

Teachers' Pension Scheme

2021/06

Who should read:	<ul style="list-style-type: none">• 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 requirements 2020-21
Date:	22 March 2021

The purpose of this circular is to:

- Request Annual Return data for all active members
- Provide information on the help and support available
- Highlight data submission requirements for furloughed staff
- Highlight member and employer contribution guidance
- Indicate the schedule of relevant dates

Employing authorities are required to disclose information to enable the scheme manager to undertake its statutory duties. To allow the pension records of scheme members to be updated, SPPA requires information about all staff in active pensionable employment as at 31 March each year.

The **deadline** for submitting Annual and Nil Returns is **31 May 2021**. This is to ensure the SPPA has adequate time to process and plan production of Annual Benefit Statements and Annual Allowance calculations.

All returns must be submitted using the STPS03 Annual Return form held on the EDM Portal. The data specification has not changed from previous years.

Active Lists

All employers have been sent an Active member list via EDM. This list details all the active members and contracts that we hold on our pension administration system as of the 15 February 2021. We urge employers to ensure they submit an annual/nil return for all on the list unless they have opted out, in which case please ensure that you submit a leaver form. If you have members who are not on the active list, please ensure that you have submitted a new starter form via EDM as well as an annual/nil return.

Failure to submit data - Pensions Regulator

If the SPPA does not meet its statutory obligation to produce an Annual Benefit Statement for all active scheme members by 31 August we are obligated to report this to the Pensions Regulator. To provide clarity to the Regulator we may include the names of any employers who have failed to meet the 31 May 2021 deadline.

For more information on your responsibilities please read the [HMRC guidance](#).

Help and Support

The Annual Return Bulletins, Annual Return Readiness Guide and Checklist can be found on the SPPA website's dedicated [annual return section](#). We recommend that employers familiarise themselves with the content before they submit data.

The Data Team are available to support you with any enquiries that you have with this exercise and are on hand to answer all your queries via a call back or Microsoft Teams call. For data or submission enquiries please email SPPAEDM-Enquiry@gov.scot. As we have reduced telephony service due to Covid restrictions you can request a phone call back or "Microsoft Teams" call with our dedicated experts who are on hand to answer your queries.

Furloughed Staff

Please refer to the [Teachers Circular 2020/06](#) for further guidance and information. A service change is only required for full time staff who have had their hours reduced under the furlough scheme. **Important:** Upon return to full time another service change should be submitted showing the **full** accrued amounts from the start date or start of financial year. Service change examples can be found on the dedicated [annual return section](#) of our website.

Member and employer contributions

Information on contribution rates can be found on [Teachers Circular 2019/04](#) and for the coming year on [Teachers Circular 2021/03](#). Employer contribution rates remain at 23% for 2020/21 and 2021/02.

Employer Performance Reports – Local Authorities only

We will be sharing employer performance reports for 2020-2021. We continue to track the timeliness and accuracy of data and intend to share a report for each authority on an annual basis.

Planned Activities

SPPA will:

- Issue final reminder to Payroll Departments - w/c 17 May 2021
- Evaluate whether all returns received - 1 June 2021
- Escalate non-compliance - from 1 June 2021
- Provide report to the Pensions Regulator - 1 Sept 2021
- Share performance reports (local authority only) – from October 2021

Thank you for your continued cooperation with this matter. In recent years our collaborative approach to this exercise has resulted in a year on year increase in the total number of Annual Benefit Statements issued. With your ongoing help, our intention is to meet the target set by The Pensions Regulator and have 100% of active members statements issued by 31 August 2021.

Any questions?

Please contact douglas.mcbeath@gov.scot if you have any enquiries about this circular.

Dev Dey

Head of Customer Services

22 March 2021