

**NATIONAL HEALTH SERVICE SUPERANNUATION SCHEME (Scotland)  
01/2013**

**WHO SHOULD READ:** All HR and Payroll Managers  
Pension administration staff  
Staff who submit data to SPPA

**ACTION:** To read and circulate as appropriate

**SUBJECT:** Automatic Enrolment

**The purpose of this circular is to advise employers about:**

- the new opt out form and
- changes to data submission following the implementation of Auto Enrolment

As you are all aware, Automatic Enrolment (AE) is the core employer duty of work based pensions reform. It means that employers must automatically place all eligible employees into a pension scheme and advise them that they have done so. The qualifying scheme for employees in the NHS is the NHS Superannuation Scheme (Scotland) (NHSSS(S)).

All employees, eligible to join the NHS must be automatically included in the NHSSS(S) from the first day of employment. Eligible employees will no longer be allowed to opt out of the NHSSS(S) before they take up their employment. They must be enrolled in the first instance.

Following enrolment, if an employee wishes to opt out of the scheme, they can do so by completing the new opt out form which is available on our website at [www.sppa.gov.uk](http://www.sppa.gov.uk)

There are two types of opting out of the scheme -

1. opting out (within the opt out period)
2. ceasing active membership (members opting out after the opt out period, leaving the scheme in that contract or leaving the scheme or leaving NHS employment)

The opt out form can be used for either situation and should be completed and signed by the employee. This should be forwarded to their HR/Payroll department who will take the necessary action to record the opt out and to stop the deduction of superannuation contributions.

To help with this, we have created a [process map](#) which details the different steps to take when dealing with opting out under the new AE procedures.

The implementation of AE has also meant that information required by SPPA as the scheme administrator has changed:

- employers are asked to collate and send copies of the opt out forms to us on a monthly basis

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- a starter (NSR01) will be required for all employees automatically enrolled per each contract.
  - a leaver (NSR02) will be required for all employees who leave a contract, leave the scheme in its entirety or opts out.

Additionally, an opt out form will be required when an employee leaves a contract or leaves the scheme in its entirety but remains employed by the NHS in that contract.

Employees who have more than one employer, should complete an opt out form for each employment they wish to opt out of.

The new opt out form has comprehensive guidance attached and we have updated relevant guides, factsheets and web based information to take account of the changes under AE.

Changes necessary to the NHSSS(S) regulations to reflect AE are currently available for [consultation](#). A copy is available on our website.

Detailed information regarding employer's responsibilities under AE can be found on [the Pension Regulator](#) or [DWP](#) websites.

**Pam Brown**  
**Director of Operations**  
**19 February 2013**

**Contact information:**

Should you have any enquiries about this circular, or require further information, please contact: [Sppastakeholderliaison@scotland.gsi.gov.uk](mailto:Sppastakeholderliaison@scotland.gsi.gov.uk)

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