

## QnA responses from NHS Pensions Greenbury Session HFMA PAP Conference 2022

### **Is the usual guidance available for 2022?**

Yes, the Greenbury Guide has been update for 2022 and can be found on the NHS Pension Scheme website at [Technical guidance | NHSBSA](#) under the Disclosure of senior managers' remuneration (Greenbury) section.

### **Do you know what the inflation rate if for this year?**

No, we are still awaiting confirmation currently.

### **What disclosure do you make when individual directors have not contributed throughout the year or part way through and what guidance is available in this case on comparatives?**

If a director has not contributed for the whole year then you do not complete any disclosure for them.

If a director has contributed for part of the year then you will need to include the part year information on the disclosure.

### **The pension calculations can seem like a 'black box', producing numbers which can be very large one year and very small or even negative the next year. Is there a way to get an explanation of the reasons for unusual figures?**

If you have an issue with the figures produced, then please submit this via the comments section of Greenbury within Pensions Online and we can arrange for a response.

I have also asked if some information can be included in the 2023 guidance to cover some of the scenarios or provide a bit more understanding.

### **Our payroll team have requested the marital status and dates of divorce if applicable, we feel asking the execs the date they divorced is rather sensitive. Payroll have advised this info has been requested by the pension's agency - please can I ask why the dates are necessary**

This is due to the Goodwin ruling that occurred in 2020 tribunal for the teacher's pension scheme in relation to survivor benefits payments being discriminatory. The date is not required for the Greenbury exercise however, this will aid organisations to determine the correct status to apply for the member when submitting the request.

### **Regarding marital status, if someone is widowed, do we leave status as married or single?**

This would be listed as single on the system.

### **Do we need to disclose director's pension if they have not been contributing to pension scheme?**

If the director has not contributed for the whole scheme year (01 April to 31 March) then NHS Pensions will not provide any information for the director.

If the director has contributed for part of the scheme year then NHS Pensions will provide the data for this period only.

**Do we need to disclose those who have stopped contributing?**

If the person has contributed for part of the scheme year then NHS Pensions will provide the data for this period only. For you to report on.

**Why will the information not be provided for opted out members, if their info does still need to be disclosed in the Rem Report?**

In respect of Senior Manager disclosures, the employers are required to complete the 'all pension-related benefits' which is (e) of Table 1. The narrative to this states that '*This figure will include those benefits accruing to senior management from membership of the NHS Pension Scheme*' As these individuals are not contributing to the scheme they are not 'accruing' benefits.

In respect of calculating the 'real increase' in pension figures as the individuals are not contributing to the scheme the only increase would be due to inflation, this increase is disregarded as stated on page 65 of the Group Accounting Manual April 2021.

In respect of Cash Equivalent Transfer values, the 'real increase' is supposed to reflect the increase that is funded by the employer. Again, it does not include the increase in accrued pension due to inflation or contributions paid by the employee.

but if there is a statutory requirement for opted out members to be included under the FReM - adapted by the GAM then why is this information not available - I think this issue needs discussion with NHSE&I, DHSC and treasury to resolve. Are there ways in which the information can be obtained?

**With non-contributing members, who remain in the scheme, not having their pension details provided how do we calculate their disclosure figures as these are still required for disclosure.**

You will need to confirm with NHSE/I how this is completed.

**Last year there was a mention that the pensions agency was working on a final pay control calculator, is this now available?**

This is still being investigated by the technical team.

**Please confirm request deadline**

The deadline for requests to be guaranteed for completion by 31 March 2022 is 28 February 2022. If the request is submitted after this date NHS Pensions cannot guarantee that the calculation will be completed by 31 March 2022.

**If a director is are recharged out to another Trust, how does that impact on the pension increase calculation?**

You will only be provided the information as per your employment with for the member, if you are the organisation that is paying the member.

**How do we treat those that are seconded into our organisation?**

Please see above.

**If a director works for two different Trust, how do you calculate pension benefit?**

If the director is part time at two different trusts, then each trust will need to request the information for the member to report in their accounts, and use this to calculate the pension benefit the same as other members.

**What if a director is working for both Trusts so only a percentage is recharged?**

If the director has employments at both then please see above.

If they also have a secondment that is recharged, then this information will be for the trust that they are being paid by for the secondment.

**If they are seconded part way through the year do, we then also show them in our Trust as well to part of the year?**

Yes, you would show them under your records for the period before the secondment.

Depending on when in the year this occurs, you will be informed by NHS Pensions if the figures needs to be apportioned.