

FIREFIGHTERS PENSION SCHEMES 2018/05

WHO SHOULD READ:

- All HR and Payroll Managers
- Pension Administration Staff
- Staff who submit data to SPPA

ACTION: To read and circulate as appropriate

SUBJECT: Annual Return data 2017-2018 and tax charges

The purpose of this circular is to:

- request Annual Return data for 2017-18
- confirm submission deadlines
- inform employers about the dedicated online Annual Returns area
- confirm that data should be submitted via email to the RMT mailbox
- indicate the schedule of relevant dates

Employing authorities are required to disclose information to enable the scheme manager to undertake its statutory duties. To allow the pension records of individual members of the scheme to be updated, SPPA requires information about all staff in active pensionable employment on 31 March each year.

The deadline for data submission is **31 May 2018**. This is to ensure the SPPA has adequate time to process and plan production of annual benefit statements and annual allowance calculations.

SPPA have a statutory obligation to provide Annual Benefit Statements to members by **31 August 2018** and there is a risk that any annual returns submitted after **31 May 2018** may not be loaded to member records in time for that deadline. This could result in scheme members not receiving their Annual Benefit Statements.

Failure to submit data – Pensions Regulator

If SPPA does not meet its statutory obligation to produce an annual benefit statement (ABS) for all active scheme members by 31 August 2018 we are obligated to report this to the Pensions Regulator. To provide clarity to the Regulator we may include the names of all employers who have failed to meet the **31 May 2018** deadline set by SPPA to allow for the timely production of ABS.

For more information on your responsibilities please read the guidance below:

<https://www.gov.uk/hmrc-internal-manuals/pensions-tax-manual/ptm167400>



Online Annual Returns Guidance

To support timely and accurate annual returns, this year we have created a [dedicated area](#) on our website that contains our annual returns data submission form. Guidance on completing the annual return is contained in the Annual Return Form Guide. You should use these resources in preparation for your annual returns **paying particular attention to the requirements for Actual Remuneration and Full Time Pay.**

Data Submission

All annual returns must be submitted to RMTSPPA@gov.scot. For data protection purposes please password protect your file prior to transmission.

If you need help preparing or submitting your annual return please contact the team on 01896 893000 (ask for RMT) or email us on the address above.

Schedule of Events

Planned activities	Scheduled for:
SPPA will issue final reminder	21 May 2018
SPPA will evaluate whether all returns received	1 June 2018
SPPA will escalate non-compliance	w/c 1 June 2018
Employers become liable for HMRC sanctions	6 July 2018
SPPA will provide report to Pensions Regulator	1 Sept 2018

Eleanor Guthrie
Interim Head of Customer Services
29 March 2018

Contact information

Email: RMTSPPA@gov.scot
Telephone: 01896 893000 and ask for 'RMT'

Scottish Public Pensions Agency 7 Tweedside Park Tweedbank GALASHIELS TD1 3TE	www.sppa.gov.uk Telephone: 01896 893000
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