



SPECIFICATIONS FOR NEW NSSF RETURNS FILE STRUCTURE

Following the implementation of the NSSF Act 2013 (Act 45 of 2013 Laws of Kenya) the format of the returns to be submitted to NSSF have been changed to enable Employers and NSSF capture more details of the wider variety of Pension Contributions.

The new file will be submitted in the form of a Microsoft Excel file in the format described in this document. It will have two components, a header and a details component.

SAMPLE RETURN FILE

NSSF CONTRIBUTIONS		01										
EMPLOYER KRA PIN:		xxxxxxxx										
EMPLOYER NSSF NUMBER:		xxxxxxxx										
EMPLOYER NAME:		Mwajiri										
CONTRIBUTIONS PERIOD:		062014										
TOTAL INCOME:		221000										
TOTAL MEMBER:		7940										
TOTAL EMPLOYER:		6940										
TOTAL CONTRIBUTIONS:		14880										
TOTAL RECORDS		9										

PAYROLL NUMBER	SURNAME	OTHER NAMES	ID NO	KRA PIN	NSSF NO.	CONTRIBUTIONS		INCOME		MEMBER	EMPLOYER	TOTAL	COMMENTS (NOT to be included in return file)
						TYPE	INCOME	TYPE	INCOME				
XXXXXX	MKENYA	MWANANCHI MWEMA	XXXXXXX	xxxxxxx	xxxxxxx	101	8000	1		360	360	720	Tier I Pension
XXXXXX	MKENYA	MWANANCHI MWEMA	XXXXXXX	xxxxxxx	xxxxxxx	102	8000	1		120	120	240	Tier II Pension
XXXXXX	MKENYA	MWANANCHI MWEMA	XXXXXXX	xxxxxxx	xxxxxxx	105		1		1000	0	1000	Voluntary Top Up
XXXXXX	SHUJAA	AMERUDI KAZI	XXXXXXX	xxxxxxx	xxxxxxx	101	20000	1		360	360	720	Tier I Pension
XXXXXX	SHUJAA	AMERUDI KAZI	XXXXXXX	xxxxxxx	xxxxxxx	102	20000	1		720	720	1440	Tier II Pension
XXXXXX	SHUJAA	AMERUDI KAZI	XXXXXXX	xxxxxxx	xxxxxxx	102			2	4000	4000	8000	Tier II pension arrears
XXXXXX	MDOSI	MWENYEWWE	XXXXXXX	xxxxxxx	xxxxxxx	101	80000	1		360	360	720	Tier I Pension
XXXXXX	MDOSI	MWENYEWWE	XXXXXXX	xxxxxxx	xxxxxxx	102	80000	1		720	720	1440	Tier II Pension
XXXXXX	KIJANA	MPYA	XXXXXXX	xxxxxxx	xxxxxxx	102	5000	1		300	300	600	Employee earning below Lower Limit

The sample return file below contains returns for an employer with 4 employees, two of whom have three contribution types each.

That the Return file ends at the Total Column L while the comments column has only been included for explanation purposes.

The identifier fields should all be formatted as "Text" to allow for leading "Zeros" e.g. Returns Type "02" or NSSF Number "0001234567".

The Number values should be rounded UPWARDS to the nearest Shilling and should NOT be formatted with commas separating Thousands. e.g. "1,000,000" is not allowed.

The Total Row should be deleted.

Fields in Header Section

The header will consist of the common information to identify the employer and aggregate information to enable automated error checking. The header rows will start from Cell A1 to B10 with the cells in the first column containing a descriptor while the second column will contain the actual values as elaborated below.

CELL	CONTENTS
B1	RETURNS TYPE {Value range: 01, 02, 03}
B2	EMPLOYER KRA PIN
B3	EMPLOYER NSSF NUMBER
B4	EMPLOYER NAME
B5	FISCAL PERIOD {Format MMYYYY e.g. 062014 for June 2014}
B6	TOTAL INCOME (sum of the INCOME column)
B7	TOTAL MEMBER CONTRIBUTIONS (sum of the MEMBER CONTRIBUTIONS column)
B8	TOTAL EMPLOYER CONTRIBUTIONS (sum of the EMPLOYER CONTRIBUTIONS column)
B9	TOTAL CONTRIBUTIONS (sum of the TOTAL CONTRIBUTIONS column)
B10	NO OF RECORDS (count of number of records in the details section)

Fields in Detail Section

The details body will start with a header row (at row 12) separated by ONE blank row (row 11) from the header. The actual submission details will start from row 13.

Each employee will have at least one entry (row) for each of the **Contribution Type** (column G). The actual number of rows per each individual employee will depend on the actual number of **Contribution Types** they qualify for.

Column A to F will contain the identification details of the individual member and MUST be repeated for every row for that particular member.

COLUMN	CONTENTS
A	PAYROLL NUMBER
B	SURNAME
C	OTHER NAMES
D	ID NO (National id number/Alien registration no./Passport no.)
E	MEMBER KRA PIN NO
F	NSSF NUMBER
G	CONTRIBUTION TYPE (Value range: 101, 102, 103, 104, 105, 200)
H	PENSIONABLE INCOME {AS DEFINED BY THE NSSF ACT 2013 }
I	INCOME TYPE (Value range: 1, 2, 3, 4)
J	MEMBER CONTRIBUTIONS
K	EMPLOYER CONTRIBUTIONS
L	TOTAL CONTRIBUTIONS (MEMBER CONTRIBUTIONS + EMPLOYER CONTRIBUTIONS)

PERMITTED VALUES FOR FILE RETURNS TYPE (CELL B1)

There shall be three different types of Returns depending on the data being submitted as follows:

RETURNS TYPE	CONTENTS
01	<ul style="list-style-type: none">• This will be the Regular Employees Returns File created after the payroll run.• One for each month per employer• Only Contribution types 101, 102, 103 and 105 are allowed• Only Income Type 1 & 2 are allowed
02	<ul style="list-style-type: none">• For making submissions for special category of Daily paid Workers• Only allowed for Contribution Type 104 and Income Type 3

03	<ul style="list-style-type: none"> • For declaring Tier II contributions to a Third Party “Contracted Out” scheme • For compliance reporting purposes only. • Not to be accompanied by any payment into NSSF. • Only Contribution Type 200 and Income Type 1 & 2 allowed • To be submitted monthly along with Returns Type 01 for Contribution Type 101
	<ul style="list-style-type: none"> • For the previous RETURNS type 01, the CONTRIBUTION TYPES 104 and 200 will not be permitted. For RETURNS type 01 the CONTRIBUTION TYPES 101, 102, 103 and 105 will be allowed.

Note: In case some members have been left out of any Returns type, for whatever reasons, a separate file of the same Returns Type and period should be submitted. All submissions following the primary submission of any Returns type shall be treated as supplementary. Should the member be also included in the primary returns file, his contributions will be treated as Income Type 2. Subsequently, any employer may submit multiple files per Return type in one month.

PERMITTED VALUES FOR CONTRIBUTION TYPE (COLUMN G)

The Contribution Type column will be used to indicate the type of contribution contained in that particular row. It will be determine the computation and validation rules to be applied in arriving at the Member and Employer contribution figures. It shall also determine the member NSSF account to which the contribution amounts will be credited to.

CONTRIBUTION TYPE	DESCRIPTION
101	<ul style="list-style-type: none"> • Tier I Contributions • Income column to contain Pensionable Earnings or Gross Salary • Member Contribution computed as 6% of the lower of the Pensionable Earnings and the Lower Earnings Limit (LEL) • Employer Contribution computed as 6% of the lower of the Pensionable Earnings and the Lower Earnings Limit (LEL) • LEL to be advised from time to time. • LEL for Fiscal Year 2014/2015 is KES 6,000/- • Maximum contribution expected for Member and Employer is KES 360 each. • This is the Mandatory Contribution
102	<ul style="list-style-type: none"> • Tier II Contributions • For pension above the basic Tier I contribution • Only applicable if the Pensionable Earnings are above the Lower Earnings Limit (LEL) • Income column to contain Pensionable Earnings or Gross Salary • Member Contribution computed as 6% of the difference between the Pensionable Earnings and the Lower Earnings Limit

	<p>(LEL)</p> <ul style="list-style-type: none"> • Employer Contribution computed as 6% of the difference between the Pensionable Earnings and the Lower Earnings Limit (LEL) • The upper limit of pensionable earnings (Upper Earnings Limit UEL) to be advised from time to time. • UEL for Fiscal Year 2014/2015 is KES 18,000/- • Maximum contribution expected for Member and Employer is KES 1,440 each. • This contribution is also Mandatory
103	<ul style="list-style-type: none"> • Tier III Contributions • This is for pension contributions above the mandatory amount defined in the NSSF Act 2013 • The exact figure will vary from employer to employer
104	<ul style="list-style-type: none"> • Special Category of Daily Paid Workers Contributions • The Income Type MUST be "3" • Income column contains number of days worked • Member & Employer Contributions to be computed by multiplying number of days worked and a standard daily rate • Daily rate to be advised • This type must be declared in a separate returns file from the other contribution types. • Returns File Type must be 02
105	<ul style="list-style-type: none"> • Voluntary Contributions • The amount will be a voluntary top up by either employee or employer. • The Income column should be blank
200	<ul style="list-style-type: none"> • For declaring Tier 2 contributions to a "Contracted Scheme" • To be submitted Monthly by employers who pay the Tier II contributions into a "Contracted Out" Pension Scheme. • The computations are exactly the same as for Contribution Type 102 (Tier II) except that this file is not accompanied by a payment into NSSF • This type must be declared in a separate returns file from the other contribution types. • Returns File Type must be 03

PERMITTED VALUES FOR INCOME TYPE (COLUMN I)

The Income Type column will be used to indicate the type of earnings for the employee. It will be use, together with the contribution type, to determine the computation and validation rules for the contributions.

INCOME TYPE	DESCRIPTION
1	<ul style="list-style-type: none">• Regular salary• This is the default value for Income Type• The INCOME column contains the "Pensionable Earnings" as defined in the NSSF Act 2013 or the Gross Salary
2	<ul style="list-style-type: none">• Pension on Salary Arrears.• Computation will be based on the difference between the applicable pensionable earnings (at the original salary) and the pensionable earnings based on new salary• The total accumulated pension arrears over the entire period to be entered into MEMBER & EMPLOYEE contributions column• Could be in Contribution Type 101 (Tier I) or Contribution Type 102 (Tier II) or both• Up to two rows per employee, One for Tier I arrears and another for Tier II arrears as the case may be.• The income column may be left blank• This SHALL NOT include arrears caused by negligence to submit the NSSF returns on time. These should be submitted as Income Type 1, with the appropriate Fiscal Period in the Header (Cell B5)
3	<ul style="list-style-type: none">• For special category of Daily Paid Workers• The INCOME column will contain number of days worked instead of salary.• Member & Employer Contribution to be computed by multiplying number of days worked and a standard daily rate• Daily rate to be advised.• To be submitted separately using RETURNS TYPE='02'
4	<ul style="list-style-type: none">• Transfer of Pension Credits from an existing scheme.• To be used in special cases when transferring pension credits from a "contracted out" scheme into NSSF for Tier II (Contribution Type 102)• The Member & Employer Contributions columns to contain the Total Pension Credits seating in the respective columns of the member account.• The INCOME column to be left blank.• To be submitted separately using RETURNS TYPE='03'