

Teachers' Pension Scheme

2023/02

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: Annual Return data requirements 2022-23

The purpose of this circular is to:

- Request Annual Return data for all active members
- Provide information on the help and support available
- Highlight the impact of industrial action on the Teacher's pension scheme
- 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 2023**. 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 1 February 2023. 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 2023 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.

There is a clear duty in maintaining accurate records for members therefore we ask particular emphasis is placed on data accuracy before sending your submissions. The Data Team are available to support you with all the data related enquiries you have with this exercise and are on hand to answer your data queries by calling the Data Team direct line on **01896 893050**. In addition, for data or submission enquiries please email: SPPAEDM-Enquiry@gov.scot. You can request a phone call back or "Microsoft Teams" call with our dedicated experts who are on hand to answer your data queries.

The impact of industrial action on your teachers' pension scheme contributions

Periods of absence from your workplace due to industrial action are regarded as 'non-pensionable'. No scheme contributions are deducted for any period of time you spend on strike and, as a consequence, any earnings lost through industrial action are not included in your benefit calculations. There is also no provision to pay back contributions directly relating to strike days, but, there are other options to [increase your members benefits](#) that you may want to consider following a prolonged period of industrial action.

Useful Guidance Strike Days

If a member has participated in industrial action, this must be reflected in the annual return as follows: Full Time Members Service must be reduced by the number of days on strike. If they have had 3 days strike, the service should be reported as 362, or less if the member joined after April 2022.

The pay and contributions should reflect the 362 days service. Part Time Members Please calculate the number of hours the member has missed as a result of industrial action. This is based on the number of hours they were contracted to work on the strike day.

For example, if they should have worked 4 hours, then 4 hours should be deducted from the total hours worked. Pay and contributions should reflect the hours physically worked.

Teachers Circular 2020/04 Important Please ensure you confirm in the notes that the member was on strike and the days/hours they participated in industrial action. e.g. · 2 days strike on dd/mm and dd/mm · 12 hours strike on dd/mm to dd/mm

[Teachers_Circular_2020_04.pdf \(pensions.gov.scot\)](#)

Member and employer contributions

Information on contribution rates can be found on [Circular 2022/01](#) and for the coming year on [Circular 2023/01](#) Employer contribution rates remain at 23% for 2022/23 & 2023/24.

Employer Performance Reports – Local Authorities only

We will be sharing employer performance reports for 2022-2023. 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 15 May 2023
- Evaluate whether all returns received - 1 June 2023
- Escalate non-compliance - from 1 June 2023
- Provide report to the Pensions Regulator - 1 Sept 2023
- Share performance reports (local authority only) – from October 2023
- Teachers Technical Working Group - 1 June 2023

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 2023.

Laura Pacey
Customer Service Manager
March 2023

Contact information

For data submission enquiries please contact SPPAEDM-Enquiry@gov.scot or Michael.Riddell@gov.scot; james.mchale@gov.scot if you have any general enquiries about this circular.

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