

Welcome to bulletin 2 of this series of pre-annual returns information bulletins. This week we are focusing on leavers and the importance of sending in leaver forms (STPS02).

Please remember the deadline for 2018-19 annual return is 31 May 2019.

Getting it right...

- leaver information must be submitted for all contracts where pensionable employment has ceased
- leaver information must be sent through EDM no later than six weeks from payroll notification
- leaver notification must be made for all career breaks and nil maternity or sick pay

Leavers

Leaver forms should be sent when a member leaves pensionable employment in that post. Some examples of leaving pensionable employment are:

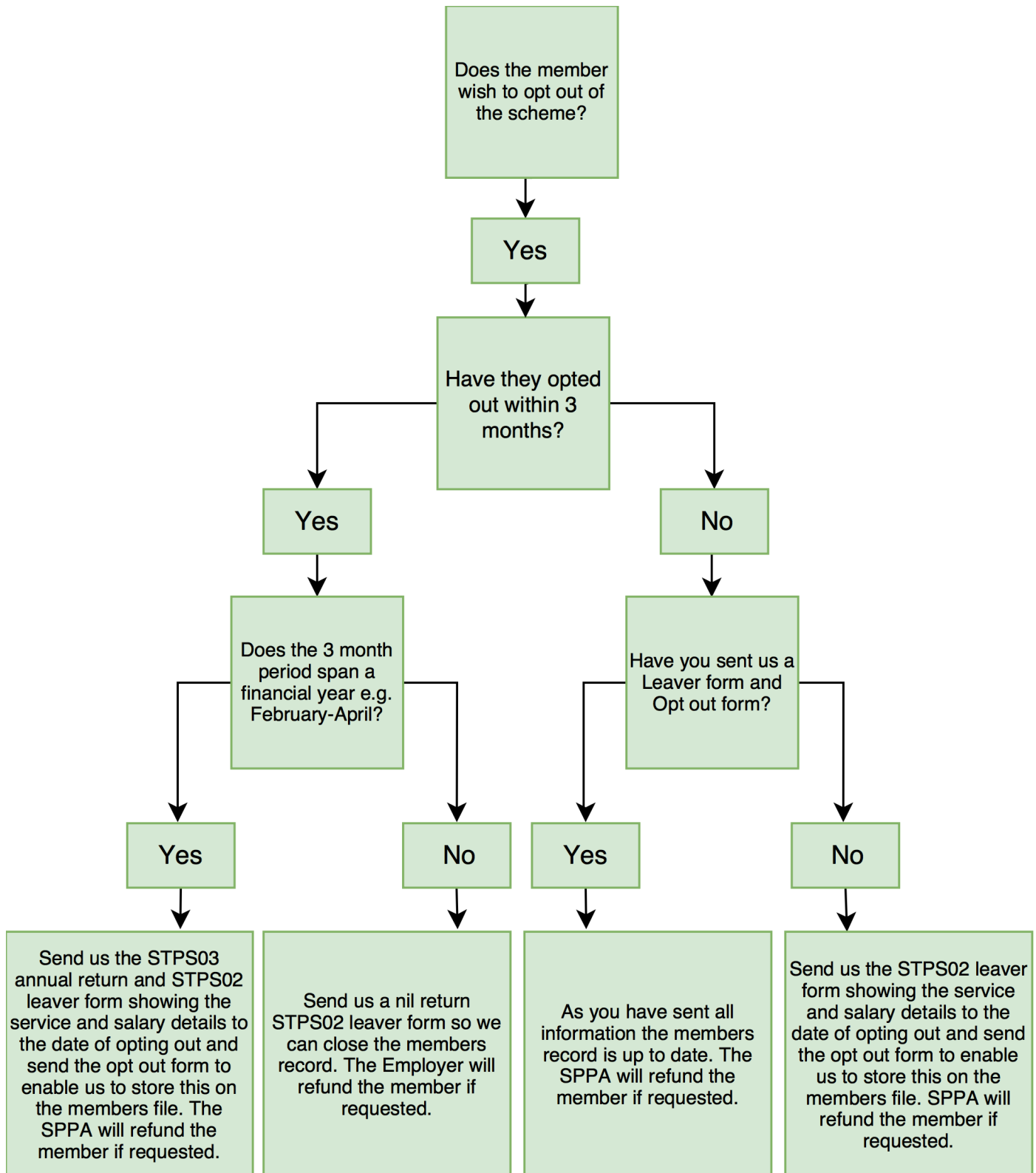
- moving post
- moving employer
- opting out
- leaving teaching altogether
- phased Retirement

A leaver form should not be sent when a member changes from part time to full time or vice versa, the correct way to report this is through the Service Change form (STPS04).

Members who have left the scheme should never be included on your annual return submission, even if they leave on 31 March as this will not close the employment on our system.

Opt Outs

Recent employer visits have highlighted inconsistencies in how employers are processing opt outs. To promote consistency we have created a flowchart which maps the correct process:



Career Breaks

Career breaks are not pensionable and there is no provision to repay contributions from career breaks so any member commencing a career break should be treated like a scheme leaver and a leaver form submitted.

Tapered Protection

When a member reaches the end of tapered protection we need you to send a leaver to close their protected pension and then a starter form (STPS01) to commence the CARE pension.

The annual return (STPS03) should only include information from the CARE start date to 31 March.

Phased Retirement

When a member elects to take phased retirement it's important to report the financial information to ensure the pension is accurate. You should send a leaver form with a date of leaving as the day prior to the phased retirement to allow us to calculate the phased pension. Follow this with a starter form dated the day the phased retirement commenced to set up the phased element of employment.

The annual return should only be from the phased start date to 31 March.

Amendment Form

It is not uncommon for retrospective changes to be made to final pay or pay in a previous year. This often occurs after the leaver or annual return form has been submitted. If you need to amend a previously submitted leaver or annual return form you should use the amendment form in all cases. This form has been created to automatically overwrite what has previously been posted on our system.

To make an adjustment to an annual return or leaver form you must submit and STPS06 Amendments form. If you send a duplicate STPS03 Annual Return or Leaver Form this will not be uploaded to the member record.

Do not send a second leaver or annual return form if you need to change pay figures or service. Data sent this way will fail to load to our system resulting in a work task being generated and potentially requiring our records team to contact you to resolve the issue.

If you need to pay arrears to members after they have left and this requires you to open an employment on your system do not send a new starter form to SPPA. The STPS06 amendments form is the only mechanism for reporting changes to previously submitted data.

Next Bulletin

We hope you have found this information useful. The next bulletin aims to cover nil return annual returns, service changes and miscellaneous changes. If you have any queries on the content of this bulletin, do not hesitate to contact us.

- use 'Contact Us' from the [EDM login page](#),
- email SPPAEDM-Enquiry@gov.scot
- telephone 01896 893 000 and ask for EDM.

