

Police Pension Scheme 2021/03

Who should read:	<ul style="list-style-type: none">• All HR and Payroll Managers• Pension and Administration Staff• Staff who submit data to SPPA
Action:	To read and circulate as appropriate
Subject:	Annual data submissions and i-connect
Date:	31 March 2021

The purpose of this circular is to:

- **Confirm i-Connect monthly data submission**
- **Confirm annual data to be submitted**
- **Pay rise for previous years**

i-Connect monthly submissions

Firstly we'd like to thank your colleagues for the huge effort to complete the on-boarding and are now sending the SPPA monthly data submissions via i-Connect.

We will receive 12 monthly files from you each year as well as a year to date cumulative figure.

SPPA have a statutory obligation to provide Annual Benefit Statements to members by 31 August 2021. There is a risk that any non-submission of monthly data in particular the Month 12 year to date figures could result in scheme members not receiving their Annual Benefit Statements.

Annual data to be submitted

Additional Hours (Part time members only)

Employers should report any additional hours that a part time member has worked and contributed towards. Additional hours are defined as the hours paid at plain rate that a part time officer works over and above their contracted hours, up to 40 hours in a relevant week.

For example, if a member contracted to work 30 hours per week, works an extra 15 hours within the week. Only 10 of the additional 15 hours are pensionable. SPPA require the total number of pensionable additional hours worked within the reporting period to ensure members of the final salary scheme are provided with the correct service credit.

Any additional hours should be recorded and sent to us on the annual return template previously used before i-Connect.

Pay rise for previous years

Any pay rises for previous years paid in the current financial year should be removed from the month 12 data. The pay rise amount should be added to the previous year amounts and resubmitted as an annual return.

Data Submission

All additional hours and amended annual returns must be submitted to RMTSPPA@gov.scot no later than 31 May 2021. For data protection purposes please password protect your file prior to transmission.

Failure to submit data - The Pensions Regulator

If SPPA does not meet its statutory obligation to produce an Annual Benefit Statement (ABS) for all active scheme members by end August we are obligated to report this to the Pensions Regulator. To provide clarity to the Regulator we may include the names of all employers who have failed to meet the end May deadline set by SPPA to allow for the timely production of ABS.

For more information on your responsibilities please read the guidance below:
<https://www.gov.uk/hmrc-internal-manuals/pensions-tax-manual/ptm167400>

Any questions?

Please contact Douglas.mcbeath@gov.scot if you have any enquiries about this circular.

Dev Dey

Head of Customer Services
31 March 2021