



SCOTTISH PUBLIC PENSIONS AGENCY

## NHS (SCOTLAND) SUPERANNUATION SCHEME

### APPLICATION FOR AWARD OF PENSION AND LUMP SUM ON PREMATURE RETIREMENT

**TO BE USED FOR OFFICERS WHO WERE MEMBERS OF THE NHS SCHEME ON  
1 APRIL 2008**

Parts 1 to 8 of this form must be completed by the applicant at least 4 months prior to the proposed retirement date to enable benefits to be paid on time. Send it, with the documents you are asked for, to your employer who will complete the remainder of the form.

(If you have any difficulty completing this form you should contact your employer)

#### PLEASE COMPLETE USING BLOCK CAPITALS AND BLACK INK

Employing Authority Code:

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(For employer's use)

National Insurance Number

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Superannuation No: SB

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#### LEVEL OF BENEFIT

Please indicate under which arrangement you are applying for your pension benefit:

(Please tick appropriate box)

UNREDUCED EARLY RETIREMENT

You receive a pension with no actuarial reduction. The capitalised cost of the pension will be offset against your redundancy payment with any balance left over paid to you. This option is open to staff over age 50 with more than 2 years' service.

PENSION UNDER THE TRANSITIONAL ARRANGEMENT

You have the option to receive a pension benefit with reduced enhancement and any redundancy payment due. This option is open to staff over age 50 with more than 5 years' service.

**Prior to completing this section you should discuss with your employer the relevant options available to you and agree jointly under which arrangement you are applying for your pension benefit. For further guidance regarding Premature Retirement please contact your Human Resources Department or refer to our website at [www.sppa.gov.uk](http://www.sppa.gov.uk).**



**PART 2 BANK DETAILS** (If you have difficulties with this section, ask your bank)

Name of Account Holder:

Name of Bank/Building Society:

Branch:

Branch Address:

Bank Sort Code: (this is the 6 digit number on your personal cheques)

Account Number:

Building Society Roll Number:

Bank Account Type (Current Account enter – 0, Deposit Account enter – 1)

**PART 3 DETAILS OF WIFE / HUSBAND / CIVIL PARTNER / NOMINATED NON LEGAL PARTNER**

What is your Status? Married  Single   
 Civil Partnership  Widowed   
 Divorced  Nominated Non Legal Partner   
 Dissolution or Nullity of Civil Partnership  (please tick)

a) Date of Marriage / Civil Registration:

Please give the following information regarding your Spouse, Civil Partner or Nominated Non Legal Partner

b) Title: Dr  Mr  Mrs  Miss  Other (please state) .....

c) Full Name

d) Date of Birth

e) National Insurance No:

**Important - Please enclose the following certificates / documentation with this form:-**

- If you are currently **Married** or in a **Civil Partnership** enclose your Marriage Certificate or Civil Registration Certificate with your Spouse's / Civil Partner's Birth Certificate
- If you are a **Widow / Widower / Survivor of a Civil Partnership / Survivor of a Nominated Partnership** enclose your Spouse's / Civil Partner's / Nominated Partner's Death Certificate.

Date of Spouse's / Civil Partner's / Nominated Partner's Death

- If you are **Divorced** or your Civil Partnership has been **Dissolved** enclose the appropriate legal documents.

Date of Divorce / Dissolution or Nullity of Civil Partnership

**PART 4 ALLOCATION**

a) Do you wish to allocate part of your pension? (Yes – 1, No – 2)

b) Have you allocated from a previous NHS pension? (Yes – 1, No – 2)

Note: Allocation is **giving up** a proportion of your pension to provide a pension for a dependant, after your death, in addition to any separate dependants' benefits that may be paid. Contact the SPPA for further information. [www.sppa.gov.uk](http://www.sppa.gov.uk)

**PART 5 COMMUTATION OF PENSION**

Do you wish to commute part of your pension in order to receive an additional tax free lump sum?

Yes  No  Further Information Required

If yes, please complete the details requested below.

If yes, please indicate how much you wish to commute.

(Restriction to the amount of tax free Lump Sum you may commute will depend on HM Revenue and Customs taxation restrictions).

Max Allowed (please tick)  Specified Amount (enter amount) £

If yes, have you or are you due to receive a any tax free 'cash' from any other pension provider as at your retirement date.

Yes  No

If you have ticked yes, we will contact you again for further information. If you have not received a recent benefit statement or are unsure about the total value of your benefits, you should complete the detailed member declaration form which is available on request from the SPPA or can be downloaded from our website at [www.sppa.gov.uk](http://www.sppa.gov.uk).

Further information and a calculator for commutation can be found on the SPPA website: [www.sppa.gov.uk](http://www.sppa.gov.uk)

It is important to understand that any figures you obtain from the calculator will be provided for the purposes of illustration only. They will give an indication of what you might get, but final benefits may vary depending on changes in your personal circumstances and to the rules of the pension scheme

**PART 6 CONTINUING EMPLOYMENT OR RE-EMPLOYMENT IN THE NHS**

1. If you intend to continue in NHS Employment you should note that if your remaining post(s) total more than 16 hours a week then it will be necessary to retire for at least 24 hours from some or all of the remaining posts until the total hours reduce to 16 or less per week for a period of 1 month.

Please give details of any other NHS posts (including NHS Trust employment) you intend continuing after this retirement:

Name and Address of Employer

Grade  Whole-Time  Part-Time

Annual Rate of Pay  Number of Hours/Sessions to be worked

2. Please give details of any new NHS posts (including NHS Trust employment) you intend taking up after this retirement.

Name and Address of Employer

Grade  Whole-Time  Part-Time

Annual Rate of Pay  Number of Hours/Sessions to be worked

**PART 7 TAXATION – PLEASE COMPLETE BOTH SECTIONS****1. LIFETIME ALLOWANCE**

Will the total of your pension from the NHS Superannuation Scheme and any other pensions currently in payment at or from retirement, exceed £60,000 per annum?

Yes

No

If you have ticked yes, we will contact you again for further information. If you have not received a recent benefit statement or are unsure about the total value of your benefits, you should complete the detailed member declaration form which is available on request from the SPPA or can be downloaded from our website at [www.sppa.gov.uk](http://www.sppa.gov.uk).

**2. LUMP SUM DECLARATION**

Do you intend to use any part of your lump sum to fund additional pensions contributions to any other pension arrangement?

Yes

No

If yes, please state the following:

- Do all of the retirement lump sums received from all schemes in the last 12 months exceed 1% of the current HMRC Lifetime Allowance?
- Does the amount you are investing exceed 30% of your retirement lump sum?

Yes

No

Yes

No

If you have ticked yes for either of the above, we will contact you again for further information.

For further guidance please refer to HMRC website at [www.hmrc.gov.uk](http://www.hmrc.gov.uk).

**PART 8      DECLARATION**

I confirm that I have

(a) retired from all NHS employments

(b) retired from part of my NHS employments and will continue as a member of the Scheme with my remaining employment(s) as specified in Part 6.1. **Please delete (a) or (b) whichever applies.**

I understand that I am obliged under National Health Service Superannuation Scheme (Scotland) Regulations to inform the **SPPA** in writing of any continuing or new NHS employment after retirement.

I understand that if I take up re-employment as a Practitioner within 1 month of retirement, my pension will be suspended in full until such time as the re-employment ceases for at least 1 month.

I understand that any overpayment of my superannuation benefits due to me not submitting a notification of any re-employment, must be repaid by me and will be recovered by SPPA.

I understand that if I retire from all NHS employments I will not be eligible to re-join the NHS Superannuation Scheme during any re-employment in the NHS after receiving my retirement benefits.

I declare that all of the information I have given on this form is true to the best of my knowledge and belief.

Signature

Date



**PART 8B PART-TIME OFFICER (only)**

**TO BE COMPLETED BY THE EMPLOYING AUTHORITY**

- This form must be sent, together with the appropriate documents, to SPPA 3 months before the last day of service.
- Any amendments arising after submission of this form must be notified immediately.
- The final pensionable pay must be confirmed after termination.

1. Inclusive date to which pensionable earnings will be paid   
 (Please include any period of untaken annual leave)

**PART-TIME OFFICER** Part-time fraction for contracted hours i.e. 20/37.5

**2. PART-TIME OFFICER**  
 Details of service and pensionable pay for the best of the last three years  
 (excluding Domiciliary Consultation Fees)

Period to which Part-time Earnings (pensionable pay) relates (365 days) with dates, if rates change	No of Days (Contributing)		Basic Part-time pensionable pay (i.e. that on which Employers contributions are based)			*No of Hours (Estimated/ Actual hours) worked during period in Col (1)	Standard Whole-time Hours for period in Col (1)	Annual Whole-time Equivalent pensionable pay for Col (4) with dates of change similar to Col (1). Dates of Unpaid Leave during the period in Col (1)
	Cont	Non Cont	Actual *pay Exclude (OSP's)	OSP's Not Uprated	OSP's Uprated			
(1)	(2)	(3)	(4)	(5a)	(5b)	(6)	(7)	(8)

Total Pensionable Pay (4) + (5a) + (5b) for Annual Period £

Domiciliary Consultation Fees paid to a part-time Officer over the best of the last 3 years (or less if appropriate)

These details should be for the same period as Column 1 above £

Annual pro rata P/T salary plus allowances at date of retiral: £

Are Pay and OSP's Provisional or Final? P  F  (please tick box)

**PART 9 FOR WHOLE-TIME AND PART-TIME EMPLOYEES**

**TO BE COMPLETED BY THE EMPLOYING AUTHORITY**

1. Applicant's National Insurance No:

2. The date of birth shown on Page 1 should be confirmed

If necessary by reference to the applicant's birth certificate  *(Please tick if confirmed)*

3. If member worked variable hours/sessions, show earnings in last week/month of service. £

Signature:

Name: (BLOCK LETTERS)

Official Designation:

Date:

Employing Authority: (Name and Address)

Employing Authority Code:  *(Please also complete on Page 1)*

Telephone No:  Ext:

**PART 10 PRACTITIONER (only)**

**TO BE COMPLETED BY THE EMPLOYING AUTHORITY**

- This form must be sent, together with the appropriate documents, to SPPA 3 months before the last day of service.
- Any amendments arising after submission of this form must be notified immediately.
- Final pensionable pay must be notified on Form NSR 02 and NSR 06.

1. Particulars of service and pensionable earnings from 1 April of current financial year.

Period to which entry relates	Service Days		Total pensionable earnings for period	Notes
	Contributing	Non-contributing	£ p	

2. Date of termination of employment:

3. The date of birth shown at Part 1, question 4 should be confirmed if necessary by reference to the applicant's birth certificate. Date of birth confirmed   
(please tick if confirmed)

4. Applicant's National Insurance No.

I confirm that the member has retired from all concurrent officer employments.

Signature  Official designation

Name (in BLOCK LETTERS please)

Employing Authority (name and address)

Telephone No:  Ext:

Date:

**Please send completed Form to:**

**SCOTTISH PUBLIC PENSIONS AGENCY (NHS)  
7 Tweedside Park, Tweedbank, Galashiels TD1 3TE**

**PART 11 - TO BE COMPLETED BY THE EMPLOYING AUTHORITY  
FOR OFFICERS ONLY**

**CERTIFICATES RELATING TO PREMATURE RETIREMENT**

**\*1A PREMATURE RETIREMENT BECAUSE OF REDUNDANCY**

I certify that the post of ..... presently filled  
by ..... will be given up and as a result, this officer will cease to be  
employed by reason of redundancy on .....

**\*1B PREMATURE RETIREMENT AS A RESULT OF ORGANISATIONAL CHANGE**

I certify that ..... is to be prematurely retired  
on ..... as a result of organisational change. The officer has  
consented in writing to this premature retirement.

**\*1C PREMATURE RETIREMENT IN THE INTERESTS OF EFFICIENCY OF THE SERVICE**

I certify that the post of ..... is to be prematurely retired  
In the interests of the efficiency of the service on .....

**2** Does the contract of employment state an earlier retirement age than 65? YES  NO

If YES please state age on contract

**3** Name of the employing authority to which premature retirement costs, including costs of retirement from any  
concurrent employments should be charged.

**4** If the Employing Authority wishes to capitalise the costs of this retirement they should contact Health Finance, St  
Andrew's House, Edinburgh.

This certificate should be signed by a senior officer in the Employing Authority who is associated with the decision to  
accept the voluntary early retirement for the person claiming benefits.

Signed .....

Official Designation .....

Employing Authority .....

Date .....

**PERSONAL CHECKLIST**

**You should complete and keep this part of the form for future reference**

**APPLICATION FOR AWARD OF PENSION**

Reference No. SB 

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1. Date the form was sent to employing authority
2. Documents enclosed (you may wish to tick the documents you have sent as a reminder to check on their return). Photocopies of documents are acceptable, **please note certificate of Banns (Bahns) are not acceptable.**
  - Marriage / Civil Partnership Certificate
  - Spouse / Partners Birth Certificate
  - Spouse / Partners Death Certificate
  - Divorce Decree / Dissolution or Nullity of Civil Partnership Certificate
3. You will be advised of the amount of your retirement benefit by the SPPA. If you change your address before then please let the Scottish Public Pensions Agency know at once.

The address is:

**Scottish Public Pension Agency (NHS)**  
**7 Tweedside Park,**  
**Tweedbank**  
**Galashiels**  
**TD1 3TE**

You can telephone 01896 893100 quoting your Superannuation (SB) Reference number.

4. SPPA Payroll will be responsible for the payment of your pension and lump sum.
5. Your pension is assessed as earned income for tax purposes.

An advice note will be sent when there is has been a change in your annual rate of pension or your PAYE tax code. For the first year of your retiral, tax will be based on the total pay and pension received in the year to the last payment before 6 April.

**Any enquiry about your PAYE code number of your Tax Liability should be sent to:**

HM Inspector of Taxes, Ty Glas, Cardiff, CS4 5YA, (quoting your surname and your NI number)

Telephone 0845 300 3949.

6. If you wish your application to be acknowledged, please detach and complete this slip and enclose it with a **stamped envelope addressed to yourself** when you send the form to your employing authority.