

**NHS Scotland**

**Employer Pension Contributions – Alternative Payment Policy (Recycling Employers Contributions)**

**Application Form – For Completion by Applicant**

**Section A**

Please complete this in full and forward to (*details to be inserted by individual Board*). The deadline for receipt of applications is **28<sup>th</sup> February 2023**.

Name: .....

Post/Job Title: .....

Payroll Number: .....

National Insurance Number: .....

SB Number for NHS Pension Scheme: .....

Email address for correspondence: .....

The REC payment, if approved, will start from 1 October 2022 unless you wish the REC payment to start from a later date. Please note that the later date should be the 1<sup>st</sup> of the month and should be the same date noted in the NHS Pension Scheme opt out form. Alternative start date: .....

Please tick which evidence has been provided in support of your application and ensure that it is included with this application.

- I have had an AA tax charge in 2021-22 and can reasonably expect an AA tax charge in the 2022-23 financial year, the following evidence is provided in support of my application:

- 2021-22 Pension Savings Statement (PSS) issued by SPPA.
- HMRC calculator results of a 2021-22 AA tax charge.
- Evidence that your pensionable pay for 2022/23 is comparable with that of 2021/22, or would have been comparable if you have already opted out from 1 April 2022 onwards, that being, pensionable pay earnings to date from last payslip & estimate earnings for remaining months & where appropriate evidence relating to non-NHS sources of income for year to date

**OR**

- I did not have an AA tax breach charge in 2021-22 but can reasonably expect an AA tax charge in 2022-23, the following evidence is provided in support of my application:

- A copy of your 2022 Annual Benefit Statement available from SPPA's My Pension Online Member Service.
- Evidence relating to non-NHS sources of income for the year to date, if applicable.
- Relevant information on any additional non-NHS pensions that would also count towards the annual allowance, if applicable.
- Evidence that your pensionable pay for 2022/23 is comparable with that of 2021/22, or would have been comparable if you have already opted out from 1 April 2022 onwards, that being pensionable pay earnings to date from last payslip & estimate earnings for remaining months & where appropriate evidence relating to non-NHS sources of income.

**You will be required to provide reasonable evidence of an AA tax charge in 2022/23. To aid this an NHS Ready Reckoner is being developed and is estimated for use in mid-January 2023. You will be advised when the Ready Reckoner is available for use, and what you are required to provide from this, as well as any further evidence that may be necessary.**

**MUST BE PROVIDED:**

- NHS Pension Scheme Opt Out form
- Not applicable as I have already opted out of the NHS Pension Scheme

I confirm that to the best of my knowledge the information I have provided on this form is correct, including information I have provided to HMRC and/or SPPA. I confirm that I understand that opting out of the NHS Pension Scheme will mean I will not benefit from active members provisions including ill health retirement benefits and death in service benefits.

Signature: .....

Date: .....

**Section B – for completion by Approval Panel**

Application Approved      Yes/No

State justification for application being approved/not approved.

Authorised by (chair of Approval Panel)

Name: .....

Job Title: .....

Signature:.....

Date:.....

**Section C – For complete upon request for Review**

Review of Application: Outcome Yes/No

State justification for review of application being approved/not approved.

Authorised by (Director of Workforce/HR)

Name.....

Signature.....

Date.....

Authorised by (Director of Finance)

Name.....

Signature.....

Date.....