

Teachers' Pension Scheme

2025/06

Who should read:

- Directors of Education and Finance
- All HR and Payroll Managers
- Teachers' Unions and representatives

Action: To read and circulate to all appropriate parties

Subject: Revisions and Backdated Pay

Date: 19 June 2025

The purpose of this circular is to confirm the process required to ensure Revisions of Pension are actioned following backdated pay awards or any arrears of pay.

The SPPA want to ensure pension calculations are updated and any arrears of pension due are paid following a backdated pay award. For example - a Teacher retires on 18 August but new salary rates (applicable from 1 August) are not agreed until after he/she has retired and their pension is in payment – the pension may need revised. We operate revisions on a first come first served basis so ensuring early submission of revised details is advisable.

What we need from you:

An updated Employers section of the Teachers Retirement Application Form (TEACH:RET – PART 2) with updated details. Please ensure you tick the box “Final” and also write “Revision – salary increase” clearly in the “Notes” section.

Confirmation within the “Notes” that you have paid any arrears of pay to the member and that pension contributions have been paid on those arrears by the scheme member. **It is only with this confirmation that a Revision of pension can be undertaken.**

The completed (TEACH:RET – PART 2) must be emailed to: stssretirementapp@gov.scot

In addition to the above, employers should still follow the normal process of submitting an amended leaver (**STPS06**) via our [Electronic Data Management portal \(EDM\)](#). Please also indicate “**revision salary increase**” in the comments section. Please note that submitting a STPS06 alone will not start the process to revise a member's pension, but is required to ensure that scheme members pension records are fully up to date.

Any questions?

Please contact douglas.mcbeath@gov.scot, howard.walker@gov.scot or linda.peebles@gov.scot if you have any enquiries regarding this circular.

SPPA Teachers Retirements
19 June 2025