

NHS Pensions Online Guide

19. SD55 - Terminating a Period of Employment

This form is almost exactly the same as the **SD55 Annual Update**, described in the previous paragraphs, except that it also records details of National Insurance earnings, arrears of employee contributions and arrears of any AVC contributions.

After selecting the link to the form you will be asked to insert the SD or NINO, the Date of Termination and the reason for leaving:

Welcome to the NHS Pension Scheme ONLINE
Termination

Pensions Agency

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[Site Update](#) Please enter NI number **OR** SD Membership Number and press submit.

NI Number

SD Membership Number
(e.g. 12345678)

Please enter date of termination (e.g. 30/11/2000)

Reason for completion code

Like the **SD55 annual update**, the form will take a maximum of 2 years pay and contribution details. If the members employment needs more than 2 years updates between the last cyclic update submitted and the date of termination then you will receive an onscreen message asking you to submit any missing cyclic updates before completing the termination form.

Reason for Leaving Codes:

- 01 - Voluntary resignation or retirement
- 02 - Employee dismissed – Benefits being withheld
- 03 - Redundancy
- 04 - Sickness
- 11 - Employee ceased to be pensionable because of upper age limit or, maximum 45 years qualifying service has been achieved.
- 13 - Assistant practitioner becomes a principal practitioner
- 14 - Member has died in service. If the member died after they left your employment but you had not yet sent in their termination form then it should not show exit code 14. You should inform NHS Pensions separately of the members' death.
- 16 - Employment continues but member opted-out by signing form SD502.

Once this page has been completed you will be taken to form SD55 where details of the pay, contribution, p/t hours/sessions are completed in exactly the same way as described in the above information for the **SD55 Annual Update**.

Details regarding the additional information required shown on the following example screen and are explained in the next paragraphs.

| | | | |
|---|---|----------------------|------------------------|
| NI earnings - Enter amount of employees contracted out NI earnings between lower and upper earnings limit in tax Year of termination - whole pounds only. | ? | <input type="text"/> | .00p |
| NI earnings - Enter amount of employees contracted out NI earnings between upper and lower earnings limit in tax year before termination - whole pounds only. | ? | <input type="text"/> | .00p |
| Arrears of AVC's (not money purchase) on leaving Scheme. If no arrears, enter "0.00". If no AVC contract leave blank. | ? | <input type="text"/> | <input type="text"/> p |
| Arrears of pension contributions on leaving Scheme. Enter any arrears, or "0.00" if arrears notified by the Agency have been collected. Otherwise leave blank. | ? | <input type="text"/> | <input type="text"/> p |

NI earnings in Year of Termination & Preceding Tax Year

These fields require completion in most cases. If the employment spans only 1 financial year but more than 1 tax year (6th April to 5th April) then both fields require completion. If the employment spans only 1 tax year then only the field for Tax Year of Termination requires completing.

If the member is female, paying the married women's reduced rate of NI then the letter "E" together with an amount should be inserted. Your entry will be validated and if incorrect you will receive an on-screen message prompting you to check your entry.

If the member reaches State Pension Age in the year of termination then only the year preceding termination requires completion.

Where completed incorrectly you will receive an on screen message advising what information is required to be input/deleted.

Principal Practitioner - You should not complete these boxes. This will be validated and you will receive an on-screen message asking you to remove an incorrect entry.

Arrears of Employee Scheme Contributions:

If the member has incurred arrears of normal scheme contributions or, you were requested to collect arrears incurred during a previous employment and these have not been collected by the time the employment ends, then these should be recorded on the terminal SD55.

If you were requested to collect arrears incurred during a previous employment and these have been fully collected then you should enter "0.00" in the arrears of contributions field. If they have been partly but not fully collected you should enter the reduced outstanding amount.

If there was not any existing arrears and no arrears have been incurred then the field should be left blank, do not enter zeros.

You will receive an onscreen message if you enter incorrect information.

Arrears of AVC Contributions:

If the member has an active AVC contract within the financial years held on the termination form then the arrears of AVC contributions field must be completed in all cases. If there is no AVC arrears then "0.00" must be entered, otherwise enter the amount of actual AVC arrears.

You will receive an onscreen message if you fail to complete this field where an entry is mandatory or, if you complete the field and there is no open AVC contract for the period of the update you are submitting.