

NATIONAL HEALTH SERVICE SUPERANNUATION SCHEME (Scotland) 04/2012

WHO SHOULD READ: Payroll Managers, IT and GP Practice Managers and those who generate data for SPPA
ACTION: To read and circulate as appropriate
SUBJECT: Annual return data 2012

The purpose of this circular is to:

- request Annual Return data for 2011/12 and
- provide details on the Disclosure of Salary and Pension information

To allow the pension records of individual members of the scheme to be updated, employing authorities are required, under the scheme regulations, to supply information about all staff in active pensionable employment on 31 March each year.

The data should be sent to SPPA no later than 31 May 2012. This will allow us to calculate Tax returns and other pension events, as well as update Benefit Statement details onto [My Pension – Online Member Services](#).

Please note that it is your responsibility to ensure the safe transmission of electronic sensitive personal data from you to SPPA. Guidance was issued in [Circular-2011/06](#) relating to secure email addresses which do not require encryption. If your email address is not included in this list you should encrypt the file before sending to us. The encryption tool we can accept is PKZIP which can be downloaded from www.pkware.com. Alternatively, send password protected CSV/Excel/TXT files by email with a separate communication containing the password.

It is essential that particular emphasis is placed on the accuracy of data before it is sent. Please ensure that the required data fields are completed and in the correct formats. Common issues such as missing details cause delays in the data being loaded to the system and may therefore be returned to you for correction. If this is returned, you should correct it and resend to us within 2 weeks. A list of common errors is shown in [Annex A, Part 3](#). Additional elements to consider this year are strike days and a leap year, please see guidance in [Annex A, Part 3](#) on how these should be reported.

We will only accept data in electronic format on the templates provided on the website or other pre arranged formats. Please see guidance on [Annex A, Parts 1 and 2](#).

Member data i.e. starters, leavers, group code changes, miscellaneous changes and arrears relating to the year ending 31 March 2012, should be submitted using the electronic templates which are available at [Employer Forms](#). This data is required prior to loading the annual returns and should be sent no later than 30 April 2012.

Employers submitting data for members who are buying Additional Pension by periodic contributions should submit this data on a separate spreadsheet available at



[Additional Pension Employer Template](#) and submit with annual returns.

All data should be submitted to RMTSPPA@scotland.gsi.gov.uk and will be automatically acknowledged on receipt.

Employing Authority Resource Accounts (Disclosure of Salary & Pension Information at 31 March 2011)

To help employers meet their requirements in relation to salary and pension disclosure for senior staff in their accounts, SPPA will, on request, provide details of an individual's service in the scheme. That information will, however, normally be restricted to the service at 31 March 2011. This is the latest date to which our records are updated because the annual returns for the year 2011/12 have not yet been provided. When requesting such information, it is essential that employers provide written consent from each individual. Without this, we cannot release details to employers. The ready reckoner which is available to calculate and produce CETV information required from employers, has now been updated and is available from our website at [Circular 2012/4 CETV Calculator](#)

Acting upon feedback from last year, we have introduced a separate calculator for members of the 2008 section and we now have two calculators that can be used for all members under age 65.

The actuarial factors used in calculating transfer values changed from 1 January 2012. The factors increased in the 1995 section, but decreased in the 2008. As a result, members of the 1995 section can expect an increase in transfer value, whilst members of the 2008 section should expect a lower transfer value.

Ian Clapperton
Director of Operations
09 March 2012

Contact Information:

Should you have any enquiries about this circular or require assistance in completing the data requirements, please contact SPPA's Records Maintenance Team at: RMTSPPA@scotland.gsi.gov.uk or alternatively, the Data Manager can be contacted at Brian.Casson@scotland.gsi.gov.uk

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

www.sppa.gov.uk
Telephone: 01896 893000
Fax: 01896 893214



INVESTOR IN PEOPLE

An agency of  **The Scottish Government**