

NHS Pension Scheme

2026/05

- Who should read:**
- Chief Executives of Health Boards
 - Payroll Managers
 - Pension Administration Staff
 - Staff who submit data to the SPPA

Action: For information

Subject: 2026 Annual Benefit Statements and Annual Benefit Statements combined with a Remediable Service Statements (ABS-RSS)

Date: 26 August 2026

The purpose of this circular is to:

- inform employers of the 2026 delivery schedule for ABS
- reinforce the importance of members signing up to the SPPA's online member portal, Engage

Please refer to Annex A for the delivery schedule for 2026 ABS and ABS-RSS for members eligible for the 2015 Remedy.

Pension scheme members will be sent a direct communication from the SPPA to alert them to the availability of their ABS or ABS-RSS.

Not all active members will be provided with an ABS or ABS-RSS. Please refer to Annex A for more information.

If your employees have any questions, please direct them to the SPPA's website:

- [Eligible for the 2015 Remedy](#)
- [Not eligible for the 2015 Remedy](#)

Information on [how to register for Engage](#) can be found on the SPPA's website.

You can find further information about the 2015 Remedy on the [SPPA's Remedy Hub](#).

Frances Graham
Chief Operating Officer
26 August 2026

Cohort Delivery Schedule

Annex A

Scheme	Statement type	Member cohort	Delivery target
NHS	ABS	Active	31 August 2026
	ABS	Deferred	31 October 2026
	ABS-RSS (2015 Remedy)	All active except:	31 August 2026
		○ members who have taken out added years	31 October 2026
		○ Mental Health Officers	From December 2026
		○ members who have transferred in	From December 2026
		○ choice optant	2027
		○ members who have taken out additional pension	From December 2026
		○ members who have partially retired	2027
	ABS-RSS (2015 Remedy)	Deferred (except above)	31 October 2026
NHS Practitioners	ABS	Active	31 August 2026
	ABS	Deferred	31 October 2026
	ABS-RSS (2015 Remedy)	All active except:	31 August 2026
		○ members who have transferred in	2027
		○ choice optant	From December 2026
		○ added pension	2027
		○ members who have partially retired	2027
	ABS-RSS (2015 Remedy)	Deferred (except above)	31 October 2026