

# NHS Pension Scheme

## 2023/03

**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 2022-23

**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
- Highlight the impact of industrial action on NHS pension scheme
- Highlight member and employer contribution guidance
- Highlight NHS pay award
- Amendments to previously submitted data
- Indicate the schedule of relevant dates

Employing authorities must 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 2023**. 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 2023. 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 2023 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 [annual return section](#). We recommend that employers familiarise themselves with the content before they submit data.

There is a clear duty in maintaining accurate records for members therefore we ask particular emphasis is placed on data accuracy before sending your submissions. The Data Team are available to support you with all the data related enquiries you have with this exercise and are on hand to answer your data queries by calling the Data Team direct line on **01896 893050**. In addition, for data or submission enquiries please email: [SPPAEDM-Enquiry@gov.scot](mailto:SPPAEDM-Enquiry@gov.scot). You can request a phone call back or "Microsoft Teams" call with our dedicated experts who are on hand to answer your data 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: [SPPAEDM-Enquiry@gov.scot](mailto:SPPAEDM-Enquiry@gov.scot) or phone **01896 893050** (ask for EDM)

## Industrial Action

Any period of absence from the workplace due to industrial action is regarded as "non-pensionable", no scheme contributions are deducted for any period of time while on strike. Therefore, any earnings lost through industrial action are not included in a member's benefit calculations.

There is also no provision to pay back contributions directly relating to strike days, but there are other options to [increase members benefits](#) that may be considered following a prolonged period of industrial action.

**Member and Employer contributions**

Information on member contribution rates can be found on [NHS Employee Contribution Tiers from 1st April 2022](#). If applicable, 2023 contribution rates have yet to be published. Employer contribution rates remain at 20.9%.

**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 because 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 now 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 award**

Final details of any recently announced pay rise are yet to be decided, however any uplift payable for March 2023 should be included in the 2023 Annual Return. A further circular/instruction will be issued in due course regarding arrangements to report backdated pay.

**Planned activities**

SPPA will:

- Issue final reminder to Payroll Departments – w/c 15/22 May 2023
- Evaluate whether all returns received - 1 June 2023
- Escalate non-compliance – from 1 June 2023
- Provide report to the Pensions Regulator - 1 Sept 2023

Thank you for your continued cooperation with this matter. With your ongoing help, our intention is to meet the target set by The Pensions Regulator and have 100% of eligible members Annual Benefit Statements issued by 31 August 2023.

**Any questions?**

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

**Laura Pacey**  
**Customer Service Manager**  
**March 2023**

### Contact information

For data submission enquiries please contact [SPPAEDM-Enquiry@gov.scot](mailto:SPPAEDM-Enquiry@gov.scot) or [Michael.Riddell@gov.scot](mailto:Michael.Riddell@gov.scot); [james.mchale@gov.scot](mailto:james.mchale@gov.scot) if you have any general enquiries about this circular.

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