

## SCOTTISH TEACHERS' SUPERANNUATION SCHEME 02/2015

**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 and tax charges

The purpose of this circular is to:

- request annual return data for 2014-15
- highlight instructions for the reporting of the backdated pay awards
- reiterate HMRCs charges for submission of late or incorrect data

**Please note that the format for the 2014-15 annual returns remains unchanged 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 2015**. This will allow us to meet HMRC deadlines and other pension events as well as update statement details onto [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 WINZIP. 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. The Public Service Pension (Record Keeping Regulations), which come 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. Please therefore ensure that the required data fields are completed and in the correct formats. Common issues such as missing details cause delays in the data being loaded to the system and may therefore be returned to you for correction. If data is returned, you should correct it and resend to us within five working days. Information about how to submit and format can be found in [Annex A Parts 1 and 2](#). A list of common errors is shown in [Annex A, Part 4](#).

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Please also refer to [Annex A](#) for instructions about how to notify SPPA of any members who have received a backdated pay increase.

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

Starters and leavers relating to the year ending 31 March 2015 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 2015. This will ensure that member's records are brought up to date prior to the receipt of the annual returns and that members have their protection status for the new 2015 scheme calculated correctly, allowing the relevant communication to be issued in due course.

Employers submitting data for members, who are buying Additional Pension by periodic contributions should submit this data on a separate spread sheet 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 (039 – George Heriot's School - annual return)

### Schedule of communications

You should note that we will work to the following timeframe for the submission of annual return data.

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

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

As notified in circular [08/2012](#) employing authorities who fail to meet HMRCs deadline of **6 July 2015** 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 [www.hmrc.gov.uk/manuals/rpsmmanual/RPSM06107530.htm](http://www.hmrc.gov.uk/manuals/rpsmmanual/RPSM06107530.htm) to HMRCs



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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 2013)**

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 2014. This is the latest date to which our records are updated as the annual returns for the year 2014/15 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 Cash Equivalent Transfer Value information required from employers is under review, once available you can access this from our [Employer Forms](#)

**Pam Brown**  
**Director of Operations**  
**10 February 2015**

#### **Contact information:**

Should you have any enquiries about this circular, or require assistance with completing the data requirements, please contact our Records Maintenance Team at:

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

**The dedicated employer helpline for all queries in regard to submission of data is 01896 892471**

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TD1 3TE

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