April split submissions quick guide

HMRC requires all pension schemes to be in line with the tax year.

We require the service submissions for the month of April to be split into two lines: one covering 1-5 April, and one covering 6-30 April.

Full-time member

For full-time members their 'Annual Full Time Salary Rate' will stay the same on both April lines, any 'Overtime' earned in April will need to be split over the two lines.

Example

Joe earns £25,000 a year. In April he earned an extra £240 in overtime.

Joe's 'Annual Full Time Salary Rate' will remain the same on both lines - £25,000, but his 'Overtime' amount will need to be split.

To calculate this, you'd need to divide the total overtime value by 30, as there are 30 days in April. This will give you a daily overtime rate. You'd then need to multiply the daily rate by 5 to cover the 1-5 April, and then by 25 to cover 6-30 April, as shown below.

Full overtime value = £240 divided by 30 for the number of days in April = £8

Daily overtime value = £8 multiplied by 5 days from 1-5 April = £40

Daily overtime value = £8 multiplied by 25 days from 6-30 April = £200

You'd then need to create two lines in your MDC file for Joe, the only difference between the two lines being the 'Date From' which will be '01/04/2024' on the first line and '06/04/2024' on the second, 'Date to' which will be '05/04/2024' on the first line and '30/04/2024' on the second, and the 'Overtime' amounts, which in Joe's case will be '£40' on the first line, and '£200' on the second.

A full example is shown below:

Local Authority Number	Establishment Number	Date From	Date To	Withdrawal Confirmation	Days Excluded	Full/Part Time Indicator	Annual Full Time Salary Rate	Part Time Salary Paid	Additional Contributions	Overtime
123	4567	01042024	05042024		000	0	25000	0	0.00	40.00
123	4567	06042024	30042024		000	0	25000	0	0.00	200.00

Part-time member

For part-time members their 'Annual Full Time Salary Rate' will stay the same on both April lines, any 'Overtime' earned in April will need to be split over the two lines along with their part-time earnings.

Example

Sally's annual full-time salary is £25,000 year, but in April she earned £2,083. In April she also earned £240 in overtime.

Sally's 'Annual Full Time Salary Rate' will remain the same on both lines - £25,000, but her 'Overtime' amount will need to be split.

To calculate this, you'd need to divide the total part-time earnings value by 30, as there are 30 days in April. This will give you a daily part-time earnings rate. You'd then need to multiply the daily rate by 5 to cover the 1-5 April, and then by 25 to cover 6-30 April, as shown below.

Full part-time earnings = £2,083 divided by 30 for the number of days in April = £69.40

Daily part-time earnings = £69.40 multiplied by 5 days from 1-5 April = £347

Daily part-time earnings = £69.40 multiplied by 25 days from 6-30 April = £1,736

You need to do the same for the 'Overtime' amount, for Sally, this was a total of £240.

Full overtime value = £240 divided by 30 for the number of days in April = £8

Daily overtime value = £8 multiplied by 5 days from 1-5 April = £40

Daily overtime value = £8 multiplied by 25 days from 6-30 April = £200

You'd then need to create two lines in your MDC file for Sally, the only difference between the two lines being the 'Date From' which will be '01/04/2024' on the first line and '06/04/2024' on the second, 'Date to' which will be '05/04/2024' on the first line and '30/04/2024' on the second, the 'Part Time Salary Paid' which in Sally's case will be '£347' on the first line, and '£1,736' on the second, and the 'Overtime' amounts, which in Sally's case will be '£40' on the first line, and '£200' on the second.

A full example is shown below:

Local Authority Number	Establishment Number	Date From	Date To	Withdrawal Confirmation	Days Excluded	Full/Part Time Indicator	Annual Full Time Salary Rate	Part Time Salary Paid	Additional Contributions	Overtime
123	4567	01042024	05042024		000	7	25000	347	0.00	40.00
123	4567	06042024	30042024		000	7	25000	1736	0.00	200.00