Teachers' Pension Scheme 2026/04

Who should read:
- Chief Executives
- All HR and Payroll Managers
- Pension Administration Staff
- Staff who submit data to SPPA

Action: For information

Subject: Disclosure of Salary and Pension Information for 2025 - 2026 Annual Reports Accounts

Date: 22 April 2026

The purpose of this circular is to note the arrangements for SPPA to provide pension information to employers for the 2025-26 Annual Reports and Accounts.

To help employers meet their requirements in relation to salary and pension disclosure for senior staff in their accounts, SPPA will provide an online calculator and the associated guidance.

SPPA provided calculations last year which detailed if a member was in the NRA60/NRA65 Final Salary section of the Pension Scheme and the years and days service accrued in the respective schemes up until 31/03/2022. This will not change going forward as everyone moved to the 2015 CARE Pension Scheme as from 01/04/2022. **

For Example :Resource Account for 23/24
Final Salary Service up to 31/03/22 was 30 years 45 days, **going forward this will not change.**
Care Benefits from 01/04/22
Only Care Actual Earnings required to be input from 22/23 onwards

Teachers Pension Scheme(s)
Resource Account Calculator for Unprotected Members to 31/03/2024

Final Salary Pension Scheme	NRA60	
Name	A Member	
Gender	M	
Date of Birth	10/01/1964	
State Pension Age: Years, Months	67	0

Inflation Rate	6.70%
Age at Start of Period	59
Age at End of Period	60

Start of Period - 31/03/2023	
Final Salary Service	
Years	Days
30	45

End of Period - 31/03/2024	
Final Salary Service	
Years	Days
30	45

For Example :Resource Account for 24/25
Final Salary Service up to 31/03/22 was 30 years 45 days.
Care Benefits from 01/04/22
Care Actual Earnings input from 22/23 onwards

Teachers Pension Scheme(s)
Resource Account Calculator for Unprotected Members to 31/03/2025

Final Salary Pension Scheme	NRA60	
Name	A Member	
Gender	M	
Date of Birth	10/01/1964	
State Pension Age: Years, Months	67	0

Inflation Rate	1.70%
Age at Start of Period	60
Age at End of Period	61

Start of Period - 31/03/2024	
Final Salary Service	
Years	Days
30	45

End of Period - 31/03/2025	
Final Salary Service	
Years	Days
0	45

SPPA will on request provide service details for members with service in the NPA60/NPA65 scheme to allow you to complete the online calculator. When requesting such information, employers must provide written consent from each individual.

If disclosure information is required employers should complete the relevant resource templates and, using your preferred secure method, email it to sppatransfers@gov.scot . The data you must give SPPA is broadly the same as for the 2023-2024 exercise. Please note we require a completed template for each member (e.g. if you have 2 members that are subject to disclosure, we will ask you to complete a request template for each). Employers should supply SPPA with a completed template as soon as possible after 31 March 2025.

** On 1 April 2015 public sector pension schemes changed and the 2015 Care scheme was introduced. Most pension scheme members were moved from the final salary (NPA60/NPA65) Scheme to the 2015 Care Scheme, however some members close to retirement were protected and did not move to the new 2015 Care Scheme. The Court of Appeal found that this discriminated against younger scheme members and the government removed this discrimination for the Remedy period between 1 April 2015 and 31 March 2022. The NPA60/NPA65 Scheme was closed on the 31 March 2022 and from 1 April 2022 our Teachers members became members of the 2015 Care Scheme. Eligible members had their membership during the Remedy period (1/4/2015 – 31/03/22) in the 2015 Care scheme moved back into the NPA60/NPA65 scheme on the 1 October 2023. This is called “rollback”.

Non-disclosure is possible if the member can provide reasons that publication would, under the Data Protection Act, prejudice their rights, freedoms or legitimate interests, or that it would or be likely to cause unwarranted substantial damage or distress to themselves or another. You should take legal advice if this occurs, as if you decide not to publish this may be challenged under the Freedom of Information Act. Where non-disclosure is agreed, the fact that certain disclosure has been omitted should be disclosed.

***To comply with data protection requirements, SPPA will protect information they send to employers using the Switch Egress secure email service . This requires the recipient of the email and attachment to register for the free cloud based Switch Egress secure email service. Once registered and logged in, the encrypted email will be available to view.**

Any questions?

Please contact sppatransfers@gov.scot , using 'Resource Accounts' as the subject, if you have any enquiries about this circular.

Christopher Nairns
Chief Operating Officer
22 April 2026