

## Annual Allowance Scheme Pays Election Notice

**Please complete all sections of the form**

You should only complete this form if you want to elect for Wiltshire Pension Fund (WPF) to pay your Annual Allowance charge.

To be eligible for Scheme Pays, the growth in your benefits in WPF in the relevant tax year must exceed £40,000 or your tapered allowance if this is lower. It is your responsibility to determine the amount of tax charge that you are liable for.

**If you exceed the Annual Allowance in more than one tax year a separate election notice must be completed for each tax year.**

1. PERSONAL DETAILS	
Surname	
Forename(s)	
Date of Birth	
National Insurance Number	
Address	
Telephone Number	
Email Address	

2. ANNUAL ALLOWANCE CHARGE DETAILS	
To be completed if you would like WPF to pay some or all of the Annual Allowance charge you are liable for as a result of the growth in your pension savings. We won't ordinarily use Scheme Pays if your charge is a result of growth in savings outside of WPF.	
The total amount of Annual Allowance charge I require WPF to pay to HMRC is:	
Relevant tax year in which the Annual Allowance charge occurred:	/
If you are amending a previous election for the relevant tax year above, please tick here:	<input type="checkbox"/>

### 3. SCHEME PAYS MEMBER DECLARATION

#### Member Declaration

I require WPF to pay the above Annual Allowance charge to HMRC. I confirm that:

- the growth in my pension savings in the relevant tax year exceeds £40,000 or my tapered allowance if this is lower
- the Annual Allowance charge has been calculated at the same tax rate as my taxable income (for the relevant tax year that the Annual Allowance charge occurred) and

I understand that:

- this election is irrevocable and I cannot cancel the election at a later date (although it may be amended by sending in a further notice within HMRC time limits)
- if I'm subject to the tapered allowance, or my charge is also a result of pension savings outside of WPF, or the value of my charge is less than £2k, then I will incur interest penalties if I don't elect for WPF to utilise Scheme Pays for them to pay the charge by 31 January in the year after the relevant tax year of which the charge arises
- inflation will be added from the date the Annual Allowance charge is paid up to the date my WPF benefits become payable or I transfer them out and
- my WPF benefits **will be permanently reduced** to take account of the payment of the Annual Allowance charge made by WPF.

**Please Note:** If WPF does not receive your completed election before:

- 31 July in the year following the year in which the tax year to which the annual allowance charge relates ended.
- the date your WPF pension benefits are paid or a transfer value paid
- you reach age 75

you will be required to make your own separate arrangements for the payment of your Annual Allowance charge.

WPF reserves the right to request a discharge from paying the Annual Allowance charge where a member has insufficient scheme benefits from which to recoup the Annual Allowance charge.

Scheme Pays is not available once your WPF Pension becomes payable or you transfer out your benefits.

#### How to return

**Upload** this form via **Document Upload** on [My Wiltshire Pension](#)

**Email** to [pensionforms@wiltshire.gov.uk](mailto:pensionforms@wiltshire.gov.uk)

**Post** to Wiltshire Pension Fund, PO Box 2096, Livingston EH54 0HH

#### VERIFICATION (not required if uploading on My Wiltshire Pension)

Signature:

Date:



Privacy Notice

We will use this personal data to administer your benefits at Wiltshire Pension Fund. From time to time we will share your personal data with third parties, including our contractors, advisors, government bodies and dispute resolution and law enforcement agencies and insurers in order to comply without obligations under law, and in connection with the provision of services that help us carry out our duties, rights and discretions in relation to the Fund. These organisations are listed in the full Privacy Notice.

If you would like to access any of the information we hold about you or have any concerns regarding the way we have processed your information then please contact the Wiltshire Pension Fund on telephone number 01225 713613 or by emailing [pensionenquiries@wiltshire.gov.uk](mailto:pensionenquiries@wiltshire.gov.uk) if you require any further information.