



# SCOTTISH PUBLIC PENSIONS AGENCY

NHS Superannuation Scheme (Scotland)

Superannuation (Health Service) Circular No 5 /2003

General Managers

- Health Boards
  - Clinical Standards Board
  - Common Services Agency
  - State Hospital
  - Health Education Board for Scotland
  - NHS Education Scotland
- Chief Executives NHS Trusts

7 Tweedside Park  
Tweedbank  
Galashiels TD1 3TE

Telephone: 01896 893100  
Fax: 01896 893214

Your ref:  
Our ref: SHE/1/2

27 March 2003

Dear Sir/Madam

## **NATIONAL HEALTH SERVICE SUPERANNUATION SCHEME SCOTLAND: ANNUAL RETURN FOR 2002/03**

1. In order that the superannuation records of individual members of the scheme can be updated, employing authorities are asked to supply information about all staff in pensionable employment for the year ending 31 March 2003. Annual returns should be submitted to the ISU, 7 Tweedside Park, Tweedbank, Galashiels on either 1/2 inch or 4 millimetre DAT tape, in previously agreed formats.

Although the situation has improved, SPPA is still experiencing some delay in providing employers with superannuation and contract numbers. If no superannuation number is available information should be provided in the form of "invalid returns". It would be helpful this year if these "invalid records" could also be submitted to ISU, on either 1/2 inch or 4 millimetre DAT tape as above. Practitioner Services Division of the CSA which has no access to a facility for the automatic transfer of data should submit the required information using form NSR 03 in its original format.

2. Employing authorities are asked to submit their annual returns by 31 May 2003 and to ensure that entries are in superannuation number order. Wherever possible the "invalid records" should be provided in alphabetical order.

3. Data for employees holding multiple contracts should be reported according to the instructions given in Superannuation (Health Services) Circular 1996/1.

4. The employee's pensionable pay reported on the annual return is used in the production of annual benefit statements and estimates of benefit entitlement. The benefits quoted will be overstated if the pensionable pay reported includes arrears for an earlier financial year. To prevent this, written confirmation of the amount of arrears of pay for the appropriate financial year should be made at the time the arrears are paid. If this has not been done for an employee during the year, the information must be provided with the annual return.



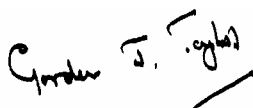
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5. For part-time employment the service reported must not exceed the elapsed time between the start and stop dates of the employment.
6. Responsibility for reporting details of the employment of assistant practitioners rests with Practitioner Services Division of the CSA and not the General Practice in which the assistant is employed.
7. The annual return for employees who have not received any pensionable pay during the year should have “zeros” inserted for both pay and service. Service cannot accrue if nil pay is reported.
8. The Inland Revenue limit on pensionable pay for entrants to the scheme since 1 June 1989 (the “Earnings Cap”) for the year 2002/2003 is £97,200.00.
9. The upper limit of dental practitioners’ pensionable pay for the year 2002/2003 is £101,300.00 provided that they joined the scheme prior to 1 June 1989. For dental practitioners who joined after that date the earning’s cap is £97,200.00.
10. State scheme earnings should be reported for all scheme members, expressed in whole £s.
11. Any enquires about the provision of annual return information should be made by telephoning 01896 893100 or by e-mailing the appropriate team as detailed in Annex A attached.

Yours faithfully



GORDON TAYLOR



TEAM	AREA
<a href="mailto:NHSPEN1@scotland.gsi.gov.uk">NHSPEN1@scotland.gsi.gov.uk</a>	Borders
<a href="mailto:NHSPEN2@scotland.gsi.gov.uk">NHSPEN2@scotland.gsi.gov.uk</a>	Argyll & Clyde Ayrshire & Annan Orkney, Shetland & Western Isles
<a href="mailto:NHSPEN3@scotland.gsi.gov.uk">NHSPEN3@scotland.gsi.gov.uk</a>	Practitioners/Direction Bodies
<a href="mailto:NHSPEN4@scotland.gsi.gov.uk">NHSPEN4@scotland.gsi.gov.uk</a>	Tayside
<a href="mailto:NHSPEN5@scotland.gsi.gov.uk">NHSPEN5@scotland.gsi.gov.uk</a>	Grampian NHS 24
<a href="mailto:NHSPEN6@scotland.gsi.gov.uk">NHSPEN6@scotland.gsi.gov.uk</a>	Lothian NHS Education Scotland
<a href="mailto:NHSPEN7@scotland.gsi.gov.uk">NHSPEN7@scotland.gsi.gov.uk</a>	Fife Forth Valley
<a href="mailto:NHSPEN8@scotland.gsi.gov.uk">NHSPEN8@scotland.gsi.gov.uk</a>	Lanarkshire Dumfries & Galloway State Hospital
<a href="mailto:NHSPEN9@scotland.gsi.gov.uk">NHSPEN9@scotland.gsi.gov.uk</a>	Greater Glasgow National Golden Jubilee Hospital
<a href="mailto:NHSPEN10@scotland.gsi.gov.uk">NHSPEN10@scotland.gsi.gov.uk</a>	Highland Common Services Agency



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