

# Firefighters Pension Scheme 2026/01

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

**Action:** Read and circulate as appropriate

**Subject:** Annual Data Submissions and i-Connect

**Date:** 10 February 2026

## **Purpose of this Circular serves to:**

- Confirm the requirements for i-Connect monthly data submission.
- Outline the annual data submission process.
- Highlight pay rise considerations for previous years.
- Explain the impact of industrial action on Firefighters' pension benefits.

## **i-Connect Monthly Submissions**

We appreciate the significant efforts of employers and staff in submitting monthly data via i-Connect.

The Scottish Public Pensions Agency (SPPA) is statutorily required to provide Annual Benefit Statements (ABS) to members by **31 August 2026**. Any failure to submit complete and accurate monthly and year-to-date data—especially in Month 12—could result in scheme members not receiving their Annual Benefit Statement (ABS) on time.

## **Annual Data Submission**

### **Additional Hours (Part-Time Members Only)**

Employers must report additional hours worked by part-time members that are pensionable. Additional hours are defined as hours worked beyond a member's contracted hours, up to a maximum of 42 hours per week, and paid at the plain rate.

For example: A member contracted for 30 hours per week works an additional 15 hours in each week. Only **12 of these additional hours** are pensionable. The total number of pensionable additional hours worked within the reporting period must be submitted to ensure correct service credit under the final salary scheme.

These additional hours should be recorded and submitted using the annual return template previously used before the implementation of i-Connect.

## **Pay Rises for Previous Years**

Any pay rise relating to previous years but paid in the **current financial year** should be **excluded** from the Month 12 data. Instead, the pay rise amount should be added to the relevant previous year's data and resubmitted as an **amended annual return**.

## Industrial Action and Pension Implications

Any period of absence due to industrial action is classified as **non-pensionable**, meaning that no pension contributions are deducted for time spent on strike. Consequently, such periods are excluded from benefit calculations.

Under the **2006 and 2015 Firefighters' Pension Schemes**, there is an option to **repay contributions** for strike days. However, these contributions must be paid within **six months of the strike date**. Other options to [increase pension benefits](#) may also be available for those with extended periods of industrial action.

For further details on employer responsibilities, please refer to the [HMRC Guidance](#)

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## Contact Information

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