NHS Pension Scheme Scotland 2026/01

Who should read:

- Chief Executives of Health Boards
- Directors of HR and Finance
- All HR and Payroll Managers
- IT and GP Practice Managers
- Staff responsible for data submission to SPPA

Action: To read and circulate as appropriate.

Subject: Annual Return Data Requirements 2025-26

Date: 10 February 2026

The Purpose of this Circular aims to:

- Request annual return data for all active members.
- Highlight data submission requirements and deadlines.
- Address the impact of industrial action on the NHS pension scheme.
- Provide guidance on member and employer contributions.
- Outline NHS pay award updates.
- Explain the process for amendments to previously submitted data.
- Reiterate employers' statutory obligations.
- Offer information on available help and support.
- Detail the schedule of key deadlines.

Statutory Data Submission Requirements:

Employing authorities must provide information to enable the scheme manager to meet statutory duties. To update pension records, SPPA requires data on all staff in active pensionable employment as of **31 March 2026**.

Key Deadline: 31 May 2026

Annual Return submission deadline for employers. This allows adequate processing time for Annual Benefit Statements and Annual Allowance calculations. Compliance with this deadline is crucial to meet the statutory requirement of 100% Annual Benefit Statement issuance.

Active Member Lists:

All employers have issued with an Active Member List, detailing active members and contracts recorded on our pension administration system:

- GP Practices and Direction bodies: Lists issued on 05/02/2026 via File Splitting function
- Health Boards: Lists issued on 05/02/2026 via File Splitting function
- NSS Dental: Lists issued on 23/12/2025 via secure messaging
- NSS Medical: Lists issued on 26/01/2026 via secure messaging

These lists are available in the Employer Data Management (EDM) Portal under the File Splitting section. Guidance has been sent via the secure messaging function.

Employer Obligations:

Employers **must** submit an annual return for all listed members unless they have opted out. If a member has opted out, a **leaver form** must be submitted.

- Leavers: Ensure submissions cover all departures during the financial year.
- New Starters: If a member is missing from the Active List, submit a **new starter form** alongside the annual return.
- Nil Returns: If a member is still active but has earned no salary, a **nil annual return** is required.

Failure To Submit Data - Pensions Regulator:

Failure to meet the **31 May 2026** deadline may result in:

- SPPA reporting non-compliance to the Pensions Regulator.
- SPPA imposing fines on an employer to cover costs incurred due to not meeting statutory obligation, and/or for any additional administration cost to SPPA as a result of necessary clean-up work because of inaccurate or poor submissions.
- Publication of employer names that failed to submit on time.
- Exclusion of non-compliant employers from the Annual Benefit Statement process, with affected members directed to their employer for an explanation.

For more information on your responsibilities please read the HMRC Guidance

Member And Employer Contributions:

- Member contribution rates (effective 1 April 2025):
  2025-07 NHS Circular Employee Contribution Tiers 2025-26
  2025-04 NHS Circular Employee Contribution Tables 2025-26
- The 2026 Employer contribution rate is 22.5%, as per 2024/03 Circular

Clarification On Contribution Table Updates:

The 2025-04 Circular contains important background information on contribution rates. However, please note that the tables in the 2025-07 Circular supersede those in 2025-04. Employers should refer to the 2025-07 Circular for the most up-to-date and applicable contribution rates.

Industrial Action & Pension Impact:

Periods of absence due to industrial action are non-pensionable, and no contributions are deducted for strike days. Lost earnings are not included in benefit calculations, and there is no provision to pay back contributions for strike periods. Alternative benefit enhancement options may be available.

Amendments To Previously Submitted Data:

Employers needing to revise previously submitted data (e.g., due to retrospective pay adjustments) must use the **NSR06 Amendment Form** available on the EDM system.

- Important: Amendments must include total pay for the year, not just differences.
- **Only NSR06 format submissions are accepted.** Any other format will be rejected.

Data Submission Requirements:

- NHS Health Boards: Continue submitting via ATOS Origin.
- GP Practices & Direction Bodies: Submit via the EDM Portal.

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

Help & Support:

Employers should review the Annual Return Bulletins, Readiness Guide, and Checklist on the SPPA website's Annual Return section before submission.

- Data Submission Queries: SPPAEDM-Enquiry@gov.scot
- Data Team Direct Line: 01896 893050
- Microsoft Teams Support: Available upon request.
- Annual Returns Video Guide

NHS Pay Award:

Further instructions will be issued upon agreement of any pay awards, including a revised contribution rate table.

Key Dates & Planned Activities:

- Final Reminder to Payroll Departments: **16 May 2026**
- Evaluation of Received Returns: **1 June 2026**
- Escalation of Non-Compliance from: **1 June 2026**
- Report to Pensions Regulator: **1 September 2026**

Christopher Nairns
Chief Operating Officer
10 February 2026

Contact Information:

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