NHS Pensions Online (POL) Guide

22. SD55E – Amending contributions and pay
This form allows you to change contributions and pay details for both open and closed employments.

After you have selected the link you will be asked to input the Superannuation Division number (SD) or National Insurance (Ni) number.

You are then asked to select the employment you wish to amend.

Once you have entered the National Insurance or SD number of the record you wish to amend, you will be given a list of all employments the member had/has with your Authority/General Practitioner (GP) Practice. Select the employment you wish to amend by clicking on the blue link:

Open employments

You will then be asked to input the year that you wish to amend:

If you make an error and select a year that is not available for amendment you will receive an on screen error message, as follows:

22. SD55E – Amending contributions and pay (V6) 05.2019
If the year that has been entered is correct but one of the above messages is being received, the reasons for this could be that either the previous year end update is in error handling / has not yet been submitted, or the correct dates of service are not held by the National Health Service Business Services Authority (NHSBSA).

If you have submitted the annual update form then check if it has been sent to 'Error Handling' for further action.

The link to Error Handling is on the main Employer Menu page. Details about how to action forms in error handling are provided later in this guide under the heading 'Error Handling'.

If the update is in error handling then as well as resolving the reason for the error you would also be able to amend the contributions and/or pay details before resubmitting the form for processing. You will then no longer need to submit a form SD55E.

Where you select a valid year for amendment you will then be taken to an electronic SD55E that will show the details the NHSBSA hold on their records for the year selected:
The validation for all these fields mirrors the validation on the original annual update and any revised data is validated against any unchanged data.

Please be aware that if an amendment to the contribution rate or contract e.g. Part time hours change, capacity code etc. is required, this cannot be done on form Sd55E and the ‘Rewind employment’ form should be used for open employments or ‘Open and rewind’ for closed posts.

Once backdated the employment can be updated/terminated using the respective SD55 form again with the correct changes included.

**Example**

The employer’s pensionable pay is shown as £20817.96 with employee’s contributions of £1353.12. If the contributions were amended to £2353.12 an on screen error message would be produced, as this revised figure does not equate to 6.5% of the employees pensionable pay figure of £20817.96.

In some cases if you amend one pay or contributions figure you will be prompted to check and amend other figures.

Additionally if hours or sessions worked were entered and the employment is not p/t during this year then an onscreen error message will be produced.

Examples of some of the error messages are as follows:
### Closed employments

For a closed employment you can select either a year for amendment (from the available years displayed) or, if you wish to amend the leaving date that was notified on the original termination you would enter the revised Date of Termination (DOT):

<table>
<thead>
<tr>
<th>Employee Costs</th>
<th>Current Date</th>
<th>Year</th>
<th>Revised Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>23. Employee Costs (SMC-PA) - Enter Revised Amount of basic employee costs</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>24. Employee Pensionable Pay - Enter Revised Amount</td>
<td>20017.95</td>
<td>31/03/2009</td>
<td></td>
</tr>
<tr>
<td>25. Contribution Rate</td>
<td>6.5</td>
<td>31/03/2009</td>
<td></td>
</tr>
<tr>
<td>26. Employer Costs - Enter Revised Amount of employer costs</td>
<td>2914.56</td>
<td>31/03/2009</td>
<td></td>
</tr>
<tr>
<td>27. Employer Pensionable Pay - Enter Revised Amount</td>
<td>20017.95</td>
<td>31/03/2009</td>
<td></td>
</tr>
<tr>
<td>28. Employees Gross Pay - Enter Revised Amount</td>
<td>20017.95</td>
<td>31/03/2009</td>
<td></td>
</tr>
<tr>
<td>29. Employee Annual Rate of Pensionable Pay - Enter Revised Amount</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>30. AVC's Paid (no money purchase) - Enter Revised Amount</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>31. Non-Pensionable days - Enter Revised number</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>32. Part Time Staff - Enter Revised amount of remunerable hours or paid sessions</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Important Note:** If you amend any figures in boxes 22 - 28 this may affect other figures within these boxes and these will require amendment also.

**Closed employments**

**Revised DOT**

You should only access the SD55E form using the revised DOT option if you are submitting amending the actual a revised the DOT.
You will also receive a message reminding you to consider whether any amendments to y/e 2007 details are also required, as follows:

After selecting ‘OK’ you will be taken to the SD55E:

<table>
<thead>
<tr>
<th>Box Number</th>
<th>Description</th>
<th>Current Data</th>
<th>Year</th>
<th>Revised Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>23.</td>
<td>Employee Costs (no AVCs) - Enter Revised Amount of basic employee costs</td>
<td>£97.52</td>
<td>31/03/2009</td>
<td></td>
</tr>
<tr>
<td>24.</td>
<td>Employee Pensionable Pay - Enter Revised Amount</td>
<td>£5,990.04</td>
<td>31/03/2009</td>
<td></td>
</tr>
<tr>
<td>25.</td>
<td>Contribution Rate</td>
<td>£6.90</td>
<td>31/03/2009</td>
<td></td>
</tr>
<tr>
<td>26.</td>
<td>Employer Costs - Enter Revised Amount of employer costs</td>
<td>£232.96</td>
<td>31/03/2009</td>
<td></td>
</tr>
<tr>
<td>27.</td>
<td>Employer Pensionable Pay - Enter Revised Amount</td>
<td>£5,990.04</td>
<td>31/03/2009</td>
<td></td>
</tr>
</tbody>
</table>
If you wish to amend the DOC, i.e. amending from 08/04/2007 to 08/04/2006 to a date in an earlier financial year you will not be allowed to continue. If the amendment is required on a ‘new’ post with minimum year end updates attached, the adjustment can be done locally by deleting the employment and adding the service using the correct dates on the respective Joiner form. Should the amendment be needed to an ‘older’ post, you will need to contact the NHSBSA to make the necessary changes.

Please be aware that if an amendment to the end date of a post is required outside of the financial year it currently shows, this cannot be done on form Sd55E and the ‘Rewind employment’ form should be used for open employements or ‘Open and rewind’ for closed posts.

Once backdated the employment can be updated/terminated using the respective SD55 form again with the correct changes included.
Early Retirement Reduction Buy Out (ERRBO)

The SD55E e-form and employer error handling form have been amended to:

i) Remove annual basic pay and

ii) Include new ERRBO contribution field*

*ERRBO contributions may only be entered where the employment is in the 2015 Scheme.

The new ERRBO contributions field will be added immediately after the existing Additional Voluntary Contributions (AVC) field and before non pensionable days, as follows:

**Linked employments**

2015 Scheme transition members must have a split shown in their employment where it has crossed either the Scheme transition date or a Tapered Protected members’ taper date. This results in two employments being recorded, one for the earlier 1995/2008 Section membership and the other for new 2015 Scheme membership.

The SD55E form **will not** split employments. Linked employments will be handled as follows:

- You may select either the earlier 1995/2008 Section or the 2015 Scheme separately.

- You will be prohibited from changing the end date of a linked employment for the earlier 1995/2008 Section employment ID. This is because it would create a break in the linked employment. If the end date needs to be changed to a date earlier than the taper date then the new rewind employment form should be used.