

NHS Pension Schemes 2023/08

- Who should read:** NHS HR and Payroll Managers
GP Practice Managers
Direction Bodies
Practitioner Services Division (PSD)
Dental Payments
- Action:** Note that an employer guide to Flexible Retirement, including Partial Retirement, has now been published on the SPPA website for your reference.
- Subject:** Employer guide to Flexible Retirement, including Partial Retirement
- Date:** 11 August 2023

The purpose of this circular is to advise employers that guidance is now available to support discussions with members of the NHS Pension Scheme (Scotland) (NHSPS[S]) around Flexible Retirement and applications for Partial Retirement.

Key information in this circular:

- An employer guide to Flexible Retirement, including Partial Retirement, is now available in the employer section of the SPPA website at the following link:
[NHS_Flexible_Retirement_-_Employer_Guidance_V.1.4.pdf \(pensions.gov.scot\)](#)
- From 1 October 2023, members of the 1995 Section of the NHSPS(S) will be able to partially retire and take part, or all, of their pension benefits from age 55 and continue in NHS employment.
- Members who wish to take Partial Retirement will need to agree a new working arrangement with their employer that lets them reduce their pensionable pay by at least 10%.
- Changes to the pension scheme rules from 1 April 2023 mean that retired members of the 1995 Section of the scheme now have the option to return to work, re-join the 2015 NHS Pension Scheme and earn further pension benefits after a break of at least 24 hours.

Please contact sppapolicy@gov.scot if you have any enquiries about this circular.

SPPA Policy Team
11 August 2023