

# NHS Pension Scheme

## 2022/03

**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 2021-22

**Date:** 14 March 2022

### 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

Thank you for all your support and providing the information we need, In recent years our collaborative approach to Annual Returns has resulted in a year on year increase in the total number of Annual Benefit Statements we have issued in August. 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 2022.

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 submitting this data to us is **31 May 2022**. This is to ensure we have 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 at 31 January 2022. We urge employers to ensure they submit an annual / nil return for all members on the list unless they have opted out. In which case, please ensure that you submit an NSR02 leaver form. If you have members who are not on the active list, please ensure that you have submitted an NSR01 new starter form as well as an annual/nil return.

## **Failure to submit data – Pensions Regulator**

If we do not meet the 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 2022 deadline.

For more information on your responsibilities please read the guidance below:

<https://www.gov.uk/hmrc-internal-manuals/pensions-tax-manual/ptm167400>

## **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 and are available to answer all your queries on 01896 893050. For data or submission enquiries, you can also email us at: [SPPAEDM-Enquiry@gov.scot](mailto:SPPAEDM-Enquiry@gov.scot) . Or why not arrange a “Microsoft Teams” call with our dedicated experts, who are on hand to answer your queries.

## **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 at: [SPPAEDM-Enquiry@gov.scot](mailto:SPPAEDM-Enquiry@gov.scot).

## **McCloud / 2015 Remedy**

From 1 April 2022 all remaining Protected NHS scheme members will become members of the 2015 CARE scheme. The 1995 and 2008 final salary schemes will close to any future pension build-up. This means that when members claim their pension after 1 April 2022, it may contain both final salary and CARE scheme benefits.

From a member record point of view the SPPA need to create a definitive break on all members records. This involves us closing all the records on our system at 31/03/2022 and reopening from 01/04/2022. SPPA will carry out this task internally, employers are not required to take any action.

However, it is therefore vitally important that we have all the information relating to the 2021-22 financial year on member records i.e. starters, leavers, miscellaneous changes and service changes before we receive and process the 2021-22 Annual Return.

## Member and employer contributions

Information on member contribution rates can be found on [Circular 2021/05](#) and for the coming year to be confirmed once negotiations are completed. Employer contribution rates remain at 20.9% for the years 2021/22 and 2022/23.

## Planned activities

We will:

- Issue final reminder to Payroll Departments – w/c 16 May 2022
- Evaluate whether all returns received - 1 June 2022
- Escalate non-compliance – from 1 June 2022
- Provide report to the Pensions Regulator - 1 Sept 2022

## Amendments to previously submitted data

We 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.

## Health Boards - Backdated Pay Arrears Paid in Current year that relates to 2020/21

The SPPA are aware that during the current financial year there was a pay agreement resulting in a retrospective pay award dating back to December 2020. Backdated arrears were paid in April and August that related to the 2020/21 Annual Return reporting period. Please submit a "Health Board Arrears Report" to show the members and pay that relates to 2020-21 financial year. The report should be submitted via EDM in the previously agreed Excel spreadsheet format and no later than 30 April 2022.

## Any questions?

Please contact [SPPAEDM-Enquiry@gov.scot](mailto:SPPAEDM-Enquiry@gov.scot) if have any data submission enquiries about this circular, or contact [andrew.hermiston@gov.scot](mailto:andrew.hermiston@gov.scot) if you have any general enquiries about this circular.

You can also contact the Data Team directly on 01896 893050.

## Dev Dey

Head of Customer Services  
14 March 2022