Scenario 21	
Member Name	Example Twenty-One
Teacher's Pensions Reference	21/34567
National Insurance number	AA213456A
Date of Birth	19/06/1963
Role Identifier	The member has one contract of employment with one job role The Role Identifier (RI) created for this employment is 1/1
Scheme Arrangement	Career Average
Employment Type	December and January (Period 1) – Full-time (FT) January (Period 2), February and March – Part-time with a regular working pattern of two and a half days a week (50%) (PTR)
Salary Details	<p>December Annual Full-time salary = £36,720.00 Part-time earnings = N/A Pensionable pay in the pay period = £60.00</p> <p>January – Period 1 – 01/01/2022 to 14/01/2022 Annual Full-time salary = £36,720.00 Part-time earnings = N/A Pensionable pay in the pay period = £27.10</p> <p>January – Period 2 – 15/01/2022 to 31/01/2022 Annual Full-time salary = £36,720.00 Part-time earnings = £839.03 Pensionable pay in the pay period = £0.00</p> <p>February Annual Full-time salary = £36,720.00 Part-time earnings = £1,530.00 Pensionable pay in the pay period = £0.00</p> <p>March Annual full-time salary = £36,720.00 Part-time earnings = £1,530.00 Pensionable pay in the pay period = £1,530.00</p>
Scenario Description	<p>The member receives a backdated pay increase to the annual salary in March, which is backdated until the start of December. You're also informed during this period that the member has reduced their hours from Full-time to Part-time (working 50%) and this started from 15/01/2022. The reduction in hours has been treated as an amendment to the member's existing contract and no new RI issued.</p> <p>Service lines will have already have been submitted for the member for December to February, so updates will need to be supplied including the change to Part-time. We'll also require the new information to be provided for March.</p>
Contribution Calculation	<p>In this scenario, there are two calculations that need to be performed. The first is to work out the 'When Paid' deductions for December and March. This method must be used as there is no refund required for these periods.</p> <p>The second is to work out the 'When Earned' method adjustment for January and February's contributions. As part of the correction for January and all of the correction for February requires a refund of contributions to be calculated, the 'When Earned' method must be used. As this method uses the up to date service and pay information to reassess each pay period, the backdated pay increase will be accounted for within the 'When Earned' method calculation.</p>

December and March – ‘When Paid’ method

When paying arrears of pensionable pay in a pay period due to a backdated pay increase (and a refund of contributions is not required), the arrear must be ignored when working out the member contribution tier.

Member Contribution Tier Calculation

Pensionable pay for the pay period (ignoring backdated pay) = £1,530.00
Annualised pensionable pay for the pay period (ignoring backdated pay) =
 $£1,530.00 \times 12 = £18,360.00$

Tier applicable at March 2022 for annualised pay (ignoring backdated pay) =
Tier 1 (7.4%)

Contribution Deduction Calculation

This member contribution tier based on the pensionable pay ignoring backdated pay is then applied to their total actual pensionable pay in the pay period for each month being calculated using the ‘When Paid’ to work out the contribution deduction.

Employer Contributions = $(£60.00 + £1,530.00) \times 23.68\% = £525.93$
Member Contributions = $(£60.00 + £1,530.00) \times 7.4\% = £117.66$

January and February – ‘When Earned’ method

January – ‘What should have been deducted’ contribution values

Period 1 – 14 days Full-time pay (including backdated pay increase) = £1,381.94
Period 2 – 17 days Part-time pay (including backdated pay increase) = £839.03

Total corrected pensionable pay relating to January = $(£1,381.94 + £839.03) =$
£ 2,220.97

Annualised pensionable pay for January = $£2,220.97 \times 12 = £26,651.64$
Tier applicable at January 2022 for annualised pay = Tier 1 (7.4%)

Employer Contributions = $£2,220.97 \times 23.68\% = £525.93$
Member Contributions = $£2,220.97 \times 7.4\% = £164.35$

February – ‘What should have been deducted’ contribution value

Corrected pensionable pay relating to February (including backdated pay increase) =
£1,530.00

Annualised pensionable pay for February = $£1,530.00 \times 12 = £18,360.00$
Tier applicable at February 2022 for annualised pay = Tier 1 (7.4%)

Employer Contributions = $£1,530.00 \times 23.68\% = £362.30$
Member Contributions = $£1,530.00 \times 7.4\% = £113.22$

‘What has been deducted’ contribution values

Total Employer Contributions already deducted for January and February =
£1420.80

Total Member Contributions already deducted for January and February = £516

‘When Earned’ method adjustment

Employer Contributions Adjustment = $(£525.93 + £362.30) - £1420.80 =$
-£532.57

Member Contributions Adjustment = $(£164.35 + £113.22) - £516 = -£238.43$

Scenario 22	
Member Name	Example Twenty-Two
Teacher's Pensions Reference	21/34567
National Insurance number	AA223456A
Date of Birth	08/07/1960
Role Identifier	The member has one contract of employment with one job role The Role Identifier (RI) created for this employment is 1/1
Scheme Arrangement	Career Average
Employment Type	Part-time with an irregular working pattern (Supply Teacher) (PTIC)
Salary Details	<p>January Annual Full-time salary = £50,000.00 Part-time earnings = £3,360.32 Pensionable pay in the pay period = £3,360.32</p> <p>February Annual Full-time salary = £50,000.00 Part-time earnings = £1,488.10 Pensionable pay in the pay period = £1,488.10</p> <p>March Annual Full-time salary = £50,000.00 Part-time earnings = £0.00 Pensionable pay in the pay period = N/A</p>
Scenario Description	<p>The member submits a claim for time worked during January and February in time for March payroll. The member also received a pay increase in March which was backdated until 01/01/2022.</p> <p>This increased the member's annual Full-time salary rate from £47,500 to £50,000.</p> <p>Service lines will have already have been submitted for the member for January and February with all days excluded, so service line updates will need to be supplied for this new information. We'll also require a new line of service information for March showing all days excluded.</p>
Contribution Calculation	<p>'When Paid' method used</p> <p>As you're paying the salary for the first time in March relating to January and February periods of work, you'll be paying this at the increased salary rate. Therefore there are no arrears being paid within the pay period relating to the backdated pay increase. This means a standard 'When Paid' calculation must be performed.</p> <p>Member Contribution Tier Calculation</p> <p>Total pensionable pay for the pay period = £3,360.32 + £1,488.10 = £4,848.32 Annualised pensionable pay for the pay period = £4,848.32 x 12 = £58,179.84 Tier applicable at March 2022 for annualised pay = Tier 4 (10.2%)</p> <p>Contribution Deduction Calculation</p> <p>This contribution tier based on the pensionable pay is then applied to their total actual pensionable pay in the pay period to work out the contribution deduction.</p> <p>Employer Contributions = (£3,360.22 + £1,488.10) x 23.68% = £1148.11 Member Contributions = (£3,360.22 + £1,488.10) x 10.2% = £494.54</p>

Scenario 23

Member Name	Example Twenty-Three
Teacher's Pensions Reference	21/34567
National Insurance number	AA233456A
Date of Birth	30/10/1972
Role Identifier	The member has one contract of employment with one job role The Role Identifier (RI) created for this employment is 1/1
Scheme Arrangement	Career Average
Employment Type	Part-time with an irregular working pattern (Supply Teacher) (PTIC)
Salary Details	<p>December Annual Full-time salary = £52,000.00 Part-time earnings = £2096.77 Pensionable pay in the pay period = £0.00</p> <p>January Annual Full-time salary = £52,000.00 Part-time earnings = £1,397.85 Pensionable pay in the pay period = £0.00</p> <p>February Annual Full-time salary = £52,000.00 Part-time earnings = £1,677.42 Pensionable pay in the pay period = £0.00</p> <p>March Annual Full-time salary = £52,000.00 Part-time earnings = £0.00 Pensionable pay in the pay period = N/A</p>
Scenario Description	<p>Member submitted a pay claim in February for work done in December, January and February. This was paid using a Full-time salary rate of £55,000.00. As all three months were submitted by the member at once, the total pensionable pay paid to the member in February was used to determine the member's contribution tier. This was included in the MCR for the February Pay period.</p> <p>In March, you're notified that the incorrect pay rate was supplied and the member should have been paid based on a Full-time salary rate of £52,000.00, which means the member has been overpaid in December, January and February.</p> <p>The member has not submitted a pay claim for March and therefore no pensionable pay has been paid to the member relating to this period.</p> <p>The service information for December, January and February will need to be updated to reflect the correction due to overpaid salary. We'll also require service information for March showing all days excluded.</p>
Contribution Calculation	<p>Due to the overpaid salary, the member requires part of the contribution deductions already taken relating to service from December to February to be refunded to them. You must use the 'When Earned' method to calculate the refund.</p> <p>However, as the original calculation used the combined pensionable pay to determine the original contribution deduction, the same method must be used to determine the refund. Therefore you must calculate this by combining the three corrected amounts of pensionable pay and use the tier and banding applicable during the original pay period to determine the refund.</p>

As no pensionable pay has been paid relating to March, these totals will be £0.00.

December to February – ‘When Earned’ method

‘What should have been deducted’ contribution values

Total corrected pensionable pay relating to December, January and February
= (£2,096.77 + £1,397.85 + £1,677.42) = £5,172.04

Annualised pensionable pay relating to December, January and February
= £5,172.04 x 12 = £62,064.28

Tier applicable at February 2022 for annualised pay = Tier 5 (11.3%)

Employer Contributions = £5,172.04 x 23.68% = £1224.74

Member Contributions = £5,172.04 x 11.3% = £584.44

‘What has been deducted’ contribution values

Total Employer Contributions already deducted for December, January and February = £1295.40

Total Member Contributions already deducted for December, January and February = £618.16

‘When Earned’ method adjustments

Employer Contributions Adjustment = £1224.74 – £1295.40 = -£70.66

Member Contributions Adjustment = £584.44 – £618.16 = -£33.72

March – ‘When Paid’ method

No contributions deducted in the pay period

Scenario 24

Member Name	Example Twenty-Four
Teacher's Pensions Reference	21/34567
National Insurance number	December – AA233456A January – AA233456B February – AA233456C March – AA233456D
Date of Birth	28/10/1974
Role Identifier	The member has one contract of employment with one job role. The Role Identifier (RI) created for this employment is 1/1.
Scheme Arrangement	Career Average
Employment Type	Payroll Months December, January and February – Full-time (FT). Payroll Month March – Part-time with a regular working pattern of two and a half days a week (50%) (PTR).
Salary Details	<p>Payroll Month – December</p> <p>December Annual Full-time salary = £36,000.00 Part-time earnings = N/A Pensionable pay in the pay period = £3,000.00</p> <p>Payroll Month – January</p> <p>January Annual Full-time salary = £36,000.00 Part-time earnings = N/A Pensionable pay in the pay period = £3,000.00</p> <p>Payroll Month – February</p> <p>December Annual Full-time salary = £36,720.00 Part-time earnings = N/A Pensionable pay in the pay period = £60.00</p> <p>January Annual Full-time salary = £36,720.00 Part-time earnings = N/A Pensionable pay in the pay period = £60.00</p> <p>February Annual Full-time salary = £36,720.00 Part-time earnings = N/A Pensionable pay in the pay period = £3,060.00</p> <p>Payroll Month – March</p> <p>December Annual Full-time salary = £36,720.00 Part-time earnings = £1,530.00 Pensionable pay in the pay period = N/A</p> <p>January Annual Full-time salary = £36,720.00 Part-time earnings = £1,530.00 Pensionable pay in the pay period = N/A</p>

	<p>February Annual Full-time salary = £36,720.00 Part-time earnings = £1,530.00 Pensionable pay in the pay period = N/A</p> <p>March Annual Full-time salary = £36,720.00 Part-time earnings = £1,530.00 Pensionable pay in the pay period = £1,530.00</p>
<p>Scenario Description</p>	<p>December Payroll Month</p> <p>In December, the member worked their full contracted hours on an annual salary of £36,000. The service and contribution information was provided on the MCR file for December (In January).</p> <p>January Payroll Month</p> <p>In January, the member worked their full contracted hours on an annual salary of £36,000. The service and contribution information was provided on the MCR file for January (In February).</p> <p>February Payroll Month</p> <p>In February, the member receives a backdated pay increase to their annual salary, which is backdated until the start of December. Service lines have already been submitted for the member for December and January, so service line updates are required. The member also worked their full contracted hours in February on the new annual salary of £36,720.</p> <p>The service and contribution information for the new service and updates were provided on the MCR file for February (In March).</p> <p>March Payroll Month</p> <p>In March, you're informed that the member has reduced their hours from Full-time to Part-time (working 50%) and this started from 01/12/2021. The reduction in hours has been treated as an amendment to the member's existing contract and no new RI issued.</p> <p>Service lines will have already have been submitted for the member for December to February, so service line updates will need to be supplied including the change to part time. The member also worked their new contracted hours in March on the annual salary of £36,720.</p> <p>The service and contribution information for the new service and updates were provided on the MCR file for March (In April).</p>
<p>Contribution Calculation</p>	<p>December Payroll Month</p> <p>'When Paid' method used</p> <p>Member Contribution Tier Calculation</p> <p>Pensionable pay for the pay period = £3,000.00 Annualised pensionable pay in the pay period = £3,000.00 x 12 = £36,000.00 Tier applicable at December 2021 for annualised pay = Tier 2 (8.6%)</p> <p>Contribution Deduction Calculation</p> <p>Employer Contributions = £3,000.00 x 23.68% = £710.40 Member Contributions = £3,000.00 x 8.6% = £258.00</p>

January Payroll Month

'When Paid' method used

Member Contribution Tier Calculation

Pensionable pay for the pay period = £3,000.00
Annualised pensionable pay in the pay period = £3,000.00 x 12 = £36,000.00
Tier applicable at January 2022 for annualised pay = Tier 2 (8.6%)

Contribution Deduction Calculation

Employer Contributions = £3,000.00 x 23.68% = £710.40
Member Contributions = £3,000.00 x 8.6% = £258.00

February Payroll Month

'When Paid' method used

When paying arrears of pensionable pay in a pay period due to a backdated pay increase, the arrear must be ignored when working out the member contribution tier.

Member Contribution Tier Calculation

Pensionable pay for the pay period (ignoring backdated pay) = £3,060.00
Annualised pensionable pay for the pay period (ignoring backdated pay)
= £3,060.00 x 12 = £36,720.00
Tier applicable at February 2022 for annualised pay (ignoring backdated pay)
= Tier 2 (8.6%)

Contribution Deduction Calculation

This member contribution tier based on the pensionable pay ignoring backdated pay is then applied to their total actual pensionable pay in the pay period being calculated to work out the contribution deduction.

Employer Contributions = (£60.00 + £60.00 + £3,060.00) x 23.68% = £753.02
Member Contributions = (£60.00 + £60.00 + £3,060.00) x 8.6% = £273.48

March Payroll Month

December to February – 'When Earned' method

December – 'What should have been deducted' contribution values

Corrected pensionable pay relating to December = £1,530.00
Annualised pensionable pay for December = £1,530.00 x 12 = £18,360.00
Tier applicable at December 2021 for annualised pay = Tier 1 (7.4%)

Employer Contributions = £1,530.00 x 23.68% = £362.30
Member Contributions = £1,530.00 x 7.4% = £113.22

January – 'What should have been deducted' contribution values

Corrected pensionable pay relating to January = £1,530.00
Annualised pensionable pay for January = £1,530.00 x 12 = £18,360.00
Tier applicable at January 2022 for annualised pay = Tier 1 (7.4%)

Employer Contributions = £1,530.00 x 23.68% = £362.30
Member Contributions = £1,530.00 x 7.4% = £113.22

February – ‘What should have been deducted’ contribution values

Corrected pensionable pay relating to February = £1,530.00
Annualised pensionable pay for February = £1,530.00 x 12 = £18,360.00
Tier applicable at February 2022 for annualised pay = Tier 1 (7.4%)

Employer Contributions = £1,530.00 x 23.68% = £362.30
Member Contributions = £1,530.00 x 7.4% = £113.22

‘What has been deducted’ contribution values

Total Employer Contributions already deducted for December to February = £2173.82
Total Member Contributions already deducted for December to February =
£821.28

‘When Earned’ method adjustment

Employer Contributions Adjustment = (£362.30 + £362.30 + £362.30) – £2173.82
= -£1086.92
Member Contributions Adjustment = (£113.22 + £113.22 + £113.22) – £821.28 =
-£481.62

March – ‘When Paid’ method

Member Contribution Tier Calculation

Pensionable pay for the pay period = £1,530.00
Annualised pensionable pay in the pay period = £1,530.00 x 12 = £18,360.00
Tier applicable at March 2022 for annualised pay = Tier 1 (7.4%)

Contribution Deduction Calculation

Employer Contributions = £1,530.00 x 23.68% = £362.30
Member Contributions = £1,530.00 x 7.4% = £113.22

Scenario 25

Member Name	Example Twenty-Five
Teacher's Pensions Reference	25/34567
National Insurance number	<p>December – AA253456A</p> <p>January – AA253456B</p> <p>February – AA253456C</p> <p>March – AA253456D</p>
Date of Birth	26/08/1978
Role Identifier	The member has one contract of employment with one job role. The Role Identifier (RI) created for this employment is 1/1.
Scheme Arrangement	Career Average
Employment Type	<p>Payroll Months December and January – Full-time (FT).</p> <p>Payroll Months February and March – Part-time with a regular working pattern of two and a half days a week (50%) (PTR).</p>
Salary Details	<p>Payroll Month – December</p> <p>December</p> <p>Annual Full-time Salary = £36,000.00</p> <p>Part-time earnings = N/A</p> <p>Pensionable pay in the pay period = £3,000.00</p> <p>Payroll Month – January</p> <p>January</p> <p>Annual Full-time salary = £36,000</p> <p>Part-time earnings = N/A</p> <p>Pensionable pay in the pay period = £3,000.00</p> <p>Payroll Month – February</p> <p>December</p> <p>Annual Full-time salary = £36,000.00</p> <p>Part-time earnings = £1,500.00</p> <p>Pensionable pay in the pay period = N/A</p> <p>January</p> <p>Annual Full-time salary = £36,000.00</p> <p>Part-time earnings = £1,500.00</p> <p>Pensionable pay in the pay period = N/A</p> <p>February</p> <p>Annual Full-time salary = £36,000.00</p> <p>Part-time earnings = £1,500.00</p> <p>Pensionable pay in the pay period = £1,500.00</p> <p>Payroll Month – March</p> <p>December</p> <p>Annual Full-time salary = £36,720.00</p> <p>Part-time earnings = £1,530.00</p> <p>Pensionable pay in the pay period = £30.00</p> <p>January</p> <p>Annual Full-time salary = £36,720.00</p> <p>Part-time earnings = £1,530.00</p> <p>Pensionable pay in the pay period = £30.00</p>

	<p>February Annual Full-time Salary = £36,720.00 Part-time Earnings = £1,530.00 Pensionable Pay in the Pay period = £30.00</p> <p>March Annual Full-time salary = £36,720.00 Part-time earnings = £1,530.00 Pensionable pay in the pay period = £1,530.00</p>
<p>Scenario Description</p>	<p>December Payroll Month</p> <p>In December, the member worked their full contracted hours on an annual salary of £36,000. The service and contribution information was provided on the MCR file for December (In January).</p> <p>January Payroll Month</p> <p>In January, the member worked their full contracted hours on an annual salary of £36,000. The service and contribution information was provided on the MCR file for January (In February).</p> <p>February Payroll Month</p> <p>In February, you're informed that the member has reduced their hours from Full-time to Part-time (working 50%) and this started from 01/12/2021. The reduction in hours has been treated as an amendment to the member's existing contract and no new RI issued.</p> <p>Service lines will have already been submitted for the member for December and January, so service line updates will need to be supplied including the change to part time. The member also worked their new contracted hours (50%) in February on the annual salary of £36,000.</p> <p>The service and contribution information for the new service and updates was provided on the MCR file for February (In March).</p> <p>March Payroll Month</p> <p>In March, the member receives a backdated pay increase to the annual salary, which is backdated until the start of December. Service lines have already have been submitted for the member for December to February, so service line updates were required. The member also worked their full contracted hours in March on the new annual salary of £36,720.</p> <p>The service and contribution information for the new service and updates was provided on the MCR file for March (In April).</p>
<p>Contribution Calculation</p>	<p>December Payroll Month</p> <p>'When Paid' method used</p> <p>Member Contribution Tier Calculation</p> <p>Pensionable pay for the pay period = £3,000.00 Annualised pensionable pay in the pay period = £3,000.00 x 12 = £36,000.00 Tier applicable at December 2021 for annualised pay = Tier 2 (8.6%)</p> <p>Contribution Deduction Calculation</p> <p>Employer Contributions = £3,000.00 x 23.68% = £710.40 Member Contributions = £3,000.00 x 8.6% = £258.00</p>

January Payroll Month

'When Paid' method used

Member Contribution Tier Calculation

Pensionable pay for the pay period = £3,000.00
Annualised pensionable pay in the pay period = £3,000.00 x 12 = £36,000.00
Tier applicable at January 2022 for annualised pay = Tier 2 (8.6%)

Contribution Deduction Calculation

Employer Contributions = £3,000.00 x 23.68% = £710.40
Member Contributions = £3,000.00 x 8.6% = £258.00

February Payroll Month

December and January – 'When Earned' method

December – 'What should have been deducted' contribution value

Corrected pensionable pay relating to December = £1,500.00
Annualised pensionable pay for December = £1,500.00 x 12 = £18,000.00
Tier applicable at December 2021 for annualised pay = Tier 1 (7.4%)

Employer Contributions = £1,500.00 x 23.68% = £355.20
Member Contributions = £1,500.00 x 7.4% = £111.00

January – 'What should have been deducted' contribution values

Corrected pensionable pay relating to January = £1,500.00
Annualised pensionable pay for January = £1,500.00 x 12 = £18,000.00
Tier applicable at January 2022 for annualised pay = Tier 1 (7.4%)

Employer Contributions = £1,500.00 x 23.68% = £355.20
Member Contributions = £1,500.00 x 7.4% = £111.00

'What has been deducted' contribution values

Total Employer Contributions already deducted for December and January = £1420.80
Total Member Contributions already deducted for December and January = £516.00

'When Earned' method adjustment

Employer Contributions Adjustment = (£355.20 + £355.20) – £1420.80 = -£710.40
Member Contributions Adjustment = (£111.00 + £111.00) – £516.00 = -£294.00

February – 'When Paid' method

Member Contribution Tier Calculation

Pensionable pay for the pay period = £1,500.00
Annualised pensionable pay in the pay period = £1,500.00 x 12 = £18,000.00
Tier applicable at March 2022 for annualised pay = Tier 1 (7.4%)

Contribution Deduction Calculation

Employer Contributions = £1,500.00 x 23.68% = £355.20
Member Contributions = £1,500.00 x 7.4% = £111.00

March Payroll Month

'When Paid' method used.

When paying arrears of pensionable pay in a pay period due to a backdated pay increase, the arrear must be ignored when working out the member contribution tier.

Member Contribution Tier Calculation

Pensionable pay for the pay period (ignoring backdated pay) = £1,530.00
Annualised pensionable pay for the pay period (ignoring backdated pay)
= £1,530.00 x 12 = £18,360.00
Tier applicable at February 2022 for annualised pay (ignoring backdated pay)
= Tier 1 (7.4%)

Contribution Deduction Calculation

This contribution tier based on the pensionable pay ignoring backdated pay is then applied to their total actual pensionable pay in the pay period being calculated to work out the member contribution deduction.

Employer Contributions = (£30.00 + £30.00 + £30.00 + £1,530.00) x 23.68% = £383.62
Member Contributions = (£30.00 + £30.00 + £30.00 + £1,530.00) x 7.4% =
£119.88

Scenario 26

Member Name	Example Twenty-Six
Teacher's Pensions Reference	25/34567
National Insurance number	December – AA263456A January – AA263456B February – AA263456C March – AA263456D
Date of Birth	30/06/1981
Role Identifier	The member has one contract of employment with one job role. The Role Identifier (RI) created for this employment is 1/1.
Scheme Arrangement	Career Average
Employment Type	Full-time (FT)
Salary Details	<p>Payroll Month – December</p> <p>December – Period 1 – 01/12/2021 to 25/12/2021 Annual Full-time salary = £48,000.00 Part-time earnings = N/A Pensionable pay in the pay period = £534.56 Notional pensionable pay in the pay period = £3225.81</p> <p>December – Period 2 – 26/12/2021 to 31/12/2021 Annual Full-time salary = £48,000.00 Part-time earnings = N/A Pensionable pay in the pay period = N/A Notional pensionable pay in the pay period = N/A</p> <p>Payroll Month – January</p> <p>December – Period 1 – 01/12/2021 to 25/12/2021 Annual Full-time salary = £48,000.00 Part-time earnings = N/A Pensionable pay in the pay period = £129.03 Notional pensionable pay in the pay period = £129.03</p> <p>January – Period 1 – 01/01/2022 to 30/01/2022 Annual Full-time Salary = £48,000.00 Part-time Earnings = N/A Pensionable Pay in the Pay period = N/A Notional Pensionable Pay in the Pay period = N/A</p> <p>January – Period 2 – 31/01/2022 to 31/01/2022 Annual Full-time salary = £48,500.00 Part-time earnings = N/A Pensionable pay in the pay period = £130.38</p> <p>Payroll Month – February.</p> <p>January – Period 1 – 01/01/2022 to 09/01/2022 Annual Full-time salary = £48,000.00 Part-time earnings = N/A Pensionable pay in the pay period = N/A Notional pensionable pay in the pay period = N/A</p>

January – Period 2 – 10/01/2022 to 11/01/2022

Annual Full-time salary = £48,000.00
Part-time earnings = N/A
Pensionable pay in the pay period = £258.06

January – Period 3 – 12/01/2022 to 29/01/2022

Annual Full-time salary = £48,000.00
Part-time earnings = N/A
Pensionable pay in the pay period = N/A
Notional pensionable pay in the pay period = N/A

January – Period 4 – 30/01/2022 to 30/01/2022

Annual Full-time salary = £48,000.00
Part-time earnings = N/A
Pensionable pay in the pay period = £129.03

January – Period 5 – 31/01/2022 to 31/01/2022

Annual Full-time salary = £48,500.00
Part-time earnings = N/A
Pensionable pay in the pay period = N/A

February

Annual Full-time salary = £48,000.00
Part-time earnings = N/A
Pensionable pay in the pay period = £4,000.00

Payroll Month – March

January – Period 2 – 10/01/2022 to 11/01/2022

Annual full time salary = £48,000.00
Part-time earnings = N/A
Pensionable pay in the pay period = N/A

January – Period 4 – 30/01/2022 to 30/01/2022

Annual Full-time salary = £47,500.00
Part-time earnings = N/A
Pensionable pay in the pay period = N/A

January – Period 5 – 31/01/2022 to 31/01/2022

Annual Full-time salary = £48,000.00
Part-time earnings = N/A
Pensionable pay in the pay period = N/A

February

Annual Full-time salary = £47,500.00
Part-time earnings = N/A
Pensionable pay in the pay period = N/A

March

Annual Full-time salary = £48,000.00
Part-time earnings = N/A
Pensionable pay in the pay period = £4,000.00

Scenario Description

December Payroll Month

The member has been on maternity leave from the 28/03/2021. In December, they were entitled to receive Statutory Maternity Pay only and were reduced to Nil pay from 26/12/2021.

Two rows of service data must be supplied for December, splitting the month between pensionable (period receiving SMP) and non-pensionable (period on Nil Pay) employment.

The service and contribution information was provided on the MCR file for December (In January).

January Payroll Month

In January, you've been informed that the member's return to work date was the 31/01/2022. They returned on a Full-time contract with an annual salary of £48,500. This included a basic salary (£47,000 pa), TLR2 (£500 pa, which commenced on 31/01/2022), TLR3 (£500 pa, which ended on 31/01/2022) and Special Educational Needs Allowance (£500 pa).

You were also informed that the member worked a Keeping In Touch (KIT) day on 20/12/2021.

As the KIT day falls within a period of pensionable employment, you don't need to record this separately to the normal service information. This is due to the service being recorded as though the member was working their normal contract. You'll need to include the row of service again on the MCR submission to record the additional amount of pensionable pay being paid relating to the period.

Two rows of service data must be supplied for January, splitting the month between non-pensionable (period on Nil Pay) and pensionable (day at normal pay) employment.

The service and contribution information for the new service and updates were provided on the MCR file for January (in February).

February Payroll Month

In February, you're informed that the member's return to work date was actually 30/01/2022. The annual salary rate for this extra day is different as the TLR2 did not start until 31/01/2022. The applicable annual salary for this extra day is £48,000. This extra day will need to be added as new period of service due to the salary rate being different.

You were also informed that member worked two Keeping In Touch (KIT) days on the 10/01/2022 and 11/01/2022.

As the KIT days falls within a period on non-pensionable employment, you need to record this separately to the normal service information to allow the KIT days to be recorded as pensionable. This means that the period between 01/01/2022 to 29/01/2022 will need to be split into three rows of data on the MCR file to accurately record the period of pensionable and non-pensionable employment.

The member also worked their contracted hours in February on the annual salary of £48,000. This included a basic salary, TLR2 (which commenced on 31/01/2022) and Special Educational Needs Allowance.

The service and contribution information for the new service and updates was provided on the MCR file for February (in March).

March Payroll Month

In March, you're informed that the member shouldn't have been receiving the Special Educational Allowance following their return to work (30/01/22). This allowance needs to be included moving forward and is effective from 01/03/2022.

The service lines that have already have been submitted for the member for January and February with the incorrect salary will need to be updated.

The member also worked their full contracted hours in March on the annual salary of £48,000. This included a basic salary, TLR2 (which commenced on 31/01/22) and Special Educational Needs Allowance (which commenced 01/03/2022).

The service and contribution information for the new service and updates were provided on the MCR file for March (in April).

December Payroll Month

As the member is on reduced pay due to maternity leave (for part of the month), and they are receiving at least half their normal monthly pay or statutory pay, then the contribution tier will be calculated with reference to their normal monthly pay rate prior to the reduction.

However, in this example, the member only received pay for 25 days in the pay period. Therefore the tier calculation will be based on 25 days' pay at the unreduced rate.

Member Contribution Tier Calculation

Notional pensionable pay for the pay period (before the reduction) = £3225.81
 Annualised notional pensionable pay for the pay period = £3,225.81 x 12 = £38,709.72
 Tier applicable at March 2022 for annualised notional pay = Tier 3 (9.6%)

Contribution Deduction Calculation

The member contribution tier based on the notional pensionable pay before the reduction is then applied to their total actual pensionable pay in the pay period to work out the member contribution deduction.

Employer Contributions = £534.56 x 23.68% = £126.58
 Member Contributions = £534.56 x 9.6% = £51.32

January Payroll Month

'When Paid' method used

There are two amounts of pensionable pay that need to be considered within this pay period. The amount for the KIT day worked in December and the amount for days work in January.

As the KIT day was worked during a period the member was receiving SMP (and is therefore pensionable), the calculation needs to be done on the same basis as if the member was on reduced pay (as shown above). This calculation requires the notional pensionable pay in the pay period to be supplied. However, in this example, this amount will be the same as the actual pensionable pay in the pay period as the KIT day is being paid at the member's normal salary rate.

The amount paid in January will be recorded without the need to supply a notional pensionable pay in the pay period value, as the member has returned to work.

As the member's annual salary in December has not increased, the extra pay can't be counted in the same way as a backdated pay increase. Therefore the total amount of applicable pensionable pay (notional for December and actual for January) must be used to determine the member's tier.

Member Contribution Tier Calculation

December Pensionable Pay (Notional) = £129.03
 January Pensionable Pay (Actual) = £130.38

Total pensionable pay for the pay period = £129.03 + £130.38 = £259.41
 Annualised total pensionable pay in the pay period = £259.41 x 12 = £3,112.92
 Tier applicable at January 2022 for annualised pay = Tier 1 (7.4%)

Contribution Deduction Calculation

Employer Contributions = (£129.03 + £130.38) x 23.68% = £61.43
 Member Contributions = (£129.03 + £130.38) x 7.4% = £19.20

February Payroll Month

'When Paid' method used

In February, there are three amounts of pensionable pay that need to be considered within this pay period. The amount for the KIT days worked in January, the extra day due to the incorrect start date and the monthly amount for February.

As the KIT days were worked during a period the member was receiving Nil Pay (and is therefore non-pensionable), the period needs to be split to allow the KIT days to be classed as pensionable. There's no requirement for the calculation to be treated any differently than if the member was working their normal contracted hours, even though the member is still on maternity leave .

As the member's annual salary rate in January has not increased, the extra pay for the KIT days and new start date can't be counted in the same way as a backdated pay increase. Therefore the total amount of pensionable pay must be used to determine the members tier.

Member Contribution Tier Calculation

January Pensionable Pay (KIT Days) = £258.06
January Pensionable Pay (New Start Date) = £129.03
February Pensionable Pay = £4,000.00

Total pensionable pay for the pay period = £258.06 + £129.03 + £4,000.00 =
£4,387.09

Annualised total pensionable pay in the pay period = £4,387.09 x 12 = £52,6445.08
Tier applicable at January 2022 for annualised pay = Tier 4 (10.2%)

Contribution Deduction Calculation

Employer Contributions = (£258.06 + £129.03 + £4,000.00) x 23.68% = £1038.86
Member Contributions = (£258.06 + £129.03 + £4,000.00) x 10.2% = £447.48

March Payroll Month

In March, there are two calculations that need to be performed. The first is to work out the 'When Paid' deductions for March. This method must be used as there is no refund required for these periods.

The second is to work out the 'When Earned' method adjustment for January and February's contributions due to the overpaid salary. As this method uses the up to date service and pay information to reassess each pay period, you'll need to supply ALL the pensionable pay details for each month, even if this is not affected by the change. This allows us to correctly re-assess the whole pay period to determine the correct amount.

In addition, as the contribution deduction in January contains an element relating to December's pensionable pay, this value must be split to ensure only the contributions relating to January are included in the 'When Earned' method adjustment calculation.

January and February – 'When Earned' method

January – 'What should have been deducted' contribution value

Period 2 (10/01/2022 – 11/01/2022) = £258.06
Period 4 (30/01/2022 – 30/01/2022) = £127.69
Period 5 (31/01/2022 – 31/01/2022) = £129.03

Corrected total pensionable pay relating to January = £258.06 + £127.69 + £129.03 = £514.78

Annualised pensionable pay for January = £514.78 x 12 = £6177.36

Tier applicable at January 2022 for annualised pay = Tier 1 (7.4%)

Employer Contributions = £514.78 x 23.68% = £121.90

Member Contributions = £514.78 x 7.4% = £38.09

February – 'What should have been deducted' contribution value

Corrected pensionable pay relating to February = £3,958.33

Annualised pensionable pay for February = £3,958.33 x 12 = £47,499.96

Tier applicable at February 2022 for annualised pay = Tier 1 (10.2%)

Employer Contributions = £3,958.33 x 23.68% = £937.33

Member Contributions = £3,958.33 x 10.2% = £403.75

'What has been deducted' contribution values

Apportioning January contributions deduction to include January pay only

Employer Contributions = [$£163.86 \div (£129.03 + £130.38)$] x £130.38 = £82.36

Member Contributions = [$£19.20 \div (£129.03 + £130.38)$] x £130.38 = £9.65

Total Employer Contributions already deducted for January and February = £1069.74

Total Member Contributions already deducted for January and February = £457.13

'When Earned' method adjustment

Employer Contributions Adjustment = (£121.80 + £937.33) – £1069.74 = -£10.51

Member Contributions Adjustment = (£38.09 + £403.75) – £457.13 = -£15.29

March – 'When Paid' method

Member Contribution Tier Calculation

Pensionable pay for the pay period = £4,000.00

Annualised pensionable pay in the pay period = £4,000.00 x 12 = £48,000.00

Tier applicable at February 2022 for annualised pay = Tier 4 (10.2%)

Contribution Deduction Calculation

Employer Contributions = £4,000.00 x 23.68% = £947.20

Member Contributions = £4,000.00 x 10.2% = £408.00

Need a hand?

The easiest way to contact us is via our Employer Support Team, our MCR team, or explore our website for any queries you may have.



Visit us at:

www.teacherspensions.co.uk



Call our Employer Support team on:

0345 300 3756
Monday–Friday, 8.30am–6.00pm



Write to us at:

Teachers' Pensions, 11b Lingfield Point,
Darlington, DL1 1AX



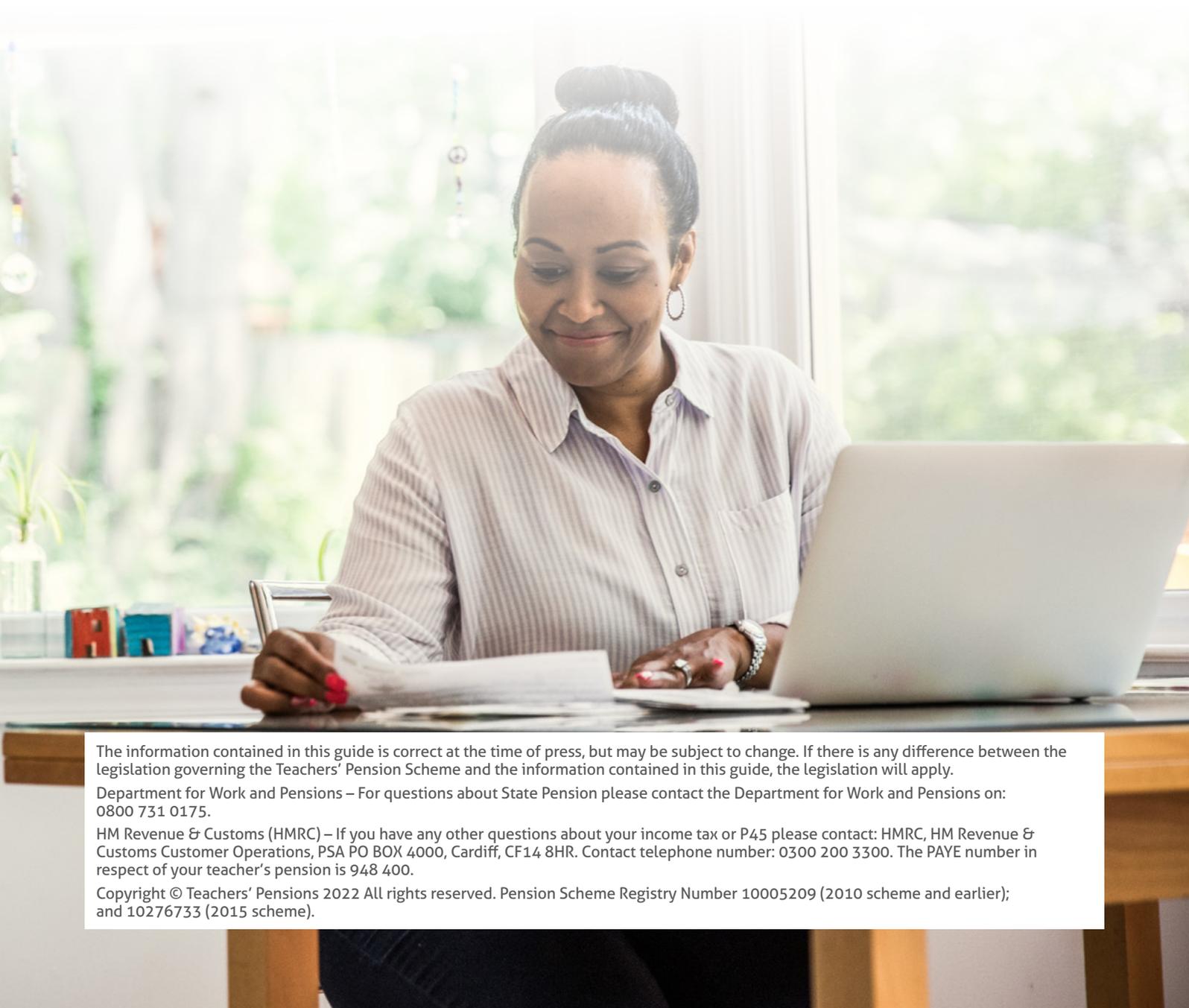
Call the MCR team:

0345 300 3756 (option 4)
Monday–Friday, 8.30am–6.00pm



Email the MCR team:

MCR@teacherspensions.co.uk



The information contained in this guide is correct at the time of press, but may be subject to change. If there is any difference between the legislation governing the Teachers' Pension Scheme and the information contained in this guide, the legislation will apply.

Department for Work and Pensions – For questions about State Pension please contact the Department for Work and Pensions on: 0800 731 0175.

HM Revenue & Customs (HMRC) – If you have any other questions about your income tax or P45 please contact: HMRC, HM Revenue & Customs Customer Operations, PSA PO BOX 4000, Cardiff, CF14 8HR. Contact telephone number: 0300 200 3300. The PAYE number in respect of your teacher's pension is 948 400.

Copyright © Teachers' Pensions 2022 All rights reserved. Pension Scheme Registry Number 10005209 (2010 scheme and earlier); and 10276733 (2015 scheme).