

Teachers' Pension Scheme

2023/04

Who should read:	<ul style="list-style-type: none">• Directors of Education and Finance• All HR and Payroll Managers• Teachers' Unions and representatives
Action:	To read and circulate to all appropriate parties
Subject:	Summer Retirements 2023
Date:	12 April 2023

The purpose of this circular: is to confirm the process and information required for the summer retirement applications for 2023

To allow for the timely payment of our members' pension benefits, we must receive fully completed applications no later than **3 months** prior to the date of retiral. This will allow us the necessary time to check the members record, history details, calculate and authorise the award.

Industrial action

We are in receipt of a large number of summer retirement applications which were completed prior to industrial action taking place. As a result for any members who have taken part in any strike action where the application has been already been submitted we will require a revised **RET2** showing revised actual hours worked and revised earnings with **"Teacher revision industrial action"** in the subject heading.

2022/23 Annual Return

For members where the return is different to one already submitted, a revised Return should be submitted through EDM. The arrears should be included in the tax year to which it relates. **A STPS06 should be completed with "revision salary increase" in the comments.**

Application for retirement prior to 1/6/2023

Awards with a payable date up to 1 June where applications have been received prior to the pay award being implemented and members **have had contributions deducted from arrears** – in these cases we will require a revised **RET2** form to be submitted and the award will be revised. Where contributions are not deducted pensions will not be revised. **A STPS02 should be completed with "revision salary increase" in the comments.**

Application for retirement after 1/6/2023

Awards with a payable date after 1 June but with figures based on previous salary rates will be processed in line with the pay award – in these cases we will amend the salary rates in line with the increase.

Our priority will be on completing all the summer retirements so revisions will not be looked at until that exercise is complete.

For revisions to be processed a revised **RET2** form must be submitted and a **STPS02 should be completed with “revision salary increase” in the comments.**

Paying the pension on time is dependent on accurate information being submitted on the current [application form](#) and through EDM. **Older versions of the application will be rejected and a new application requested.**

Please remember that all members joined the STPS 2015 scheme from 1 April 2022 therefore information on CARE earnings including details of SNCT adjustment and overtime are required on the return alongside details of salary rate and service.

Late applications

We fully appreciate that circumstances do not always enable you to submit applications within the required timescales. In such cases we will try to minimise any payment delays where possible however currently the processing timescale is three months from date of receipt of the **fully completed** application from the employer **both parts one and two**. Please ensure you make the member aware of this prior to submitting the application as they may wish to delay their retirement date so their application is on time. **Members should not delay in sending in a retirement application as we are working strictly to payment 3 months after receipt of completed application.**

Remedy

The intention is that all awards payable after 1 October 2023 will include a calculation for remedy if the member is affected. Members retiring prior to this date will still receive figures and will not lose out as, if any additional pension is due, then it will be paid and backdated to the members retirement date. Members should therefore not delay in sending in their applications.

May I also use this opportunity to remind you:

- that member's retiring from the scheme must terminate all their employments which includes all supply work contracts for at least one full day if they are intending to become re-employed as a teacher.

- that we also require you to submit a STPS02 leaver form once a teacher has retired so that we can take the necessary exit action on the member's record.
- that we must receive a revised Part 2 form ASAP if there is any change to the retirement date, hours or salary information that has previously been submitted.
- that for phased retirements, please remember to complete and send a STPS01 (date contract on reduced hours starts) and a STPS02. The information submitted on the STPS02 should be at the last day of the finishing contract and should match the information given on the retirement application form. If the information is different please inform the Teachers awards team.
- That completing an application form is not a method in which member's should obtain an estimate, only those wishing to retire should submit an application.
- You can access the employer data portal here [SPPA Employers EDM](#).

Electronic submission of applications

All applications should now be submitted electronically. When submitting applications electronically, please check that the member has correctly completed Part 1 of the application prior to submission. If submitting a Phased application please ensure the Phased certificate is completed and the percentage shown. Please check there is a Part 2 for each contract worked in the previous year.

To submit these electronically, we require each completed application to be submitted as an individual attachment rather than one attachment containing several applications. The email can take as many separate attachments as necessary. Each attachment must be for a single member. If we received attachments containing applications from multiple members these will be returned for re-submission.

You will receive an acknowledgement email on receipt, with the member receiving an acknowledgement email once the application has been checked, provided they have supplied an email address.

Applications need to be emailed to the SPPA at stssretirementapp@gov.scot

Any questions?

Please contact linda.peebles@gov.scot, Douglas.McBeath@gov.scot or fiona.drewery@gov.scot if you have any enquiries regarding this circular.