

# NHS Pension Scheme

## 2024/04

- Who should read:**
- Chief Executives of Health Boards
  - Directors of HR and Finance
  - All HR and Payroll Managers
  - IT and GP Practice Managers
  - Staff who submit data to SPPA
  - ACTION: To read and circulate as appropriate
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- Subject:** Annual Return data requirements 2023-24
- Date:** 28 March 2024

### The Purpose of this Circular is to:

- Request annual return data for all active members
- Highlight Data Submission
- Highlight the impact of industrial action on NHS pension scheme
- Highlight member and employer contribution guidance
- Highlight NHS pay award
- Amendments to previously submitted data
- Inform the employer of their statutory obligation
- Provide information on the help and support available
- Indicate the schedule of relevant dates

Employing authorities must disclose information to enable the scheme manager to undertake its statutory duties. To allow the pension records of individual members of the scheme to be updated, SPPA requires information about all staff in active pensionable employment on 31 March each year.

The deadline for data submission is 31 May 2024. This is to ensure the SPPA has adequate time to process and plan production of Annual Benefit Statements and Annual Allowance calculations. Our deadlines will be tighter this year to achieve our statutory obligations of 100% Annual Benefit Statements and need quicker submissions ahead of future system changes.

## Active Lists

All employers have been sent an Active member list. This list details all the active members and contracts that we hold on to our pension administration system. We sent one list for GP Practices on the 28 February 2024. For Health Boards we were advised at the November Technical Working Group that you needed this information quicker. As instructed by the TWG we sent this early on the 14 December this contained information up to the 31 October.

Both the Health Board and GP Practice Active lists can be found in the Employer Data Management Portal in the file splitting section located on the home page of EDM. You will also have been sent an Active list guidance in the secure message function.

It's the employers statutory obligation to provide information for all members whom are contributing to the scheme. We urge employers to ensure they submit an annual return for all on the list unless they have opted out. In which case please ensure that you submit a leaver form. Leavers should be submitted for anybody that has left during the financial year and not include them on the annual return. If you have members who are not on the active list, please ensure that you have submitted a new starter form as well as an annual return. In the event that a member has not earned any monies, if they are still active in the scheme then we still require a nil annual return.

As this year is a leap year please remember that a member can only receive a maximum of 365 days service credit in our scheme.

## Failure to Submit Data - Pensions Regulator

If the SPPA does not meet its statutory obligation to produce an Annual Benefit Statement for all active scheme members by 31 August, we are obligated to report this to the Pensions Regulator. To provide clarity to the Regulator, we may include the names of any employers who have failed to meet the 31 May 2024 deadline.

If annual returns are not received by 31st May from the employer then they will be excluded from Annual Benefit Statement process. Any affected members will be directed to their employer for a suitable explanation as to why they have not received an Annual Benefit Statement.

For more information on your responsibilities please read the [HMRC Guidance](#).

## Help and Support

The Annual Return Bulletins, Annual Return Readiness Guide and Checklist can be found on the SPPA website's [annual return section](#). We recommend that employers familiarise themselves with the content before they submit data.

There is a clear duty in maintaining accurate records for members therefore we ask particular emphasis is placed on data accuracy before sending your submissions. The Data Team are available to support you with all the data related enquiries you have with this exercise and are on hand to answer your data queries by calling the Data Team direct line on **01896 893050**.

In addition, for data or submission enquiries please email: [SPPAEDM-Enquiry@gov.scot](mailto:SPPAEDM-Enquiry@gov.scot). You can request a phone call back or “Microsoft Teams” call with our dedicated experts who are on hand to answer your data queries.

## Data Submission

NHS Health Boards should continue to submit data in the existing format via ATOS Origin.

For NHS GP Practices and Direction Bodies all annual and Nil returns must be submitted through the Employer Data Management (EDM) portal.

If you do not have a registered EDM user in your organisation, please contact the EDM Support Team: [SPPAEDM-Enquiry@gov.scot](mailto:SPPAEDM-Enquiry@gov.scot) or phone **01896 893050**.

## Industrial Action

Any period of absence from the workplace due to industrial action is regarded as “non-pensionable”, no scheme contributions are deducted for any period of time while on strike. Therefore, any earnings lost through industrial action are not included in a member’s benefit calculations.

There is also no provision to pay back contributions directly relating to strike days, but there are other options to [increase members benefits](#) that may be considered following a prolonged period of industrial action.

## Member and Employer contributions

Information on member contribution rates, applicable since 1 October 2023, can be found on [NHS Circular - Changes to NHS Contributions 3.pdf](#)

The 2024 contribution rates have now been published. Employer contribution rates change is applicable from 1 April 2024 from 20.9% to 22.5%, as advised in Circular 2023/12.

[2024-03 - NHS Circular Employee contribution tier bandings from 1 April 2024.pdf \(pensions.gov.scot\)](#)

## Amendments to Previously Submitted Data

The SPPA are aware that employers may need to revise information previously supplied on an annual return or leaver form. This can happen because of retrospective pay rises or late notification of pay. The only acceptable way to update data already submitted is via the NSR06 Amendment form, held on the EDM system. This ensures that the data is in the correct format to over-write what was previously submitted. If you are sending in Amendments then this must include all pay and not just the difference, the pay should be the combined total for the year.

The SPPA are unable to accept any other format now and employers should not send any other type of spreadsheet. Any file other than the EDM version of the NSR06 will not be applied to the member record.

### **NHS Pay Award**

A further circular/instruction will be issued in due course regarding any changes once any Pay Awards are agreed. This will include a new contribution rate table.

### **Planned Activities**

SPPA will:

- Issue final reminder to Payroll Departments – w/c 17 May 2024
- Evaluate whether all returns received - 1 June 2024
- Escalate non-compliance – from 1 June 2024
- Provide report to the Pensions Regulator - 1 Sept 2024

In previous years, our collaborative approach to this exercise resulted in annual increases in the total number of Annual Benefit Statements issued. In 2023, however, there was a significant decrease, resulting in fewer members receiving an ABS. For 2024, our intention is to meet the target set by The Pensions Regulator and have 100% of active members statements issued by 31 August 2024. This will require timely action on the part of all contributors and we ask for your determined support in this regard.

### **Any Questions?**

Please contact [SPPAEDM-Enquiry@gov.scot](mailto:SPPAEDM-Enquiry@gov.scot) or [James.Mchale@gov.scot](mailto:James.Mchale@gov.scot) if have any enquiries about this circular.

### **Contact information**

For data submission enquiries please contact [SPPAEDM-Enquiry@gov.scot](mailto:SPPAEDM-Enquiry@gov.scot) or [Michael.Riddell@gov.scot](mailto:Michael.Riddell@gov.scot).

**Christopher Nairns**  
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**28 March 2024**