

# NHS Pension Scheme

## 2021/06

- Who should read:**
- Chief Executives of Health Boards
  - All HR and Payroll Managers
  - IT and GP Practice Managers
  - Staff who submit data to SPPA
- Action:** To read and circulate as appropriate
- Subject:** Annual Return data requirements 2020-21
- Date:** 22 March 2021

### The purpose of this circular is to:

- Request annual return data for all active members
- Provide information on the help and support available
- Highlight data submission requirements for furloughed staff
- Highlight member and employer contribution guidance
- Amendments to previously submitted data
- Indicate the schedule of relevant dates

Employing authorities are required to disclose information to enable the scheme manager to undertake its statutory duties. To allow the pension records of individual members of the scheme to be updated, SPPA requires information about all staff in active pensionable employment on 31 March each year.

The **deadline** for data submission is **31 May 2021**. This is to ensure the SPPA has adequate time to process and plan production of Annual Benefit Statements and Annual Allowance calculations.

### Active Lists

All employers have been sent an Active member list. This list details all the active members and contracts that we hold on our pension administration system as of the end February 2021. We urge employers to ensure they submit an annual/nil return for all on the list unless they have opted out. In which case please ensure that you submit a leaver form. If you have members who are not on the active list, please ensure that you have submitted a new starter form as well as an annual/nil return.

## Failure to submit data - Pensions Regulator

If the SPPA does not meet its statutory obligation to produce an Annual Benefit Statement for all active scheme members by 31 August, we are obligated to report this to the Pensions Regulator. To provide clarity to the Regulator, we may include the names of any employers who have failed to meet the 31 May 2021 deadline.

For more information on your responsibilities please read the [HMRC guidance](#).

## Help and Support

The Annual Return Bulletins, Annual Return Readiness Guide and Checklist can be found on the SPPA website's [dedicated area](#). We recommend that employers familiarise themselves with the content before they submit data.

The Data Team are available to support you with any enquiries that you have with this exercise and are on hand to answer all your queries via a call back or Microsoft Teams call.

## Data Submission

NHS Health Boards should continue to submit data in the existing format via ATOS Origin.

For NHS GP Practices and Direction Bodies all annual and Nil returns must be submitted through the Employer Data Management (EDM) portal.

If you do not have a registered EDM user in your organisation, please contact the EDM Support Team: [SPPAEDM-Enquiry@gov.scot](mailto:SPPAEDM-Enquiry@gov.scot). As we have reduced telephony service due to Covid restrictions, you can request a phone call back or "Microsoft Teams" call with our dedicated experts who are on hand to answer your queries.

## Furloughed Staff

Please refer to circular [NHS Circular 2020/07](#) for further guidance and information. A service change is only required for full time staff who have had their hours reduced under the furlough scheme.

**Important:** Upon return to full time another service change should be submitted showing the **full** accrued amounts from the start date or start of financial year.

## Member and employer contributions

Information on member contribution rates can be found on [NHS Circular 2020/01](#) and for the coming year on [NHS Circular 2021/05](#). Employer contribution rates remain at 20.9% for the years 2020/21 and 2021/22.

## Planned activities

SPPA will

- Issue final reminder to Payroll Departments – w/c 17 May 2021
- Evaluate whether all returns received - 1 June 2021
- Escalate non-compliance – from 1 June 2021
- Provide report to the Pensions Regulator - 1 Sept 2021

## Amendments to previously submitted data

The SPPA are aware that employers may need to revise information previously supplied on an annual return or leaver form. This can happen as a result of retrospective pay rises or late notification of pay. The only acceptable way to update data already submitted is via the NSR06 Amendment form, held on the EDM system. This ensures that the data is in the correct format to over-write what was previously submitted. The SPPA are unable to accept any other format at this point in time and employers should not send any other type of spreadsheet. Any file other than the EDM version of the NSR06 will not be applied to the member record.

## NHS pay rise

Final details of the recently announced pay rise are yet to be decided, however any uplift payable for March 2021 should be included in the 2021 annual return. A further circular/instruction will be issued in due course regarding arrangements to report backdated pay.

Thank you for your continued cooperation with this matter. In recent years our collaborative approach to this exercise has resulted in a year on year increase in the total number of Annual Benefit Statements issued. With your ongoing help, our intention is to meet the target set by The Pensions Regulator and have 100% of eligible members statements issued by 31 August 2021.

## Any questions?

Please contact [SPPAEDM-Enquiry@gov.scot](mailto:SPPAEDM-Enquiry@gov.scot) if have any enquiries about this circular.

**Dev Dey**

Head of Customer Services  
22 March 2021