**RECYCLING OF EMPLOYER CONTRIBUTIONS (REC) PAYMENT APPLICATION FORM**

Please complete in full and forward to gov.op@nes.scot.nhs.uk

|  |  |
| --- | --- |
| Name: |  |
| Post: |  |
| Payroll Number: |  |
| National Insurance Number: |  |
| SB Number for Pension Scheme: |  |

The REC payment will normally start from 1 December 2019. If you wish to start it at a later date, please specify which date here:

(note: this should be the 1st of the month, and should be the same as the date given in the opt out form)

I have attached evidence that I have a reasonable expectation of exceeding the Annual Allowance for pension growth in the financial year 2019-20 and that this breach is likely to generate a tax charge.

I confirm that to the best of my knowledge the information I have provided on this form is correct, including information I have provided to HMRC and/or SPPA.

I confirm that I understand that opting out of the NHS Pension Scheme will mean I will not benefit from active members provisions including ill health retirement benefits and death in service benefits.

|  |  |  |
| --- | --- | --- |
|  | **Signature** | **Date** |
| Applicant Signature |  |  |
| Authorised by(Chair of Panel) |  |  |

**Checklist**

**Please ensure that you have provided the following information, as per Page 6 of the Circular PCS(PP) 2019/1**

* An SPPA Savings statement for 2018/19; and
* Cumulative pensionable pay earnings from last payslip, plus estimate of earnings for remaining months (based on contractual payments); and
* Evidence relating to non-NHS sources of income for the year to date; and
* Relevant information on any additional non-NHS pensions that would also count towards the annual allowance; and
* The results from inputting the relevant information into the HMRC calculator; and
* SPPA opt out form (pre-dated 1 December 2019)

**OR**

* An estimate of pension growth for 2019/20 from SPPA; and
* A pensions statement, based on the information available for any previous tax years; and
* SPPA opt out form (pre-dated 1 December 2019).