

POLICE PENSION SCHEMES 2019/03

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 Return data submission 2018-19

The purpose of this circular is to:

- request Annual Return data for 2018-19
- confirm submission deadline
- inform employers about the dedicated online Annual Returns area
- confirm that data should be submitted via email to the RMT mailbox
- indicate the schedule of relevant dates

Employing authorities are required to 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 staff in active pensionable employment at 31 March each year.

The statutory deadline for data submission is 5 July 2019, however to allow for completion of all required processing, including the production of annual benefit statements and annual allowance calculations, all data must be sent to SPPA **no later than 31 May 2019**.

SPPA have a statutory obligation to provide Annual Benefit Statements to members by **31 August 2019** and there is a risk that any annual returns submitted after **31 May 2019** may not be loaded to member records in time for that deadline. This could result in scheme members not receiving their Annual Benefit Statements.

New Data Requirement – 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.



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>

Annual Return Guidance

If you need help preparing your annual return, please contact the team on 01896 89300 and ask for Records Maintenance.

We have created a [dedicated area](#) on our website where you will be able to find the annual return template and a guidance document. There is also a calculator to help employers work out the full time salary rate for part time staff. Employers should use these resources **paying particular attention to the requirements for Actual Remuneration and Full Time Pay.**

Data Submission

All annual returns must be submitted to RMTSPPA@gov.scot. For data protection purposes please password protect your file prior to transmission.

Schedule of Communications

Communications	Scheduled for
Reminder to any employers yet to submit	W/C 20 May 2019
Last Submission Date for annual	31 May 2019
Letter from Head of Customer Services to Financial Director	22 June 2019
Employers become liable for HMRC sanctions	6 July 2019
Report sent to The Pensions Regulator, if required	1 Sept 2019

Carole Johnston

Interim Head of Customer Services

22 March 2019

Contact information

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

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