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

Please complete in full and forward to [nes.pensionsrecyclingapplications2023@nhs.scot](mailto:nes.pensionsrecyclingapplications2023@nhs.scot)

**The deadline for receipt of applications is 28th February 2023 – applications are encouraged by 13th February where possible so as to allow adequate time for processing through payroll before the end of the financial year**

**Section A – for completion by the Applicant**

|  |  |
| --- | --- |
| Name: |  |
| Post/Job Title: |  |
| Payroll Number: |  |
| National Insurance Number: |  |
| SB Number for 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 1st 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. (All evidence within the relevant section should be provided as per the guidance)

* 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](http://www.hmrc.gov.uk/tools/annualallowancelimit/) 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 2022/23 Annual Benefit Statement available from SPPA’s My Pension Online Member Service. (Statement 2022 on the [SPPA website](https://mypension.sppa.gov.uk/Login.aspx?ReturnUrl=%2f%3futm_source%3dsppa_website%26utm_medium%3donline_services%26utm_campaign%3dNHS&utm_source=sppa_website&utm_medium=online_services&utm_campaign=NHS))

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 by SPPA 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 (available on the SPPA website <https://pensions.gov.scot/nhs/your-membership/opting-out-or-leaving-nhs> )

OR, if you have already opted out of the scheme since 1 April 2022 tick the box below

* I have already opted out of the NHS Pension Scheme since 1 April 2022

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.

|  |  |
| --- | --- |
| Applicant 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 Tiltle  Signature:  Date: | |
| Name |  |
| Job Title |  |
| Signature |  |
| Date |  |

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

|  |  |
| --- | --- |
| Review of Application Outcome | Yes/No |
| State justification for application being approved/not approved. | |
| **Authorised by (Director of Workforce)**      Name  Job Tiltle  Signature:  Date: | |
| Name | |
| Job Title | |
| Signature | |
| Date | |

|  |  |
| --- | --- |
| **Authorised by (Director of Finance)**      Name  Job Tiltle  Signature:  Date: | |
| Name |  |
| Job Title |  |
| Signature |  |
| Date |  |