

Police Pension Scheme

2022/03

- Who should read:**
- All HR and Payroll Managers
 - Pension and Administration Staff
 - Staff who submit data to SPPA
- Action:** To read and circulate as appropriate
- Subject:** Annual data submissions and i-connect
- Date:** 17 March 2022

The purpose of this circular is to

- **Confirm i-Connect monthly data submission**
- **Confirm annual data to be submitted**
- **Pay rise for previous years**

i-Connect monthly submissions

Firstly we'd like to thank you and your colleagues for the huge effort submitting monthly data to the SPPA via i-Connect.

SPPA have a statutory obligation to provide Annual Benefit Statements to members by 31 August 2022. There is a risk that any non-submission of monthly and year to date figures particular in Month 12 could result in scheme members not receiving their Annual Benefit Statements.

Annual data to be submitted

Additional Hours (Part time members only)

Employers should report any additional hours that a part time member has worked and contributed towards. Additional hours are defined as the hours paid at plain rate that a part time officer works over and above their contracted hours, up to 40 hours in a relevant week.

For example, if a member contracted to work 30 hours per week, works an extra 15 hours within the week. Only 10 of the additional 15 hours are pensionable. SPPA require the total number of pensionable additional hours worked within the reporting period to ensure members of the final salary scheme are provided with the correct service credit.

Any additional hours should be recorded and sent to us on the annual return template previously used before i-Connect.

Pay rise for previous years

Any pay rises for previous years paid in the current financial year should be removed from the month 12 data. The pay rise amount should be added to the previous year amounts and resubmitted as an amended annual return.

Data Submission

All additional hours and amended annual returns must be submitted to RMTSPPA@gov.scot no later than 31 May 2022. For data protection purposes please password protect your file prior to transmission or send via secure path e.g. Eggress

Failure to submit data – The Pensions Regulator

If SPPA does not meet its statutory obligation to produce an Annual Benefit Statement (ABS) for all active scheme members by end August we are obligated to report this to the Pensions Regulator. To provide clarity to the Regulator we may include the names of all employers who have failed to meet the end May deadline set by SPPA to allow for the timely production of ABS.

For more information on your responsibilities please read the guidance below:
<https://www.gov.uk/hmrc-internal-manuals/pensions-tax-manual/ptm167400>

Any questions?

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

Dev Dey

Head of Customer Services
17 March 2022