

# Teachers' Pension Scheme

## 2024/05

- 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 2023 - 2024 Annual Reports Accounts

**Date:** 8 April 2024

**The purpose of this circular is to note the arrangements for SPPA to provide pension information to employers for the 2023-24 Annual Reports and Accounts.**

To help employers meet their requirements in relation to salary and pension disclosure for senior staff in their accounts, for the 2023 – 2024 reporting year SPPA will provide the calculations, due to changes in the factors used in our CETV calculation and to account for Remedy (McCloud). Please see associated [guidance](#).

On 1 April 2015 public sector pension schemes changed and the 2015 Care scheme was introduced. Most pension scheme members were moved from the final salary (1995/2008) Scheme to the 2015 Care Scheme, however some members close to retirement were protected and did not move to the new 2015 Care Scheme. The Court of Appeal found that this discriminated against younger scheme members and the government removed this discrimination for the Remedy period between 1 April 2015 and 31 March 2022. The 1995/2008 Scheme was closed on the 31 March 2022 and from 1 April 2022 our Teachers members became members of the 2015 Care Scheme. Eligible members had their membership during the Remedy period (1/4/2015 – 31/03/22) in the 2015 Care scheme moved back into the 1995/2008 scheme on the 1 October 2023. This is called “rollback”.

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](mailto:sppatransfers@gov.scot) The data you must give SPPA is broadly the same as for the 2022-2023 exercise. Please note 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 2024.

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.

Christopher Nairns  
**Head of Customer Services**  
8 April 2024