

**NATIONAL HEALTH SERVICE SUPERANNUATION SCHEME (Scotland)
Addendum to NHS Circular 8/2011**

WHO SHOULD READ: NHS HR and Payroll Departments

ACTION: To read and circulate to all relevant parties

SUBJECT: Premature retirement on Redundancy, Organisational change or in the Efficiency of the Service –Payment of employer costs

The purpose of this circular is to:

- Inform employers of revised factors for the payment of employer costs

1. Revised Actuarial Tables for Employer Capitalisation Costs

Revised actuarial tables have been issued in respect of employer capitalisation costs for members who take their pension before normal benefit age under the redundancy arrangements.

The revised tables should be used for members retiring on or after **1 October 2011** and are attached as an Appendix to this Circular

Ian Clapperton
Director of Operations
October 2011

Contact Information:

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