NHS PENSION SCHEMES SCOTLAND
2018/09

WHO SHOULD READ: **NHS HR and payroll Managers, GP Practice Managers, Direction Bodies, Practitioner Service Division (PSD), Dental Payments, Trade Unions**
ACTION: **To read and circulate to all appropriate parties**
SUBJECT: **Late payment of Additional Voluntary Contributions (AVC) to Standard Life**

The purpose of this circular is to: Update employers on new procedures with regard to the late submission of members deducted AVC contributions to be paid over to Standard Life.

This circular identifies the requirement for employers to submit the deducted AVC contributions from a members salary to Standard Life in a timely manner.

Standard Life has an obligation to The Pensions Regulator (TPR) to monitor contributions paid over by employers and to report any instances where a material breach in contribution control requirements has occurred.

A contribution is deemed late if it is not received by Standard Life by the 22nd of the month following the month the money was deducted from payroll.

In the TPR's amended Code of Practice a new requirement emerged, which is the TPR's desire to be informed of employers who are Persistent Late Payers of their contributions. Standard Life have therefore implemented a new process to monitor this.

Any employer who pays late 3 times within a 6 month rolling period will have to be reported to the TPR. If this happens then Standard Life will have to write to the affected members as well as inform TPR.

If you require any further information on this you may find the following website helpful. **http://www.thepensionsregulator.gov.uk/codes/code-governance-administration-public-service-pension-schemes.aspx#s16838** Or please get in touch.

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Contact information

Please contact linda.peebles@gov.scot if you have any enquiries about this circular.