

# Teachers' Pension Scheme 2023/03

- 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 2022 - 2023  
Annual Reports Accounts

**Date:** 12 April 2023

**The purpose of this circular is to note the arrangements for SPPA to provide pension information to employers for the 2022-23 Annual Reports and Accounts.**

To help employers meet their requirements in relation to salary and pension disclosure for senior staff in their accounts, The SPPA provides an [online calculator](#) and [guidance](#). The protected calculator is no longer applicable and has subsequently been removed from our website, meaning that only one calculator will be available for use online. Please note, all scheme members have moved to CARE on the 01/04/2022. See our 2015 Remedy Hub for further information <https://pensions.gov.scot/2015-remedy>.

The SPPA will on request provide service details for any pre CARE/2015 final salary service. When requesting such information, employers must provide written consent from each individual.

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](mailto:sppatransfers@gov.scot), using 'Resource Accounts' as the subject, if you have any enquiries about this circular.

**Frances Graham**  
**Chief Operating Officer**

11 April 2023