**NHS Pensions**, GK 700 FreeAgent Pro:001 work in progress:moving brands:20141006_MB_BMA Presentation:BMA_Word templates Files_:201141107_letterhead amends and continuation assets:emfs for word:BMA_LOGO.emf

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**26th November 2020**

Dear NHS pensions

MY FULL NAME:

MY PENSION SCHEME NUMBER if known:

MY DATE OF BIRTH:

MY POSTAL ADDRESS including postcode:

**RE: Submission of SPE2 election form for 2019/20 and access to NHS England/Wales AA repayment scheme**

I write further to the announcements by both NHS England and Welsh Government in December 2019 in regard to Annual Allowance charges arising from the NHS Pension scheme in the 19/20 tax year. I have noted the contract variation entitled “PENSIONS TAX IMPACTS ON THE NHS – A SOLUTION FOR 2019/20” and read the associated information on the [NHS England guidance](file:///C:/Users/Vishal/Downloads/1.%09https:/www.england.nhs.uk/publication/action-on-2019-20-pension-tax-impacts-template-nhs-employer-letter-to-in-scope-employees) on the website, includes the standard letters and template contracts for eligible clinicians. The information from NHS Wales is available here.

In regard to that contract variation, I can confirm I believe myself to be an “in scope” eligible clinician, and furthermore;

1. I believe that I have incurred a pensions annual allowance tax charge with respect to the 2019/20 tax year as a result of my membership of the NHS Pensions Scheme (the ‘Tax Charge’); or following resolution of the McCloud age discrimination remedy will incur a ‘Tax Charge’ relating to the 2019/20 tax year.

AND

1. As outlined in the NHSE England guidance, I am electing to have the Tax Charge paid by the NHS Pension Scheme under the “Scheme Pays” facility - **I enclose my SPE2 election form for that purpose.**

Having followed the NHS England procedures and having completed the SPE2 form I understand that where an amount becomes payable to me under the NHS Pension Scheme and the amount of such payment is reduced as a result of payment of the ‘Tax Charge’, I will receive an additional payment (backed by NHS England or Welsh Government, and ultimately the Secretary of State for Health and Social Care) of a sum equal to the amount of this reduction, including any reduction to a tax free lump sum, grossed up for applicable taxes at that point in time. These payments shall become due and owing on the same date as the date of any payment that becomes due as a result of my accrued NHS pension right.

**PLEASE CHOOSE ONLY ONE ☑ OF THE FOLLOWING PARAGRAPHS WHICH BEST DESCRIBES YOUR POSITION**

I **have received my pension savings statement for 19/20 tax year**, and I believe the information contained in my SPE2 to be correct, but I reserve the right to modify this during the next 4 years should additional information be made available. This information may change subsequent to any decisions arising from the McCloud Remedy.

I note that the statutory deadline of 6th October 2020 for automatic pension savings statements has now passed and I have **not** received an automatic pension savings statement for the 19/20 tax year. **Please provide a Pension Saving Statement covering the 2019/20 tax year as soon as possible**. If you do not possess the correct information to issue this statement, please inform me exactly which information is missing within 7 days. In the interim I am submitting a SPE2 based on my [best estimate - OR - an estimate of £25 in each of 1995/2008/2015 schemes] [***DELETE AS APPROPRIATE***]. Once the scheme administrator has fulfilled their statutory duty to provide a pension savings statement, I will amend the election as required, within the prescribed limit of 4 years.

I can confirm that I have, in good faith, followed the current published application process for a scheme pays loan as it stands on the date of this letter, and have completed all the required steps asked of me in the contract variation. If any supplementary steps are required to access the repayment scheme (albeit these were not stated in my contract variation) I will endeavour to complete these when they are made available, but I can confirm **I wish to continue with my SPE2 scheme pays election at this time in order to fulfil the contractual requirements of the scheme**.

Thank you in advance for your cooperation. I would be most grateful if you could confirm safe receipt of my scheme pays election, for the explicit purpose stated above.

Yours sincerely

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**Enclosure** - Current SPE2 form as retrieved from NHSBSA website on 26th November 2020

<https://www.nhsbsa.nhs.uk/sites/default/files/2019-03/Annual%20Allowance%20Scheme%20Pays-SPE%202-20181217-%28V11%29.pdf>





