

Teachers' Pension Scheme

2022/05

- Who should read:**
- Chief Executives
 - All HR and Payroll Managers
 - Pension Administration Staff
 - Staff who submit data to SPPA

Action: For information

Subject: Disclosure of Salary and Pension Information for 2021 - 2022 Annual Reports Accounts

Date: 25 March 2022

The purpose of this circular is to note the arrangements for SPPA to provide pension information to employers for the 2021-22 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 [online 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 2021 (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 relevant [request template](#) and, using their preferred secure method, 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 2020-2021 exercise. The only difference being that this year we require a completed template for each member (e.g. if you have 2 members that are subject to disclosure, we will ask you to complete a request template for each). Employers should supply SPPA with a completed template as soon as possible after 31 March 2022.

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 the Switch Egress secure email service . This requires the recipient of the email and attachment to register for the free cloud based Switch Egress secure email service. Once registered and logged in, the encrypted email will be available to view.**

Any questions?

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

Dev Dey
Head of Customer Services
25 March 2022