

Welcome to bulletin 3 of this series of pre-annual return information bulletins. In this issue we shall focus on Nil returns.

The deadline for 2018-19 Annual & Nil return submission is 31 May 2019.

### Getting it right...

- If you have submitted an STPS01 to the SPPA, the member is considered “active” on that contract until an STPS02 is received.
- A return must be submitted for all active contracts.
- When a member has not worked on a supply post, they are still considered “active” and a Nil return must be submitted.
- Nil returns must be submitted for all actives members who have not yet completed any pensionable work.

### Annual Returns

If the member has contributed on a contract you must submit an STPS03, confirming the pay details and hours worked.

The annual return should include all the pay details and hours worked in the period between their start date or 1 April to 31 March.

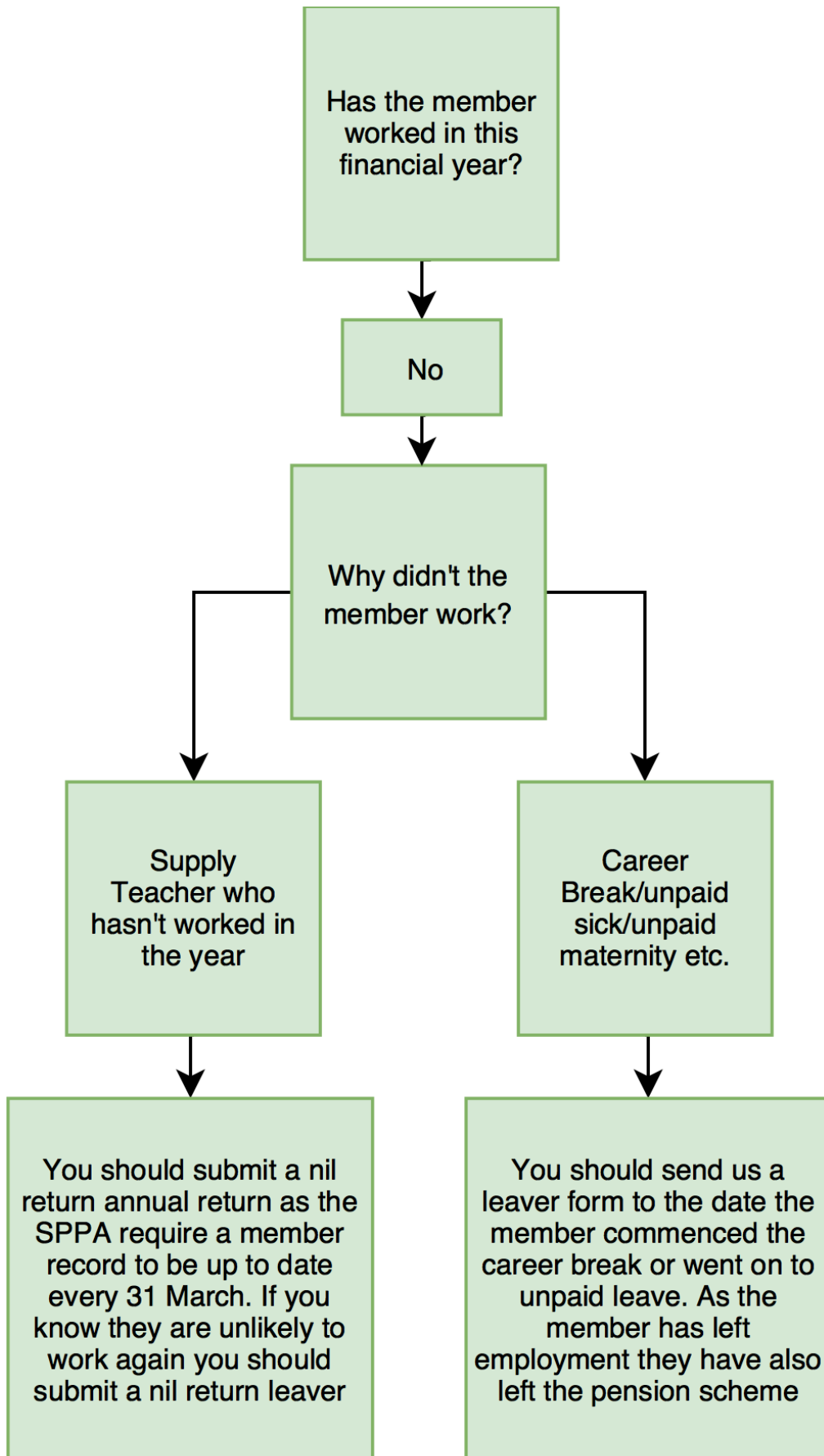
We do not expect to see any scheme leavers on the annual return. These should already have been reported on an STPS02.

### Nil Returns (An annual return for members who haven't contributed on an active contract)

If the member has yet to contribute on a contract you must still submit an STPS03, although this time the pay and hours will be marked as zero. You must still report what the annual salary rate for the role would be. This is the whole time equivalent figure the member would have received had they worked for the full year on a full time basis.

When a supply teacher or a late year starter joins the scheme we appreciate that some members might not have completed any work by 31 March. Unfortunately, we require data for every financial year to allow subsequent years to load to our system.

## Nil Returns Flowchart



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## Annual Benefit Statements (ABS)

The SPPA has a statutory obligation to provide an ABS to all active members by the end of August each year. If we do not receive an STPS03 for all active contracts that a member holds, we will be unable to generate an ABS, and will be required to report this to The Pensions Regulator.

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## 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](mailto:SPPAEDM-Enquiry@gov.scot)
  - telephone 01896 893 000 and ask for EDM.
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