Appendix B

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

Please complete in full and email to the following email address:

[RECPayment@ggc.scot.nhs.uk](mailto:RECPayment@ggc.scot.nhs.uk)

Alternatively, you can complete the form and send via post, private and confidentially to the following address:

REC Team, Human Resources Department, 2nd Floor

West Glasgow ACH

Dalnair Street

G3 8SJ

Name: ........................................................................................

Post: ...........................................................................................

Payroll Number: .........................................................................

National Insurance No: .............................................................

SB Number for Pension Scheme: ..............................................

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

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

I confirm 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 I have attached all the following evidence in support of my application including a NHS Superannuation opt out form in the event that my application is successful (please tick the boxes accordingly):

* 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 YTD; 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, using the HMRC calculator link below:

<https://www.tax.service.gov.uk/pension-annual-allowance-calculator>

* NHS Superannuation opt out form

The NHS Superannuation opt out form can be accesses using the following link:

<https://sppa.gov.uk/Documents/NHS/NHS%20Useful%20Resources/NHS%20Forms/Opting%20out/NHS%20Opt%20Out%20Form_1.pdf>

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.

Name……………………..……………………………………

Signature ........................................……………..Date ……………………

**----------------------------------------------------------------------------------------------------------------**

**PANEL AUTHORISATION**

Authorised by (NAME) ……………………………………........ Date…………………….

Job Title:.................................................................

Signed .................................................................

Authorised by (NAME) ……………………………………...... Date…………………….

Job Title:..................................................................

Signed .................................................................