

# Police Pension Schemes

## 2025/03

- Who should read:**
- All HR and Payroll Managers
  - Pension and Administration Staff
  - Staff responsible for submitting data to SPPA

**Action:** To read and circulate as appropriate

**Subject:** Annual data submissions and i-Connect

**Date:** 26 March 2025

### The purpose of this circular is to:

- Confirm i-Connect monthly data submission requirement
- Outline the annual data submission process.
- Clarify reporting requirements for pay increases relating to previous years

### i-Connect monthly submissions

We appreciate the effort of all staff in submitting monthly data to SPPA via i-Connect. SPPA has a statutory obligation to provide Annual Benefit Statements (ABS) to members by **31 August 2025**. Any failure to submit monthly data, particularly Month 12 year-to-date figures, could result in scheme members not receiving their ABS on time.

### Annual data to be submitted

#### Additional Hours (Part time members only)

Employers must report any additional hours worked by part-time members that have contributed to their pension. Additional hours are defined as hours worked beyond contracted hours, up to **40 hours per week**, and paid at a plain rate.

For example, if a member contracted for 30 hours per week works an additional 15 hours, **only 10 of those hours** are pensionable. The total pensionable additional hours worked within the reporting period should be recorded and submitted using the annual return template previously used before i-Connect implementation.

#### Pay Increases for Previous Years

Pay increases related to previous financial years that are paid in the current financial year must be excluded from the Month 12 data. Instead, they should be added to the relevant previous year's figures and submitted as an **annual return**.

## Data Submission Requirements

All additional hours and amended annual returns must be submitted to [RMTSPPA@gov.scot](mailto:RMTSPPA@gov.scot) no later than **31 May 2025**. For data protection purposes, files must be password protected before submission.

## Failure to Submit Data – Reporting to The Pensions Regulator

If SPPA fails to meet its statutory obligation to issue ABS for 100% of active scheme members by **31 August 2025**, it is required to report this to **The Pensions Regulator**.

To ensure transparency, we may provide the Regulator with a list of employers who have not met the **31 May 2025** deadline, as this delay could impact ABS production.

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

## Contact information

For any enquiries regarding this circular, please contact:

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**26 March 2025**