

FREQUENTLY ASKED QUESTIONS ABOUT THE END OF YEAR CERTIFICATE (EOYC)

Q What is the timetable for the submission of the End of Year Certificate (EOYC)

27th Feb 2009 LA /NONLA Establishments to return EOYC/TR17/TR17A Annex form.

From 13 March 2009 TP to issue EOYC to LA /NONLA Establishments.

7th April 2009 March 09 payment due to TP by this date.

LA should check all entries on the EOYC, add March 09 payment details, complete the total contributions paid row, and arrange for signature by Chief Finance Officer (CFO) prior to return to TP.

NONLA Establishments should check all entries on the EOYC, and complete the remainder of the form including auditing if possible. If it cannot be audited in time to submit by 30 April, it should still be fully completed but signed only by the officer with financial responsibility for the employer prior to return to TP.

30th April 2009 LA EOYC to be returned TP unaudited with CFO signature

NONLA EOYC to be returned to reach TP by the last working day in April (30 April 2009) either audited or unaudited.

ALL EMPLOYERS WITHOUT EXCEPTION MUST RETURN AN EOYC TO REACH TP BY 30 APRIL 2009.

Q What information do you need in the Number of Employees Box?

A We need you to provide us with the number of both full and part time teachers, recorded separately, who you have employed and submitted contributions in respect of for the financial year 2008/2009. Teachers who have worked full time and part time should be shown in the category they are in as at 31 March 2009. The reason for asking for this information is to aid in the reconciliation against your Annual Service Return.

Q What is the Contributory Salary and what should and should not be included?

A Contributory salary is the actual total superannuable pay of employees who are members of the Teachers' Pension Scheme, excluding non pensionable allowances i.e. overtime payments. The contributory salary should **not** be calculated by grossing up the contribution deducted figures, but should be derived from the teachers' payroll. Note however, that the total teachers' salary from the payroll will include amounts in respect of teachers who do not contribute to the scheme, and payments in respect of non pensionable allowances.

To arrive at the contributory salary, the payroll figure needs to exclude cases where a teacher:

- has opted out of the Teachers' Pension Scheme;
- is aged over 70 up to 31 December 2006 and age 75 from 1 January 2007;
- is in part-time non pensionable employment;
- is already correctly contributing to the Local Government Superannuation Scheme;
- is paying contributions on a former higher salary (the lower salary is included in your contributory salary box only with extra contributions due on the difference between the lower and higher salary being shown in the Additional Contributions column for LA's or G for Non LAs).
- Is paying additional contributions (PRESTON), due in the case of elections for retrospective access to occupational pension scheme by part-time workers.

Q What do I need to do with the Additional Contributions/EFE/Additional Pension list? (THESE ARE ONLY ISSUED TO NON LA ESTABLISHMENTS, IF APPLICABLE, AT EOYC STAGE: AUTHORITIES WILL RECEIVE THEIR LISTS WITH THE TR17 IN MAY 2009.)

A You should check the list of teachers in your establishment(s)/authority who have made elections to pay: additional contributions to the TPS, contributions on a former higher salary (TR22 Elections shown as Reg C 2), Additional Pensions or contributions following an election for further employment to be pensionable after retirement, and make any amendments, deletions or additions in red. A copy of the list(s) should be returned to Teachers' Pensions after taking a photocopy for your records. The list(s) will be used by Teachers' Pensions as an initial check on the additional/EFE/Additional Pensions/TR22 contributions due on your EOYC.

Q What if I do not receive a list? (This applies to Non LA Employers Only)

A If there is not a list(s) enclosed but you have a member(s) paying contributions for the reasons outlined above, please email tpcontributions@capita.co.uk with the teacher's name, reference number and details of the election i.e. percentage rate payable, date of commencement, type of election and date of cessation.

Q In the section "Additional Contributions (PRESTON) what DO I need to include (if anything)?

A This relates to Additional Contributions collected from employees following success at a Tribunal after making an election for retrospective access to occupational pension. This column should only be completed for this purpose. Ordinary Additional Contributions and Additional Pensions should be completed in the appropriate boxes.

Q What should I do if the totals you provide on the EOYC in the short-term pensions/refunds disagree with our figures?

A You should enter the correct figures, and provide a written explanation for your changes. This will enable TP to process the EOYC without reference back to you.

Q What if I identify an underpayment or an overpayment? (NONLA only)

A After completing your **Audited** EOYC any resulting underpayment due to the scheme should be paid immediately. You should complete a blank paying-in slip, which you will find on the website and enter "March Year End Adjustment Payment" plus the appropriate year i.e. March Year End Adjustment 2009 in the following month box.

Under regulation G7 of the Teachers' Pensions Regulations employers are required to pay contributions within 7 days after the end of each month and should the full amount not be paid then interest is payable on the balance from the 8th of the month until date of payment. This means that if an employer has a shortfall in contributions at the end of the financial year, and a March End of Year Adjustment payment has not been received by the due date of the auditor certification, they will be asked to provide a monthly schedule of the contributory salary for all contributing teachers for the 2008/2009 financial year. Compound interest will then be calculated under regulation G7 at the rate of 8% per annum for the financial year 2008/09.

In the case of an overpayment you do not need to do anything except note this on your form. On receipt of the audited EOYC (NONLA only) TP will arrange for re-imburement of the overpayment. **In no circumstances should you take credit for the overpayment in a future month's contribution payments.**

Q. If we are a NONLA employer where an external audit is not necessary (i.e. if the last four digits of your establishment number are within the 6000- 6899 range) do we need to have a further independent signature and if so who would be a suitable person?

A. Yes, this should be one of the following (provided they do not deal directly with the establishment's payroll:-

- An independent qualified accountant
- An individual approved by TP for that purpose
- A nominated governor with relevant accounting qualifications or financial management background.

Q. What happens if we miss the 30th April Deadline?

A. TP cannot agree to an extension to the deadline but employers must make TP aware of any likely delays in submitting returns immediately, so problems can be addressed in advance of the deadline. Employers should be aware that Regulation H3 (2) of the Teachers' Pensions Regulations empowers the Secretary of State for Education to seek the necessary returns from employers. TP will closely monitor the submission of returns and may refer individual cases to the DCSF or the Pensions Regulator.

Q. Which NONLA establishments need to provide externally audited certificates?

A. All NONLA employers with the exception of those employers in the Independent Sector in the establishment range of 6000-6899. These employers are not required to have an external audit undertaken if they have a suitable person available. For this purpose a suitable person should be someone who is not involved in the day today administration of the payroll and satisfies one of the other criteria identified above.

Q. Will the submission date for the Annual Return of Service change as well?

A. No, the Annual Return of Service, Salary and Additional Contributions is a separate exercise and the submission date will still be the 28th August 2009, (the last working day in August 2009).

Q. Will I receive a TR17A? (NON LA only)

A. You will only be issued with a TR17A if your EOYC submitted by 30 April 2008 was unaudited.

Q. If my TR17 (LA only) was qualified last year do I need to do anything at EOYC stage

A. Yes, this is an ideal opportunity to ensure that the action plan you sent to DCSF is being adhered to. Also, at this point you will be able to ensure that you have all the necessary documentation available which will be required by your auditor when your TR17 is audited.