

## **NHS Pensions Update – December 2019**

### **TRS & ABS Refresh**

The Total Reward Statement & Annual Benefit Statement mid-year refresh is near completion. We expect to be able to make the statements available from Wednesday 18 December 2019. We will notify employers via email once they become available so they can advise their employees.

### **Greenbury**

We published the timescales for Greenbury requests in our Pensions Update of November 2019. We asked that all requests for disclosure information, which includes pay figures up to 31 March 2020, are received between 7 January 2020 and 28 February 2020.

We appreciate that in the majority of cases the pay figures provided will be estimated and during last year's exercise we were asked to recalculate a number of cases after an individual's pay up to 31 March 2019 had been finalised.

Due to the limited timescale we have to complete the exercise which must correspond with the group financial reporting timetable for 2019/20, we will not be able provide revised calculations once final pay figures are known.

### **Reminder: Third parties signing claimant application forms**

We will only accept a third party signature on benefit application forms such as, Part B of form AW33E, the retirement benefits application form AW8 and application to commute ill health retirement benefits form AW341, where the member has nominated the person to act on their behalf in respect of their NHS pension.

We are only able to accept the nominated person's signature upon receipt of a suitable valid Power of Attorney or a Court of Protection Order.

Where a member has not set up a Power of Attorney, when signing the AW33E, AW8 or AW341 the member must be able to make a mark such as an X, or other symbol on the form(s) which should be correctly witnessed or notarised.

Important reminder for Terminal ill health cases:

For serious ill health when sending an AW341, please ensure when emailing us via either the Employers or Stakeholder email accounts, in the subject line you add "Terminal ill health AW341" so we can quickly identify and arrange for the case to be fast tracked.

## **Retirement Fellowship**

*The NHS Retirement Fellowship is an organisation for NHS and Social Care Staff, providing a bridge between life in employment and new opportunities in retirement. The Fellowship is the national charity advocating and supporting retired staff throughout the NHS and has branches across the country.*

*Currently the Fellowship offers members benefits including discounts on holidays and cruises, access to accommodation in central London, a pharmacy delivery programme and a travel insurance scheme. There is also a benevolent scheme for members in times of need.*

*For more information about the NHS Retirement Fellowship or to join, the Fellowship can be contacted at [www.nhsrf.org.uk](http://www.nhsrf.org.uk), by telephone on 01305 361 317 or by email [sherry.smith2@nhs.net](mailto:sherry.smith2@nhs.net)*

## **Closure of Practice Payments email account**

The email account [nhsbsa.practicepayments@nhs.net](mailto:nhsbsa.practicepayments@nhs.net) currently used by GP practices will be closing with effect from Monday 2nd December 2019.

Emails sent to [nhsbsa.practicepayments@nhs.net](mailto:nhsbsa.practicepayments@nhs.net) after 2nd December 2019 will not be forwarded and the account will not be monitored.

All future emails should be sent to [nhsbsa.pensionsfinance@nhs.net](mailto:nhsbsa.pensionsfinance@nhs.net)

## **Completing the self-assessment form where there is an Annual Allowance charge**

In the [Pensions Schemes newsletter 115 \(26 November 2019\)](#) HMRC have asked schemes to remind members who have exceeded the Annual Allowance for 2018/19 and have an Annual Allowance charge that must be declared as they have exceeded their Annual Allowance irrespective of who is paying the charge i.e. the individual or the Scheme through Scheme Pays. HMRC have confirmed:

'Annual allowance – members declaring their annual allowance charge on their Self-Assessment tax return

'We know that scheme members are forgetting to declare details of their annual allowance charge on their Self-Assessment returns.

'We'd ask scheme administrators to remind those members who have exceeded their annual allowance for 2018 to 2019 and who do not have sufficient unused annual allowance to carry forward to cover the excess, that they must declare this on their Self-Assessment tax return, even if your scheme is paying the tax charge.

'The Pension savings - tax charges ([Self-Assessment help sheet HS345](#)) has specific information on declaring the annual allowance charge on Self-Assessment returns.

'Your members can also find information and guidance about annual allowance and carrying forward unused annual allowance on GOV.UK and they can use our calculator to check whether they need to declare and pay an annual allowance tax charge.'