

Changes to the treatment of Teaching and Learning Responsibility (TLR) payments

February 2026



There have been some recent changes to the treatment of Teaching and Learning Responsibility (TLR) payments, specifically TLR1 and TLR2 payments, in the [School Teachers' Pay and Conditions Document \(STP&CD\) 2025](#).

Prior to 1 September 2025, any TLR1 and TLR2 payments were pro-rated. The TLR payment for a part-time member was calculated using their part-time earnings in proportion to the earnings they would've received if they were full-time.

From 1 September 2025, any proportion of the TLR1 or TLR2 payment may be paid to the member based on the responsibility they're undertaking. The value of any existing or new TLR1 and TLR2 payment can be based on the proportion of the full-time equivalent responsibility.

Equally, a part-time TLR may be awarded to a full-time member where there are shared responsibilities with another colleague.

A TLR can now be shared between two employees where the payment will be based on the responsibility and tasks involved, rather than as a proportion part-time role in comparison to their full-time equivalent salary. For example, a part-time member could take on full responsibility for a TLR role, or a full-time member could take on certain elements of a TLR role and receive a proportion of the payment.

From 1 September 2026 all existing, and new TLR1 and TLR2 payments, must be based on the proportion of the TLR the member is undertaking.

The current school year 2025/26, is a transition year. From 1 September 2026 you'll be required to make TLR1 and TLR2 payments based on the individual's responsibility, whether this be full-time or part-time.

TLR3 payments remain unchanged.

Recording of the TLR payments for the purposes of service and salary returns

To record TLR1 and TLR2 payments on a member's monthly return of data, you must continue to supply the following details:

Full-time employees:

- From September 2025, if a full-time member only receives a part-time TLR, the actual TLR received would need to be added to the FTE
- The full-time salary will be recorded for those who work a full-time contract and will include any TLR1, TLR2 or TLR3.

Example:

If a full-time member is on an annual salary of £40,000 and receives 50% of a TLR payment of £12,000, £6,000 would be added to their FTE salary. Their FTE would be £46,000.

Part-time teachers:

For a part-time member, the full amount of the TLR is added onto the FTE salary, and any part-time earnings received during the period, including any TLR payments, will need to be reported.

You'll therefore need to add the full TLR amount to the FTE salary, and then record their actual part-time earnings, including the TLR earnings, on your monthly return.

Example one:

- A part-time member has a 50% contract. They have an FTE salary of £40,000 and earn a part-time salary of £20,000, giving them a monthly salary of £1,667
- They also earn a full TLR of £12,000, equating to £1,000 a month
- They'd therefore have an FTE salary recorded of £52,000
- Their actual part-time earnings would be recorded on the monthly return (including the TLR payment) and would total: £1,667 part-time earnings and £1,000 TLR = £2,667.

Example two:

- A part-time member has a 50% contract. They have an FTE salary of £40,000 and earn a part-time salary of £20,000, giving a monthly salary of £1,667
- They earn 50% of a full TLR of £12,000, worth 6,000, equating to £500 a month
- The FTE for the part-time member would still be recorded as £52,000
- The member's actual part-time earnings (including the lower TLR payment) would be: £1,667 part-time earnings and £500 TLR = £2,167.

These examples indicate that the full-time equivalent salary would remain as £52,000 for the purposes of the final salary link and for provisions such as the 'in-service' death grant.

For the purposes of calculating the accrual of benefits in the career average scheme, these would be calculated using the actual part-time earnings paid.