

End of Year Certificate (EOYC)

Guidelines

February 2022



Introduction

The EOYC process, completed on an annual basis by all employers, provides an assurance to the Secretary of State that all contributions due have been correctly administered and paid to the Teachers' Pension Scheme. Please note that all employers must provide an audited EOYC, MDC and MCR do not replace the audit.

The audit of accounts is completed in accordance with the [guidance document TP05](#) as distributed by Teachers' Pensions.

Following receipt of your March contributions in April, in the last week of April we'll issue you with the figure of contributions received from you in the reporting period. For employers who have members who have also made elections to pay additional contributions, the listings will also be available in the last week of April. You'll need to [complete the EOYC submission](#) with information from your payroll reports and should provide details of what contributions should have been paid over to the Scheme within the financial year.

The submission should be completed as detailed under 'action to be taken by all employers' below and issued to us by the last working day in May. All establishments are expected to upload an un-audited EOYC form. Your submission must then be audited and then issued to Teachers' Pensions directly from your appointed auditor by the Scheme deadline (end of September for non-LA and end of November for LA). You should obtain a copy of your audited return for your records.

Audited EOYC forms must be sent in paper form and cannot be uploaded.

In the case of an independent establishment where it's not possible for an auditor to sign, the submission should be signed by a suitable person:

- An independent qualified accountant or Governor holding CIMA, ACCA, CIPFA or ICAEW qualification
- A Governor who is a retired Bursar or Finance Director.

Please note that the submission can't be signed by any person who is employed, affiliated or in receipt of any remuneration directly from the employer. A Governor will be viewed as independent of the establishment as long as they do not receive any remuneration.

Action to be taken by all employers - Completing the EOYC

The EOYC has several sections to it. If uploading the unaudited EOYC sections 1 to 3 must be completed in all cases. If submitting, a paper copy of the unaudited EOYC then section 4 must also be completed. The original submission issued to us must match that of the printed version passed to the auditor.

Section 1

Total contributory salary is the sum of all pensionable pay paid within the financial year to employees who are members of the Scheme. This figure should be derived from your payroll records and should not be calculated by grossing up the contribution deducted figures from section 2. The figure should include all pensionable pay for all members employed by the establishment including those whose pay is administered by an organisation other than your establishment. Only pensionable pay should be included, total pay figures should be adjusted to exclude cases where a teacher:

- Has opted out of the Teachers' Pension Scheme
- Is aged 75 or over before the start of the financial year
- Is in part-time non pensionable employment
- Is already correctly contributing to the Local Government Pension Scheme (LGPS)
- Is in receipt of non-pensionable allowances, i.e. honorarium payment
- Is paying contributions on a former higher salary (these additional contributions are accounted for separately on the form)
- Is paying additional contributions (PRESTON), due in the case of elections for retrospective access to the pension scheme by part-time employees (these contributions are accounted for separately on the form).

Section 2

Contributions deducted are those contributions due based on the total contributory salary before any adjustments. This is in respect of previous years and excluding amounts in respect of TR22 elections and the amount, plus interest, in respect of backdated EFE elections and contributions in respect of PRESTON payments (due in the case of elections for retrospective access to occupational pension schemes to part-time workers).

Please follow the guidance notes to the EOYC as to the entries which should be stated within section 2. We'll provide you the amount of the total value of contributions we've received within the period via email in the last week of April. If you don't agree with this amount you should contact us immediately. Please don't make changes to the amount without our prior consent. If you change the figure within your submission without discussion with us, your return will be rejected.

Section 3

Using the guidance notes to the EOYC, complete the contributory salaries, member contributions and employer contributions at each tier, based on the correct percentage rates applied.

It's very important that the totals of each column agree to the equivalent entries in Section 2. Every effort should be made to complete this information, even if you have been unable to provide this information on your monthly contribution breakdown slip.

Failure to complete this section, or failure to be able to agree the totals to the equivalent entries in Section 2 will result in a Supplementary Tiered Contributions Certificate being issued by us. This will request additional audit work to be undertaken over and above the required standard certification.

Section 4

This section must be signed by the Officer with Financial Responsibility i.e. Head of Finance, Bursar, Chair of Governors, Head Teacher, etc. Submissions cannot be accepted without this section being signed. Please ensure that contact details are completed in case of any queries on the EOYC.

If you're working from home, and are unable to print off a physical copy of the EOYC and pass it to your auditor, the person with Financial Responsibility can email the signed EOYC to the auditor, who can then sign and email to us. Whilst it won't physically be signed, the email audit trail will act as the authority.

Section 5 and 6

Section 5 or 6 is for completion by the firm or person undertaking your audit and must be done so in addition to any audit assurance report provided.

Section 7

Section 7 is for completion by the firm or person undertaking the audit.

The completed audited version of the form should not be uploaded via the Employer Portal. It can only be posted/emailed. Where employers have the audit completed on the due date, please do not arrange for the form to be delivered by courier but email it instead to tpaudit@teacherspensions.co.uk.