Teachers' Pension Scheme 2026/01

Who Should Read:

- Chief Executives
- Directors of HR and Finance
- HR and Payroll Managers
- Staff responsible for data submission to SPPA

Action Required: Please review and circulate as appropriate.

Subject: Annual Return Data Requirements 2025-26

Date: 10 February 2026

Purpose of this Circular aims to:

- **Request annual return data for all active members.**
- **Clarify data submission requirements.**
- **Explain the impact of industrial action on the Teachers' Pension Scheme.**
- **Provide guidance on member and employer contributions.**
- **Outline teachers' pay awards.**
- **Advise on amendments to previously submitted data.**
- **Remind employers of their statutory obligations.**
- **Offer information on support and resources.**
- **Share key deadlines.**

Employer Responsibilities:

Statutory Data Submission Requirements:

Employers must provide information enabling the scheme manager to fulfil statutory duties. To ensure pension records are updated, SPPA requires data for all staff in active pensionable employment as of **31 March 2026**.

Key Deadline:

31 May 2026:

Annual Return submission deadline for employers. This allows adequate processing time for Annual Benefit Statements and Annual Allowance calculations. Compliance with this deadline is crucial to meet the statutory requirement of 100% Annual Benefit Statement issuance.

Submission Methods:

All returns must be submitted using the **STPS03** Annual Return form via the EDM Portal. The data specification remains unchanged from previous years.

Exceptions to this are employers who have recently switched to the I-Connect platform for monthly submissions, where no annual return (STPS03) is required. Please however, ensure your monthly returns are up to date and accurate.

Active Member Lists:

Employers have received an **Active Member List** via EDM, detailing all active members and contracts as of 1 February 2025.

For those wishing to be onboarded to I-connect in future, the active lists provide a valuable means of working towards readiness for this.

Employer Obligations

Employers **must** submit an annual return for all listed members unless they have opted out. If a member has left during the financial year, submit a **leaver form** instead.

- Leavers: Ensure submissions cover all departures during the financial year
- New Starters: If a member is not on the active list, submit a **new starter form** alongside the **Annual Return**.
- Nil Returns: If a member is still active but has earned no salary, a **nil annual return** is required

Failure To Submit Data - Pensions Regulator:

Failure to meet the **31 May 2026** deadline may result in:

- SPPA reporting non-compliance to the Pensions Regulator.
- SPPA imposing fines on an employer to cover costs incurred due to not meeting statutory obligation, and/or for any additional administration cost to SPPA as a result of necessary clean-up work because of inaccurate or poor submissions.
- Publication of employer names that failed to submit on time.
- Exclusion of non-compliant employers from the Annual Benefit Statement process, with affected members directed to their employer for an explanation.

For more information on your responsibilities please read the HMRC Guidance

Help & Support

Employers should review the Annual Return Bulletins, and Checklist on the SPPA website before submitting data.

- Data Submission Queries: SPPAEDM-Enquiry@gov.scot
- Data Team Direct Line: 01896 893050
- Microsoft Teams support: Available upon request.

Impact of Industrial Action on Pension Contributions:

Strike days are non-pensionable – no contributions are deducted, and lost earnings are excluded from benefit calculations. Members cannot pay back contributions for strike days, but other options to increase benefits may be available.

Reporting Strike Days in Returns:

- **Full-time members:** Reduce service by the number of strike days (e.g., 3 strike days = 362 days of service).
- **Part-time members:** Deduct hours missed on strike days from total worked hours.
- **Document strike participation** in return notes (e.g., "2 days strike on DD/MM").

Please refer to the Teachers Circular 2020/04 for further guidance.

Pay Awards and Arrears:

Earnings must be reported in the financial year they are earned.

- Backdated pay awards may require an **STPS06 amendment form**.
- If arrears are paid after submitting an annual return, an **amended STPS06** must be submitted.
- Remove previously reported arrears in the next year's return to avoid double reporting.

Contribution Rate Changes:

- Member contribution rates: Please refer to Circular 2025/02
- Employer contribution rate changes: Effective **1 April 2024**, increasing from **23% to 26%** Circular 2023/08

Employer Performance Reporting (Local Authorities Only):

SPPA will track and share employer performance reports for 2023-24, assessing data timeliness and accuracy.

Key Activities and Deadlines:

- Final Reminder to Payroll Departments: 16 May 2026
- Evaluation of Received Returns 1 June 2026
- Escalation of non-compliance from. 1 June 2026
- Report to The Pensions Regulator. 1 September 2026
- Local Authority Performance Reports published. October 2026

Christopher Nairns
Chief Operating Officer
February 2026

Contact information

For data submission enquiries please contact SPPAEDM-Enquiry@gov.scot or james.shaw2@gov.scot , simon.gambling@gov.scot if you have any general enquiries about this circular.

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