

**HSC PENSION SCHEME  
PENSION SERVICES RETURN**

**Financial Period Ended  
28 February 2017**

**SECTION 1 – CAPITALISED ENHANCED BENEFIT CONTRIBUTIONS**

**ANNEX B**

**Section 1 to be completed as at 31 MARCH 2017 & submitted by 5 APRIL 2017**

Please generate a report from the pension scheme computer system which includes the following details for each member of scheme who has taken early retirement on or before the end of the financial period and whose enhanced benefit contribution has been capitalised by their employer. **Also include details of any cases as at 31/03/16 which are still outstanding as at 31/03/17.**

- (a) UOM – code and name of HSC body
- (b) SB reference
- (c) NI number
- (d) Sex of retired member
- (e) Emp Type
- (f) Total contribution due from the employer on premature retirement analysed between:
  - Enhanced pension to NRA
  - Premature pension from NRA
  - LSRA early payment cost
  - Premature LSRA
  - Total due
- (g) Any actual payments already made
- (h) The amount of the contribution still outstanding from the employer (if any) at the end of the financial period
- (i) Age at retirement
- (j) Retirement date

Attach report to this return – **PLEASE CHECK REPORT.**

- I. **Please ensure that all the elements of the benefit (f) minus actual payments (g) = o/s amount (h). If cases have been revised. Please ensure updated figures are used in (f)**
- II. **Also ensure that all columns are filled in as appropriate**
- III. **For those cases which do not cross tot, please include a reason**

Prepared by \_\_\_\_\_ Grade \_\_\_\_\_ Date \_\_\_\_\_ [HSC Pension Services]  
Reviewed by \_\_\_\_\_ Grade \_\_\_\_\_ Date \_\_\_\_\_ [HSC Pension Services]  
Approved by \_\_\_\_\_ Grade \_\_\_\_\_ Date \_\_\_\_\_ [HSC Pension Services]

**SECTION 2 – EMPLOYER/EMPLOYEE CONTRIBUTIONS (DIRECTION BODIES ONLY)**

<b>A. E'er/E'ee contributions received on or after 1 March 2017 relating to pre 28/02/17</b>		<b>Period this relates to</b>	<b>Date rec'd</b>	<b>Amount £</b>	
<b>Direction Body</b>	<b>Comments**</b>			<b>Employer</b>	<b>Employee</b>
NI Hospice					
Queens University					
Foyle Hospice					
Marie Curie					
Southern Area Hospice					
Macmillan					
<b>[please add any others as appropriate]</b>					
<b>Sub-Total A</b>					
<b>B. E'er/E'ee conts o/s by the date this form is completed relating to pre 28/02/17</b>		<b>Period this relates to</b>	<b>Date rec'd</b>	<b>Amount £</b>	
<b>Direction Body</b>	<b>Comments**</b>			<b>Employer</b>	<b>Employee</b>
<b>Sub-Total B</b>					
<b>Total (A+B)</b>					

**\*\* Please use the comments column to explain why the balances are zero, or are higher or lower than the amounts as at 31/03/16\*\***

**SECTION 3 – QUARTERLY PAID ENHANCED BENEFIT CONTRIBUTIONS**

	AMOUNT (£)
<b>Quarterly paid enhanced benefit contributions outstanding at the financial period end:</b> Please e-mail the quarterly statements which make up this balance, clearly indicating the amounts which are still outstanding and when they are expected to be paid. An estimate will have to be made for January and February 2017, based on payments made during those 2 months.	

**SECTION 4 – CONTRIBUTIONS EQUIVALENT PREMIUM (CEP)**

	AMOUNT (£)
<b>CEP receipts outstanding from the Compensation Agency at the end of the above period:</b>	

**SECTION 5 - WEEKLY PAID PENSIONS & IMMEDIATE PAYMENTS**

	AMOUNT (£)	
<b>Payroll details of the weekly pension run at the above financial period end:</b>	<b>Weekly pension:</b>	
Sunday 26 Feb – Saturday 4 Mar (paid Friday 3 Mar)		
<b>Payroll details of the first immediate payroll 004 &amp; 002 runs after the above financial period end:</b>	<b>004</b>	<b>002</b>
<b>PLEASE EMAIL SPREADSHEET “IMMEDIATE PAYROLL” 04 &amp; 02 PAID ON the first 4 weeks in March 2017</b>		

**SECTION 6 – INJURY BENEFITS**

	AMOUNT (£)
<p><b>Payments for injury benefits not yet recovered at the end of the financial period:</b>  Please e-mail the quarterly statements which make up this balance clearly indicating the amounts which are still outstanding and when they are expected to be paid.  Must be reconciled to GL balance with old balances cleared.  An estimate will have to be made for January and February 2017, based on payments made during those 2 months</p>	

**SECTION 7A - PENSION OVERPAYMENTS**

	AMOUNT (£)
<b>A. Pensioner error pension overpayments outstanding at the end of the above financial period:</b>	
<b>B. Department error pension overpayments outstanding at the end of the above financial period:</b>	
<b>C. Exchequer loss pension overpayments outstanding at the end of the above financial period:</b>	
<b>TOTAL (A + B + C)</b>	

**SECTION 7B - PENSION OVERPAYMENTS (CONTINUED)**

The average of the percentage write-off in each category of pension overpayments, based on actual write-offs over the past two years is as follows:

	2014/15			2015/16			2016/17 YTD
	Actual Write-Off (A)	Total Overpayment (B)	% (C=A/B)	Actual Write-Off (D)	Total Overpayment (E)	% (F=D/E)	Average % ((C+F)/2)
<b>Pensioner Error</b>							
<b>Department Error</b>							
<b>Exchequer Loss</b>							

**SECTION 8 – GENERAL INFORMATION – IGNORE FOR 11 MONTH ACCOUNTS PURPOSES**

	<b>For Completion by HSC Pension Services</b>
Date of issue of the explanatory booklet for members per most recent “Scheme Guide”	
Percentage increase in pension payments for 2016/17 and date from which this applies	
Percentage increase in employer contributions for 2016/17 and date from which this applies	
Percentage increase in employee contributions for 2016/17 and date from which this applies	
Name and address of the designated stakeholder pension provider	

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**SECTION 9 – MEMBERSHIP STATISTICS - PLEASE COMPLETE AS AT 31 MARCH 2017 & SUBMIT BY 07 APRIL 2017.**

		For Completion by HSC Pension Services	
		Old (040)	New (041)
<b>Active Members:</b>	At 1 April 2016 (per 2015/16 published accounts)	44,337	15,690
	Retrospective adjustment		
	Plus new entrants		
	Less retirements		
	Less transfers out		
	Less undecided leavers		
	Less Refunds (previously active member)		
	Less deaths		
	Less unclaimed refundable service		
	Less Leaving with deferred rights		
	At 31 March 2017		
<b>Deferred Members:</b>	At 1 April 2016 (per 2015/16 published accounts)	14,390	108
	Retrospective adjustment		
	Plus leaving with deferred rights		
	Less taking up deferred rights		
	Less Rejoining scheme		
	Less Transfers Out		
	Less deaths		
	At 31 March 2017		

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		<b>For Completion by HSC Pension Services</b>	
		<b>Old (040)</b>	<b>New (041)</b>
<b>Pensioners in Payment – Members:</b>	At 1 April 2016 (per 2015/16 published accounts)	19,503	110
	Retrospective adjustment		
	Plus retiring at normal retirement age		
	Plus retiring on ill health grounds		
	Plus retiring previously deferred		
	Plus retiring, previously in receipt of compensation payments		
	Less commuted pension		
	Less deaths		
	At 31 March 2017		
<b>Pensioners in Payment – Dependents:</b>	At 1 April 2016 (per 2015/16 published accounts)	3,612	30
	Retrospective adjustment		
	Plus new dependents		
	Less deaths		
	At 31 March 2017		
<b>Compensation Payments &gt; 60:</b>	At 1 April 2016 (per 2015/16 published accounts)	2,082	2
	Retrospective adjustment		
	Plus leaving on early retirement		
	Less retiring at normal retirement age		
	Plus or minus other movements (e.g. deaths before normal retirement age)		
	At 31 March 2017		



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		<b>For Completion by HSC Pension Services</b>	
		<b>Old (040)</b>	<b>New (041)</b>
<b>Ill-Health Retirement:</b>	At 1 April 2016 (per 2015/16 published accounts)	8,209	29
	Retrospective adjustment		
	Plus retiring on ill-health grounds		
	Less deaths		
	At 31 March 2017		
<b>Undecided Leavers</b>	At 1 April 2016 (per 2015/16 published accounts)	354	1,575
	Retrospective adjustment		
	Plus new undecided leavers		
	Less taking up benefits (tv-out, refund, defer)		
	Less rejoining scheme		
	Less Retiring		
	Less Deaths		
	At 31 March 2017		
<b>Compensation payments</b>	At 1 April 2016 (per 2015/16 published accounts)	63	0
	Retrospective adjustment		
	Plus leaving on early retirement		
	Less retiring at normal retirement age		
	Plus or minus other movements (e.g. deaths before normal retirement age)		
	At 31 March 2017		

**SECTION 10 – NOTES TO THE ACCOUNTS**

		<b>For Completion by HSC Pension Services (must be reconciled to GL accounts)</b>	
<b>Income from transfers in:</b>	Group transfers in from other schemes	Account 1300	
	Individual transfers in from other schemes	Account 1301	
<b>Expenditure on transfers out:</b>	Refunds to members leaving service	Account 3100	
	Payments to members joining State schemes	Account 8303	
	Group transfers to other schemes	Account 8301	
	Individual transfers to other schemes	Account 8302	

**SECTION 11 – ADDITIONAL VOLUNTARY CONTRIBUTIONS (AVC) - IGNORE FOR 11 MONTH ACCOUNTS PURPOSES**

A copy of the Financial Statement for 2016/17 for the following AVC Schemes has been included with this return:

Equitable Life Assurance Society (W0111)	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
Equitable Life Assurance Society (WP111)	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
Standard Life (H93233)	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
Other (please provide details)	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No

**SECTION 12 – SUPPLEMENTARY INFORMATION REQUIRED**

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Description	Details	AMOUNT (£)
<b>GP Practitioners underpayment (GP practice admin staff)</b>	Details required of GP Practitioners underpayment as at 28/02/17: <ul style="list-style-type: none"> <li>• Split by financial year</li> <li>• Split by area</li> <li>• Number of responses received</li> <li>• Number of practices</li> <li>• Working papers to support</li> </ul>	
<b>GP Practitioners DD lift</b>	Details of GP Practitioner DD lifts for quarters up to and including 31/12/16, not lifted as at 28/02/17 <b>plus an estimate of these amounts for January and February 2017</b> <ul style="list-style-type: none"> <li>• Split between e'er/e'ee</li> <li>• Split between old scheme/new scheme</li> </ul>	
<b>CEP payments outstanding</b>	Confirmation of CEP payments outstanding as at 28/02/17 <ul style="list-style-type: none"> <li>• Period it relates to</li> <li>• When it was paid</li> </ul>	
<b>HMRC tax on overpayments</b>	Details of tax on overpayments outstanding as at 28/02/17 (i.e. not yet claimed back through reducing subsequent HMRC payments) <ul style="list-style-type: none"> <li>• Account code combination of original payment</li> </ul>	
<b>Additional Pension liability iro GP benefits payable</b>	Please calculate this figure	
<b>Any other debtors/creditors</b>	Details of any other transactions in the Scheme which have resulted in a debtor or creditor as at 28/02/17 <ul style="list-style-type: none"> <li>• Description of event/transaction</li> <li>• Debtor amount</li> <li>• Creditor amount</li> </ul>	