



ELECTRONIC STAFF RECORD

RN533 Guide to Enhancements and Changes
Release 57.0.0.0 & 57.1.0.0

Information classification: PUBLIC

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1 Introduction

The purpose of this document is to provide details of the enhancements to the ESR system in Release 57.0.0.0 and 57.1.0.0. The details are grouped in functionality order.

The changes to functionality outlined in this Release Notice are subject to successful testing. As is normal practice, any amendments to the content of the Release will be communicated in a revised Guide to Enhancement Notice.

NOTE: All Employee data used in this publication is fictional. Any similarity with the names used in this publication with the names of actual persons is purely coincidental and not intentional.

2 Legislative Changes for 2023/24

Changes to Thresholds / Rates

The following changes are required to ensure continued compliance with the UK legislation for the 2023/24 tax year:

1. Changes to National Insurance thresholds & rates:

The earnings thresholds are the same as used after 06 July 2022:

	LEL	ST	PT	UST	FUST	VUST	AUST	UEL
Weekly	£123	£175	£242	£967	£481	£967	£967	£967
Monthly	£533	£758	£1048	£4189	£2083	£4189	£4189	£4189
Yearly	£6396	£9100	£12570	£50270	£25000	£50270	£50270	£50270

- The thresholds for National Insurance contribution calculations will be frozen at the 2022/23 level until April 2028.
- The rates for the (A)(V)UST/UEL are aligned to the upper threshold for income tax (basic personal allowance plus higher rate threshold)
- From July 2022, the Primary Threshold is aligned to the basic personal allowance for income tax
- The calculation of NI for directors uses an annual earnings period (or pro-rata annual earnings period where the director is appointed during the tax year). For 2022/23 HMRC specified that a 'blended' rate was applicable for directors for the whole of tax year 2022/23 to handle the change in NI rates from November 2022. For tax year 2023/24 the blended rate will no longer apply, and the director calculation for NI should revert to using the standard employee rates.

The actual percentages used in the calculation of contributions are unchanged from the 2022/23 rates.

2. Changes to PAYE Bands & Rates

Note, rate values are not changed for 2023-24. Effective from 06-Apr-2023, the only change to the thresholds is the reduction of the Additional Higher Rate to over £125,140 from over £150,000:

Rate	Percentage	Band
Basic Rate	20%	1 to 37,699.99
Higher Rate	40%	37,700 to 125,139.99
Additional Higher Rate	45%	Over 125,140

3. Changes to Statutory Payments Rates for 2023/24

SSP rate	SSP rate – £109.40 per week for sickness absences on or after 6 April 2023
SMP standard rate	Increased to £172.48 per week for payment weeks starting on or after 2 April 2023
SAP standard rate	Increased to £172.48 per week for payment weeks starting on or after 2 April 2023
SPP standard rate	Increased to £172.48 per week for payment weeks starting on or after 2 April 2023
ShPP standard rate	Increased to £172.48 per week for payment weeks starting on or after 2 April 2023
SPBP Standard rate	Increased to £172.48 per week for payment weeks starting on or after 2 April 2023

4. Changes to Pensions Automatic Enrolment Threshold for 2023/24

The thresholds to be used in the assessment of earnings to determine if an employee should be automatically enrolled, and for calculating qualifying earnings for pension's purposes are unchanged from 2020-21. These will apply for automatic enrolment and re-enrolment.

The rates below are stated for info only – and are the same as those held last year.

Qualifying Earnings Lower Threshold (for assessing jobholder status)

Annual	6,240.00
Weekly	120.00
Fortnightly (2 weeks)	240.00
Lunar Monthly (4 weeks)	480.00
Calendar Monthly	520.00
Quarterly	1,560.00
Biannual (6 Calendar Monthly)	3,120.00

Qualifying Earnings Upper Threshold

Annual	50,270.00
Weekly	967.00
Fortnightly (2 weeks)	1,934.00
Lunar Monthly (4 weeks)	3,867.00
Calendar Monthly	4,189.00
Quarterly	12,568.00
Biannual (6 Calendar Monthly)	25,135.00

Earnings Trigger for Automatic Enrolment

Annual	10,000.00
Weekly	192.00
Fortnightly (2 weeks)	384.00
Lunar Monthly (4 weeks)	768.00
Calendar Monthly	833.00
Quarterly	2,499.00
Biannual (6 Calendar Monthly)	4,998.00

NOTE: The Qualifying Trigger for Automatic Enrolment also remains unchanged from 2020/21

5. Changes to Student Loan Threshold for 2023/24

Plan 1	Increased to 22,015 from 06-Apr-2023 (was 20,195)
Plan 2	Remains as 27,295
Plan 4	Increased to 27,660 from 06-Apr-2023 (was 25, 375)

6. Changes to the Postgraduate Loan Threshold 2023/24

Postgraduate Loan	Remains as 21,000
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7. Scottish Rate of Income Tax changes for 2023/24

The 2023/24 Scottish income tax bandwidths and percentages effective 6 April 2023 are as follows:

Rate	Percentage	Band
Starter Rate	19%	0 to 2,161.99
Basic Rate	20%	2,162 to 13,117.99
Intermediate Rate	21%	13,118 to 31,091.99
Higher Rate	42%	31,092 to 125,139.99
Additional Higher Rate	47%	125,140 and over

The basic personal allowance remains in line with that for rUK, which is £12,570.

NOTE: Employers must run the Start of Year process to perform a bulk uplift of tax codes to handle this.

It is not necessary to allocate a tax code to the new Scottish starter rate. The fifth/Top rate introduces tax code SD2:

With this change, the following tax codes apply:

- Basic rate 20% code SBR
- Intermediate rate 21% code SD0
- Higher rate 42% code SD1
- Top rate 47% code SD2

- SBR – all PAYE is calculated using basic rate, with no tax-free pay allowance.
- SD0 – all PAYE is calculated using intermediate rate, with no tax-free pay allowance.
- SD1 – all PAYE is calculated using higher rate, with no tax-free pay allowance.
- SD2 – all PAYE is calculated using top rate, with no tax-free pay allowance.

NOTE: The Scottish income tax rates and thresholds are subject to Scottish parliamentary approval.

8. Welsh Rate of Income Tax Changes for 2023/24

The rates from 6th April 2023 will match the UK for the Tax Year 2023/24

9. Payrolling of Benefits in Kind

Each year legislation is passed to update some of the calculations of tax liability, or the rates used in these calculations. Updates are required at the end of each tax year for processing P11Ds. For payrolling of benefits, these same updates are required from the beginning of the tax year 2023/24. The following changes relate to payrolling of Benefits in Kind for 2023/24:

- For 2023-24, the number of Days in the Year is 366, because 2024 is a leap year
- The multiplier used in calculating the car fuel benefit has increased from £25,300 to £27,800. The calculation method is unchanged.
- The multiplier used in calculating the van fuel benefit has increased from £688 to £757. The calculation method is unchanged.
- The cash equivalent value used to calculate the benefit for a van, which is available for private use, has increases from £3,600 to £3,960.
- HMRC have published tables to help you select the appropriate percentage for use in the car benefit calculation, based on CO2 emissions. Within the CO2 range 1-50 g/km there are 5 new bands which consider the number of miles a zero emissions car can drive on electric power only.
- The diesel supplement remains at 4 percent.

Rates will be as follows:

Zero Emission rates		
Low	High	Percentage
0	29	14
30	39	12
40	69	8
70	129	5
130	9999	2

CO2 rates		
Low	High	Percentage
0	0	2
51	54	15
55	59	16
60	64	17
65	69	18
70	74	19
75	79	20
80	84	21
85	89	22
90	94	23
95	99	24
100	104	25
105	109	26
110	114	27
115	119	28
120	124	29
125	129	30
130	134	31
135	139	32
140	144	33
145	149	34
150	154	35
155	159	36
160	164	37
165	169	37
170	9999	37

3 Scottish Arrestment Changes for 2023/24

The Scottish Arrestment Rates have been changed from 06-APR-23. The details are as follows:

DEDUCTIONS FROM WEEKLY EARNINGS

- Nil deduction for net earnings not exceeding £150.94.
- Deduction will be the greater of, £4 or 19% of earnings exceeding £150.94 and below £545.57.
- Deduction will be the sum of, £74.98 and 23% of earnings exceeding £545.57 and below £820.21.
- Deduction will be the sum of, £138.15 and 50% of earnings exceeding £820.21.

DEDUCTIONS FROM MONTHLY EARNINGS

- Nil deduction for net earnings not exceeding £655.83.
- Deduction will be the greater of, £15 or 19% of earnings exceeding £655.83 and below £2,370.49.
- Deduction will be the sum of, £325.79 and 23% of earnings exceeding £2,370.49 and below £3,563.83.
- Deduction will be the sum of, £600.25 and 50% of earnings exceeding £3,563.83.

DEDUCTIONS BASED ON DAILY EARNINGS

- Nil deduction for net earnings not exceeding £21.56.
- Deduction will be the greater of, £0.50 or 19% of earnings exceeding £21.56 and below £77.93.
- Deduction will be the sum of, £10.71 and 23% of earnings exceeding £77.93 and below £117.17.
- Deduction will be the sum of, £19.53 and 50% of earnings exceeding £117.17.

This change affects existing as well as new orders.

4 RTI FPS Changes for 2023/24

In line with HMRC's guidance, ESR has been enhanced to provide the new RTI FPS process for the new financial year.

This new request includes the following:

- The earliest termination date that can be included in the FPS is 06 April 2016. Users are reminded to ensure that they enter a Final Process/End date when they terminate the employee/assignment record.

5 RTI FPS Amendments for 2022/23

ESR has been updated to allow users to inform HMRC of any changes to an employee's details as required for 2022/23 after the close of the financial year, in line with HMRC regulations.

In addition, the following guidance may be helpful:

For employees with NI only aggregation, who have had a change to the NI Reporting Assignment during 2022/23, the in-year FPS will correctly split the year to date NI details between the NI Reporting Assignments used as per HMRC requirements. However, the FPS Amendments cannot record this, so it will move all of the year to date NI details to the final NI Reporting Assignment used for the year and will clear down the NI details previously reported on the other NI Reporting Assignments used during 2022/23.

Rules to Report Balance Adjustments

To report balance adjustments in the Amended FPS process, the adjustments must be performed meeting the following conditions:

1. The balance adjustment date must be on the last payday processed for the relevant assignment during 2022/23.
2. The balance adjustment must be no earlier than the start of the new tax year for which the YTD balances are to be updated. This means that the effective date for the balance adjustment must be no later than 05-Apr-23

<https://my.esr.nhs.uk/esrusermanual/HTML/NAVU147.htm>

6 RTI Additional FPS Change for Aggregation Updates for 2022/23

In line with HMRC regulations, users will have to submit the 'NHS RTI Additional FPS XML Process (Terminate Aggregate Assignments) 2022/23' for any employee who has had their aggregation status changed to NI & PAYE from 06 April 2023.

7 RTI EPS Changes for 2023/24

ESR has been updated to allow the EPS to be created & submitted to HMRC for 2023/24.

8 Changes to the P60 for 2022/23

The P60 processing for 2022/23 has been updated to reflect the current year.

9 Changes to the P46 (Car) for 2023/24

In line with HMRC's requirements, a new concurrent programme has been created for the P46 (Car) for 2023/4, NHS P46 (Car) Archive Process 2023/4.

This process should be used for any car benefit where the reportable benefit is due during 2023/24. If the reportable benefit is due during 2022/23, then the NHS P46 (Car) Archive Process 2022/23 should be used.

10 **National Minimum Wage and National Living Wage Changes from 1 April 2023**

ESR has been updated to reflect the revised National Minimum/Living Wage values from 1 April 2023, as follows:

Category	Rate from 01-APR-23
Under 18	5.28
18 to 20	7.49
21 and 22	10.18
Apprentice	5.28
Living Wage	10.42

The above rates will be used in the following:

- NHS Payroll Message Report
- Payroll Exceptions Management tool

The messages displayed in the Payroll Exceptions Management tool have been amended to reflect these changes and all NLW/NMW exceptions are mandatory.

11 New Non-Recurring, Non-Pensionable Elements for Locally Agreed Grp 2

New Locally Agreed Grp 2 (non-recurring and non-pensionable) elements have been created and these will work similarly to the existing Locally Agreed GRP 0 elements.

However, these should be used for the allowance types to be used for AfC Average Pay calculation.

For other allowances which are not required to be included in AfC Average Pay calculations, continue using the existing Locally Agreed GRP 0 elements.

Locally Agreed Grp 2 NR NP NHS – This is non-recurring and non-pensionable element.

There are no national allowances and GRRs defined for Locally Agreed Grp 2 element in ESR.

The trusts are advised to create allowances and GRRs locally as per the local requirement (steps are provided below).

Step 1: Create allowances locally in the lookup provided.

XXX Local HRMS Systems and User Administration

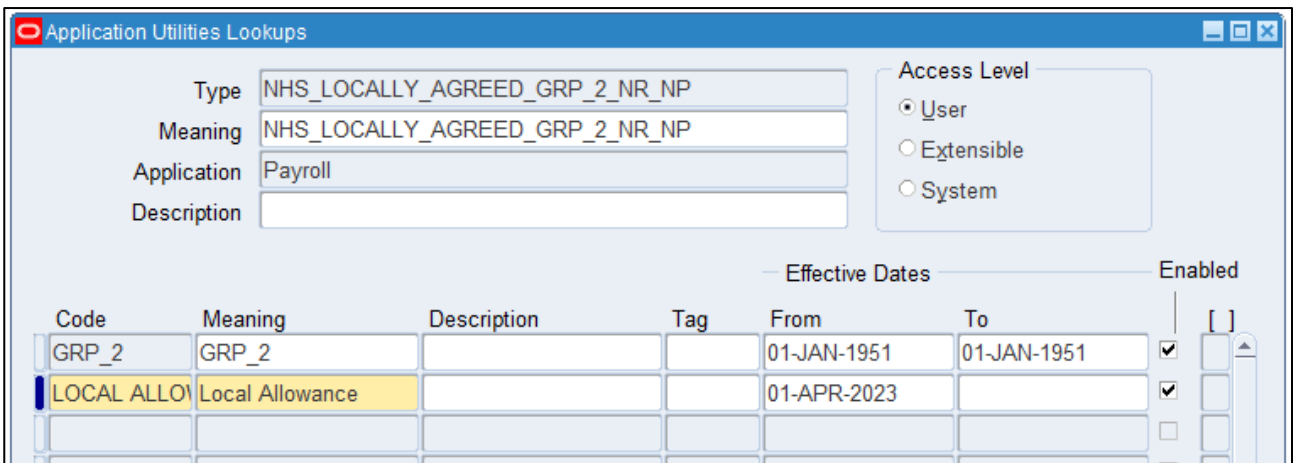
(N) Maintain Local Values > Application Utilities Lookups

Press F11 on the keyboard to enter query mode.

Click in the Type field and enter NHS_LOCALLY_AGREED_GRP_2_NR_NP

Press CTRL and F11 on the keyboard.

Add allowances (added below for reference only) one by one as required.



Save the changes.

Step 2: Create local GRRs for the allowances added in lookup and define unit rates with each allowance.

XXX Payroll Super Administration

(N) Payroll > Generic Rate Retrieval

Effective Date: 01-Apr-2023

Click on the New button.

Click the LOV in the Element Name field and search for Locally Agreed Grp 2 NR NP NHS.

Scheme: <VPD>

Click the LOV for Allowance Type.

Select the required value from the list.

The Locally Agreed Grp 2 element is a non-recurring element, only the Unit Rate should be used with the element. The Annual Rate should be left blank.

Save the details.

Repeat the above steps for each allowance created.

Step 3: Add the element to the AfC Average Pay Elements Configuration

To enable the new element to be included in AfC Average Pay calculations, it must be added to the AfC Average Pay Elements Configuration.

XXX Payroll Super Administration

N > Payroll > AfC Average Pay Elements

(B) Create New Configuration

Click the Create New Configuration button.

Search for the element and then complete the fields as required.

An element grouping must be selected to enable the payment to be included in the AfC Average payment.

The screenshot shows the 'Create AfC Elements Configuration' interface. It features a search bar at the top with the NHS logo. Below the search bar, there are several form fields, each with a green asterisk indicating it is a required field. The fields are: Result Element (text input with search icon), Worked Input Value (dropdown), Paid Input Value (dropdown), Input Element (dropdown), Input Value (dropdown), Include/Exclude (dropdown), Add To Pension Hours (dropdown), Start Date (calendar icon), End Date (calendar icon), Annual Leave Only (checkbox), and Element Grouping (dropdown menu). The Element Grouping dropdown is currently open, displaying three options: '1. Overtime and Additional Hours', '2. Unsocial Hours', and '3. On Call Hours'.

Click on Apply.

The element can then be used as required.

12 **HMRC Advisory Fuel Rates**

HMRC has published new advisory fuel rates for company cars effective 01 Mar 2023 and these rates are now in use in ESR.

For one month from the date of change, employers may use either the previous or new current rates, as they choose. Employers may therefore make or require supplementary payments if they so wish but are under no obligation to do either.

The revised rates are as follows:

Engine Size	Petrol	LPG
1400cc or less	13p	*10p
1401cc to 2000cc	15p	11p
Over 2000cc	23p	17p

Engine Size	Diesel
1600cc or less	13p
1601cc to 2000cc	15p
Over 2000cc	20p

Engine Size	Electric
1400cc or less	9p
Over 1400cc	9p

* No change has been made to these rates. These are stated for information only.

Action

Note that mileage payments are not processed when Retropay is run, so any changes to amounts already paid will need to be made manually.

13 Fit and Proper Person Test EIT

To support the Kark Requirements, an EIT will be made available in ESR so that organisations can record and report that checks related to Fit and Proper Person testing have been completed.

The checks can be viewed and recorded via a new EIT called 'Fit and Proper Person Test', this can be located via the following navigation paths:

- XXX HR (all variants) > People > Enter and Maintain > Others > Extra Information
- XXX HR (all variants) > Fastpath
- XXX HR (all variants) > Fastpath > Employment Checklist
- XXX Recruitment (all variants) > Manage Applicants > Enter and Maintain > Extra Information
- XXX Recruitment (all variants) > Fastpath

The screenshot shows a window titled "Extra Person Information". It contains the following fields:

- Social Media Date Checked (Date field)
- Social Media Policy Met (Yes/No field)
- Employment Tribunal Judgement Checked (Date field)
- Disqualified Charity Trustee Checked (Date field)
- FPP Chair Sign-off (Date field)
- FPP Clearance Exceptions (Free text field, maximum 150 characters)
- E-Rec Vacancy Ref (List of Values field)

At the bottom right, there are four buttons: OK, Cancel, Clear, and Help.

The EIT contains the following fields:

- Social Media Date Checked (Date field)
- Social Media Policy Met (Yes/No)
- Employment Tribunal Judgement Checked (Date field)
- Disqualified Charity Trustee Checked (Date field)
- FPP Chair Sign-off (Date field)
- FPP Clearance Exceptions (Free text field, maximum 150 characters)
- E-Rec Vacancy Ref (List of Values)

The information is reportable via ESRBI in the following subject areas:

- Human Resources - Applicant EIT Details
- Human Resources - Person EIT Details

The information is also available in the E-Recruitment and Bi-Directional interfaces.

In addition, a new field has been added to the Termination DFF called 'Exit Reference Completed'. This can be located via the following navigation path:

XXX HR Administration > People > Enter and Maintain > Others > End Employment > DFF

The screenshot shows a dialog box titled "Add'l Period of Service Def's". It contains several input fields: "Last Working Day", "Destination On Leaving", "NHS Organisation", "Available For Bank", "Termination Notification Sent Date", and "Exit Reference Completed". The "Exit Reference Completed" field is highlighted with a red rectangular border. At the bottom of the dialog box, there are four buttons: "OK", "Cancel", "Clear", and "Help".

The field is recorded as a date that will need to be manually entered.
The new field is reportable via ESRBI in the existing End Employment folders.

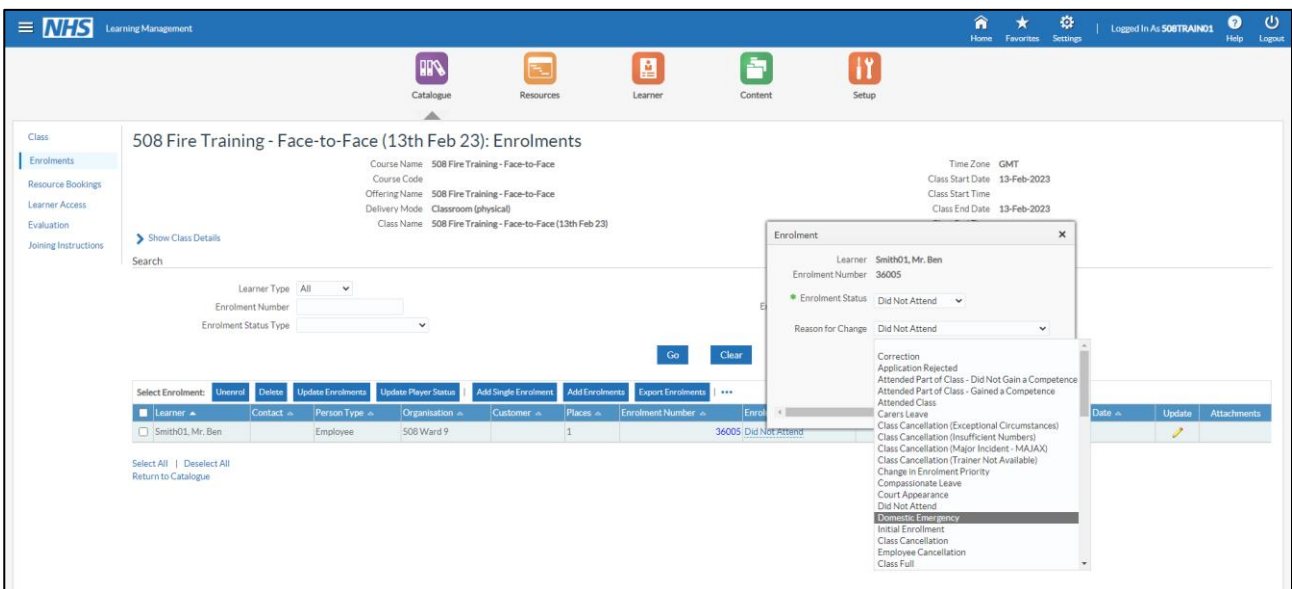
14 Update Class Enrolment Change Reason

A change has been introduced to allow users to update the Reason for Change field against class enrolments independently of the Enrolment Status.

This value is linked to the Enrolment Status and could previously only be changed when the Enrolment Status was changed.

This change will allow the Reason for Change to be updated as follows:

In the class List of Enrolments page go to the enrolment to be updated and click onto the Enrolment Status. This will trigger the pop-up region:



In this pop-up region the user can insert, update, or delete the Reason for Change independently of the Enrolment Status. This change can also be made from the Enrolments and Subscriptions form.

15 Available for Bank added to ESRBI

The field Available for Bank that can be found on the End Employment form DFF has been added to ESRBI. The data item can be located in the End Employment folder within the Workforce Profile Subject Area.

16 Position fields added to ESRBI

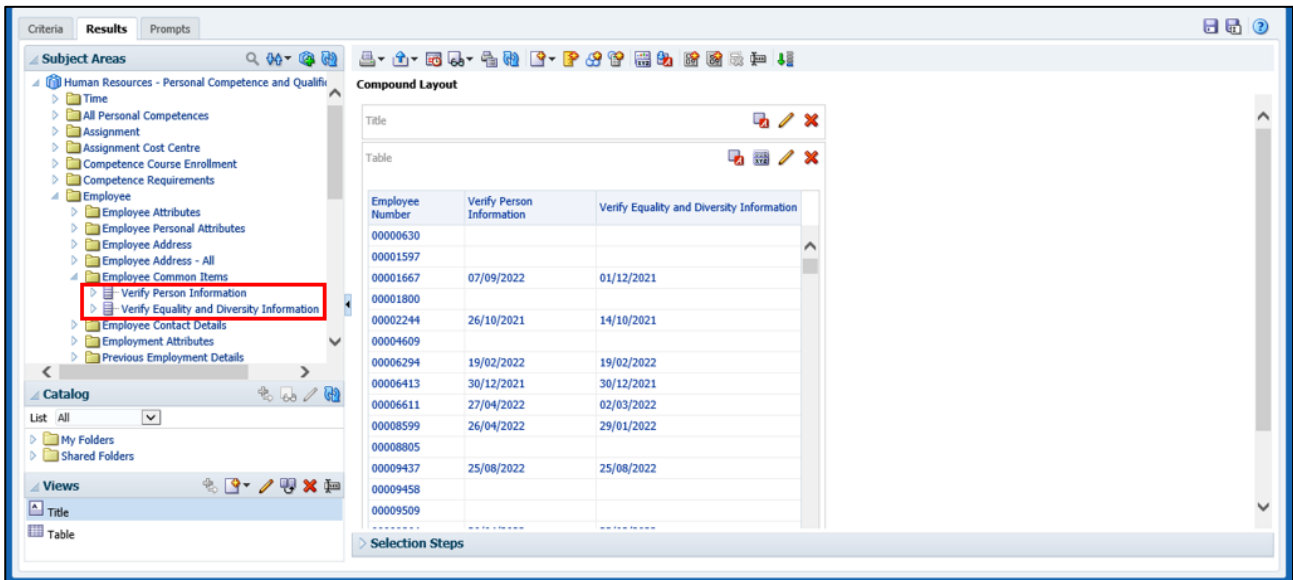
The following fields have now been added to the Position folder within the Position Analysis Subject Area in ESRBI:

- Created By
- Created Date
- Last Updated By
- Last Updated Date

17 My Personal Information and My Equality and Diversity Last Updated/Verified fields added to ESRBI

Following changes to the My Personal Information and My Equality and Diversity Portlets implemented in Release 55.0.0.0, the last updated/verified date fields used to set the status indicator are now available for reporting in ESRBI.

The fields are available in the following subject areas:



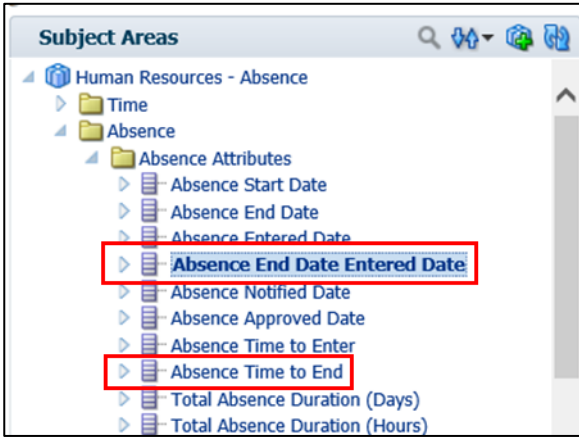
- Human Resources – Absences
- Human Resources – Appraisals and PMPs
- Human Resources – Assignment EIT Details
- Human Resources – Audit Change Event
- Human Resources – Audit View Event
- Human Resources – Element Entries
- Human Resources – Employment Position EIT Details
- Human Resources – IAT Details
- Human Resources – Job EIT Details
- Human Resources – Payroll
- Human Resources – Payroll Costing
- Human Resources – Person EIT Details
- Human Resources – Person SIT Details
- Human Resources – Personal Competence and Qualifications Profile
- Human Resources – Recruitment
- Human Resources – Vehicle Repository
- Human Resources – Workforce Profile

18 New Ending Absence Measure in ESRBI

The following new items have been added into the Absence Subject Area in BI.

Absence End Date Entered Date

From this release onwards any absence where the absence end date is entered or updated will trigger the 'Absence End Date Entered Date' to be recorded.



Absence Time to End

There is also a new measure called 'Absence Time to End'. This will return the number of days between the 'Absence End Date' and 'Absence End Date Entered Date'.

Where both values are populated, this will return a whole number of days.

Where either (or both) of the values is null then this will return null.

Where 'Absence End Date' and 'Absence End Date Entered Date' are the same date then this will return zero.

In some scenarios, such as for Annual Leave, a future dated absence can have its End Date updated. In this case the value of 'Absence Time To End' can be negative.

For all absences entered prior to the release date the value of 'Absence End Date Entered Date' will be null. This value will only be populated where new absences are created after the release date with the 'Absence End Date' populated

OR

Existing absences are updated after the release date and a change is made to the 'Absence End Date'.

Where the value of 'Absence End Date Entered Date' is populated for an absence and the absence is subsequently updated to have the 'Absence End Date' removed, then the value of 'Absence End Date Entered Date' will be reset to null.

Absence Created Via the Absence Interface

To help identify absences created by the absence interface there is a new measure added into the Absence Attributes folder within the Absence Subject Area.

This is called 'Interface Flag':



This will return 'Y' for all absences updated by the absence interface.

This will return 'N' for all other absences.

19 New Navigation from ESRBI into SSHR Functions

New functionality has been added into ESR BI to enable navigation directly into self-service functions for Managers, Supervisors and Administrators.

Further details about these changes and where to access them within the NHS Standard Dashboards will be communicated additionally by the NHS Central Team.

20 Update to Subjective Codes

The following new Subjective Codes have been created in ESR:

- NHS6041 Phlebotomist Band 6
- NHS6042 Phlebotomist Band 7
- NHS6043 Counsellor - Band 7
- NHS6044 Counsellor - Band 6
- NHS6045 Counsellor - Band 5
- NHS6046 Bank Counsellor - Band 7
- NHS6047 Bank Counsellor - Band 6
- NHS6048 Bank Counsellor - Band 5
- NHS6049 Assistant Psychological Wellbeing Practitioner Band 3
- NHS6052 Trainee Psychological Wellbeing Practitioner Band 4
- NHS6053 Psychological Wellbeing Practitioner Band 5
- NHS6054 Senior Psychological Wellbeing Practitioner Band 6
- NHS6055 Trainee Cognitive Behavioural Therapist Band 6
- NHS6056 Cognitive Behavioural Therapist Band 7
- NHS6057 High Intensity Therapist Band 7
- NHS6058 Trainee High Intensity Therapist Band 6
- NHS6672 Student Occupational Therapist
- NHS6673 Student Physiotherapist
- NHS6671 Student Radiographer
- NHS6674 Student Dietitian
- NHS6675 Student Speech & Language Therapist
- NHS6676 Student Paramedic
- NHS6059 Senior Family Therapist bands 7
- NHS6062 Senior Family Therapist bands 8A
- NHS6063 Senior Family Therapist bands 8B
- NHS6064 Senior Family Therapist bands 8C
- NHS6065 Senior Family Therapist bands 8D

21 Changes to Pension Rebanding for April 2023

Changes have been applied to the pension rebanding processes as follows:

Year End Process

As was done when the process ran in October, the process will reassess everyone in April 2023 regardless of whether they have been through a mid-year process.

Substantive assignments will be processed as follows:

- Assignments who have been employed for the whole of the tax year, regardless of whether they are full time or part time, with no changes in year, will be assessed using their actual pensionable pay at the end of the tax year.
- New starters will be assessed from their start date, or the next whole period if a mid-period starter, pensionable pay will be annualised based on the number of complete periods following the change.
- Where there has been a mid-year pay affecting change, this will be assessed from the first full period after the effective date of the change. As above, pensionable pay will be annualised based on the number of complete periods following the change.
- This will be done by taking the pensionable pay at the end of the tax year and taking off the year to date pensionable pay from the period immediately preceding the period of the change if it was on the 1st, or the period of the change if it was a mid-period change. This will then be divided by the number of periods since the change and multiplied by the relevant pay frequency multiplier.

For example:

Monthly paid employee with a pay affecting change on the 10th December.

Periods to be used – January to March.

Pensionable pay at the end of March £29,301.36

less pensionable pay at the end of December £26,537.03

divided by 3 then multiplied by 12 = £11,057.02. (£11,057 rounded down to the nearest whole pound)

Pay affecting changes include grade and grade step changes, change in contract hours and new from April 2023, an addition/amendment or ending of a recurring Salary Sacrifice element.

NOTE: Changes to Salary Sacrifice element will only be recorded if the change is to a value or a number of periods. Date changes once saved will not trigger an assessment.

Bank assignments will also now be assessed in the same way as detailed above for substantive.

Where an assessment is not possible then a default band of 9.8%, which is Band G, will be applied to substantive staff. For bank staff a default band of 6.1%, which is Band C currently, will be applied. This will

only apply for the assessment process, the Pension NHS element will continue to default to Band G only. To prevent inaccuracies which may have occurred from grossing up any pay affecting changes that took place after the start of the tax year but before the late pay awards in September and October periods, the calculation has been amended as follows:

Where there are arrears **paid** in the September or October periods which relate to the periods prior to the pay affecting change then the pensionable pay arrears for those periods will not be included in the calculation. This value which has been excluded from the pensionable pay will then be shown in a new column on the allocation report 'Pay Award arrears excluded'.

NOTE: To identify the pay award arrears that have been paid, the process will look for any retro processes that have looked back to the 1st April 2022 and have paid arrears in September or October.

If there are multiple retro processes for the same periods, then there may be a message asking users to check the band and arrears excluded in case of any inaccuracies.

An example of this is shown below:

An employee started in July and had a pay affecting change on the 9th August. The late Pay Award was applied in September and there were no other changes for the rest of the year. As the change happened on the 9th August, pay will be annualised from the next whole period, which is September.

Pensionable pay at the end of March £53,768.09
Pensionable pay at the end of August £7,768.15
Arrears paid in September for July and August £351.75

$£53,768.09 - £7,768.15 - £351.75 = £45,648.19$ divided by 7 then multiplied by 12 = £78254.04 (£78254 rounded down to the nearest whole pound).

However, this is the only occasion where the process will reduce the pensionable pay in such a way – there may be other retro processes throughout the year which will be included in the pensionable pay. It is essential that these records are checked to ensure there are no discrepancies in the assessment made. Furthermore, where multiple retro processes are detected for September or October periods then a message will be output so that users can check the Pay Award arrears excluded column, and that the band assigned is correct.

All pensionable pay, once annualised, will be rounded down to the nearest pound to determine which band is assigned.

NOTE: In order for mid-year changes to be correctly assessed at Year End, the Mid-Year Rebanding process must have been run for every pay period of the tax year. If there are periods where it has not been run during the year, this may mean some of the mid-year triggers could be missed and lead to unexpected results in the assessment.

Mid year process changes

The change introduced to the year end process to trigger an assessment for recurring Salary Sacrifice elements will also apply to the mid year process. This will apply to a new/amendment or ending of a recurring Salary Sacrifice element.

There will no longer be a need to run the Ad-Hoc process to enable an assessment to be done for a Salary Sacrifice, it will now be done automatically as part of the main and standalone processes.

The elements included in this change are:

- Salary Sacrifice Grp 0 NHS
- Salary Sacrifice Grp 0 NL NHS
- Salary Sacrifice Grp 0 NL NT NNI NHS
- Salary Sacrifice Grp 0 NT NNI NHS
- Salary Sacrifice Grp 0 RBal NHS
- Salary Sacrifice Grp 0 RBal NL NHS
- Salary Sacrifice Grp 1 NHS
- Salary Sacrifice Grp 1 NL NHS
- Salary Sacrifice Percent NHS
- Salary Sacrifice Percent NHS
- Salary Sacrifice Percent NL NHS

NHS Pension Band Allocation Report changes

The following items have been removed or renamed for NHS Pension Band Allocation Report.

Those that have been removed from the report are as follows:

- Middle Name
- Title
- Hours Worked
- Deemed Hours

The following have been renamed and all data in the columns named 'Current' are retrieved at 31st March for the Year End process and for the pay date for any columns used by the mid-year process:

- Current Assignment Status
- Current Assignment Category
- Current Payscale
- Current Grade FT Salary
- Current Spot Salary
- Number of Assignment Status Changes in period of assessment
- Pensionable Pay used in Assessment

The contract Hours column will now show the assignments' 'Working Hours' as per the Standard Conditions on the assignment. This will show as 0 for Bank assignments when processed.

Three new columns have been added:

- 'Pay Award arrears excluded' - shows any arrears excluded from any gross up calculation as detailed above.
- 'Current PT Salary' - shows a salary calculated by taking the grade salary and multiplying it by the FTE.
- 'Reason for reassessment' - shows the reason that the assignment has been triggered for a mid-year assessment.

The Percent parameter will no longer be available to select in the concurrent request and has been removed from the report. Instead, the process will automatically identify where an assessment is close to a tier boundary and the report will highlight assignments within 1% of the boundaries in the column 'Within 1% of tier boundary'. Where applicable, this will show the band which the assignment is close to, and where the assignment has had a default applied then this will show with an X.

NOTE: There may be instances due to rounding of pay that the assessment moves an employee into a higher or lower band than expected, these will be flagged in the report by the boundary they are closest to. These records should be checked and manually adjusted as required.

22 Change to the Pension Auto Enrolment Eligibility

In line with the recent change in legislation, members of the 1995 NHS Pension Scheme who retire and return to NHS employment, will be able to join the 2015 NHS Pension Scheme.

The Auto Enrolment Eligibility element has been updated and the option to choose the input value 'Re-employed 1995 scheme pensioner' will no longer be available to select from the 1st April 2023.

Any employees that currently have this combination on their assignment will need to have the element manually end dated should they wish to be re-enrolled onto the NHS pension scheme. This will not be done automatically when the change to the element is introduced.

The auto (re) enrolment process has not been updated as part of this process. Therefore, any assignments that do not have an end date added to this element, and who have this option chosen will still be enrolled onto the alternative scheme set up, instead of the NHS pension scheme.