

## NATIONAL HEALTH SERVICE SUPERANNUATION SCHEME (Scotland) 06/2013

**WHO SHOULD READ:** Payroll/HR Managers and staff who submit retirement applications to SPPA  
**ACTION:** To read, take action and circulate  
**SUBJECT:** Retirement applications

### The purpose of this circular is to:

- advise you about a new combined retirement application
- advise that we require the last three years earnings
- ask that you confirm your employee's date of birth

If you do not deal directly with members who are retiring, it would be helpful if you would redirect this circular to the relevant staff.

It has been necessary to update our retirement applications as they no longer reflect the information required by HMRC such as Taxation, Recycling and for protection of the Lifetime Allowance. The lump sum choice (Commutation) information and pensionable salary sections have also been updated to simplify the process and to highlight information required for full time, part-time and bank workers. As 2008 section members can take Partial retirement, this has also been included in the revised application.

With so many changes required, a complete overhaul of the application forms was undertaken. This has resulted in a combined application form for all Age, Premature, Partial, Voluntary Early Retirement with Actuarial Reduction and Preserved retirements. It is hoped that you and your employees find this [NHS : RET](#) combined application easier to complete.

The new application is available from our website and should be used with immediate effect. We understand that you may have members who are already going through the retirement process and have completed an old style application. We will continue to accept these until 30 September 2013 after which we will return to you, all applications made on old style forms. Therefore, we ask that you do not issue any further AW2, AW4 or AW5 forms from today.

Our documentation is constantly being reviewed and is liable to be amended on a fairly regularly basis to reflect legislative or procedural changes. For this reason we would ask that employers access our [website](#) each time an application is required and do not print these off in bulk.

We have included member guidance notes, which we hope will help members when completing their application. The guidance notes advise members to look at various fact



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sheets prior to completing their retirement applications so that they can make informed decisions on some of the choices they have. The guidance for employers has also been updated and is in the benefits section of the Employer Guide. We would encourage you to refer to this if you are unsure of how to complete any sections of the application.

Following discussion with the NHS Technical Working Group it has been agreed that, with immediate effect, employers will provide earnings details for each of the last three years for retiring members of the 1995 section. In the majority of cases, given the low annual pay settlements in recent years, the earlier year's details, increased by SPPA in line with the Consumer Price Index, will return a higher pension value than a calculation based on the final year earnings. These three years earnings allow SPPA to undertake the necessary calculations to provide the best outcome for the retiring member. Sections 2A and 2B have been designed specifically to facilitate reporting of these details.

There are now five sections for the completion of pensionable pay:

- 2A - for whole time officers
- 2B - for part-time officer and bank workers
- 2C - for 2008 section whole time officers
- 2D - for 2008 section part-time officers and bank workers
- 2E - for Practitioners only.

Section 3 must be completed for those retiring on Premature retirement and section 4 must be completed for those members taking Partial retirement.

We already understand that you verify your employee's date of birth on taking up employment. To provide an improved service for our members, we ask that, before you submit applications to us, you confirm the date of birth and indicate this by completing the tick box on the application. Please ensure that this is complete as we may have to return the form to you if it has been left blank. This will remove the need for members to send in any certificates with their application. On the death of a member, we will verify and ask for copies of marriage, divorce and death certificates as required.

Please note that, following on from this, to reduce the number of forms and streamline the process, we will combine the ill health retirement and death benefit application forms.

We also ask you to contact us if you note anything that requires amending or if you have any suggested improvements that we can make to the application forms.

**Pam Brown**  
**Director of Operations**  
**20 May 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)

If you have any enquiries about the completion of application forms, you should contact [nhsawards@scotland.gsi.gov.uk](mailto:nhsawards@scotland.gsi.gov.uk)

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

[www.sppa.gov.uk](http://www.sppa.gov.uk)  
Telephone: 01896 893000  
Fax: 01896 893 214



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