

Welcome to the new SPPA website

2

NHS

→

Teachers

→

Local Government

→

Firefighters

→

Police

→

Other schemes

→

What is the Scottish Public Pensions Agency?

The Scottish Public Pensions Agency (SPPA) is an Agency of the Scottish Government. Its principal role is to administer the pensions for employees of the National Health Service, Teachers', Police and Firefighters' schemes in Scotland.

3

The Agency also has responsibility for providing policy advice to Ministers on public sector pensions for these schemes and also for Local Government; for developing the regulations for each of these schemes; and for determining appeals made by members of these schemes. It also provides a pension calculation service for the Legal Aid Board for Scotland and the Scottish Parliament.

Find out more about SPPA

4

Latest news

27 February 2018

NHS and Teachers' Pension Calculators now available on the SPPA Website

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Attention Employers:

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Find out what you need to do

6

Useful links

- Glossary
- Update your details
- Charges
- Complaints & disputes
- All forms

About SPPA

- About us
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- Agency finance
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Homepage annotations

- 1

Site header

Features a site search field and buttons to both “Log in” (pointing to a general landing page for all online services) and “Get help” (i.e. contact us). The site's primary navigation has been excluded from the header to encourage navigation below the header (e.g. in the page content) instead – a pattern also shared by gov.uk and mygov.scot.
- 2

Scheme buttons

Present on the homepage only, scheme buttons function as the primary navigation by segmenting users by audience group as per the sitemap. Panels may include additional visual elements (e.g. iconography) and are generally larger than could be accommodated in the site header to encourage selection.
- 3

About SPPA

Introduces the user to the organisation with text and optional imagery. Besides this, interactive content on the homepage has been kept deliberately light so as to not distract users from the navigation.
- 4

Latest news

Panel pulls through the most recent SPPA news story. Further blocks may be added below if desired.
- 5

Announcement

Manually populated text panel used to feature a fixed announcement on the homepage. Further blocks may be added below if desired.
- 6

Site footer

Includes the three footer navigation groups outlined in the sitemap. Care has been taken to avoid duplicating these links on the homepage to encourage use of the site footer.

Overview

Lorem ipsum dolor sit amet, consectetur adipiscing elit. Maecenas dictum id justo sed tincidunt. Phasellus tempus nec ligula congue tempus. Nulla laoreet tristique semper. Cras faucibus tortor eget arcu scelerisque volutpat.

Jump straight to:

About NHS scheme pensions

Your membership

Retirement

Tax & pensions

Scheme governance & legislation

Employer's guide

About NHS scheme pensions

The NHS Pension Scheme 2015

Phasellus laoreet bibendum nulla. Fusce auctor purus eros, non efficitur justo.

Joining the scheme

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Scheme benefits

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Previous NHS pension schemes

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State pensions

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Independent financial advice

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Your membership

Your contributions

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Calculators

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Pension estimates

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Transferring benefits

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Special class members

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Part-time employees

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Reduced earnings

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Divorce

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Industrial action

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Parental leave

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Illness

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Full and tapered protection

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Opting our or leaving the NHS

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Refunds

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Retirement

Planning for retirement

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Pensioner payroll

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Benefits payable

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Commute part of your pension

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Receiving your pension

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Going back to work

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Handy reference numbers

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Death

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Dependants' allowances

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Guaranteed minimum pension

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Tax and pensions

Pension tax relief

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Annual allowance

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Lifetime allowance

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Change of tax codes

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Scheme pays

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Tax simplification of 2006

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Handy reference numbers

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Scheme governance & legislation

Regulations

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Circulars

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Consultations

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Mis-selling of pensions

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Accounts disclosure

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NHS scheme accounts

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National Fraud Initiative

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Pension scheme governance

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Advisory board

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Pension board

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Employer's guide

Introduction

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Eligibility

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Joining the scheme

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Leaving the scheme

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Pensionable pay & contributions

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Transferring benefits

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Increasing benefits

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Mental Health Officers

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Benefits

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Divorce

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Practitioners

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Direction bodies

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Injury benefits

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Complaints & disputes

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Loss of rights to benefits

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Employer contributions

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Annual returns

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Employer communications

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Major section (1.0) annotations

Breadcrumb

Provides a visual aid to help users locate themselves within the site's structure. Users may also use the breadcrumb to return to the menus available on parent pages.

Anchor links

Auto-scroll user to the applicable minor section menu lower in the page.

Subsections

Subsections of this major site section are listed below, including the subpages of each. Both parent and subpages are presented together to allow users to scan for content between multiple sections simultaneously, without needing to visit each section individually. Short descriptions accompany each subpage to provide further context in case the user cannot identify the desired page by its title alone.

Colour coding has been employed to help differentiate between each subsection, however please note the colours used are for demonstration only, and as such do not conform to our accessibility standards and are not representative of the final visuals.

1

Tax & pensions

2

Home › NHS

Overview

Lorem ipsum dolor sit amet, consectetur adipiscing elit. Maecenas dictum id justo sed tincidunt. Phasellus tempus nec ligula congue tempus. Nulla laoreet tristique semper. Cras faucibus tortor eget arcu scelerisque volutpat.

3

Pension tax relief

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Annual allowance

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Lifetime allowance

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Change of tax codes

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Tax simplification of 2006

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Handy reference numbers

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Minor section (1.5) annotations

1

Minor section menu

Dedicated pages for minor sections may be navigated to from their titles on major subsection pages, via breadcrumbs, the sitemap and by direct link.

3

Subpages

Only the subpages included within this minor section are listed within its page content.

2

Breadcrumb

Colour coding is also applied to navigational elements on lower level pages, including the breadcrumb, to provide a visual aid in navigating the site.

4

Back button

Each page on the second level of the site structure and below includes a back link to the parent page and its menu above the site footer.

1

Tax Simplification of 2006

Last updated 18 June 2018

Home › NHS › Tax and pensions › Tax simplification of 2016

Tax simplification of 2006

Changes to tax relief for high earners

Changes to tax rules

Lifetime allowance

Existing pensioners

A-day options

2

Introduction

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3

Summary panels

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Ordered lists

- Fusce venenatis purus ut urna commodo, id rutrum nulla.
- Aliquam convallis bibendum augue, at molestie leo ultrices.
- Vivamus vitae cursus felis, at tristique metus.
- In sed lobortis mauris, ac auctor nulla.
- Nulla dictum tempor auctor.
- Fusce interdum nulla vitae ex mattis, ac fermentum nulla aliquam.

Unordered lists

- Fusce venenatis purus ut urna commodo, id rutrum nulla.
- Aliquam convallis bibendum augue, at molestie leo ultrices.
- Vivamus vitae cursus felis, at tristique metus.
- In sed lobortis mauris, ac auctor nulla.
- Nulla dictum tempor auctor.
- Fusce interdum nulla vitae ex mattis, ac fermentum nulla aliquam.

Callout panels

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4

Plan ahead: Changes to your lorem ipsum may take up to two weeks to process.

Buttons

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This is a button

Accordions

5

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+

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Step by step guide

6

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2 Vivamus volutpat dui purus, at auctor lacus volutpat nec, dui nec vulputate metus.

Quisque sollicitudin ornare diam id finibus. Praesent ac odio quam. Morbi pellentesque et risus vel commodo. Aenean nisl libero, congue vitae luctus quis, congue sed mi. Aenean sed lacinia sem, eu laoreet tellus.

3 Lorem ipsum dolor sit amet fringilla sodales.

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Related documents

7

1 Lorem ipsum dolor sit amet (500kb)

PDF

2 Lorem ipsum dolor sit amet (500kb)

PDF

3 Lorem ipsum dolor sit amet (500kb)

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4 Lorem ipsum dolor sit amet (500kb)

PDF

More information

8

1 Lorem ipsum dolor sit

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Content page with subnavigation (1.5.5) annotations

1 Page archive

Displays the date the page was last updated. Users may browse older revisions via the accompanying selector.

2 Subsection menu

Should the selected page contain subpages, a submenu is displayed to the left hand side of the page. Like the breadcrumb it inherits its parent section's colour to aid users in navigating the site.

3 Summary panel

A visually distinct panel summarising the topic in plain English, with little or no jargon to aid comprehension.

4 Callout panels

Draws attention to critical information within the page's body content.

5 Accordions

Lists of expandable text sections which may be added anywhere in the body of content pages.

6 Step-by-step guide

Sequential text blocks which may be added anywhere in the body of content pages, used to describe a series of steps involved in a process.

7 Related documents

Stacked at the foot of content pages, including the document name, file size and file type.

8 More information

Related pages found elsewhere on the site (i.e. outside the current site section) stacked at the foot of content pages.

9 Back button

Inherits the colour coding of its parent section where applicable.

Tax Simplification of 2006

Last updated 18 June 2018

Home > NHS > Tax and pensions > Tax simplification of 2016

1 Subheading

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At a glance

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Components may be mixed together

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1. Fusce venenatis purus ut urna commodo, id rutrum nulla.
2. Aliquam convallis bibendum augue, at molestie leo ultrices.
3. Vivamus vitae cursus felis, at tristique metus.

2

 NHS Pension Calculator (238kb)

XLSX

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3

Accordions may be used to offer scheme-specific information or advice

2015 Scheme



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2008 Scheme



1995 scheme Scheme



4

Jargon guide

CARE



Career Average Revalued Earnings is a type of defined benefit pension scheme. A defined benefit scheme guarantees a certain level of benefit at retirement, according to a fixed formula. In this respect it is similar to the current final salary sections of the NHS Pension Scheme.

In a CARE scheme your pension is based on your pensionable pay right across your career. The pension you earn each year is based on pensionable pay in that year and is increased by a set revaluation rate, linked to inflation, for each year up to retirement or leaving. The final pension is calculated by adding together the pension earned in each year of membership.

HMRC



Pensionable pay



Revaluation rate



Related documents

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PDF

 Lorem ipsum dolor sit amet (500kb)

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 Lorem ipsum dolor sit amet (500kb)

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Content page without subnavigation (1.5.5) annotations

1 Centred layout

Content pages at the third level with no further subpages do not feature a left hand side navigation. Instead, the body content column is aligned to the centre of the page.

2 Document panel

Individual documents may be linked to via document panels in the body of content pages, and do not always need to be relegated to the “Related documents” section.

3 Scheme specific information

Accordions may be used to group scheme specific advice and information, where necessary.

4 Jargon guide

Accordions may also be used to define jargon used in this topic directly on page, without needing to look up terms in the glossary separately.

Latest news

[Home](#) › [Firefighters](#) › [About Firefighters' pensions](#) › **Latest news**

1

27 February 2018

Information on Pension Increase 2018

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27 February 2018

Information on Pension Increase 2018

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27 February 2018

Information on Pension Increase 2018

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News index (4.1.8) annotations

1 News post

Each news post is listed chronologically in the body of the page, including a date stamp, title and excerpt for each.

2 Pagination

Allows user to navigate to additional pages of results.

Latest news

[Home](#) › [Firefighters](#) › [About Firefighters' pensions](#) › **Latest news**

1

27 February 2018

Information on Pension Increase 2018

Under the provisions of the Pensions (Increase) Act 1971, made in accordance with the Social Security Pensions Act 1975, the increase to be applied to public sector pensions is 3% and is payable from 09 April 2018.

If you became a pensioner after 24 April 2017 you will only receive a proportion of the annual percentage increase. You will receive your first full percentage increase next year.
Pension Increase is only paid from age 55 with some exceptions, if the pension is an Ill Health or dependant's pension.

Pension increase FAQs

Q. Who decides on the pensions increase each year and when is it done?

A. The Secretary of State for Work and Pensions makes the announcement in a draft Pensions Increase (Review) Order which is approved by the UK Parliament usually during March each year. The new rate of increase takes effect from the first Monday after 5th April.

Q. How much is the increase for 2018/2019?

A. 3% payable from 09 April 2018. This is based on the Consumer Price Index as at September 2017.

Q. Why does my first payslip, for payment due after 09 April 2018, not reflect a full month's increase?

A. Your pension this year is increased from 09 April 2018; therefore you will receive an increase in the rate payable only from that date. The first payment will therefore consist of a number of days at the old rate and the rest at the new rate and the next payment will reflect your first full increase.

Q. If this year's Pensions Increase is 3%, why has my gross monthly amount not increased by that rate?

A. The full 3% Pensions Increase is applied from 09 April 2018 for pensions which started prior to 24 April 2017, where your pension began on or after 24 April 2017 you will only receive a proportionate increase this year.

Q. My increase does not work out to the full percentage increase, this could be for a number of reasons:

- (i) For any pension put into payment before age 55, the increase will not be applied until the 55th birthday, unless the member retired on health grounds, is a widow/ widower or is receiving a dependents benefit.
- (ii) If a pension was put into payment on or after 24 March 2018, no increase will be due until next year.

Q. Why has my tax code changed?

A. We are instructed by HMRC to apply the relevant tax code. If your tax code has changed and you require further information or have any questions about your tax, please contact HMRC on 0300 200 3300 and have your National Insurance number to hand when you make your call.

If you have any further questions please email the Police and Fire Team at Police&FirePayroll@gov.scot

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News article (4.1.8) annotations

1 Date stamp

The date stamp is also featured at the top of the news article itself.

Circulars

Home › NHS › Scheme governance & legislation › Circulars

1

Search



Filter by:

Select a year



Sort by:

Newest first



2

31 May 2018

Circular 2018/07

Etiam vel cursus dui, ac facilisis ex. Etiam rutrum leo pretium posuere hendrerit. Mauris eget mauris nec arcu condimentum vestibulum. Quisque ut vulputate ligula.



Digital document

31 May 2018

Circular 2018/07

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Digital document

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31 May 2018

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PDF, 500kb

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Resource grid (1.6.x) annotations

1

Filters

The resource grid includes a text-based search, the ability to filter results by year and sort chronologically (default), reverse-chronologically, alphabetically and reverse-alphabetically.

2

New results

New results, in this case new Circulars, link to dedicated content pages rather than PDFs.

3

Legacy results

Legacy results, in this case existing Circulars, link directly to the resource in PDF format.

Search sppa.gov.uk

1

Lump sum

in:

NHS ▾



48 results found

2

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Looking for publications and resources? [Search all forms and guides instead](#)

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Site search results annotations

1

Search field

Text-based search field accompanied by a selector to limit the range of the search to top-level sections, e.g. NHS.

2

Results

Matching search results are displayed below.

3

Forms and guides button

Links to the publications and resources database.

Get help

Home › **Get help**

Subheading

Lorem ipsum dolor sit amet, consectetur adipiscing elit. Maecenas vitae vestibulum lacus. Orci varius natoque penatibus et magnis dis parturient montes, nascetur ridiculus mus. Nullam purus odio, accumsan at sollicitudin ac, viverra sed enim. Curabitur imperdiet sapien quis eros rutrum porttitor.

1

Select the scheme, sector or organisation you're part of



I'm not sure which applies to me

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Get help

Home > **Get help**

Subheading

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You are part of the **NHS** scheme



2

What's your membership status?

- ☐ **Member** (including active, retired and deferred members)
- ☐ **Employer** (including pension administrators)

[Neither of these options apply to me](#)

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Get help

Home > Latest news

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You are part of the NHS scheme



And you are a Member



3

Log in to online member services

As an NHS member you can use our online member services orci varius natoque penatibus et magnis dis parturient montes, nascetur ridiculus mus.

Log in or Register

4

Or tell us more about your query to continue

Select an issue



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You are part of the NHS scheme



You are a Member



Log in to online member services

As an NHS member you can use our online member services orci varius natoque penatibus et magnis dis parturient montes, nascetur ridiculus mus.

Log in or Register

Or tell us more about your query to continue

You'd like to report a death



Do any of these pages help?

5

Info

Death benefits

Etiam vel cursus dui, ac facilisis ex. Etiam rutrum leo pretium posuere hendrerit. Mauris eget mauris nec arcu condimentum vestibulum. Quisque ut vulputate ligula.

Webpage

Info

Dependants' allowances

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Webpage

Form

Death nomination form

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PDF, 500kb

If not, contact SPPA below

6

First name*

Last name*

Email address*

Phone number

Subject*

Your message*

Attachments

[Browse your files](#) or drag and drop one here

You can upload images of the file type .png, .gif and .jpg or documents of the file type .doc, .xls, .ppt, and .pdf. Your file size must be 5mb or under.

Send your message

7



Average response time: 4 days

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Call us on 01896 893000



Or write to us at:

Scottish Public Pensions Agency
7 Tweedside Park
Tweedbank
Galashiels
TD1 3TE

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Get help (7.4) annotations

1

Scheme selector

Requires the user to self-select a scheme before continuing.

3

Online services panel

Displayed should online member or employer services be available to the user, based on their prior selections.

5

Suggested content

Links to content related to the user's selected issue from elsewhere in the site.

7

Response time

Provides an average response time per issue, where applicable, alongside a short description of the process.

2

Membership status

Ascertains the membership status of users before continuing, determining the options offered by the issues selector.

4

Issue selector

Allows the user to select from one of multiple predefined reasons for getting in touch.

6

Contact form

Displayed after the users selects an issue.

8

File upload

Field appears conditionally for specific issues only, allowing the user to upload supporting documentation when necessary.