



NATIONAL PENSION COMMISSION

Guidelines for Employer Code Request

“EXCERPT FROM THE REVISED GUIDELINES FOR RETIREMENT SAVINGS ACCOUNT REGISTRATION”

3.0 EMPLOYER CODES

3.1 General Rules on Employer Code Requests

- 3.1.1 This Section shall replace the Guidelines for Employer Codes Request (Ref: RR/NDB/EMPC/13/01), earlier issued by the Commission.
- 3.1.2 The Commission shall issue employer codes to eligible employers, in the formal sector, for the unique identification of the employers to facilitate the RSA registration of their employees.
- 3.1.3 In line with 3.1.2 above, PFAs shall only register an employee whose employer has registered with the Commission and obtained an employer code.
- 3.1.4 Pursuant to 3.1.3 above, PFAs shall obtain the necessary documentation outlined in Section 3.5 of these Guidelines from employers and submit requests to the Commission on their behalf for the generation of employer codes.
- 3.1.5 PFAs shall submit single or bulk requests for employer codes.

3.2 Data Fields for Private Sector Employer Code Requests

- 3.2.1 In the case of bulk requests for private sector employers, PFAs shall submit their requests via the ECRS by uploading a comma separated file (CSV) in the format indicated below.

EMPLOYER TYPE	RC/BN NUMBERS	EMPLOYER NAME	CURRENT COMPLETE VALID ADDRESS	SECTOR NAME	SECTOR CODE	NATURE OF BUSINESS	TAXPAYER ID. NO. (TIN)	EMAIL ADDRESS OF EMPLOYER'S CONTACT
			Street name & number					
			Town/City					
			State					
			Country					
			Street name & number					
			Town/City					
			State					
			Country					
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9

3.2.2 PFAs shall prepare their submissions in 3.2.1 above in line with the following specifications:

Column	Data Field	Explanatory Notes
Column 1	Employer Type	PFAs shall indicate the appropriate two-alphabet Employer Type in this data field. The code shall be in line with the specification in 3.4.2 of these Guidelines.
Column 2	RC/BN NUMBERS	PFAs shall indicate the RC No., in the case of limited liability companies, or Business Registration No., in the case of registered businesses other than limited liability companies, in this column.
Column 3	Employer Name	PFAs shall indicate the relevant employer name in this column. The employer name must be written in full with no abbreviations e.g. National Pension Commission and not PenCom.
Column 4	Current Complete Valid Address	PFAs shall complete all the four (4) fields specified for each employer's address in this column. The address shall be a valid and traceable address.
Column 5	Sector Name	PFAs shall specify the Sector Name that best aligns with the nature of business of the employer specified in Column 7. The Sector Name shall be as specified in Annex 1 of these Guidelines.
Column 6	Sector Code	PFAs shall indicate in this column, the appropriate code assigned by the Commission to the sector. The Sector Code shall be as specified in Annex 1 of these Guidelines.
Column 7	Nature of Business	This column shall contain a precise description of the specific business of the employer.
Column 8	Taxpayer Id. No. (TIN)	PFAs shall indicate the TIN of the employer in this column.
Column 9	Email Address of Employer's Contact	PFAs shall indicate the email address of the appropriate contact person on the subject matter.

3.3 Data Fields for Public Sector Employer Code Requests

3.3.1 In the case of bulk employer code requests for Federal and State Government Ministries, Department and Agencies, PFAs shall submit the requests in the following CSV format:

EMPLOYER TYPE	EMPLOYER NAME	CURRENT COMPLETE VALID ADDRESS	SECTOR NAME	SECTOR CODE	COA NUMBERS/ STATE CODES
		Street name & number			
		Town/City			
		State			
		Country			
		Street name & number			
		Town/City			
		State			
		Country			
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6

3.3.2 PFAs shall prepare their submissions in 3.3.1 above in line with the following specifications:

Column	Data Field	Explanatory Notes
Column 1	Employer Type	PFAs shall indicate the appropriate two-alphabet Employer Type in this data field. The code shall be in line with the specification in 3.4.2 of these Guidelines.
Column 2	Employer Name	PFAs shall indicate the relevant employer name in this column. The employer name must be written in full with no abbreviations e.g. National Youth Service Corps and not NYSC or Nigeria Immigration Services and not Nig. Immigration Services.
Column 3	Current Complete Valid Address	PFAs shall complete all the four (4) fields specified for each employer's address in this column. The address shall be a valid and traceable address.
Column 4	Sector Name	PFAs shall specify the Sector Name relevant to the Federal or State MDA as specified in Annex 1 of these Guidelines.

Column	Data Field	Explanatory Notes
Column 5	Sector Code	PFAs shall indicate the appropriate Sector Code assigned in Annex 1 of these Guidelines, to the Sector Name indicated in Column 4.
Column 6	COA Numbers/State Codes	PFAs shall indicate the Chart of Account No. relevant to the Federal MDA or the State Code relevant to the State MDA in this column.

3.4 Classification of Employers

3.4.1 To ensure proper classification of employers and the RSAs of their employees, and pursuant to 3.2 and 3.3 above, the Commission prescribes the Employer Types and the Sector Codes outlined in 3.4.2 and Annex 1 of these Guidelines, respectively.

3.4.2 PFAs shall adopt the following Employer Type Codes in their requests for the generation of employer codes and the registration of individuals under the CPS:

Serial	Employer Classification	Employer Type
1	Federal Government	PU
2	State Governments	ST
3	Private Registered Companies - Limited (Ltd) and Public (Plc)	PR
4	Business Names - Law Firms, Hospitals, Schools, etc.	BR
5	Foreign Agencies	FR
6	Embassies	EM
7	Non-Government Organizations	NG
8	Unions	UN
9	Micro Pension Plan Employers	MP
10	Cross Border Employers	CB

3.4.3 **Formal Sector Codes.** Further to 3.4.2 above, PFAs shall adopt the Sector Codes outlined in Annex 1 to these Guidelines in their requests for the generation of employer codes that uniquely identify formal sector employers under the CPS.

3.4.4 **MPP Employer Codes.** PFAs shall adopt the MPP Employer Codes prescribed by the Commission, outlined in Annex 2 to these Guidelines, as the employer

codes for the registration of MPP Contributors. The employer code adopted by PFAs must be appropriate to the nature of business of the MPP Contributor or his/her employer, as the case may be.

- 3.4.5 **Cross Border Employer Code.** PFAs shall adopt the Cross Border Employer Code, **CB0000000001**, hereby issued by the Commission for the registration of Cross Border employees under the CPS.

3.5 Documentation Requirements for Employer Code Requests

- 3.5.1 PFAs shall submit appropriate documents to support their requests for employer codes as outlined in 3.1 to 3.3 of these Guidelines.

3.5.2 Documents for Employer Code Requests - Private Sector Employers.

- i) Letter requesting for employer code
- ii) Certificate of incorporation/registration from the registering authority
- iii) Evidence of Taxpayer's Identification Number (TIN).

3.5.3 Documents for Employer Code Requests – Federal and State MDAs.

- i) In the case of FGN MDAs, letter on the MDA's letter-head paper, to the Commission, requesting for the issuance of an employer code. The letter should indicate the Chart of Account number of the MDA as issued by the Office of the Accountant-General of the Federation (OAGF).
- ii) In the case of State MDAs, letter from the State Pension Bureau/Board/Commission or Head of Service of a State, as the case may be, to the Commission, requesting for the issuance of an employer code. The letter should indicate the State ID number.

- 3.5.4 With effect from the go-live of the ECRS, PFAs shall only submit requests for the issuance of employer codes through the ECRS platform.

- 3.5.5 Pursuant to 3.5.4 above, PFAs shall initiate single employer code requests by filling in the required information directly onto the Employer Codes Module on the ECRS User Interface and uploading the relevant supporting documents in PDF.

- 3.5.6 Pursuant to 3.5.4 above, PFAs shall initiate bulk employer code requests by uploading the required information in Comma Separated Value (CSV) file format on to the Employer Codes Module on the ECRS User Interface, along with the relevant supporting documents, which must be in PDF.

- 3.5.7 PFAs shall upload the supporting documents along with the request to ECRS.

- 3.5.8 PFAs shall receive notification(s) from ECRS on the status of their requests for employer codes within 24 hours.

- 3.5.9 PFAs shall not submit employer code requests in respect of employers who already have employer codes issued to them by the Commission.
- 3.5.10 Pursuant to 3.5.9 above, the Commission shall grant PFAs access to view the Employer Codes Database hosted on the ECRS. The Employer Codes Database shall indicate, amongst other details, the appropriate Employer Type assigned to each employer.
- 3.5.11 PFAs shall only submit requests for the generation of employer codes once for each employer.
- 3.5.12 The Commission shall impose administrative sanctions on PFAs that request for the generation of employer codes for employers that already exist on the ECRS.
- 3.5.13 The Commission shall also impose administrative sanctions on PFAs that forward multiple employer code requests for the same employer.
- 3.5.14 PFAs shall notify requesting employers of codes issued to them by the Commission.