

TEACHERS' PENSION SCHEMES

02/2017

WHO SHOULD READ:	Chief Executives All HR and Payroll Managers Pension Administration Staff Staff who submit data to SPPA
ACTION:	To read, circulate and action as appropriate
SUBJECT:	Disclosure of Salary and Pension Information for 2016 – 2017 Annual Reports and Accounts

The purpose of this circular is to note the arrangements for SPPA to provide pension information to employers for the 2016-17 Annual Reports and Accounts.

To help employers meet their requirements in relation to salary and pension disclosure for senior staff in their accounts, SPPA provides an [on-line calculator](#) and [guidance](#). Please note, the calculator can only be used for **protected** scheme members of the Teachers' 1997 and 2007 schemes, including members who have not yet transitioned to the 2015 scheme.

SPPA will, upon request, provide details of a member's service history as at 31 March 2016 (the latest we currently hold). When requesting such information, employers must provide written consent from each individual.

If disclosure information is required for members of the 2015 CARE scheme, employers should complete the [request template](#) and, using WinZip*, email it to sppatransfers@gov.scot. SPPA will provide information to assist the completion of the accounts. The data you must give SPPA is broadly the same as for the 2015-16 exercise** (although obviously for a later year). Employers should supply SPPA with a completed template as soon as possible after 31 March 2017.

Non-disclosure is possible if the member can provide reasons that publication would, under the Data Protection Act, prejudice their rights, freedoms or legitimate interests, or that it would or be likely to cause unwarranted substantial damage or distress to themselves or another. You should take legal advice if this occurs, as if you decide not to publish this may be challenged under the Freedom of Information Act. Where non-disclosure is agreed, the fact that certain disclosure has been omitted should be disclosed.

**To comply with data protection requirements, SPPA will protect information they send to employers using WinZip with AES encryption. This requires the recipient of the email and attachment to have the WinZip client, or a compatible application installed.*



***New transfer factors were introduced on 1 March 2017. See our guidance section for further information about using the new factors.*

Eleanor Guthrie
Operations Director
10 March 2017

Contact information

Please contact SPPATransfers@gov.scot, using 'Resource Accounts' as the subject, if you have any enquiries about this circular.

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