NHS Pension Scheme 2026/04

Who should read:	• Chief Executives of Health Boards • Payroll Managers • Pension Administration Staff • Staff who submit data to SPPA
Action:	For information
Subject:	Disclosure of Salary and Pension Information for 2025 – 2026 Annual Reports and Accounts
Date:	26 March 2026

The purpose of this circular is to note the arrangements for SPPA to provide pension information to employers for the 2025 – 26 Annual Reports and Accounts

To help employers meet their requirements in relation to salary and pension disclosure for senior staff in their accounts, SPPA will provide an online calculator and the associated guidance.

SPPA provided calculations last year which detailed if a member was in the 1995 or 2008 Final Salary section of the Pension Scheme and the years and days service accrued in the respective schemes up to 31/03/2022. This will not change going forward as everyone moved to the 2015 CARE Pension Scheme as from 01/04/2022.**

SPPA will on request provide service details for members with service in the 1995/2008 scheme to allow you to complete the online calculator. When requesting such information, employers must provide written consent from each individual.

Please note the online calculators **cannot** be used if a member holds Practitioner service, has an added years contract, is an Optant Member (Choice Exercise) or holds MHO Status. This calculation will be provided by SPPA. Please complete the request template and, using your preferred secure method, email it to sppatransfers@gov.scot The data you must give SPPA is broadly the same as for the 2024-2025 exercise. Please note we require a completed template for each member (e.g. if you have 2 members that are subject to disclosure, we will completed template as soon as possible after 31 March 2026.

** On 1 April 2015 public sector pension schemes changed and the 2015 Care scheme was introduced. Most pension scheme members were moved from the final salary (1995/2008) Scheme to the 2015 Care Scheme, however some members close to retirement were protected and did not move to the new 2015 Care Scheme. The Court of Appeal found that this discriminated against younger scheme members and the government removed this discrimination for the Remedy period between 1 April 2015 and 31 March 2022.

The 1995/2008 Scheme was closed on the 31 March 2022 and from 1 April 2022 our NHS members became members of the 2015 Care Scheme. Eligible members had their membership during the Remedy period (1/4/2015 – 31/03/22) in the 2015 Care scheme moved back into the 1995/2008 scheme on the 1 October 2023. This is called “rollback”.

Non-disclosure is possible if the member can provide reasons that publication would, under the Data Protection Act, prejudice their rights, freedoms or legitimate interests, or that it would or be likely to cause unwarranted substantial damage or distress to themselves or another. You should take legal advice if this occurs, as if you decide not to publish this may be challenged under the Freedom of Information Act. Where non-disclosure is agreed, the fact that certain disclosure has been omitted should be disclosed.

***To comply with data protection requirements, SPPA will protect information they send to employers using the Switch Egress secure email service. This requires the recipient of the email and attachment to register for the free cloud based Switch Egress secure email service. Once registered and logged in, the encrypted email will be available to view.**

Any questions?

Please contact sppatransfers@gov.scot, using ‘Resource Accounts’ as the subject if you have any enquiries about this circular.

Christopher Nairns
Chief Operating Officer
26 March 2026