

# NHS Pension Scheme

## 2024/08

<b>Who should read:</b>	<ul style="list-style-type: none"><li>• Chief Executives of Health Boards</li><li>• Payroll Managers</li><li>• Pension Administration Staff</li><li>• Staff who submit data to the SPPA</li></ul>
<b>Action:</b>	For information and circulate to pension scheme members
<b>Subject:</b>	2024 Annual Benefit Statement Exercise
<b>Date:</b>	4 September 2024

**The purpose of this circular is to inform employers that 2024 Annual Benefit Statements (ABS) are available to active members on our online portal and to encourage the sharing of an update with members.**

Please share the approved text in Annex A: Annual Benefit Statements update for members which highlights key information regarding Annual Benefit Statement 2024 and provides information on when ABS-RSS will be issued for members who are eligible for the 2015 Remedy.

You can find further information about the 2015 Remedy on the SPPA's Remedy Hub: [Information about 2015 Remedy | SPPA \(pensions.gov.scot\)](#)

**Frances Graham**  
Chief Operating Officer  
4 September 2024

## **Annex A: Annual Benefit Statements update for members**

This page contains approved 2024 Annual Benefit Statement text for you to use via your own digital distribution channels.

Dear member

The following update from the Scottish Public Pensions Agency (SPPA) provides information about your Annual Benefit Statement.

### **Active members who are not eligible for the 2015 Remedy**

We are pleased to advise that your Annual Benefit Statement for 2024 is now available. All active (in work) members of the NHS Scotland Pension Scheme will receive an Annual Benefit Statement.

You can view your Annual Benefit Statement by visiting the SPPA's member portal: [Login and Registration | SPPA \(pensions.gov.scot\)](#)

Your Annual Benefit Statement includes:

- Accrued pension benefits
- Current level of death benefits
- Lifetime Allowance (LTA) information

To qualify for 2024 Annual Benefit Statement:

- You must have paid pension contributions between 1 April 2023 and 31 March 2024
- You must have been an active contributing member of the scheme at 31 March 2024 and at the point the statement is calculated

### **Active members who are eligible for the 2015 Remedy**

If you are eligible for the 2015 Remedy, your Annual Benefit Statement will be combined with a Remedial Service Statement in a new document known as an ABS-RSS.

You will receive your ABS-RSS by the regulatory deadline of March 2025.

The ABS-RSS will provide you with benefit estimates for the final salary (legacy) scheme and reformed (CARE) scheme for the remedy period so that you are better informed to make a choice regarding the benefits you wish to take for the remedy period when you retire.

You can find out more about the 2015 Remedy on the NHS remedy hub: [NHS Remedy Hub | SPPA \(pensions.gov.scot\)](#)

**Frances Graham**

Chief Operating Officer

4 September 2024