

**NHS PENSION SCHEME (Scotland) 2015
2015/06**

WHO SHOULD READ: HR and Payroll Managers
 Direction Bodies
 GP Practice Managers
 Practitioner Services Division
 Dental Payments

ACTION: To read and circulate for information

SUBJECT: Introduction of NHS Pension Scheme (Scotland) 2015

The purpose of this circular is to:

1. Provide information about changes to the data employers need to send SPPA.
2. Confirm how employer information will be supplied.
3. Advise employers what actions they must take.

You will be aware that from 1 April 2015, a new Scottish NHS Pension Scheme will be introduced and, from that date, the existing 1995 and 2008 sections will be closed to new members.

Members who are **Unprotected** will move to the new NHS Pension Scheme (Scotland) 2015 (NHSPS(S)) from 1 April 2015. Members with **Tapered** protection will begin to move over from June 2015 until February 2022 as explained in our previous circular 2015/05.

1. What does that mean in terms of the data employers provide to SPPA?

The data you need to send to us is **not** changing. We require the same data information for members whether they are **Protected** and remain in the 1995 or 2008 sections or, if they are **Unprotected** or **Tapered** and have moved to the new NHSPS(S) which is a Career Average Revalued Earnings scheme (CARE).

Employers should continue to send the following information:

Form	Description	Frequency
NSR01	Starters	Monthly
NSR02	Leavers	Monthly
NSR03	Annual Returns	Annually (by 31 May)
NSR04	Group Code/Service Changes	Monthly
NSR05	Miscellaneous Changes	Monthly
NSR06	Arrears	Monthly

These templates can be found [here](#).

Employers who use the EXCEL templates listed in the table above should continue to do so and send the data by email to RMTSPPA@scotland.gsi.gov.uk

The employer helpline for enquiries about the submission of data is 01896 892471.

Unprotected and Tapered members who move to the new scheme and were previously in the 1995 section and are buying Added Years/Unreduced Lump Sum by paying monthly contributions, can continue to do so when they are in the new scheme. This also applies to unprotected and tapered members who move from the 1995 or 2008 sections and were buying Additional Pension by a monthly fixed amount.

There is a very slight change in how employers will collate and report contributions for the following additional contribution payment types:

Added Years (Pre/post 83)
Unreduced Lump Sums (Pre/post 83)
Early Reduction Buyout (2015 scheme)

All of the above are based on additional agreed percentage contributions on each active employment in the pension scheme. This is over and above the member's normal contribution rate. For reporting purposes on leavers, annual returns or arrears forms, the additional contributions should be added together and reported as total in the appropriate field on each form where applicable.

However, **Additional Pension** which is a fixed monthly cost against specific employment/s, should be reported separately in the appropriate field on each form where applicable.

2. What information will SPPA send to employers?

It has been agreed that we will issue a protection status report to every employer confirming the protection status for each of their active members. This will be provided in an EXCEL format which will contain three separate tabs (protected, tapered and unprotected). Each tab will contain the details of the active scheme members in their employment under their protection status. This report will be issued by email, please therefore ensure that we hold up to date contact details for the person in the organisation who should receive this information or ensure that they receive a copy.

NB: Health Board reports will be issued to ATOS.

We are introducing a new process to issue employers with new starter reports. This will contain details of members who have joined the pension scheme for the first time or have re-joined or started another part-time employment. The report will contain details of a member's protection as well as information on superannuation numbers, employment numbers, MHO/Special Class confirmation (where applicable) and any on-going additional benefit contracts. Employers should use this information to keep their own records up to date.

Members with **Tapered** protection will gradually start to move over to the new 2015 scheme from 1 June 2015. We will be writing to these members as they approach their tapering end date and will issue reports to employers who have members reaching their Tapered end date so they can take the appropriate action (see **4.** below).



3. What action is required by an employer for Unprotected members?

Members will have their current active record/s closed at 31 March and a new NHSPS(S) record/s opened from 1 April for each active employment they have in the scheme. We will do this by using the 2014/15 annual returns that you will be providing in April/May as a leaver. We do **not** require you to provide any additional information to achieve this.

We will create a new starter record/s from 1 April 2015 in the new NHSPS(S) using the information already held on our member records and will notify you of the employment number for the new record/s.

It is critical that employers update this on their system as this could cause data errors for future returns e.g. 2015/16 annual return.

4. What action is required by an employer for Tapered members?

If you have been advised that a member is approaching their Tapered end date, you will need to provide us with an NSR02 Leaver at the Tapered end date e.g. 31 May 2015 for each active employment the member has. Please insert the reason for leaving code **28 - Tapered Protection End Date** in the appropriate field on the NSR02 form.

You also need to send an NSR01 Starter from the day after the leaver e.g. 1 June 2015 for each active employment which will allow us to start these members in the new scheme and maintain the member's record.

These forms should be returned with the normal monthly starters and leavers as per the frequency in the table above.

5. What action is required by an employer for Protected members?

Members who are Protected require no action by employers other than to continue to provide normal updates e.g. annual returns.

NB: Annual returns for 2014/15 should be completed and returned here by 31 May 2015 at the latest.

Please note that in addition to the provision of all annual return data for the period to 31 March 2015, all other member data relating to the period 2014/15 (starters (NSR1), leavers (NSR2), group code changes (NSR4), miscellaneous changes (NSR5) and arrears (NSR6) must be submitted prior to the annual return submission as per the instruction in circular [2015/03](#)

6. Future developments

SPPA currently has an Employer's Web Portal which is used to submit contribution information to our finance team.



Over the past few months we have been working with their system provider to further develop the Employers Web Portal and extend the functionality to allow employers to submit member's data, which will replace the current EXCEL templates.

This new functionality will provide employers with a secure method of sending member data required to maintain the pension records. It will also help to ensure that the data is validated and in the correct format before it is accepted for upload. This should reduce the number of enquiries we send back to you.

Health Board data will continue to be sent through ATOS under the current method.

Further details on how to use the new Employer Web Portal will be provided once testing is complete.

Pam Brown
Director of Operations
4 March 2015

Contact information:

Should you have any enquiries about this circular, or require further information, please contact: Brian.Casson@scotland.gsi.gov.uk

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