

End of Year Certificate (EOYC)

Guidelines

February 2022



Introduction

Following receipt of your March contributions in April, We provide you with the figure of total contributions received within the financial year.

You'll need to complete the EOYC template with information from your payroll reports demonstrating the contributions which should have been paid within the financial year, calculated against the salaries you have paid to the members.

Action to be taken by all employers - completing the EOYC

All employers are required to upload a completed unaudited EOYC via the Employer Portal, by the last working day in May. When this is submitted, you'll need to print off a hard copy, sign the declaration and arrange to have it audited.

The audited return should be issued directly to us from your auditor by the last working day in September for Non-LAs and the last working day in November for LAs.

Please ensure that you complete and forward your form in sufficient time for your auditor to complete the required checks and testing within the Scheme deadline. You should also ensure you keep a copy of the form for your own records.

Further information

In addition to the guidelines and for more information relating to the EOYC, we'd recommend you take the time to look at the following:-

- [EOYC factsheet](#)
- [Employer section of our website](#)
- [Book a webinar](#)
- [Watch our EOYC overview video.](#)

Audited EOYC forms must be sent in paper form (or as an email attachment) and cannot be uploaded.

Guidelines to completing the EOYC template

We've created the following guidance to help you with completing the EOYC template.

- First access the Employer Portal. If you don't have access, please contact epregistrations@teacherspensions.co.uk
- Once you've logged in, please select Templates from the options menu. You'll then have access to the EOYC template
- Remember to complete all sections of the EOYC based on the contributions which should have been administered within the financial year, as opposed to what was administered
- For employers who submit their service and contribution returns via MCR, you need to continue to complete your EOYC with information from your payroll reports
- The MCR submission shouldn't be used for this information as the methods used to move members from one tier to another, because of an adjustment, will not allow you to reconcile the data we require
- For any employers submitting via MCR, if the auditor identifies any differences in the contributions that have been paid and the contributions that should've been made, they must submit (correcting/ update) lines of service and contributions data in a separate MCR submission. If this results in an underpayment, contributions should be paid at the same time. If this results in an overpayment, we'll contact you to arrange a refund.

Employer Information

Please provide your Local Authority or Establishment name or number.

Employer Type

Please select your Employer Type from the selection criteria.

Section 1: Total Actual Contributory Salary

Total contributory salary is the sum of all pensionable pay paid in the year to employees who are members of the Teachers' Pension Scheme. This figure should be derived from the payroll records and shouldn't 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 the establishment.

Only pensionable pay should be included, so 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
- 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 Scheme by part-time employees (these contributions are accounted for separately on the form).

Section 2: Summary of Contributions

Contributions deducted are those due on the total contributory salary before any adjustments in respect of:-

- Previous years and excluding amounts in respect of TR22 elections and the amount plus interest in respect of backdated EFE elections
- Contributions in respect of PRESTON payments (due in the case of elections for retrospective access to occupational pension schemes to part-time workers).

For details about what information should be entered in each box please follow the guidance within the EOYC template.

Contributions Paid at Box 2d is the figure provided by us via email in the last week of April of the total value of contributions we've received for the year. If you don't agree with this figure you should contact us immediately. Don't make changes to this figure without the prior consent of Teachers' Pensions. If you change the figure without discussion with us your submission will be rejected.

Section 3: Analysis of Contributions Tier

Using the instructions within the EOYC template, complete the Contributory Salary and Contributions at each tier. It's very important that the totals of each column agree to the equivalent entries in Section 2 and correctly calculate to the percentage tiered rates in which they have been cast.

You must remember that the member and employer contributions values should correctly equal the tiered rates. If the contributions are not matched correctly to the tiered percentages rates, it may result in a reconciliation query and the submission being rejected. It may be helpful to note that if the figures do not match you should provide details to your auditor for the differences. This could include differences due to rounding etc.

Every effort should be made to complete this information, even if you've 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, requiring additional audit work to be undertaken over and above the required standard certification.

1: Saving your unaudited EOYC and uploading to the Employer Portal

You'll firstly be required to save the file and upload to Teachers' Pensions. Simply, select Save File within the EOYC template. Once you've saved the file, you'll be unable to make any changes to it.

Validation checks will occur to ensure the data is correct. Any errors will be highlighted for your action.

The template will automatically name the file. Please do not change the file name generated by the template.

Changing the file name will cause the upload to fail.

After saving your file the Save File button changes to Print File.

2: Printing your EOYC and issuing to your auditor

Once you have saved the template, you should print the EOYC. To do so, simply select the Print File button. The template will validate the information you've provided and print the template. You must select to print the entire workbook.

When done correctly this will also attach the relevant declaration form, depending on your selection of Employer Type.

3: Uploading your EOYC form

Navigate to the Upload a File area within the Employer Portal. You'll need to browse for the file and input a file name of your choice. Once complete then you can select Upload.

The file will be immediately sent to us and processed. You'll be notified of any issues shortly after submission.

4: Issuing your EOYC to your auditor

The printed EOYC and declaration must be signed in section 4 and forwarded to your auditor who should return the form to us directly following relevant testing, checks and sign off. You should take a copy of the form before submitting to your auditor.

The declaration form must be completed as follows:-

Section 4: Non LA, including Academies

This certificate must be signed by the Officer with financial responsibility i.e. Head of Finance, Bursar, Chair of Governors, Head Teacher, etc. Forms can't be accepted unless this section is signed. It's important that contact details are completed in case we have a query 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 4: Local Authorities

This certificate must be signed by the Officer with financial responsibility such as the Chief Financial Officer. Forms can't be accepted unless this section is signed. Please ensure that contact details are completed in case of a query 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: Non LA, including Academies

Section 5 is for completion by the firm or person undertaking your audit and must be signed accordingly; in addition to any assurance reports which may be submitted with your EOYC form.

Section 5: Local Authorities

Section 5 is for completion by your appointed auditor.

Section 6: Certification of auditor (Non LA, including Academies Only)

Section 6 is for completion by the firm or person undertaking your audit and must be signed accordingly; in addition to any assurance reports which may be submitted with your EOYC form.

Section 7: Audit Conclusion (Non LA, including Academies Only)

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