**HSC PENSION SCHEME**

**21/22 GP1 +GP55a**

For 2021-2022 year we are introducing a combined form for your GP1’s and end of year GP55a annual return. This means that all 12 GP1s and your GP55a will be on 1 single Excel file.

Each month the practice manager (or whoever does the monthly returns for your practice) will complete the relevant months GP1.

 In April of 2022, the majority of the GP55a will be automatically completed , and following small entry from the Practice, it can be submitted.

This guide should make it easy for practice managers to understand the differences between the old forms and the new combined form.

Please note that the employer contribution rate will continue to be collected @22.5% from 01/04/2021

**What’s the difference?**

This year, the GP1 forms have been combined to make monthly comparisons easier for practice managers and HSC Pension Service staff.

Last year seen the introduction of Error checks instantly on the GP1, reducing the amount off errors and queries significantly. This year those checks have been further improved and modified to work with the new form

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# Guide to sheets

There are a total of 17 sheets on this new Excel file.

Sheet 1 – Member Info –**To be completed first**.

Sheets 2-13 – GP1 submissions – **To be completed each month and forwarded by the 6th of the following month..**

Sheet 14 – member Audit – a faster way to check all contributions submitted to HSC Pensions on a per member basis. **Choose the National Insurance Number of the member from the drop down list**

Sheet 15-17 – GP55a 20/21 – **To be reviewed in March/April 2022 and submitted.**

Descriptions and changes have been explained for each sheet in the relevant section

 Member Info – Master sheet

This sheet allows you to enter the personal details of each member in your practice once, and the relevant information will autofill in each month GP1. This is also true of the practice name and address.

There are 2 forms available – a 60 member form and 100 member form. If you believe you will have more than 100 total members this year please let us know.

Below is a list of the information requested:

**Practice Information**

**Name and address of practice**: If this has changed since last year we can have it updated.

**GP practice identifier:** Format should be first letter of area and 3 digit practice number. EG “E002”

**Practice manager name:** This should be the Practice Manager**– NOT the person who fills out the GP1 (each GP1 will ask for the person filling out each month)**

**Contact Email:** This should be the Practice Managers Email address – **NOT the person who fills out the GP1 (each GP1 will ask for the person filling out each month)**

***Note – if the practice manager changes midyear, all queries will be directed to the new practice manager.***

**Contact Tel No:** The practice Contact telephone number

**Member Information**

**National insurance number**: Must be 9 characters long. **Ensure this is correct**

**Title:** please choose the Members salutation. –**please note GPs should not be entered onto the GP1.**

**Employee name**: Split into 2 boxes, forename and surname – please ensure this is entered in Capital letters. If members surname is greater than 16 characters please let us know.

**Start date**: Date the member started paying contributions to the scheme in their current employment.

**Scheme**: The scheme to which the member belongs.

**WTE (whole Time Equivalent)**: Earnings that member would earn if working full time.

**Is Employee part time?:** Indicates if member is part time, leave blank for full time. [Drop down choice]

**Employee Basic contribution rate**: Percentage rate the employee falls under based on their WTE. [Drop Down Choice]

**Additional purchase contribution rate**: Percentage rate that the employee pays for additional pension purchases. [Manual entry] –**If member has an error with contributions on GP1, check this value is correct first.**

**Full Time Equivalent hours for the role:**: The full time hours a person would work in this role. Some practices based this per job role, others make it the same throughout the practice. **Normally 37.5hours per week**

*Permanent indicators – the next two options are permanent indicators that allow you to indicate a permanent change to the member in you practice.*

**Date member Left the scheme:** If the employee stops contributing (opts out), leaves the practice or retires, enter the date here.

 **IT IS IMPORTANT TO PUT THE EXACT DATE AS IT WILL EFFECT YOUR GP1 SUBMISSIONS AND GP55A**

 .***If they re-join the practice in the same year, start a new line. Send a new J2***

**?**: A pay rise or promotion that brings member above rate threshold. [Drop down choice]

**Has employee’s contribution rate changed mid-year?:**

**\*\*\*\*DO NOT DELETE A MEMBER OFF THE MEMBER INFO SHEET- THEIR INFORMATION IS REQUIRED TO STAY ON THE FORM FOR THE WHOLE FINANCIAL YEAR.\*\*\***

# GP1

All 12 months of GP1s are provided within the new form, each one is to be filled out on a month by month basis when your payroll is run. It is then submitted to hscpensions@hscni.net by the deadline for submission is the 6th of each month.

Your new GP1 form remains largely the same. Taking the figures from your payroll system and entering them correctly in the relevant columns. The only difference is the instant feedback

**Information required**

The GP1 form has information that is required to be filled in on a monthly basis, some of the information will automatically transfer from the “member info tab”. As in previous years, the practice manager (accountant/payroll officer) is to fill in all required yellow boxes that have not been pre-filled.

For each month, the form has the practice managers name on each form, but also has a new box for the person who is filling in the form (accountant/ payroll officer etc.) these must be filled in each month as it can change month to month.

**You must also ensure that the “month payment relates to” is the correct month.**

**\*\* THIS MUST BE ENTERED IN MANUALLY EACH MONTH, DO NOT COMPLETE THE BOX UNTIL MONTH OF SUBMISSION. This is an external auditing requirement and must be adhered to.\*\***

**Employee name:** **Auto filled** f**rom the Member Info page**– cannot be edited on this page

**Scheme: Auto filled** f**rom the Member Info page –** cannot be edited on this page.

**Monthly pensionable pay:**  Taken from your payroll printout **- N.B not changing this figure each month will result in errors on your GP1 and GP55a**

 **New for 21/22 – Please enter the “Deemed” pensionable pay instead of actual pay. For most members the two values are identical, It will be a different value if the member is on Maternity/Statuary Sick Pay, the Error will indicate if the Deemed value hasn’t been entered when it is needed.**

**Employee contribution rate:** **Auto filled** f**rom the Member Info page -** Employees total contribution rate – including any additional purchase – cannot be changed on this page

**Employer and employee contributions:** Figures taken from payroll printout, placed under the correct scheme columns

**Error checking – NEW Messages–** once you have entered in your figures, this column will give you an “acceptable” message if the figures are what are expected. If there is a discrepancy the box will highlight red with an error advising to choose a reason from the new “Error” reason column.



**Error Reason – NEW COLUMN-** The New column allows you to state the reason for the error, the error message will then be either red or yellow in colour.

 **After choosing a reason, it will ask for details below.** Simply state the start date for each member effected.

**Possible error messages**

**No Pensionable pay -** The number 1 cause of errors on a GP1 is the pensionable pay figure being wrong, or missing entirely. If it has been missed, an error will inform you as shown on the left.

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**No contribtuions entered -**  pensionable pay has been entered, but no contribtuions have been entered.

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**Error Detected, choose reason-** The form has detected all figures needed, but has found an issue somewhere, this calculation is based on the information you have entered. Double check all figures. If an issue remains, coose a reason from the drop down menu on the “error reason” column.

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**Unknown values entered-** This error indicates that a character other than a valid number has been entered in the pensionable pay, or contribtuions fields. The characters are the likes of “.” “,” and placing a blank space in an empty cell.

 **To resolve - Simply highlight all cells in the effected row and delete.**

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**Please enter Deemed Pensionable pay-** When you select “maternity” or “SSP” as a reason, the form will check if the Deemed pay has been entered, you will see this message if it hasn’t. the “deemed” pay, is what the member would have earned, had they been working full hours. It is what the employer contribtuions are based on.

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**Please Give Details Below-** an error has been detected, and a reason has been chosen. Enter the details in the comment box below the contributions table.

 **If you have chosen “left employment/scheme” and this error appears, the leaving date hasn’t been entered in the member info page. Please see the “leaving” section below.**

## Leaving Members

Members leaving the scheme mid year will effect how they are displayed on the form. As the form colates all information to generate the GP55a year end report, members must remain on the form even when they leave.

Remember, a leaver is anyone who leaves employment, Opts out of the scheme, or retires. When they do, their GP1 information will remain on the forms, but they will be noted as a leaver.

**To mark someone as a leaver, enter the leave date in the member info panel. The format must be entered as XX/XX/XXXX**

If a member leaves mid month, they will still be expected to make contribtuions on their earnings for that month, and they will show as a leaver each month after.

If a member is not made a leaver, they will continue to show as an error each month until the end of the financial year.

## CUT,Copy & Paste error

Cut copy and paste is a very handy method to move figures that have been entered into the wrong cell. However the default method for excel to move this information causes issues with background calcualtions. Thefore you must not cut or copy within the form to move figures. Please delete the old figures and type them in the new cell. If you do cut, copy and paste in error. A general message will appear on the form.



To “undo” the error, press and hold CTRL + Z on your keyboard imdiately after seeing this error.

**Once you have submitted your monthly GP1 to pensions, you cannot make revisions to it. Any errors found after submissions must be corrected separately. Different errors must be corrected in different ways.**

 **Please contact the Pensions team for instructions on how to correct your error.**

# GP55A 21-22 – GUIDE

For the 21-22 year, we will use the same form from 20/21, with minor changes. These changes incorporate differences that were made for the combining of the GP55a and GP1 forms.

**Differences – this difference applies from all GP55a previously submitted**

The majority of the information on this sheet is automatically populated by taking the figures from your monthly GP1. This will reduce the amount of time completing the form for practices considerably.

It is important therefore that no members are removed from the “member info” sheet. Doing so will cause errors in your year-end GP55a.

**Main form changes – these changes were applied in the 19/20 & 20/21 GP55a form.**

Column E has been renamed to “Whole time Equivalent Salary (WTE)”. While this doesn’t affect the information required, it will make it clearer on what should be entered.

New column – column P – “Part time/Full time start date” – this is the date a member transitions from a part time to full time contract, or vice versa.

New column – Column AA – “additional comments” – if there are any errors within your submission, the “practice Checker” page will highlight an error, if after reviewing the figures entered there is still an error, you must enter the reason why in this column.

–**Submissions with errors and no reason will be returned for correction-**

# GP55A Column Explanation

This sheet is the same as previous years, and has a comprehensive list of the information required for each column. Please read this sheet first before completing your GP55a.

The only addition to this sheet this year is the “Error codes” section. These are explained in the next section.

**GP55a 20-21 requirements**

The purpose of the GP55a is the full consolidation of each member’s contributions for the year, as well as other information that helps us ensure their pension records are kept accurate. Accurate records ensure pension records are accurately maintained are processed efficiently when it comes to retirement age.

***Information requirements***

**National insurance Number –** -**AUTO FILLED FROM MEMBER INFO** - Please double check this is correct before submission – these are not manually checked before upload to our records, errors cause records to be incomplete.

**Actual earnings –** -**AUTO FILLED FROM GP1 TOTALS** - This is the actual “pensionable” salary of the member, if they earn a salary greater than their WTE, the excess is not pensionable. This includes overtime and bonuses. **IF THIS NUMBER IS DIFFERENT TO WHAT IS ON YOUR YEAR END REPORT, ENTER THE CORRECT FIGURE.**

**FOR MEMBERS ON MATERNITY OR SSP – THE ACTUAL EARNINGS MUST BE DEEMED UP TO FULL PAY FOR THE TIME OFF. THIS MUST BE NOTED IN THE ADDITIONAL COMMENTS SECTION.**

**Contribution rates –** -**AUTO FILLED FROM MEMBER INFO** - All members will have a basic rate, Members with ADDED YEARS/ERRBO will have basic rate PLUS “additional conts”. The “total Conts” column will automatically add the two together.

**Total hours -** -**MANUALLY ENTERED** - This is the actual hours worked by the member – this figure will be reported on their year-end pension report from your payroll. Please do not guess the number from their contracted hours.

**Standard hours –** -**AUTO FILLED FROM MEMBER INFO** - This is the normal working hours for full time members in the practice – please note the max allowed is 40 hours per week. Any work over these hours is non- pensionable.

**Effective from date**- - **AUTO FILLED FROM MEMBER INFO**-This is the date the member has been paying their contribution rate from. It should be either **01/04/2021**, or later, if they changed rate mid-year.

**Address and email address** – -**MANUALLY ENTERED** -Up to date and accurate info is required for these columns – if there are any errors here, members will have issues gaining access to their Member Self Service.

 **PLEASE NOTE** – THIS YEAR AN EMAIL ADDRESS IS MANDATORY – the members email address is required for viewing their Annual Benefit Statement online.

**Additional rules**

If a member is full time, their “Total Hours” should be blank.

Any member who received a backdated pay rise during the year, that applies to work done before 01/04/2021, should not have these payments included in this years GP55a. A revised GP55a should be submitted for the year the payments relate to. The email should detail which members are affected.

# GP55A Practice checker –

**-THIS PAGE IS READ ONLY- IT CANNOT BE CHANGED-**

This sheet shows any errors that have occurred with the entry of figures on the GP55a. the errors highlight inaccurate information which, if entered onto the records, will mean that the members pension could end up being wrong.

A variance of 5% is acceptable on this sheet. Anything higher must be checked.

There are 3 checks carried out.

**Pay VS Hours**

The first that is checked is the % of salary earned VS the % of hours worked

These are calculated by comparing the actual salary/ hours worked VS the Full time equivalent of salary/hours- all members should earn their salary based on the hours they work.

e.g. - If someone has worked 50% of full time hours, they should be earning 50% of the WTE reported. If they do not, there is either an error in the figures reported or they follow one of the exceptions.

 Exceptions to this are sick pay, maternity pay and hours paid at greater that single time.

**Contributions**

The second thing that is checked is the contributions based on salary earned and contribution rate reported.

This is worked out from the actual salary reported X the rate reported, if they don’t match there is an error in submission and figures need checked.

Exceptions to this are sick pay, maternity pay and changing rates mid year.

**WTE threshold**

The third check is making sure the member has not exceeded 100% of WTE.

The errors that can appear are listed in the next section.

# GP55A Error codes

When an error has been detected by the spreadsheet, it will return an error with a code. This code is there to help you identify possible reasons for the error, and hopefully, make you able to resolve it.

Background calculations now give an error code:

1. A001 -Pensionable pay % greater than 100%. Actual Earnings Cannot be higher in value than Pensionable pay (WTE). *Do not include extra hours over full time hours*. *Pensionable pay not entered as WTE*
2. B001 -Member has earned less salary than expected based on hours reported.

*Normally explained by starting/ ending mid-year or incorrectly reported hours.*

1. B002 Member has Earned more salary than expected based on Hours Reported.

*Normally explained by extended periods of absence, sick pay, maternity etc.*

1. C001 -Member Contributions are higher than expected, please check rate and earnings. *Extra payment/ added years not added. Wrong rate reported.*
2. C002 Member contributions are lower than expected, please check rate and earnings.

*pay rise/promotion mid-year. Wrong rate reported.*

If all entries are correct, “Acceptable” will be shown.

Overall errors – you may from time to time experiences errors that are not listed above. These are shown below:

* Please enter part time/Standard hours – This error normally means that a piece of required information is missing. Check everything entered and make sure nothing is missing
* #VALUE! – This error occurs when information has been entered in an unrecognised way. E.g. A numerical value with 2 decimal point marks – 1345.99.50, or a cell that appears to be blank, but actually has a space in it. To fix this – delete all the manually entered figures

These codes have been put into the “explanation” page.

After you have entered all figures for your staff, and have subsequently rechecked figures that returned an error, there may still be errors remaining.

There must be a reason for any errors remaining.

The reasons for the error should be explained in the “additional comments” column on the main sheet.

Failure to explain any errors in red will be queried to the practice manager.