

**SCOTTISH TEACHERS' SUPERANNUATION SCHEME
CIRCULAR 2014/05**

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: Instructions for reporting backdated pay awards, 2014 annual return data, tax charges and disclosure of salary and pension information

The purpose of this circular is to:

1. provide instructions for reporting backdated pay awards
2. request 2013/14 annual return data
3. remind employers about HMRC charges for submission of late or incorrect data
4. provide details about 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.

1. Important - Instructions for reporting of back dated pay awards

We understand that teachers have been awarded a pay rise amounting to 1% backdated to April 2013. It is important that earnings are reported in the year that they were due to be paid, not when they were actually paid.

We would ask that employers, where possible, adjust the 2013/14 annual return (TSS4) to include the arrears due before submitting these returns. If, however, that is not possible, we will require an additional return for reporting the arrears payment.

To assist employers, we have created an arrears template to be used in conjunction with the normal annual return routine. Electronic template is available here [Arrears Template](#)

The arrears template asks employers to confirm what the enhanced pay, contributions and National Insurance earnings were for each member.

Payroll managers should submit their TSS4's with the arrears template no later than **31 May 2014**. We will merge the data together before loading to our administration system.

2. Annual return data

Annual return data should be sent to SPPA no later than 31 May 2014. 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 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. Please 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 will therefore be returned to you for correction. If this is returned, you should correct it and resend to us within 2 weeks. Information on 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](#).

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 2014, 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 2014.

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 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**

3. 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 2014** 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 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

4. 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 2013. This is the latest date to which our records are updated as the annual returns for the year 2013/14 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](#)

Pam Brown
Director of Operations
24 March 2014

Contact information:

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