

**SCOTTISH TEACHERS' SUPERANNUATION SCHEME  
7/2011 CIRCULAR**

<b>WHO SHOULD READ:</b>	<b>Directors of Education and Finance HR Managers and Payroll Managers Teachers' Unions and Representatives</b>
<b>ACTION:</b>	<b>To read and circulate to all appropriate parties Inform scheme members</b>
<b>SUBJECT:</b>	<b>Submission of Summer 2011 Retiral application forms Calculation of part year final salary Time scales for Winding Down applications</b>

**The purpose of this circular is to:-**

- **notify STSS employers and representatives of the timescales for submitting 2011 summer retiral applications**
- **provide calculation of part year final salary**
- **remind employers of the time scales for Winding Down applications**

**Summer Retiral applications**

Following on the success of last year's handling of summer retirement applications where we processed in excess of 2,000 summer retrials, we are again seeking your assistance.

Experience confirms that ideally, given the high numbers involved, up to 4 months' prior notice of applications allows pensions to be put into payment timeously, provided that all the correct information is submitted with the application.

We are aware that this summer, in addition to the usual surge of applications, there may be some early retirement exercises. These are generally more detailed and this is why we again seek your support in providing us with completed application forms as soon as possible, giving us the maximum time to process them. This allows us to plan and allocate staff resources to process the applications.

SPPA do appreciate that there may be occasions when it is not possible for employers to provide the information within the requested timescales. If that is the case we will aim to minimise any pension delays, however we would ask that you keep us informed about potential late applications, so that we can plan accordingly.

In the meantime, it would assist us greatly with our planning, if you could advise us of the expected number of teacher retirement applications that you anticipate you will be submitting this summer.



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## Calculation of final part year salary

Please note that service and earnings should be recorded on a 365 days accrual for STSS purposes. This differs from circular SNCT 26 guidance for teacher's daily rate of salary as 1/261 of the annual salary. To assist with this calculation we have provided a brief guide and examples in Annex A [Link](#)

## Winding Down applications

Employers are reminded that in every Winding Down case, a Leaver (TSS2) and Starter (TSS1) should be submitted to SPPA no later than 3 months after the agreed commencement date. These are required by SPPA to ensure that the members records are updated accurately

**Ian Clapperton**  
**Director of Operations**  
**11 April 2011**

### Contact Information:

Should you have any enquiries about this circular, or require further information, please contact:

[TeachersBenefits@scotland.gsi.gov.uk](mailto:TeachersBenefits@scotland.gsi.gov.uk)

**Scottish Public Pensions Agency**  
**7 Tweedside Park**  
**Tweedbank**  
**GALASHIELS**  
**TD1 3TE**

[www.sppa.gov.uk](http://www.sppa.gov.uk)  
**Telephone: 01896 893000**  
**Fax: 01896 893214**



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