

National Health Service Superannuation Scheme (Scotland)

7 Tweedside Park
Tweedbank
GALASHIELS
TD1 3TE
<http://www.sppa.gov.uk>

Tel: 01896 893 000
Fax: 01896 893 214
nhsawards@gov.scot

Our ref:

Dear

The late

I refer to your application for payment of benefits in respect of your late ****.

You are entitled to a short term pension from **/**/**** equal to three months of the late *** ***** annual pension of £0000.00. On cessation of the short term pension a long term annual pension of £0000.00 will be put into payment.

Please see the enclosed statement/important information sheet for a breakdown of the calculation of benefits and payment details.

Payment will be made directly into your nominated bank account. Your pension will be paid on the last banking day of each month and is index linked. Any arrears due will be paid with the first pension payment.

Please notify us of any changes in personal circumstances immediately as they may have an effect on the continuing entitlement to the pension.

If you require any further information please do not hesitate to contact me at the above address.

Yours sincerely

Pensions Administrator

The National Health Service Superannuation Scheme (Scotland) Regulations state that a pension will stop if:

- the recipient remarries
- the recipient is cohabiting with someone as their husband or wife.

The pension may be reinstated after marriage or cohabitation ceases, or continue in payment if there is severe hardship.

NHS 1995 Section - NHS Forth Valley

Notification of Benefits

Name : **Date of Death** :
NI Number : Date of Birth :

Annual Widower's Short Term Pension until '
Annual Widower's Long Term Pension from

Lifetime Allowance (Scheme Member)

Used LTA Amount	0.00	Used LTA Percentage	0.00
Unused LTA Amount	0.00	Unused LTA Percentage	0.00

Notes

Widower's ST pension includes basic pension of plus pensions increase.
Widower's LT pension includes basic pension of plus pensions increase.

Thank you for notifying this Agency that you plan to co-habit from **/**/****.

Under the regulations part of your widow's pension will cease from this date.

The NHS Superannuation Scheme (Scotland) Regulations 1995 advise that:

- If a male member dies and leaves a surviving widow, the widow shall be entitled to receive a pension
- No widow's pension shall be payable for any period during which the widow and a man to whom she is not married are living as husband and wife ; OR
- If she remarries

Any entitlement to a widow's Guaranteed Minimum Pension under the scheme is not affected by the above criteria.

There are, however provisions within the regulations to allow your full pension to continue should you be able to provide evidence that you will suffer severe financial hardship. If you wish to request the continuance of your widow's pension please complete the enclosed form AW6/3 and return it to this office as soon as possible.

If no reply is received within 3 weeks, the Guaranteed Minimum Pension (GMP) element only of the widow's pension will be paid from 1 June 2018. A leaflet is enclosed which explains a little about GMP.

I further advise that I have instructed SPPA Payroll to suspend your widow's pension until this matter is concluded.

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Tel: 01896 893 000
Fax: 01896 893 214

Email: @gov.scot

Our ref:

Dear

Thank you for advising SPPA of your re-marriage on *****.

Under the Regulations your Widow's pension will cease from this date.

The NHS Superannuation Scheme (Scotland) Regulations 1995 advise that :

- If a male member dies and leaves a surviving widow, the widow shall be entitled to receive a pension.
- No widow's pension shall be payable for any period during which the widow and a man to whom she is not married are living as husband and wife; OR
- If she remarries

There are, however provisions within the Regulations to allow your full pension to continue should you be able to provide evidence that you will suffer severe financial hardship. If you wish to request the continuance of your widow's pension please complete the enclosed form AW6/3 and return it to this office as soon as possible.

I further advise that I have instructed our SPPA Payroll to suspend your widow's pension until this matter is concluded.

If you require any further information please do not hesitate to contact me at the above address.

Yours sincerely

Team Leader

P60 End of Year Certificate - DO NOT DESTROY

This is a printed copy of an eP60

Tax year to 5 April 2021

Issued by:

SPPA,
7 Tweedside Park, Tweedbank,
Galashiels
TD1 3TE

This form shows your total pension for
Income Tax purposes paid to you by us
for the year.

Pensioner's details

Surname	<input type="text"/>	
Forename or Initials	<input type="text"/>	
National Insurance number	Pension payroll ref	PAYE ref
<input type="text"/>	<input type="text"/>	<input type="text"/>

Pension and Income Tax details

	Pay	£	p	Tax deducted	£	p	Figures shown here should be used for your tax return, if you get one.
In previous employment(s)	<input type="text"/>		<input type="text"/>	<input type="text"/>		<input type="text"/>	
	Pension			Tax deducted <small>If refund mark 'R'</small>			
Pension paid by us	<input type="text"/>		<input type="text"/>	<input type="text"/>		<input type="text"/>	
	Pension / Pay			Tax deducted			
Total for Year	<input type="text"/>		<input type="text"/>	<input type="text"/>		<input type="text"/>	
Final tax code	<input type="text"/>			% Standard Lifetime Allowance *		<input type="text"/>	

* % of Standard Lifetime Allowance used by this pension. If blank, please ignore.

Important information

Please keep this certificate in a safe place. **You will need it if you have to fill in a tax return, make a claim for tax credits or to renew your claim.**

You can also use it to check we are using your correct National Insurance number.

By law you are required to tell HM Revenue and Customs about any income that is not fully taxed, even if you are not sent a tax return.

P60 (Substitute) (SPPA)

7 Tweedside Park
Tweedbank
Galashiels
TD1 3TE

Telephone: 01896 893000
Ask for Payroll
pensionspayroll@gov.scot

Pension Payslip

Name	Nat. Ins. No.	Pen. Ref. No	Tax Code	Tax Period	Annual Pension
Payments		Deductions		Tax Year Accumulations	
Gross Pension:	Total Deductions:	Net Pension:		Payment Date:	
PAYE Ref:					

Important Information

1. A tax figure suffixed with 'R' in the deductions column indicates a tax refund.
2. If you are in receipt of a widows or widowers pension from SPPA please notify us of any intention to re-marry or cohabit as this may affect your pension entitlement.
3. Please notify SPPA if you are considering re-employment as your pension may be affected. For more information visit: www.pensions.gov.scot
4. If you are in receipt of a dependant's pension from SPPA please inform us of any changes in circumstances, e.g. if you intend to take a gap year or are leaving full-time education.
5. If you have a tax enquiry please contact HMRC on 0300 200 3300 or visit: www.gov.uk/income-tax