

**NATIONAL HEALTH SERVICE SUPERANNUATION SCHEME (Scotland)
2014/03**

WHO SHOULD READ: Chief Executives of Health Boards
Payroll Managers, IT and GP Practice Managers and those who generate data for SPPA

ACTION: To read and circulate as appropriate

SUBJECT: 2014 annual return data, tax charges and disclosure of salary and pension information

The purpose of this circular is to:

- request 2013-14 annual return data
- remind employers about HMRC charges for submission of late or incorrect data
- provide details about 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 2014. This will allow us to calculate tax returns and other pension events as well as update annual statement details on [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 complete and in the correct formats. Common issues, such as missing details, cause delays in the data being loaded to the system and may be returned to you for correction. If this is returned, you should correct it and resend to us within five working days.

We have undertaken a review of the most common errors received on submissions. The top 5 most common are:

- total pensionable service exceeds the days in the period.
- no active record held – we require an NSR1 submission

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- surname mismatch – we have not been informed of a change of surname on form NSR5
 - incomplete submissions – if you are missing any details for any of your staff please contact us
 - format errors – information is supplied on the templates but not in text format which can lead to errors

The above errors are corrected manually by SPPA staff, so your assistance in keeping these issues to a minimum is greatly appreciated.

A list of common errors is shown in [Annex A, Part 3](#). An additional element to consider is any strike days, please see guidance in [Annex A, Part 3](#) about 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 in [Annex A, Parts 1 and 2](#).

Member data - starters (NSR1), leavers (NSR2), group code changes (NSR4) miscellaneous changes (NSR5) and arrears (NSR6) relating to the year ending 31 March 2014 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 2014.

Employers submitting data for members who are buying additional pension by periodic contributions should submit this data on a separate spread sheet available at [Additional Pension Employer Template](#) and submit with the annual returns.

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

HMRC charges for submission of late or incorrect data

As notified in circular [06/2012](#) employing authorities who fail to meet HMRCs deadline of [6 July 2014](#) can be charged a penalty of £300 per member and an additional £60 per member for each day that the submission is late. Therefore, if you have 10 members and are 18 days late, HMRC could impose a fine of £13,800.

The following link www.hmrc.gov.uk/manuals/rpsmmanual/RPSM06107530.htm to HMRCs technical page details:

- what should be provided
- by when
- what happens if the information is not provided on time or is incorrect

Employing Authority Resource Accounts (disclosure of salary and pension information at 31 March 2013)



To help Health Boards 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 2013. This is the latest date to which our records are updated because the Annual Returns for the year 2013-14 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 [Employer Forms](#).

We have developed calculators for both 1995 and 2008 section arrangements. All enquiries relating to the resource account calculators should be submitted to NHSTransfers@Scotland.gsi.gov.uk

Pam Brown
Director of Operations
March 2014

Contact information:

Should you have any enquiries about this circular, or require further information, please contact our Records Maintenance Team: RMTSPPA@scotland.gsi.gov.uk

The dedicated employer helpline for all enquiries about the submission of data is:
01896 892471

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Tweedbank
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