

Firefighters Pension Scheme 2024/03

- 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 data submissions and I-connect
Date: 28 March 2024

The purpose of this circular is to:

- Confirm i-Connect monthly data submission
- Confirm annual data to be submitted
- Highlight pay rise for previous years
- Highlight the impact of industrial action on your Firefighters pension scheme

i-Connect monthly submissions

We would like to thank you & your colleagues for the huge effort submitting monthly data to the SPPA via i-Connect.

SPPA have a statutory obligation to provide Annual Benefit Statements to members by 31 August 2024. There is a risk that any non-submission of monthly & year to date figures particular in Month 12 could result in scheme members not receiving their Annual Benefit Statements.

Annual data to be submitted

Additional Hours (Part time members only)

Employers should report any additional hours that a part time member has worked and contributed towards. Additional hours are defined as the hours paid at plain rate that a part time officer works over and above their contracted hours, up to 40 hours in a relevant week.

For example, if a member contracted to work 30 hours per week, works an extra 15 hours within the week. Only ten of the additional 15 hours are pensionable. SPPA require the total number of pensionable additional hours worked within the reporting period to ensure members of the final salary scheme are provided with the correct service credit.

Any additional hours should be recorded and sent to us on the annual return template previously used before i-Connect.

Pay rise for previous years

Any pay rises for previous years paid in the current financial year should be **removed from the month 12 data**. The pay rise amount should be added to the previous year amounts and resubmitted as an amended annual return.

Industrial Action

As any period of absence from your workplace due to industrial action is regarded as 'non-pensionable', no scheme contributions are deducted for any period of time you spend on strike. Therefore, any time lost through industrial action is not included in your benefit calculations.

There is provision in the 2006 and 2015 schemes to pay back contributions directly relating to strike days; however, this must be done within 6 months from the actual strike day. There are also other options to [increase your benefits](#) that you may want to consider following a prolonged period of industrial action.

Data Submission

All additional hours and amended annual returns must be submitted to RMTSPPA@gov.scot no later than **31 May 2024**. For data protection purposes please, password protect your file prior to transmission or send via secure path e.g., Egress

Annual Return guidance can be found on the SPPA website's dedicated [annual returns section](#). We recommend that employers familiarise themselves with the content before they submit data.

Failure to submit data – The Pensions Regulator

If SPPA does not meet its statutory obligation to produce an Annual Benefit Statement (ABS) for all active scheme members by end August, 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 end May deadline set by SPPA to allow for the timely production of ABS.

For more information on your responsibilities please read the [HMRC Guidance](#).

Contact information

Please contact michael.riddell@gov.scot or james.mchale@gov.scot if you have any enquiries about this circular.

Christopher Nairns
Head of Customer Services
28 March 2024