

**TEACHERS' PENSION SCHEMES**  
**05/2016**

**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 2015-16 and tax charges  
Employer Data Management (EDM)

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

- request annual return data for 2015-16
- confirm deadlines and HMRC charges
- provide awareness of Employer Data Management (EDM) system
- provide information on disclosure of salary and pension information
- Annex A – common data issues
- Annex B – STPS03 Annual Return guidance

Please note that the format for the 2015-16 annual returns has changed from previous years.

To allow the pension records of individual members of the scheme to be updated, employing authorities are required, under the scheme regulations, to supply information about all staff in active pensionable employment on 31 March each year.

The data should be sent to SPPA **no later than 31 May 2016**. This will allow us to fulfil our statutory obligation to update member statements to MyPension – Online Member Services by 31 August 2016 and to meet HMRC deadlines and other pension events.

Guidance for completion of the STPS03 Annual Return is available on [Annex B](#)

**HMRC charges for submission of late or incorrect data**

As notified in [circular 08/2012](#) employing authorities who fail to meet HMRC's deadline of 6 July 2016 can be charged a penalty of £300 per member and an additional £60 per member for each day that the submission is late. Therefore, if you have 10 members and are 18 days late, HMRC could impose a fine of £13,800.

The following link <https://www.gov.uk/hmrc-internal-manuals/pensions-tax-manual> to HMRCs technical page details:

- 
- what should be provided
  - by when
  - what happens if the information is not provided on time or is incorrect



**EDM is an interim solution during transition to Capita.**

As per [Circular 2016/01](#), the EDM portal is currently being configured and will be launched to all employers in tranches from early April 2016. To register for the system the payroll should send an email to [SPPAEDM-Principle@gov.scot](mailto:SPPAEDM-Principle@gov.scot) confirming:

- Full Name
- Email Address
- Telephone Number
- Employer Name
- Employer Code

The EDM portal has been designed to allow employers to submit all data forms through a secure electronic portal. This includes, STPS01 new starters, STPS02 leavers, STPS04 service changes and STPS03 annual returns.

When registered, employers will have the ability to submit individual forms for one member at a time, or as a bulk upload. To submit a bulk upload it is important that employers use the template forms provided on the EDM system.

### **EDM User support**

In order to support employers using the system we have set up a dedicated EDM implementation team. The team consists of:

Alice Goodwin  
Mike Riddell  
Kerry Innes  
Donna Allen

For any queries relating to the system, please phone 01896 893000 (ask for EDM)  
Alternatively you can email: [SPPAEDM-Enquiry@gov.scot](mailto:SPPAEDM-Enquiry@gov.scot)

Please note that any enquiries relating to data should continue to be sent to the Records

---

Maintenance Team.

Once EDM has been launched we will no longer accept data via email on Excel spreadsheets.

### Schedule of Communications

| Communication  | Timescale  |
|--|------------|
| Circular from SPPA detailing requirements/timeline   | February   |
| Email to remind Payroll Managers of the 31 May annual return date deadline   | March      |
| Last date for annual returns   | 31 May     |
| We will contact employers to check the progress of submissions and will also make employers aware of their liability to a fine if the deadline is not met (estimate of the weekly cost of late submission) | w/c 24 May |
| Letter from our Director of Operations to your Director of Finance (or appropriate person) to advise that annual return not yet received, where appropriate  | 15 June    |
| Employers become liable for HMRC sanctions   | 6 July     |
| HMRC employer report sent by SPPA  | 7 July     |

### Tasks to complete before submitting Annual Returns (If you haven't already done so)

- All new starters who joined the scheme prior to 01/04/2016 must be reported on STPS01starter form
- All STPS01starter forms for employees with multiple contracts
- Any changes of service prior to 31/03/2016 should be reported on STPS04 service changes
- If the member has left prior to 31/03/2016 an STPS02 leaver form is required instead of an annual return.

As 2016 is a leap year please remember that a member can only receive a maximum of 365 days service credit in our scheme.

If any of the above actions are not complete, the annual return data will fail to load to the member record.

### Data Accuracy

It is essential that particular emphasis is placed on the accuracy of data before it is sent. The Public Service Pension (Record Keeping Regulations), which came into force from 1

April 2015, set out the records which public service pension schemes are required to maintain. Underpinned by the Pension Regulator's Code of Practice for Public Service Pension Schemes, we have a clear duty to maintain accurate records for members.

The EDM system has been designed to help employers ensure that all relevant data fields are complete and in the correct format. EDM shall validate your file at the point of submission and will help identify if there are errors or incomplete files. Please note that you will not be able to send the file to the SPPA until the issues have been addressed

### **Employing Authority Resource Accounts (Disclosure of Salary and Pension information at 31 March 2016)**

To help employers meet their requirements in relation to salary and pension disclosure for senior staff in their accounts, we will provide an [online calculator for protected scheme members only](#). For unprotected members SPPA will, on request, provide details of an individual's service in the scheme. That information will, however, normally be restricted to the service at 31 March 2015. This is the latest date to which our records are updated as the annual returns for the year 2015/16 have not yet been provided. When requesting such information, it is essential that employers provide written consent from each individual. Without this, we cannot release details to employers.

**Pam Brown**  
**Director of Operations**  
**13 February 2016**

#### **Contact information**

Email: [RMTSPPA@scotland.gsi.gov.uk](mailto:RMTSPPA@scotland.gsi.gov.uk) (For all data enquiries)  
[SPPAEDM-Enquiry@gov.scot](mailto:SPPAEDM-Enquiry@gov.scot) (For EDM system enquiries)

Tel: 01896 893000 and ask for 'RMT' for questions about data and 'EDM' for questions about the EDM submissions portal.

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

[www.sppa.gov.uk](http://www.sppa.gov.uk)  
Telephone: 01896 893000  
Fax: <<Number>>



INVESTOR IN PEOPLE

An agency of



**The Scottish Government**  
Riaghaltas na h-Alba