

**SCOTTISH TEACHERS' SUPERANNUATION SCHEME  
CIRCULAR 07/2013**

**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 2013 and tax charges

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

- request annual return data for 2012/13
- remind employers of HMRCs charges for submission of late or incorrect data
- provide details on the Disclosure of Salary and Pension information

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 2013. This will allow us to calculate tax returns and other pension events as well as update annual statement details on: [My Pension – Online Member Services](#).

Please note that it is your responsibility to ensure the safe transmission of electronic sensitive personal data from you to SPPA. Guidance was issued in [Circular-2011/08](#) relating to secure email addresses which do not require encryption. If your email address is not included in this list you should encrypt the file before sending to us. The encryption tool we can accept is PKZIP which can be downloaded from [www.pkware.com](http://www.pkware.com) Alternatively, send password protected CSV/Excel/TXT files by email with a separate communication containing the password

It is essential that particular emphasis is placed on the accuracy of data before it is sent. Please ensure that the required data fields are complete and in the correct formats. Common issues such as missing details cause delays in the data being loaded to our system and may be returned to you for correction. If data is returned, you should correct it and resend to us within two weeks. A list of common errors is shown in [Annex A, Part 4](#). Information on how to submit and format can be found in [Annex A Parts 1 and 2](#).

For assistance in calculating pensionable service and remuneration due to the SNCT Pay

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and Conditions Agreement 2011 effective from 1 September 2011, please refer to [Circular 2011/13](#).

We will only accept data in electronic format, on the templates provided on the website, or other pre arranged formats. Please see guidance on [Annex A, Part 1](#).

Starters and leavers, relating to the year ending 31 March 2013, should be submitted using the electronic templates which are available at [TSS1 and TSS2 Templates](#). This data is required prior to loading the annual returns and should be submitted by 30 April 2013.

Employers submitting data for members, who are buying Additional Pension by periodic contributions, should send this data on a separate spreadsheet available at: [Additional Pension Template](#) and submit with annual returns.

All data should be submitted to [RMTSPPA@scotland.gsi.gov.uk](mailto:RMTSPPA@scotland.gsi.gov.uk) and will be automatically acknowledged on receipt. Please include your employer code, name and form type in the email subject e.g. **039- George Heriot's School – Annual Return**

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

As notified in circular [08/2012](#) you may wish to note that employing authorities who fail to meet HMRCs deadline of **6 July 2013** can be charged a penalty of £300 per member and an additional £60 per member for each day that the submission is late.

The following link [www.hmrc.gov.uk/manuals/rpsmmanual/RPSM06107530.htm](http://www.hmrc.gov.uk/manuals/rpsmmanual/RPSM06107530.htm) to HMRC's technical page details:

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

### **Employing Authority Resource Accounts (Disclosure of Salary and Pension information at 31 March 2012)**

To help employers meet their requirements in relation to salary and pension disclosure for senior staff in their accounts, 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 2012. This is the latest date to which our records are updated as the annual returns for the year 2012/13 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. The ready reckoner which is available to calculate and produce CETV information required from employers has now been updated and is available from our [website](#)



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We have developed calculators for both pre and post 2007 arrangements. All enquiries relating to the resource account calculators should be submitted to:  
[NHSTransfers@Scotland.gsi.gov.uk](mailto:NHSTransfers@Scotland.gsi.gov.uk)

**Pam Brown**  
**Director of Operations**  
**20 March 2013**

**Contact information:**

Should you have any enquiries about this circular or require assistance in completing the data requirements, please contact SPPA's Records Maintenance Team at:  
[RMTSPPA@scotland.gsi.gov.uk](mailto:RMTSPPA@scotland.gsi.gov.uk) or alternatively, the Data Manager can be contacted at  
[James.Bolton@scotland.gsi.gov.uk](mailto:James.Bolton@scotland.gsi.gov.uk)

The dedicated Employer Helpline for all queries in regard to submission of data is:  
01896 892471

**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 893000



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