

TEACHERS' PENSION SCHEMES 2018/07

WHO SHOULD READ:

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

ACTION: To read and circulate as appropriate

SUBJECT: Annual Return data 2018

The purpose of this circular is to:

- request Annual Return data for 2017-18
- confirm submission deadlines
- inform employers about the new dedicated online Annual Returns area
- confirm that data should be submitted through the EDM portal
- indicate the schedule of relevant dates

Employing authorities are required to disclose information to enable the scheme manager to undertake its statutory duties. To allow the pension records of individual members of the scheme to be updated, SPPA requires information about all staff in active pensionable employment on 31 March each year.

The deadline for data submission is **31 May 2018**. This is to ensure the SPPA has adequate time to process and plan production of annual benefit statements and annual allowance calculations.

SPPA have a statutory obligation to provide Annual Benefit Statements to members by **31 August 2018** and there is a risk that any annual returns submitted after **31 May 2018** may not be loaded to member records in time for that deadline. This could result in scheme members not receiving their Annual Benefit Statements.

Failure to submit data – Pensions Regulator

If SPPA does not meet its statutory obligation to produce an annual benefit statement (ABS) for all active scheme members by 31 August 2018 we are obligated to report this to the Pensions Regulator. To provide clarity to the Regulator we may include the names of all employers who have failed to meet the **31 May 2018** deadline set by SPPA to allow for the timely production of ABS.

For more information on your responsibilities please read the guidance below:

<https://www.gov.uk/hmrc-internal-manuals/pensions-tax-manual/ptm167400>

Online Annual Returns Guidance

To support timely and accurate annual returns, we have created a [dedicated area](#) on our website containing important bulletins and resources designed to raise awareness of known issues. We have provided an Annual Return Readiness Guide and Checklist. Full guidance on completing the annual return is also provided. Employers should use these resources in preparation for their annual returns.

Data Submission and Support

All annual and Nil returns must be submitted through the Employer Data Management (EDM) portal. If you do not have a registered EDM user in your organisation, please get in touch with the EDM Support Team.

In order to support employers in completing the annual return and using the EDM portal, there is a dedicated support team ready to offer help and assistance to users.

For data or submission enquiries please telephone 01896 893000 (and ask for 'EDM'). Alternatively you can email : SPPAEDM-Enquiry@gov.scot.

Employer Performance Monitoring

The SPPA will start to track employer's performance relating to timeliness and accuracy from the 1st April 2018. Information relating to employer performance shall be shared with selected employers and pension boards later in the year.

Schedule of Events

Planned activities	Scheduled for:
SPPA will issue final reminder to Payroll departments	21 May 2018
SPPA will evaluate whether all returns received	1 June 2018
SPPA will escalate non-compliance with Chief Executives	w/c 1 June 2018
Employers become liable for HMRC sanctions	6 July 2018
SPPA will provide report to Pensions Regulator	1 Sept 2018
SPPA will generate 1 st performance reports	Sept/Oct 2018

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Interim Head of Customer Services
29 March 2018

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