

## Teachers' Pension Scheme 2026/02

- 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:** Summer Retirements 2026
- Date:** 18 February 2026

### **The purpose of this circular is to confirm the process and information required for summer retirement applications for 2026**

SPPA appreciate employer's ongoing collaboration in ensuring the seamless transition of our members into retirement. As part of our commitment to timely and accurate pension payments, we want to stress the importance of submitting retirement applications well in advance.

The deadline for receipt of applications is **4 months** before the member's retirement date. Therefore employers are encouraged to begin the process with their employees well in advance of the 4 month timescale to ensure timely submission and subsequent processing.

The following is a schedule for 2026 of when fully completed applications must be received by SPPA to ensure payments are made on time:

<b>Retirement Month</b>	<b>Applications Required By</b>
June	February
July	March
August	April
September	May
October	June
November	July
December	August

We are working on a first come first served basis and do not have the ability to fast track late applications. Please ensure that members considering retirement are fully aware that late applications will likely result in delays in receiving their pension benefits. We understand the pressures that employers are under, and especially payroll teams, and acknowledge your assistance in helping us to maintain the high standard of service our members deserve.

## Electronic submission of applications

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

We require each completed application to be submitted individually rather than one email containing applications for multiple members. If we receive an email containing multiple applications these will be returned for re-submission on an individual basis. (The only exception to this guidance is for multiple **premature** retirement applications to enable us to track and process as a whole).

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.

## Retirement application form

It is vitally important to use the most recent application form (TEACH:RET), which you can access on our website at: <https://pensions.gov.scot/teachers/teachers-forms>

Processing and paying the pension on time is dependent on accurate information being submitted on the most recent application form. Applications on older versions of the form will likely be rejected and a new one requested, given the recent changes to HMRC lump sum allowance limits, so please don't download and store copies offline.

Completed applications must be emailed to: [stssretirementapp@gov.scot](mailto:stssretirementapp@gov.scot)

(**do not** use [sppacontactus@gov.scot](mailto:sppacontactus@gov.scot) as this is no longer in use – anything sent here will not be actioned – further details are on our website [www.pensions.gov.scot](http://www.pensions.gov.scot))

Our priority will be on completing all summer retirements, therefore any revision of pensions will not be looked at until after this 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 noted on both the RET2 and STPS02. This is also particularly relevant for any ill health retirements to ensure the correct pension is in payment.**

Please remember that all members joined the STPS 2015 CARE scheme from 1 April 2022 therefore information on CARE earnings including details of SNCT adjustment and overtime are required on the application RET2 and STPS02 return alongside details of salary rate and service.

## Further guidance for retirements

- 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.
- We 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.
- We must receive a revised RET2 form ASAP if there is any change to the retirement date, hours or salary information that has previously been submitted.
- 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.
- Completing an application form is not a method in which member's should obtain an estimate, only those actually retiring should submit an application.
- You can access the employer data portal here [SPPA Employers EDM](#) or by visiting our website: [www.pensions.gov.scot/about-online-employer-services/employer-data-management-edm](http://www.pensions.gov.scot/about-online-employer-services/employer-data-management-edm)

## Any questions?

Please contact [Douglas.McBeath@gov.scot](mailto:Douglas.McBeath@gov.scot), [lia.robertson@gov.scot](mailto:lia.robertson@gov.scot) or [howard.walker@gov.scot](mailto:howard.walker@gov.scot) if you have any enquiries regarding this circular.

## SPPA Teachers Retirements

18 February 2026