

Payroll Guide

Version 0.19

April 2016

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1 Introduction

1.1 Document Purpose

The Teachers' Pensions Payroll Guide provides detailed guidance for Employers' and Payroll Providers/Managers. This guide explains the processes for:

- Scheme Eligibility
- The Employer Portal
- Contribution Requirements
- Data Submissions
- Final Salary and Career Average Arrangements
- Automatic Enrolment

Teachers' Pensions have also created a HR guide and it is suggested that this guide will also be a useful document to support Local Authority HR units, external HR and payroll providers and employers within individual teaching establishments.

1.2 Employer Eligibility

The Teachers' Pensions Regulations 2014 define eligible employment under Part 2, 3 and 4 of Schedule 1 of the regulations, covering eligibility criteria for schools, academies, further education establishments, higher education establishments and function providers.

1.3 Timeline for Provision Data

The below table provides useful dates and deadlines within Teachers' Pensions.

January	February	March	April	May	June	July	August	September	October	November	December
			30 th April – Return MDC errors					30 th September – Audited EOYC deadline for Non LAs			
			Mid April – EOYC Issued	30 th May – Return MDC errors				30 th September 2017 – Automatic Enrolment Transitional Delay ends			
		31 st March – Service provided on the ASR must be split at this date	7 th April – MDC and Monthly Contribution Submission - Provide data for 01/03 – 31/03	31 st May – Unaudited EOYC returned		30 th July – Return MDC errors		30 th September – Return MDC errors	30 th October – Return MDC errors	30 th November – Return MDC errors	
30 th January – Return MDC error	28/29 th February - Return MDC errors	30 th March – Return MDC errors		30 th May – Return MDC error	30 th June – Return MDC errors	7 th July – MDC and Monthly Contribution Submission - Provide data for 01/06 – 30/06	30 th August – Return MDC errors	7 th September – MDC and Monthly Contribution Submission - Provide data for 01/08 – 31/08	7 th October - MDC and Monthly Contribution Submission - Provide data for 01/09 – 30/09	28 th November – Audited EOYC deadline for EOYCs for LAs	30 th December – Return MDC errors
7 th January – MDC and Monthly Contribution Submission – Provide data for 01/12 – 31/12	7 th February MDC and Monthly Contribution Submission - Provide data for 01/01 – 31/01	7 th March – MDC and Monthly Contribution Submission - Provide data for 01/02 – 28/02		7 th May – MDC and Monthly Contribution Submission - Provide data for 01/04 – 30/04	7 th June – MDC and Monthly Contribution Submission - Provide data for 01/05 – 31/05	6 th July – Annual Return Submission deadline	7 th August – MDC and Monthly Contribution Submission - Provide data for 01/07 – 31/07			7 th November – MDC and Monthly Contribution Submission - Provide data for 01/10 – 31/10	7 th December – MDC and Monthly Contribution Submission - Provide data for 01/11 – 30/11

¹ if the 7th falls on a non working day the submission must be made on the closest working day before the 7th

² dates may vary depending on receipt of Annual Return Error files.

1.4 Changes at a Glance

The table below outlines the key differences between the Final Salary (NPA60 and NPA65) and the Career Average arrangements.

Teachers' Pension Scheme Design	Final Salary (Pre 01/01/2007)	Final Salary (01/01/2007 – 31/03/2015)	Career Average (Post 01/04/2015)
Normal Pension Age	60	65	NPA equals State Pension Age (SPA) or 65 where that is higher
Accrual Rate (The formula or rate of accrual which uses service and /or salary to work out your pension benefits)	1/80th pension plus automatic lump sum	1/60th pension	1/57th pension which is increased each year the member is in service by Treasury Order plus 1.6%. If a member is deferred (out of service) the increase is by Pension Increase only
Pensionable pay used in calculation of benefits	Average pensionable salary	Average pensionable salary	Pensionable earnings for each year, including overtime
Flexibilities	Additional pension from 1 January 2007, Past Added Years (PAY), Contributions based on a former higher salary and combined contributions	Additional pension	Additional pension, faster accrual and buy out of actuarial reduction
Lump Sum	Automatic lump sum = 3 x pension Can also convert part of pension to receive an optional lump sum	No lump sum but can convert part of pension to receive an optional lump sum	No lump sum but can convert part of pension to receive an optional lump sum
Death Grant (one off payment where a member dies before becoming entitled to their pension)	3 x final average salary (Active member)	3 x final average salary (Active member)	3 x full time equivalent salary at date of death (Active member)

Teachers' Pension Scheme Design	Final Salary (Pre 01/01/2007)	Final Salary (01/01/2007 – 31/03/2015)	Career Average (Post 01/04/2015)
Phased Retirement	From 1 January 2007 the opportunity to take 2 phased retirements before final retirement	Opportunity to take two phased retirements before final retirement	Opportunity to take three phased retirements (2 before aged 60) before final retirement
Actuarial Adjustment (where benefits are taken before NPA)	Benefits actuarially adjusted by approximately 5% for each year they are taken early	Benefits actuarially adjusted by approximately 5% for each year they are taken early	Benefits actuarially adjusted by fixed 3% for each year they are taken early subject to a max of 3 years, thereafter adjusted by c. 5%

1.5 Where to send/receive data

The Employer Portal (formerly known as STU) allows Teachers' Pensions and employers/payroll providers to send and receive data using a secure electronic facility. Users are able to access this facility through the employer area of the Teachers' Pensions website (<http://www.teacherspensions.co.uk/employers>) or directly from the homepage. It also provides the facility for online applications made by members to be administered and processed.

To achieve this, the user logs in with their username and password, and selects either to upload a file from their local machine or retrieve a file that is waiting for them on the system. Each user has access to a secure area and is unable to access another user's area. Passwords must not be shared with colleagues. When a staff member no longer requires access to the Employer Portal, it is the employer's responsibility to inform Teachers' Pensions immediately. New login details should be requested for any replacement.

In the case of a single Payroll Provider administering service to more than one establishment, Teachers' Pensions can provide multiple accesses; the Payroll Provider may wish to create a global email address for web form notifications to be issued. This has the advantage of providing a central contact point, which multiple users within the payroll providers administration can be given permission to access, thereby removing the problem of work remaining untouched if the owner of a single name personal email address is absent from work.

Should you wish to operate in this way please confirm the global email address and contact details to tpstu@teacherspensions.co.uk. Having subscribed to the Employer Portal it is good practice to access your account each day to check for incoming information/applications from Teachers' Pensions or teaching staff.

1.6 Registering for the Employer Portal

To register for the Employer Portal, please provide your name, establishment name and also your email address to epregistrations@teacherspensions.co.uk. You will receive 2 individual emails with a password and pin attached.. Please be aware that it may take up to five working days to receive your Password and PIN details.

Once you have received the login details, you will be able to access the portal. If you are an employer or a Payroll Provider who administers the Scheme for more than one establishment, please complete a delegation form, which can be requested from epregistrations@teacherspensions.co.uk. The delegation form will need to be completed and returned by the establishment, allowing you to provide data on their behalf.

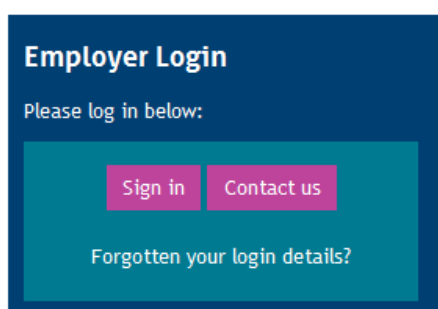
You can request multiple accesses for multiple schools using the same email address.

1.7 Accessing the Employer Portal

Once you have received your Password and PIN details, you now have the relevant information to access the portal. Navigate to <https://www.teacherspensions.co.uk/public/login.aspx>.

- Input the email address you registered with (this becomes your login name)
- Input the Password and PIN number (please be aware that these are case sensitive)
- If this is the first time you have logged into the Employer Portal, you will be asked to reset your Password and PIN number.
- You will also need to set a security questions, in case your forget your login details

You will now be presented with the Employer Dashboard. The Dashboard provides you with a variety of options to assist in administering the scheme. You will have the ability to change your login details at any time using the **Change Password** and **Change PIN** links on the page.



Above screen shows the Employer Login link. Please select Sign In.

Step 1:

Please log in below:

Email address:

[Forgotten your Login Details?](#)

[Locked out of your account?](#)

Enter your email address which you have chosen to register with. An incorrect email address will be rejected.

Step 2:

Your Password

Character 1 :

Character 5 :

Character 6 :

Your Pin

Character 3 :

Character 5 :

Character 6 :

Enter the password and PIN number which you have been provided with. Please be aware that the details are case sensitive.

2 Eligibility

2.1 Member Eligibility

It is up to you to decide if someone is eligible to join the scheme based on the role they are employed in.

The Teachers Pensions Regulations state:

The Teachers' Pensions Regulations 2014 Regulation 14 Meaning of "an eligible employment"

An eligible employment is an employment mentioned in Part 2, 3 or 4 of Schedule 1.

If a person is involved in a role that is predominantly a teaching role, is 16 or over and is not over 75 then they should be enrolled into the Teachers' Pension Scheme and contributions deducted from their salary. This applies equally to people working full or part-time (2.2). If your organisation has reached or passed their Auto Enrolment Staging Date, the member who has opted out of the Teachers' Pension Scheme may need to be automatically enrolled as required under the Auto Enrolment Legislation. Further guidance on this can be found in Section 3.

Please be aware that members employed by an agency are **not** eligible to be members of the Teachers' Pension Scheme.

2.2 Full -time and Part-time Employment

- (i) A member is classed as full-time if the member works the full week on one contract.
- (ii) A member is classed as part-time if they work fewer hours than a full-time worker.

If a new part-time member starts a new contract or an existing part-time member has a material change or break in service after 1 January 2007 (a material change in a contract is not defined within the Teachers' Pensions Regulations), they automatically become a member of the Scheme. You will need to deduct contributions from the date of the change. You should ensure that the member tells their other employers immediately that they also must deduct Scheme contributions.

A part-time member who was in employment prior to 1 January 2007 may have previously completed an election for their service to be treated as pensionable so please ask them or check the member's records. If they had elected to join the Teachers' Pension Scheme, then you should already be deducting contributions. If you do not deduct contributions where it is appropriate, you and the member will have to pay the missing contributions and also pay interest from when the error is identified. The Teachers' Pensions Regulations define employment as:

The Teachers' Pensions Regulations 2014 Regulation 16 Meaning of "full-time" and "part-time" employment

For the purpose of these Regulations-

(a) an employment is "full-time" if the contract of employment describes it as full-time (whether in those terms or otherwise); and

(b) an employment is "part-time" if the contract of employment describes it as part-time (whether in those terms or otherwise)

2.3 Existing Members 1 April 2015

Since 1 April 2015, existing Scheme members will fall into one of three categories:

- Fully protected member;
- Tapered protected member; or
- Transition member.

The Teachers Pensions Regulations state:

The Teachers' Pensions Regulations 2014 Schedule 3

2 Active membership of the existing scheme

For the purpose of Parts 2, 3 and 4 of this Schedule, a person (P) is an active member of the existing scheme on a given date if on that date-

(a) P is in pensionable service under the existing scheme;

(b) P is on a gap in service not exceeding 5 years; or

(c) P is in receipt of an ill-health pension in respect of the existing scheme.

3 Gap in service after scheme closing date

(1) Sub-paragraph (2) applies-

(a) after the scheme closing date; and

(b) in relation to a member of the existing scheme.

(2) A member (P) is not on a gap in service while P is in pensionable service under an existing scheme.

4 Meaning of "tapered protection closing date"

(1) The closing date for a tapered protection member of the existing scheme ("tapered protection closing date") is a date between 31st May 2015 and 31st January 2022 (inclusive) determined by the scheme manager¹ by reference to a table published for that purpose.

(2) The tapered protection closing date must fall on the last day of a month.

¹The Secretary of State is scheme manager of the Teachers' Pension Scheme (TPS).

2.4 Protected

A full Protection member was active in the Scheme on 31 March 2012 and was within 10 years of Normal Pension Age (NPA) on 1 April 2012. These members remain in the final salary arrangements provided they do not have a subsequent continuous break in pensionable public service of more than 5 years.

The Teachers' Pensions Regulations 2014 Schedule 3 Part 2

6 Meaning of "full protection member"

(1) A person (P) to whom paragraph 7, 8 or 9 applies is a full protection member of the existing scheme.

2.5 Tapered

A Tapered Protection member was active in the Scheme on 31 March 2012 and had between 10 years and 13.5 years of their NPA at 1 April 2012. These members will remain in the final salary arrangements until a later date (their transition date) and then they will move to the career average arrangements. If they have a break in pensionable public service of more than 5 years before their transition date they will move into the career average arrangements on returning to service.

The Teachers' Pensions Regulations 2014 Schedule 3 Part 3

13 Meaning of "tapered protection member"

(1) A person (P) to whom paragraph 14, 15 or 16 applies is a tapered protection member of the existing scheme.

(2) P ceases to be a tapered protection member of the existing scheme on whichever of the following days occurs first-

(a) P's tapered protection closing date; or

(b) the day on which P ceases to be in pensionable service under the existing scheme.

2.6 Transition

All other existing members are treated as Transition members and move to the Career Average arrangements on 1 April 2015.

2.7 How will I know what a members' transition date is?

The transition dates are individual to each tapered protection member and depend on their age and if they were under the 60th or 80th final salary arrangements. The Transition date table can be found in Appendix 1.

2.8 Will members' final salary benefits be transferred into the career average arrangements?

No, any benefits earned in the final salary arrangements will remain as final salary benefits. For guidance on how benefits are calculated and claimed, please refer to the Teachers' Pensions HR Guide. Please also review section 2.6, Final Salary Link for further information.

2.9 Can a protected member elect to join the career average arrangements?

No, they will remain in the final salary arrangements unless they have a break in service of more than 5 years or retire and return to service.

2.10 Days Excluded

Days Excluded occur when a member has a period of time for which contributions are not paid into the Teachers' Pensions Scheme. This can occur for multiple reasons including unpaid maternity leave, sick leave or industrial action. It is important to understand Days Excluded, as this could affect a member's overall pensionable service. The following points highlight scenarios where days excluded may occur.

2.11 Maternity and Paternity Leave

If the member is still in receipt of at least half of their contractual pay or statutory pay, they are still in pensionable service. If they are not receiving any pay, they will no longer be a member of the Scheme. The period where the member receives no pay, is the period we record as Days Excluded.

For example, a member may decide to extend their maternity leave and take an additional 31 days leave with no pay. This means the member will have 31 days excluded, which will not be included in the total of the members pensionable service.

If the member adopts a child or takes parental leave, then this absence will be treated the same as maternity or paternity absence, provided the member is still receiving at least half of their contractual pay, or is receiving statutory pay.

The member's contribution rate will be based on the pay they would have received had they not been absent, but the rate is only applied to their actual pensionable earnings in the period.

Example:

A full-time member on maternity leave ceases to receive any contractual pay or statutory pay from 1 October:

Maternity leave; SMP ceases in Oct-15											
Pay Period	Notional Pensionable Earnings (NPE)		Pay Period Earned (PPE)	Back Dated Pay B	PPE Over time C	Pay Period Paid (PPP) D	PPE Annual Rate of Pen. Earnings E $((An+NPE) \times 12)$	PPE Member's Cont. Rate F	PPE Pay Period Pen. Earnings G (An + B)	PPE Cont. Due H (F x E)	PPP Cont. Paid ΣH
Jul-15	£2,388.06	PPE A1	£611.94			£611.94	£36,000	9.60%	£611.94	£58.75	£58.75
Aug-15	£2,388.06	PPE A2	£611.94			£611.94	£36,000	9.60%	£611.94	£58.75	£58.75
Sep-15	£2,388.06	PPE A3	£611.94			£611.94	£36,000	9.60%	£611.94	£58.75	£58.75
Oct-15	£0.00	PPE A4	£0.00			£0.00	£0	n/a	£0.00	£0.00	£0.00

The service return for this member will need to provide the combined notional and actual pensionable earnings for the period on reduced pay (July – September), as the member will accrue benefits on both actual and notional pensionable earnings. The non-pensionable service for October will need to be recorded as days excluded.

Service Return					
Service From	Service To	Annual Salary	Part-time Salary Paid	Overtime Paid	Days Excluded
01/07/2015	30/09/2015	£36,000	£0	£0	
01/10/2015	31/10/2015	£36,000	£0	£0	31

2.12 Industrial Action (Strike Days)

Strike action will usually lead to a reduction in pensionable service. Employers should record and submit the full-time equivalent salary and, where applicable, the actual 'part-time'¹ salary paid in the usual way as our systems will automatically calculate any days excluded.

Information on how to record Days Excluded can be found in Section 10.

This applies either where the strike period is a whole day or is only part of a day.

2.13 Overtime

Under the new career average arrangement non-contractual overtime is pensionable pay. Overtime must be recorded separately on all returns made to Teachers' Pensions, including the Annual Return, Monthly Data Collection (MDC), TR28 missing service and TR8 leavers' templates. Overtime must not be included in either the full-time salary or part-time salary fields. Information on how to record overtime can be found in Appendix 2.

For advice on what is and isn't pensionable in the Teachers' Pension Scheme, please consult:

- Teachers' Pension Scheme Regulations 2014 Regulations Chapter 4 Pensionable Earnings
 - <http://www.legislation.gov.uk/uksi/2014/512/part/3/chapter/4/made>
- The School Teachers Pay and Conditions Document 2014
 - https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/341951/School_teachers_pay_and_conditions_2014.pdf

¹ Part-time is anything less than full-time hours).

3 New Appointment/Re-entrants to the Scheme

3.1 New Appointments

In the instance of employing a new member of staff, the employer must firstly inform the teacher that they are automatically becoming member of the Teachers' Pension Scheme – and that contributions will be deducted from their salary. The employer must also provide them with information about the Scheme, by providing a link to the Teachers' Pension Scheme website.

Once the TR6 has been completed and processed, Teachers' Pensions shall distribute a Welcome Pack to the member. This will be available to the member via My Pension Online.

Members should be encouraged to register for My Pension Online as it will allow them to access pension benefit calculators, pension flexibility application forms, and request benefit statements.

3.2 TR6

You must notify Teachers' Pensions of a new appointment by completing a TR6 (New Starter Appointment) via the Employer Portal, this can be found under the **Templates** section on the Employer Dashboard. Click on the document you wish to download and then click on 'Save' when the message box appears. This will save the document to your computer. It is useful to note where you're saving the document (e.g. My Documents). If you do not get the option to select save, right click the document file name on the Employer Portal and select 'Save target as'. This will then display a save dialogue box. Once this appears, save the file to the desired location.

3.3 How to complete the TR6

Once you have successfully saved and opened the TR6 template, you will be presented with a Microsoft Excel document in a table format. Please note that you can input as many members as you like on a single template, even if the members' appointment dates differ. Please see **Appendix 2** for the data entry requirements.

Please be aware that if any of the mandatory fields have not been completed, the template cannot be saved. You will be notified by an onscreen error to complete any missing information.

3.4 How to Upload the TR6

Once the file has been saved, this must be uploaded via the Employer Portal. This can be accessed from the [following link](#). Select 'Upload a File' and select the TR6 file which has been saved to your computer. The file should read similar to TR6_XXXXXX_XXXX.csv. Please be aware that the name of the file **cannot** be changed until after the file has been uploaded. Changing the file name will result in an upload failure, and will need to be re-attempted. Please note that the file type must always be saved with a .csv file extension.

A description must then be inputted. Please be aware that only alphabetical and numerical characters will be accepted. Any other characters will result in the file failing to upload. The description can be of your choice as long as it only contains numerical and/or numerical characters. The description should be used as a quick reference for your records, e.g. "TR6 New Starters September".

Click Here to Save the Data must be selected once the TR6 is ready to be saved and uploaded. Guidance notes can also be located by clicking onto the column headers.

3.7 Scheme Arrangement Reports

To assist employers in identifying the Scheme arrangements that members will be in post April 2015, new reports have been developed.

3.7.1 Scheme Arrangement Report (one-off)

This report contains all members that, according to our records, are active members of the Teachers' Pension Scheme and are employees at a given establishment.

The report will be available on request by contacting the Teachers' Pension Scheme Employer Support Team via tpdata@teacherspensions.co.uk

The report will indicate the current Scheme arrangement that members are in as at the start of the month in which it is run, e.g. if requested on 26/10/2015 it will be the effective position on 01/10/2015. The report will also provide the date of change for members with tapered protection. The following are examples of potential field values, depending on whether the member has full protection, tapered protection or transitioned to the career average arrangement on 01/04/2015:

<i>Member Type Scenario</i>	Current Arrangement	Previous Arrangement	Date of Previous Change	Future Arrangement	Date of Future Change
<i>Full Protection</i>	Final Salary				
<i>Tapered Protection</i>	Final Salary			Career Average	01/08/2015
<i>Transition</i>	Career Average	Final Salary	01/04/2015		

Important

The Scheme Arrangements Report will be based upon the most up-to-date records Teachers' Pensions hold. Please ensure Teachers' Pensions service details are up-to-date for your employees.

3.7.2 Monthly changes report

This report will be made available on a monthly basis, on the 1st of each month, and will provide details of members whose arrangement has changed as a result of:

- ❓ Service updates filling a gap in service of more than 5 years
- ❓ Service updates creating a gap in service of more than 5 years
- ❓ Notification of retained protection after joining from another public scheme
- ❓ New joiners

🔍 Tapered protection members within 3 months to transition date

The following are examples of potential field values, based on a report run on 01/07/2015:

Member Type Scenarios	Current Arrangement	Previous Arrangement	Date of Previous Change	Future Arrangement	Date of Future Change
<i>Change from CA to Final Salary</i>	Final Salary	Career Average	25/06/2015**		
<i>Change from Final Salary to CA</i>	Career Average	Final Salary	04/06/2015**		
<i>New joiner (with retained tapered protection)</i>	Final Salary			Career Average	01/12/2015
<i>New joiner</i>	Career Average				
<i>Tapered protection with ≤ 3 months to transition date</i>	Final Salary			Career Average	01/10/2015
<i>Tapered protection with ≤ 3 months to transition date</i>	Final Salary			Career Average	01/08/2015 [example]

** Note that this indicates the point at which the change in arrangements was recognised / identified, and that service prior to this date is also likely to have changed in respect of the pension arrangement to which it relates. A separate process will be triggered if there are any events on the member record to unwind.

3.7.3 Scheme arrangement reports: format, availability and fields

The scheme arrangement reports will be in CSV format, and will only be accessible from the Teachers' Pension Scheme Employer Portal, in the Scheme Arrangement Notification area of the portal. An email notification will be issued when a report is available for downloading.

Field	Format
LA	xxx
Establishment No.	xxxx
TP Ref No.	xx/xxxxx
NI No.	XXxxxxxxX
Surname	Alphanumeric
Forename	Alphanumeric
Date of Birth	dd/mm/yyyy
Current Arrangement	Career Average OR Final Salary
Previous Arrangement	Career Average OR Final Salary OR blank
Date of Previous Change	dd/mm/yyyy
Future Arrangement	Career Average OR blank
Date of Future change	dd/mm/yyyy

4 Contributions

4.1 Tiered Contributions

The Teachers' Pensions website includes information about Tiered Contributions and how they are applied to members in the Teachers' Pension Scheme, as well as an interactive calculator which enables a member to work out how much their contribution will be each month.

All teachers who are members of the Scheme must have their pension contributions deducted from their gross contributable salaries.

Only pensionable pay should be included, pay figures should be adjusted to **exclude** amounts where a teacher:

- Has opted out of the Teachers' Pension Scheme
- Is aged 75 or over
- Is in part-time non pensionable employment
- Is already correctly contributing to the Local Government Pension Scheme
- Is in receipt of non pensionable allowances e.g. overtime where a member is **not** in the Career Average scheme
- Is paying contributions on a former higher salary
- Is paying additional contributions (Preston), due in the case of elections for retrospective access to the pension scheme by part-time workers.

The Monthly Contributions Breakdown form (which is available on the Employer Portal within the Templates sections) reflects the current contribution rates and should be used in 2019-2020 to advise Teachers' Pensions of contributions deducted from September 2019 onwards. The first paying-in slip for Tiered Contributions under the new rates will be due by 7th October.

To access the Monthly Contributions Breakdown Form, firstly, log into the Employer Portal. Select Download a File and choose templates. Within the templates section you will be able to download the form. Please enable macros before inputting the information.

Once the amounts per tier have been inputted, please select "Save File". This will generate a .csv output file. Please do not change the file name or format prior to upload.

Contribution Rates from April 2019

The contribution tiers from April 2019 apply to members in the final salary and the career average arrangements:

Annual salary rate for the eligible employment	Member contribution rate
Up to £27,697.99	7.4%
£27,698 to £37,284.99	8.6%
£37,285 to £44,208.99	9.6%
£44,209 to £58,590.99	10.2%
£58,591 to £79,895.99	11.3%
£79,896 and above	11.7%

From September 2019, the Employer contribution rate is 23.68%, including the 0.08% administration levy. Employer contributions are based on the amount paid to the employee.

Teachers' Pensions monitor monthly payments and failure to pay at the correct rates or provide an acceptable explanation for any variances will result in a report to the Department for Education. It is therefore extremely important that the correct year's Monthly Contributions Breakdown form is completed detailing contributions collected by tier and monies paid over by the 7th of the following month (or earlier in the case of a weekend or bank holiday).

User Guides, Forms and Factsheets can be found [here](#)

4.1.1 Calculating Tiered Contributions

The tiered rate of contributions is determined with reference to the member's pensionable earnings for a particular employment, rather than the full-time equivalent rate for it. This applies to members in the final salary arrangement and the career average arrangement. Where a teacher is a member of the Teachers' Pension Scheme in respect of more than one employment (i.e. has two or more part-time jobs, or, for a member in the career average arrangement only, a full-time and a part-time job in the Teachers' Pension Scheme) the earnings in each employment will separately determine the contribution rate paid for each particular employment.

The following rules apply for determining the contribution band and tier for a pay period, and the treatment of pensionable pay in arrears and back-dated pensionable pay awards:

- Where an employee is paid in the month they work (e.g. a "normal" contract hours employee), the contribution rate is based on the actual earnings in the pay period.

Teachers' Pension Scheme Regulations 2014, regulations 34 and 35 define pensionable earnings and regulation 185 defines member contribution rates.

- Where the employee receives a payment for time worked before the pay period (so, for example, a supply teacher who is paid in Pay Period 2 for work carried out in Pay Period 1), the contribution rate is the rate that applies in Pay Period 2. That is to say that the only date that is relevant here is the date on which the money was paid.
 - This principal also applies to overtime payments earned in Pay Period 1 but paid in a later pay period.
 - Where pensionable pay relating to a period before a member ceased to be an active member is paid after the period of active membership has ended, it is to be treated as if it were received on the day before active membership ended.
- Where an employee receives a backdated pay increase, relating to a period where they were a member of the scheme, the contribution rate that should be applied to the backdated payment is the contribution rate in force at the date the payment was made.

Teachers' Pension Scheme Regulations 2014, regulation 196(3)(b) provides that any arrears payable by reason of a retrospective increase are taken to become payable in the pay period in which they were paid.

Employers will first need to determine the employees' "annual salary rate" for the pay period, in order to identify the band and corresponding contribution rate, as per the table in section 5.1. **Note that overtime or back dated pay increases are not included when determining the "annual salary rate"**.

The contribution rate is then applied to the "pensionable earnings" in the pay period. For members in the career average arrangement this will include overtime; for members in the final salary arrangement this will not include overtime. A back-dated pay increase is included in the "pensionable earnings" in the pay period.

Examples

The following scenarios apply the rules as set out above:

Example 1 (supply teacher submitting claim in arrears)

A supply teacher works in February and March 2015, and submits a pay claim for this work in April 2015.

The contribution band and rate for will be based on the contribution bands / tiers applicable for 2015/16.

Supply FY2014/15 - FY2015/16 crossover									
Pay Period	PPE	Pay Period Earned (PPE)	PPE Over time B	Pay Period Paid (PPP) C	PPE Annual Rate of Pen. Earnings D (An x 12)	PPE Member's Cont. Rate E	PPE Pay Period Pen. Earnings F (An + B)	PPE Cont. Due G (F x E)	PPP Cont. Paid Σ G
Feb-15	PPE A1	£2,200							
Mar-15	PPE A2	£1,100							
Apr-15	PPE A3	£0		£3,300	£39,600	9.60%	£3,300	£316.80	£316.80

The service return, for the purpose of accruing pension, continues to be on a when earned basis and in example 1 will need to show:

Service Return / MDC		
Pay Period	Annual Salary	Part-time Salary Paid
Feb-15	£26,400	£2,200
Mar-15	£26,400	£1,100
Apr-15	£0	£0

As the member has paid a higher contribution rate – 9.6% as opposed to 8.3% if they had been paid separately in February and March. It is acceptable for employers, at their discretion, to retrospectively correct the contributions. This correction would need to be accounted for in a subsequent Monthly Contributions Breakdown returns.

Example 2 (member transitions to CA on 01/04/2015)

A full-time teacher works overtime in March 2015 but does not submit the pay claim for the overtime until April 2015. As the overtime is being paid in arrears, contributions are paid on the overtime.

The contribution band and rate will be based on the contribution bands / tiers applicable for 2015/16.

Full-time paid monthly in arrears FY2014/15 - FY2015/16 crossover with Overtime arrears										
Pay Period		Pay Period Earned (PPE)	PPE Over time B	Pay Period Paid (PPP) C		PPE FTE D	PPE Member's Cont. Rate E	PPP Pen. Earnings F (An + B)	PPE Cont. Due G (F x E)	PPP Cont. Paid Σ G
Jan-15	PPE A1	£2,750		£2,750	PPE A1	£33,000	9.50%	£2,750	£261.25	£261.25
Feb-15	PPE A2	£2,750		£2,750	PPE A2	£33,000	9.50%	£2,750	£261.25	£261.25
Mar-15	PPE A3	£2,750	£500	£2,750	PPE A3	£33,000	9.50%	£2,750	£261.25	£261.25
						PPE Annual Rate of Pen. Earnings D (An x 12)				
Apr-15	PPE A4	£2,750		£2,750	PPE A4	£33,000	8.60%	£2,750	£236.50	
				£500	PPE A3	n/a	8.60%	£500	£43.00	
										£279.50

The service return for this member will need to show:

Service Return / MDC				
Month Submitted	Pay Period	Annual Salary	Part-time Salary Paid	Overtime Paid
Jan-15	Jan-15	£33,000		£0
Feb-15	Feb-15	£33,000		£0
Mar-15	Mar-15	£33,000		£500
Apr-15	Apr-15	£33,000		£0

As the member has paid contributions on the overtime that was paid in arrears in April, it is acceptable to retrospectively correct the contributions. This correction would need to be accounted for in a subsequent Monthly Contributions Breakdown returns.

Example 3 (member transitions to CA on 01/04/2015)

A full time teacher receives a back-dated salary increase in April 2016. The teacher also submits a pay claim in the April pay period for overtime undertaken in March 2016.

Neither the backdated pay increase nor the overtime is included when determining the contribution band and tier for April, but the tier for April is applied to the back-dated pay and overtime.

Overtime Paid in Arrears with Salary Increase and Back-Dated Pay Award												
Pay Period		Pay Period Earned (PPE)	Back Dated Pay B	PPE Over time C		Pay Period Paid (PPP) D	PPE Annual Rate of Pen. Earnings E (An x 12)	PPE Member's Cont. Rate F	PPE Pay Period Pen. Earnings G (An+B+C)	PPE Cont. Due H (G x F)	PPP Cont. Paid Σ H	
Jan-16	PPE A1	£2,750				PPE A1	£2,750	£33,000	8.60%	£2,750	£236.50	£236.50
Feb-16	PPE A2	£2,750				PPE A2	£2,750	£33,000	8.60%	£2,750	£236.50	£236.50
Mar-16	PPE A3	£2,750		£250		PPE A3	£2,750	£33,000	8.60%	£2,750	£236.50	£236.50
Apr-16	PPE A4	£3,000	£750			PPE A4	£3,750	£36,000	9.60%	£3,750	£360.00	
						PPE A3	£250		9.60%	£250	£24.00	
												£384.00
May-16	PPE A5	£3,000				PPE A5	£3,000	£36,000	9.60%	£3,000	£288.00	£288.00

The service return for this member will need to show:

Service Return / MDC			
Pay Period	Annual Salary	Part-time Salary Paid	Overtime Paid
Jan-16	£36,000	N/A	£0
Feb-16	£36,000	N/A	£0
Mar-16	£36,000	N/A	£250
Apr-16	£36,000	N/A	£0
May-16	£36,000	N/A	£0

Example 4 – Part-time, supply and hourly paid teachers

For part-time, supply and hourly paid the contribution rate is determined by calculating the ‘annual salary rate’ for the pay period and applying it to all pensionable earnings paid in the pay period (including arrears).

For a member working a part-time two day per week on a FTE salary of £33,000, rising to £36,000 in September, backdated to April:

Part time 2 days per week, FTE of £33,000, with a back-dated pro-rate pay increase in September to a FTE of £36,000										
Pay Period		Pay Period Earned (PPE)	Back Dated Pay B	PPE Over time C	Pay Period Paid (PPP) D	PPE Annual Rate of Pen. Earnings E (An x 12)	PPE Member's Cont. Rate F	PPE Pay Period Pen. Earnings F (An + B)	PPE Cont. Due G (F x E)	PPP Cont. Paid Σ H
Apr-15	PPE A1	£1,100			£1,100	£13,200	7.40%	£1,100	£81.40	£81.40
May-15	PPE A2	£1,100			£1,100	£13,200	7.40%	£1,100	£81.40	£81.40
Jun-15	PPE A3	£1,100			£1,100	£13,200	7.40%	£1,100	£81.40	£81.40
Jul-15	PPE A4	£1,100			£1,100	£13,200	7.40%	£1,100	£81.40	£81.40
Aug-15	PPE A5	£1,100			£1,100	£13,200	7.40%	£1,100	£81.40	£81.40
Sep-15	PPE A6	£1,200	£500		£1,700	£14,400	7.40%	£1,700	£125.80	£125.80

The service return for this member will need to show the retrospective application of the pay increase:

Service Return / MDC			
Pay Period	Annual Salary	Part-time Salary Paid	Overtime Paid
Apr-15	£36,000	£1,200	£0
May-15	£36,000	£1,200	£0
Jun-15	£36,000	£1,200	£0
Jul-15	£36,000	£1,200	£0
Aug-15	£36,000	£1,200	£0
Sep-15	£36,000	£1,200	£0

Example 5 – Mid-month pay increase

As the contributions tier is determined using an ‘annual salary rate’ for the pay period, a mid-month pay increase should be treated in a similar way to a part-time member and the ‘annual salary rate’ should be based on actual earnings in the pay period (excluding overtime and back-dated pay increases).

A teacher is given a pay rise from £33,000 to £36,000 in mid September 2015. Their September earnings will be:

- half of £33,000 divided by 12;
- plus half of £36,000 divided by 12

= £2,875

Mid-month pay increase										
Pay Period		Pay Period Earned (PPE)	Back Dated Pay B	PPE Over time C	Pay Period Paid (PPP) D	PPE Annual Rate of Pen. Earnings E (An x 12)	PPE Member's Cont. Rate F	PPE Pay Period Pen. Earnings G (An + B)	PPE Cont. Due H (F x E)	PPP Cont. Paid Σ H
Aug-15	PPE A1	£2,750			£2,750	£33,000	8.60%	£2,750	£236.50	£236.50
Sep-15	PPE A2	£2,875			£2,875	£34,500	8.60%	£2,875	£247.25	£247.25
Oct-15	PPE A3	£3,000			£3,000	£36,000	9.60%	£3,000	£288.00	£288.00

The service return for this member will need to reflect that they were not paid the salary increase for the entirety of September, by splitting the service line at the date the salary increase came in to effect:

Service Return				
Service From	Service To	Annual Salary	Part-time Salary Paid	Overtime Paid
01/08/2015	15/09/2015	£33,000	£0	£0
16/09/2015	31/10/2015	£36,000	£0	£0

Example 6 – Mid-month starter / leaver

As the contributions tier is determined using an 'annual salary rate' for the pay period, a mid-month starter or leaver should be treated in a similar way to a part-time member and the 'annual salary rate' should be based on actual earnings in the pay period (excluding overtime and back-dated pay increases).

For a member starting mid-April on a salary of £36,000 per year:

Mid-month starter										
Pay Period		Pay Period Earned (PPE)	Back Dated Pay B	PPE Over time C	Pay Period Paid (PPP) D	PPE Annual Rate of Pen. Earnings E (An x 12)	PPE Member's Cont. Rate F	PPE Pay Period Pen. Earnings G (An + B)	PPE Cont. Due H (F x E)	PPP Cont. Paid Σ H
Apr-15	PPE A1	£1,500			£1,500	£18,000	7.40%	£1,500	£111.00	£111.00
May-15	PPE A2	£3,000			£3,000	£36,000	9.60%	£3,000	£288.00	£288.00
Jun-15	PPE A3	£3,000			£3,000	£36,000	9.60%	£3,000	£288.00	£288.00

The service return for this member would need to reflect the mid-month starting date.

Service Return				
Service From	Service To	Annual Salary	Part-time Salary Paid	Overtime Paid
15/04/2015	30/06/2015	£36,000	£0	£0

For a mid-month leaver the same process is applied with respect to the month of leaving, i.e. the service to date should be the leaving date.

Note that contributions will still be payable on pensionable earnings paid after a member has left pensionable service but which were earned whilst the member was in pensionable service.

Example 7 – Shared Parental Leave

Where a member is on shared parental leave and is receiving at least half pay or statutory pay, the contribution tier is determined by deriving the ‘annual salary rate’ for the pay period based on actual **and** notional pensionable earnings, where notional pensionable earnings is the amount by which the member’s pensionable earnings are reduced during a period of pensionable shared parental leave.

The contribution tier rate is only applied to actual pensionable earnings in the period.

For a member with an annual salary of £36,000 in receipt of Statutory Maternity Pay up (SMP) until October 2015, after which they go on to no pay, contributions would be calculated as:

Maternity leave; SMP ceases in Oct-15											
Pay Period	Notional Pensionable Earnings (NPE)		Pay Period Earned (PPE)	Back Dated Pay B	PPE Over time C	Pay Period Paid (PPP) D	PPE Annual Rate of Pen. Earnings E ((An+NPE) x 12)	PPE Member's Cont. Rate F	PPE Pay Period Pen. Earnings G (An + B)	PPE Cont. Due H (F x E)	PPP Cont. Paid Σ H
Jul-15	£2,388.06	PPE A1	£611.94			£611.94	£36,000	9.60%	£611.94	£58.75	£58.75
Aug-15	£2,388.06	PPE A2	£611.94			£611.94	£36,000	9.60%	£611.94	£58.75	£58.75
Sep-15	£2,388.06	PPE A3	£611.94			£611.94	£36,000	9.60%	£611.94	£58.75	£58.75
Oct-15	£0.00	PPE A4	£0.00			£0.00	£0	n/a	£0.00	£0.00	£0.00

The service return for this member will need to indicate the period of service where the member is on not in pensionable service (no- pay) by including the number of days excluded:

Service Return					
Service From	Service To	Annual Salary	Part-time Salary Paid	Overtime Paid	Days Excluded
01/07/2015	30/09/2015	£36,000	£0	£0	
01/10/2015	31/10/2015	£36,000	£0	£0	31

Example 8 – Sick Leave

Where a member is in receipt of less than half pay during a period of sick leave, they do not pay contributions and do not accrue pension benefits.

Where the member is in receipt of at least half pay the contribution tier is determined by deriving the ‘annual salary rate’ for the pay period based on actual **and** notional pensionable earnings, where notional pensionable earnings is the amount by which the member’s pensionable earnings are reduced during a period of pensionable sick leave.

The contribution tier rate is only applied to actual pensionable earnings in the period.

For a member on an annual salary of £36,000 on sick leave who moves to less than half pay in October 2015, contributions would be calculated as:

Sick leave; half-pay ceases in Oct-15											
Pay Period	Notional Pensionable Earnings (NPE)		Pay Period Earned (PPE)	Back Dated Pay B	PPE Over time C	Pay Period Paid (PPP) D	PPE Annual Rate of Pen. Earnings E $((An+NPE) \times 12)$	PPE Member's Cont. Rate F	PPE Pay Period Pen. Earnings G (An + B)	PPE Cont. Due H (F x E)	PPP Cont. Paid ΣH
Jul-15	£1,500	PPE A1	£1,500			£1,500	£36,000	£0	£1,500	£144	£144
Aug-15	£1,500	PPE A2	£1,500			£1,500	£36,000	£0	£1,500	£144	£144
Sep-15	£1,500	PPE A3	£1,500			£1,500	£36,000	£0	£1,500	£144	£144
Oct-15	£0	PPE A4	£0			£0	£0	n/a	£0	£0	£0

The service return for this member will need to indicate the period of service where the member is not in pensionable service (less than half pay) by including the number of days excluded:

Service Return					
Service From	Service To	Annual Salary	Part-time Salary Paid	Overtime Paid	Days Excluded
01/07/2015	30/09/2015	£36,000	£0	£0	
01/10/2015	31/10/2015	£36,000	£0	£0	31

Example 9 – Payment in arrears bridging August 2015 – September 2015

As employer contributions are based on the amount of pensionable earnings paid to employees, they too are on a when paid basis. If a member is paid in September 2015 for work earned in a prior pay period the new employer contribution tier of 16.48% will apply.

Example 10 – Member overpaid salary

If a member is overpaid salary then the contributions will need to be re-evaluated for the pay periods affected as the member will have overpaid contributions on the overpaid salary. If the reduction in pensionable pay means that a lower contribution tier should have been applied then all [revised] pensionable pay in the period must be re-assessed. The correction of contributions and refund to the member should be accounted for in the Monthly Contributions Breakdown. The service return will need to show the correct pay for the applicable periods.

Example 11 – Bonus Payment

If a bonus payment is made to an employee, the contribution tier for the month in which it is made will include the bonus when deriving the annual; salary. But it is important to note that in the service return the annual salary will also have to annualise the bonus payment, i.e. multiple the bonus payment by 12 in the month in which it is paid in the service return. This is required to ensure that the member receives the full accrual for the bonus for which they have paid contributions.

If the bonus payment is not annualised in the month in which it is paid the member will only receive one twelfth (1/12th) of the accrual in the case of an annual bonus. This is because of the way that Teachers' Pensions systems calculate pensionable earnings based on service returns. Our systems treat it as a monthly salary rather than an addition on top of the annual salary.

For example, a member with a salary of £33,000 per annum receives a bonus of £1,200 in May 2016. In order to ensure that the member's accrual of pension is based on the total pensionable earnings in the scheme year (£34,200), there are two options:

1. Make the members salary £47,130 in the month in which the bonus was paid
(£33,000 + (£1,200 x 365/31)); or
2. Make the members salary £34,200 in each month or period of the service return
(£33,000 + (£1,200 x 365/12)). *

The formula to use is

(Standard Rate of Pay + (One off payment x 365/Days in Period) or

The Days in Period will either be the days in the month in which the payment was made (option 1).

However, where a one-off bonus is paid over a period of months the Days in Period will be the number of period in the year, i.e. 12 (option 2).

* Option 2 presents a problem if, during the course of the year, the member leaves employment, particularly so for employers using MDC to provide service returns, as previous months' returns will have to be adjusted to reflect the reduced number of months over which the bonus payment needs to be represented to provide for the full bonus amount having been paid to the employee.

Using Option 1

Bonus Award of £1,200 paid in May, on top of £33,000 salary											
Pay Period		Pay Period Earned (PPE)	Back Dated Pay B	PPE Over time C		Pay Period Paid (PPP) D	PPE Annual Rate of Pen. Earnings E (An x 12)	PPE Member's Cont. Rate F	PPE Pay Period Pen. Earnings G (An+B+C)	PPE Cont. Due H (G x F)	PPP Cont. Paid I H
Apr-16	PPE A1	£2,750			PPE A1	£2,750	£33,000	8.60%	£2,750	£236.50	£236.50
May-16	PPE A2	£3,950			PPE A2	£3,950	£47,130	10.20%	£3,950	£402.90	£402.90
Jun-16	PPE A3	£2,750			PPE A3	£2,750	£33,000	8.60%	£2,750	£236.50	£236.50
Jul-16	PPE A4	£2,750			PPE A4	£2,750	£33,000	8.60%	£2,750	£236.50	£236.50
Aug-16	PPE A5	£2,750			PPE A5	£2,750	£33,000	8.60%	£2,750	£236.50	£236.50
Sep-16	PPE A6	£2,750			PPE A6	£2,750	£33,000	8.60%	£2,750	£236.50	£236.50
Oct-16	PPE A7	£2,750			PPE A7	£2,750	£33,000	8.60%	£2,750	£236.50	£236.50
Nov-16	PPE A8	£2,750			PPE A8	£2,750	£33,000	8.60%	£2,750	£236.50	£236.50
Dec-16	PPE A9	£2,750			PPE A9	£2,750	£33,000	8.60%	£2,750	£236.50	£236.50
Jan-17	PPE A10	£2,750			PPE A10	£2,750	£33,000	8.60%	£2,750	£236.50	£236.50
Feb-17	PPE A11	£2,750			PPE A11	£2,750	£33,000	8.60%	£2,750	£236.50	£236.50
Mar-17	PPE A12	£2,750			PPE A12	£2,750	£33,000	8.60%	£2,750	£236.50	£236.50
Average Annual Salary		£34,200									

$$(\text{£}2,750 \times 12) + (\text{£}1,200 \times 365/31)$$

$$(\text{£}33,000) + (\text{£}14,129.03)$$

$$= \text{£}47,130 \text{ (rounded up)}$$

An annual service return for this member could be split as:

Example Service Return for Bonus Award of £1,200 paid in May, on top of £33,000 salary		
Period Start Date	Period End Date	Salary
01/04/2016	30/04/2016	£33,000
01/05/2016	31/05/2016	£47,130
01/06/2016	31/08/2016	£33,000
01/09/2016	31/03/2017	£33,000

Alternatively it could be split as:

Example Service Return for Bonus Award of £1,200 paid in May, on top of £33,000 salary		
Period Start Date	Period End Date	Salary
01/04/2016	30/04/2016	£33,000
01/05/2016	31/08/2016	£36,561
01/09/2016	31/03/2017	£33,000

The salary for the period 01/05/2016 – 31/08/2016 is determined using the same formula, but the 'Days in Period' figure is for the months of May – August, inclusive:

$$(\text{£}2,750 * 12) + (\text{£}1,200 \times 365/123)$$

Using Option 2

Service Return / MDC with bonus payment spread across the scheme year		
Pay Period	Annual Salary	Actual Pensionable Earnings
Apr-16	£34,200	£2,750
May-16	£34,200	£3,950
Jun-16	£34,200	£2,750
Jul-16	£34,200	£2,750
Aug-16	£34,200	£2,750
Sep-16	£34,200	£2,750
Oct-16	£34,200	£2,750
Nov-16	£34,200	£2,750
Dec-16	£34,200	£2,750
Jan-17	£34,200	£2,750
Feb-17	£34,200	£2,750
Mar-17	£34,200	£2,750
Average Annual Salary	£34,200	£34,200

However, if the member only works a part year, an annualised bonus payment will not need to be amended in the service return to reflect the shorter period over which the annual salary was paid. For example, if the member leaves service in August 2016 and Option 2 had been used to record the bonus in the service and salary line, then the member will not be credited with the accrual on their actual pensionable earnings in the period:

Service Return / MDC with bonus payment spread across the scheme year		
Pay Period	Annual Salary	Actual Pensionable Earnings
Apr-16	£34,200	£2,750
May-16	£34,200	£3,950
Jun-16	£34,200	£2,750
Jul-16	£34,200	£2,750
Aug-16	£34,200	£2,750
Average Annual Salary	£14,336	£14,950

For this reason, we would recommend using Option 1 when an employee is paid a one-off bonus in full.

4.2 Other Contributions

Residential Emoluments The Teachers' Pension Scheme Regulations allow the value of free accommodation to be included in contributable salary where you have agreed this with the Teachers' Pension Scheme.

- They are not automatically carried over from one post holder to the replacement.
- You have three months from the start of the employment (or from when the accommodation becomes available) to agree the emolument with Teachers' Pensions. However, they will need written evidence of the valuation calculations before they accept residual emolument as part of a teacher's contributable salary.
- The emolument should be reviewed every two years or the agreement may be rescinded and the contributions refunded.
- The valuation used consists of current gross annual value of the residence, as certified by an estate agent, i.e. the rental value of the property if let on the open market, subject to a limitation of 1/6th of contributable salary. In order to do this you will need to provide a current gross rental valuation of the property as certified by an Estate Agent. This will be subject to a limitation of 1/6th of contributable salary. The gross annual salary rate should also be provided.
- As well as this, the annual Council Tax and costs of amenities (like heating, lighting and water) may be added to the calculation if these are provided free of charge.
- Where a residential emolument is accepted by Teachers' Pensions, pension contributions are payable on it, by both the scheme member and you from the date of occupancy of the property. This continues as long as the teacher remains in the property.

Overtime

If a member is in the career average arrangement any non-contractual overtime earned is pensionable and contributions should be deducted.

If a member is in the final salary arrangement, overtime is not pensionable and contributions should not be deducted.

Extra Pension with the Teachers' Pension Scheme – a teacher can pay percentage based additional contributions for Faster Accrual and Buy-Out via regular monthly deductions from their pensionable earnings, or for Additional Pension either a lump-sum amount or regular defined monthly contribution.

Additional Voluntary Contributions (AVCs) with Prudential - A teacher can also pay additional contributions into the Scheme's AVC provision with Prudential. This can be either as a percentage of salary or a set monthly amount. These must be remitted directly to Prudential Financial services.

Contributions deducted in error - If you become aware that contributions have been deducted in error from current financial year salaries – or a member has opted out of service within three months of taking up employment – you should make the necessary refund including income tax and National Insurance adjustments via the payroll.

If you become aware that contributions have been deducted in error from previous financial years you should make the necessary refund to the teacher. HMRC have confirmed that, in such circumstances, there is no obligation on you to deduct income tax from the refund. The refund will be treated as taxable income received by the teacher in the tax year of payment. It is the teacher's responsibility to report this on their tax return.

4.3 Annual Audit exercise

The End of Year Certificate (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 paid over to the Teachers' Pension Scheme. This is required as a record for audit of scheme accounts.

Each year in mid April (following receipt of March contributions) the Employer will be notified that the EOYC will be available for download from the Employer Portal. Details of the amount of contributions that have been paid in the previous year will be provided.

Information on certification for Auditors appointed by the Employers can be found [here](#). Teachers' Pensions will reconcile all forms on receipt and any discrepancies will be investigated and may require an explanation. If the Auditor agrees an underpayment of contributions this should be paid to Teachers' Pensions immediately, accompanied by an Underpayment Paying in Slip that can be found on the Employer Portal. Interest will be charged if not received by the due date for audited returns. If there is an overpayment employers should await instruction from Teachers' Pensions.

4.4 EOYC Completion

As a minimum, a copy of the unaudited form must be returned by 31st May. This form must provide Teachers' Pensions with details of amounts broken down by tiers; reconciled against the total amount of contributions submitted by yourselves. If you cannot agree the contributions paid figure you must contact Teachers' Pensions before returning the form.

For non Local Authorities

The EOYC must be signed by the Officer with financial responsibility and returned to us – if the audit can be completed by this stage no further action will be required

Please Note: the auditor cannot be an employee of the establishment.

For Local Authorities

The EOYC must be signed by the Chief Finance Officer - if the audit can be completed by this stage no further action will be required

If the form is returned unaudited it must still be signed by the responsible officer.

Unaudited forms

If the EOYC is returned unaudited, instead of Teachers' Pensions issuing a second form, you should pass the original copy of the first form to your auditor. The audited form should be returned by 30th September for non Local Authorities and 30th November for Local Authorities.

The audit process gives assurance to the Department for Education about the accuracy of scheme accounts.

Interest will be charged on any underpayments received after 30th September for non LAs and 30th November for LAs.

4.5 Arrears of Contributions

As has been explained, Employers and their Payroll Providers are responsible for deducting teacher contributions, and for remitting both these and employer contributions to the Teachers' Pension Scheme within seven days of the end of each month. If you do not fulfil these responsibilities and any employment is subsequently identified as pensionable, then arrears of contributions are due.

Teachers' Pensions Regulations allow for the charging of interest, compounded with monthly rests, until the total amount is paid. The rate of interest is the Superannuation Contributions Adjusted for Past Experience discount rate set by the Treasury.

If Teachers' Pensions identify that contributions have not been deducted correctly they will issue an invoice for arrears of contributions. These invoices must be paid immediately. Where payment is not received by the due date we may issue a revised invoice which takes into account recalculated compound interest.

Where it is appropriate we will issue separate invoices for arrears of contributions to employers and employees.

Missing contributions can be identified in a number of ways:

- A teacher receives their annual benefit statement and queries a period of 'missing' service. If this service was pensionable, Teachers' Pensions will generate an invoice once the exact service and salary details have been provided by their Employer. The member should contact the relevant employer which relates to the missing service, and request the missing details to be provided to Teachers' Pensions
 - Note that missing service does not automatically mean that contributions have not been deducted and paid to the Scheme
- An Employer may discover that a teacher has 'missing' service and provide Teachers' Pensions with the necessary service and salary details so that an invoice can be issued.
- HMRC inform Teachers' Pensions that a teacher is paying National Insurance contributions at a rate which indicates that they should be a member of the Teachers' Pension Scheme.
- Employers may identify that an employee has not paid contributions 'in error', or has been paying in to the LGPS 'in error'

Where appropriate we will write to Employers to obtain service and salary details before issuing an invoice for the arrears of contributions. Please note should members have queries with contributions or service it is the Employer's responsibility to provide this information to Teachers' Pensions.

4.6 Salary Sacrifice

Members have the ability to opt for salary sacrifice arrangements including child care vouchers under the Teachers' Pensions Regulations 2014.

The regulations refer to a "salary sacrifice arrangement" in paragraph 34(2)(d) for maintained schools and 35 (3)(b), as defined by the relevant Pay Order.

The detail of the Pay Order is set out in the School Teachers' Pay and Conditions Document 2014.

A member can choose to give up part of their gross salary, which enables the following benefits to remain pensionable within the Teachers' Pensions Scheme:

- (i) child care voucher or other child care benefit scheme;
- (ii) a cycle or cyclist's safety equipment scheme; or
- (iii) a mobile telephone scheme

Note that for an **approved** salary sacrifice scheme, contributions should continue to be on the full gross pensionable salary **before** the salary sacrifice is applied. When providing service and salary information, the full salary prior to the sacrifice should be recorded on the Annual Return, MDC submission, TR28 Missing Service Template and/or the TR8 Leavers Template.

For **unapproved** salary sacrifice schemes the pensionable salary is **after** the application of the salary sacrifice and it is the reduced salary that must be used when determining contributions or reporting service and salary information.

Guidance has been added to the Teachers' Pensions website to cover salary sacrifice. This can be found [here](#).

The Teachers' Pensions Regulations state:

Extract from the Teachers' Pensions regulations 2014

Pensionable earnings for school teachers

34.(1) This regulation applies to an active member (P) who is a school teacher.

(2) P's pensionable earnings for any pay period are the sum of the following amounts paid in that pay period to P by P's employer in respect of P's pensionable service—

(a) all salary and allowances paid for the performance of P's contractual duties in accordance with a pay order;

(b) the amount of any payment in respect of overtime;

(c) any salary or statutory pay paid while P is on sick leave, maternity leave, paternity leave, additional paternity leave, parental leave or adoption leave;

(d) an amount equal to any part of P's salary which P has given up the right to receive under a salary sacrifice arrangement.

(3) P's pensionable earnings do not include any amounts mentioned in regulation 36.

Pensionable earnings for other members

35.(1) This regulation applies to an active member (P) who is not a school teacher.

(2) P's pensionable earnings for any pay period are the sum of the amounts set out in paragraph (3) paid in that pay period to P for P's own use by P's employer in respect of P's pensionable service.

(3) The amounts are—

(a) the amount of salary, wages, fees and other payments paid under a contract of employment;

(b) the amounts mentioned in regulation 34(2)(b) to (d);

(c) the amount of any payment made to P by way of bonus under a pay settlement that applies to all employees (or all employees of a particular class or description) at the institution where P is employed; and

(d) the amount of any payment made to P that is calculated by reference to any of the following—

- (i) P's performance;*
- (ii) the performance of all employees at the institution where P is employed; or*
- (iii) the performance of that institution.*
- (4) P's pensionable earnings do not include any amounts mentioned in regulation 36.*

Amounts not forming part of pensionable earnings

- 36.(1)** *This regulation applies to any active member (P).*
- (2) P's pensionable earnings do not include any of the following amounts paid to P by P's employer—*
- (a) any benefit in kind, or the money value of such a benefit, excluding—*
 - (i) any residential benefits in kind; or*
 - (ii) a benefit in kind under a salary sacrifice arrangement;*
 - (b) any bonus other than a payment under regulation 35(3)(c);*
 - (c) any allowance paid for travelling or other expenses;*
 - (d) any amount paid for the performance of duties that are not carried out in the course of P's pensionable service;*
 - (e) any payment in consideration for the loss of, or the agreement to give up the right to, paid leave under P's contract of employment;*
 - (f) any payment in lieu of notice to terminate P's contract of employment;*
 - (g) if P is employed in an employment mentioned in paragraph 20 of Schedule 1 (teacher in a European school), any amount not payable by, or money value of a benefit in kind not attributable to, the Secretary of State.*

5 Changes to Records

5.1 Changing a Members Personal Details

Accurate record keeping is the most fundamental administrative task within the Teachers' Pension Scheme. As an employer or Payroll Provider, you have the ability to provide changes to personal details using the Employer Portal.

The Employer Dashboard contains a link titled **Member Search**. If you perform a search using a member's NI Number, Teachers' Pensions Reference Number, Date of Birth and/or Name, you have the ability to locate a member within the Teachers' Pensions Scheme.

Once a member has been located a magnifying glass icon will appear next to the member's name, selecting this will enable you to change the member's personal details.

5.2 Change Name

To change a member's name, simply remove the existing name recorded on the Personal Details page and input the correct name/surname and select Save. The change will take place with immediate effect. Within the Member Search page, you also have the ability to request a **Member Print**.

(i) Member Prints

Member prints contain information which is currently held at Teachers' Pensions, including personal details, service details and any elections made by a member. This tool can be used to confirm that changes made to personal details have occurred and to locate any possible errors on the member's service page. The member print can be downloaded in a PDF format, saved or printed.

5.3 Change Contact Details

Providing Teachers' Pensions with up to date contact details is important. If a member moves address, or the current details held are incorrect, you have the ability to amend them.

Firstly perform a Member Search and select Change Personal Details. Provide the correct address details, email address and/or telephone number and select Save. The change will occur immediately. Please request a Member Print to confirm the details are now correct.

5.4 Change National Insurance Number

The National Insurance Number (NI) can also be amended following the same steps. Please request a Member Print to confirm that the details are correct.

5.5 Date of Birth Verification

If the Date of Birth of a member is held incorrectly at Teachers' Pensions, this must be changed by the member providing a copy of the birth certificate as supporting evidence. Once confirmation has been received, the Date of Birth will be changed and verified.

5.6 Change to Salary

If a member's salary details change during the financial year, the change will need to be shown on either the Annual Service Return or the TR28 Missing Service Template.

With regards to record keeping requirements, you must normally keep records for at least 6 years from the end of the last company financial year they relate to. However, you may be required to provide retrospective service or make a retrospective change to existing service, which is greater than 6 years in the past. Therefore, the length of time you should keep information (such as service and salary details) may vary.

Service information and Personal details may need to be kept for longer in certain cases than in others. How long you retain different categories of data should be based on individual employer/payroll needs. A decision will need to be made based on:

- The current and future value of the information
- The costs, risks, and liabilities associated with keeping the information
- How easy it will be to keep the service details up to date

The Information Commissioners' Office (ICO) advise that:

'How long you should keep personal data depends on the purpose for which it was obtained and its nature. If it continues to be necessary to hold the data for one of the reasons set out in Schedules 2 and 3 of the Data Protection Act , then you should retain it for as long as that reason applies. On the other hand, information with only a short-term value may have to be deleted within days. '

6 Leaving the Scheme

6.1 Opt Out

Employees must be enrolled in the Teachers' Pension Scheme when they start a new contract but if they choose to they can opt out of the Scheme by completing an Opt Out election via the My Pension Online..

Members cannot opt-out before their start date.

You will receive a letter of confirmation from Teachers' Pensions advising the Opt Out election has been accepted. Once notification has been received, you should cease deduction of contributions. Please be aware that you should only cease the collection of contributions upon instruction from Teachers' Pensions.

Effective dates for opt out elections cannot be retrospective unless a member opts out within 3 months of joining the Scheme; any failure to deduct contributions will generate an interest charge for both you and the member.

You must re-enrol any employees who have opted out of the Scheme on the 3rd anniversary of the employers' 'Staging Date' unless transitional delay applies. Please see Section 3 for further guidance on Automatic Enrolment. Please be aware that members who have opted out of the Teachers' Pensions Scheme can elect to rejoin at any time.

Guidance on Opting Out of the scheme can be viewed on the Teachers Pensions Regulations document:

The Teachers' Pensions Regulations 2014 Regulation 28

(2)P may only exercise the option by written notice to the scheme manager in a form required by the scheme manager ("opt-out notice").*

(3)An opt-out notice has effect-

(a)if the scheme manager receives the opt-out notice no later than 3 months after P enters the employment, from the first day of the employment; or

(b) otherwise, from the first day of the month after the month in which the scheme manager receives the opt-out notice.

(4)An opt-out notice ceases to have effect from the earlier of-

(a) the date on which a subsequent opt-in notice has effect;

(b)P's automatic enrolment date for that employment; and

(c) if P is subject to a Fair Deal transfer in relation to service in that employment, the Fair Deal transfer date

**P refers to Member.*

6.2 Rejoining the Scheme

If a member has elected to opt out of the Teachers' Pensions Scheme, they have the ability to rejoin at any time. The member must complete an **Election to Join the Scheme** form which can be downloaded from the [Forms](#).

The form must be forwarded to you to complete Part B. Part B requires confirmation of the effective date of the members election and the actual salary at the date of election.

6.3 Leavers

In the scenario of a member leaving their teaching employer, either to take a break or to move to a different employer, Teachers' Pensions must be notified. This can be done by completing a TR8 Leavers Form, which is available on the Employer Portal within the Templates section. Please note however that contribution deductions must be made up to the leaving date of the member.

6.4 TR8 Leavers Template

The TR8 Leavers Template can be found within Templates on the Employer Portal. When opening the template, please make sure you enable macros on your computer; this will allow you to save the file when all the data has been inputted. Multiple members can be inputted onto the template. Only one template can be provided per establishment. If you administer the Scheme for multiple establishments, a TR8 will need to be completed for each establishment.

6.5 What does Teachers' Pensions need to know?

The TR8 template follows the same layout as the Annual Service Return and the TR28 Missing Service Template, which can be found in Appendix 2. Please see Appendix 3 for TR8 data entry fields.

Once the field have been completed, you must select '**Click here to save the data**' at the top of the spreadsheet to save the template. This will produce an output file titled TR8_XXXXXX_XXXXX.csv. Please note that the file name and file type **must not** be amended. The file must then be uploaded via the Employer Portal.

Select Upload a file from the Employer Dashboard. You will be required to input a description of the file, please note that the system will only accept numerical and alphabetical characters. An incorrect description will result in the file failing to upload. The description of the file is your choice as long as it only contains alphabetical and/or numerical characters.

Once the file has been uploaded, you will receive confirmation that the file has been received by Teachers' Pensions. You will be notified of any errors separately, which can be viewed by selecting Download a File. The error file will contain the service lines which failed to upload, and a description of the error. Amendments can be made on the error file, saved and then uploaded back to the Employer Portal. Please be aware that the error file name must not be amended.

7 Service Submissions

7.1 Service Submissions

The following section provides details on the various ways in which you can provide service and salary details to Teachers' Pensions including Monthly Data Collection (MDC), the Annual Service Return (ASR) and the TR28 Missing Service Template.

7.2 Annual Service Return (ASR)

You are required under the Teachers' Pensions Regulations to submit annual returns for **all teachers in your employment at 31 March** each year. If you outsource payroll, arrangements must be in place to provide you with the information you need to submit a full return. You should check any data received from a third party before sending it to the Teachers' Pension Scheme. This Annual Return Data must be submitted to the Teachers' Pension Scheme by no later than **6 July**.

7.2.1 Methods of Annual Return

The Annual Return facility has been developed on the Employer Portal. One of the key advantages of using the Portal is that a member's records are updated in 'real time' so any queries are returned automatically.

(i) Annual Return Template

The Annual Return Template is a blank template which can be populated. Data can be extracted from your payroll system into the document. When inputting data from your payroll system it must be formatted and copied into the Annual Return template that is available on the Portal before uploading onto the system. The system will perform validation checks before the data is submitted.

(ii) SCHEDPRINT

This is an Excel Spreadsheet provided by Teachers' Pensions to enable you to update all the projected details we hold on our system for your members. Once you have updated all the records you need to save the file and upload it directly onto the Employer Portal. The file itself will contain all the members we have currently recorded within your establishment. Confirmed lines show the last line of service we hold on record. Confirmed lines are there to assist you in providing the projected lines, so please do not change the confirmed lines.

If a confirmed service line is incorrect, you will need to complete a TR28 Missing Service Template to amend the service. This can be done either before or after the Annual Return submission.

The projected service lines are the service lines which need to be updated with the service and salary information/ please be aware that the word **Projected** must not be amended.

7.2.2 How to complete the Annual Return

Please find below instructions on the completion of the Annual Return template. If you're completing the Annual Return using the SCHEDPRNT template, you must **NOT** amend the 'confirmed' lines. All amendments must be made on the 'projected' lines provided. If a member is missing from the Annual Return, or requires additional lines of service, please input 'projected' service lines on the template, and these service lines will then be updated by us. Service lines cannot span the 31/03 (financial year), election dates and also service lines must be split at any annual allowance increases. Once the Annual Return has been completed, **do not change the name of the file** when saving, as doing this will result in the file failing to upload.

Once the Annual Return Template has been opened, you will be required to input the relevant data. Please see **Appendix 4** for Annual Return data entry requirements.

See also section 4.1 Tiered Contributions for examples of how to provide salary details in the Service Return, particularly in relation to backdated pay awards and bonus payments.

7.2.3 Submitting the Annual Return

Once the data has been inputted into the Annual Return Template, please select **Save File**. This will produce an output file which can be saved to your computer. Please do not change the file name, it will read SCHEDPRNT_XXXXXX_XXXX.csv. If any mandatory data has been missed, the system will highlight the fields in red. These fields must be completed for the file to be saved.

Access the Employer Portal and select **Upload a File**. Select the Annual Return file and enter a description. Please be aware that only numerical and alphabetical data can be inputted, if this criteria isn't met the file will fail to upload.

Select Upload. The file will be processed at Teachers' Pensions and you will receive notification to advise that this has been received.

7.2.4 Dealing with Errors

Validation checks will occur at Teachers' Pensions once the Annual Return has been received. If any errors cannot be rectified at Teachers' Pensions, a direct email will be returned to you, and an error file made available for you to open within the **Download a File** section of the Employer Portal.

Select and open the error file. You will be presented with the service lines which we have not been able to update, an error description advising on why the service line did not update will be shown at the end of each service line. Amendments can be made to the error file itself, which can be saved and uploaded back to the portal. Please be aware that the name of the error file must remain the same.

Please find below a list of the common errors you may receive after submitting the Annual Return

Error Message	Error Fix
(ID Error) Mismatch of personal data no matching record on data base	This error occurs where the Surname, NI Number, Teachers' Pensions reference number or Date Of Birth don't match the records held at Teachers' Pensions, to correct this error, please

	perform a member search to deduce which information is incorrect. You must then complete a 'Change of Teachers Details' template to amend the information. The service details can then be resubmitted once the change has taken effect.
Part-time salary too high/part-time salary excessive. Part-time salary greater than £1 and days excluded greater than +10	When calculating the days worked in the period using the Annual Salary and Part-time Salary Paid the result is +days. The part-time salary figure shown should be checked. It's possibly the annual part-time salary and not the actual earnings in the period you have input.
Service spans an opting/part-time election date or 31/3	Service being input spans the date of an event or the financial year end. The service line should therefore be split at the date of the opting/part-time elections and at 31 March every year.
Establishment number not on our database	The school number recorded on the line of service is not recognised by our database. Please check that you have inputted the correct establishment number, or that you have permission to upload for this establishment. This can be done by looking at the list of schools in your data centre list (this can be found in upload or download a file)
No matching record on database	We're unable to identify this member on our records with the information provided. Therefore, check the Teachers' Pensions reference number, NI Number, Name, Date Of Birth.
Date to, is before Date from	Either the date to or the date from has been entered incorrectly. The service should only be recorded for the previous financial year (i.e. 01 April to 31 March). Check the dates entered and ensure that they are correct
Invalid Description of Teacher	The salary scale entered is incorrect. It should be entered in the format of a letter followed by 2 digits. Please follow the link for a list of relevant salary scale codes here .
Salary value out of range	The full-time annual salary entered is either too high or too low. The valid range is £520 - £350,000.

Part-time indicator present but part-time salary and days excluded are blank

You've indicated in the full/part-time column that the member is part-time, however neither a part-time salary paid and days excluded have been entered. You need to enter one of these pieces of information. If the member didn't work during this period, you must enter the total number of calendar days in the day's excluded column.

With regards to Monthly Data Collection, if any errors are generated, this will need to be returned to Teachers' Pensions on the 30th of the month the submission was made. With regards to the Annual Service Return, the deadline for the submission is the 7th July, Annual Benefit Statements are distributed to the members during March of the following year, and therefore, the errors must be returned prior to January, in order for accurate Benefit Statements to be sent.

7.3 TR28 Missing Service Template

The TR28 Missing Service Template can be used, if a member needs a retrospective change to their service and salary details. Multiple members can be inputted onto a single TR28 template. The update procedure follows the same rules as the Annual Service Return. The TR28 can be used to show retrospective Pay Awards.

7.3.1 Where can I find the TR28 Template?

The TR28 can be found on the Employer Portal located under the Templates section of the Employer Dashboard.

7.3.2 Completing the TR28 Template and Retrospective Updates

The TR28 contains the same fields as the Annual Service Return. The same validation checks will occur when the file is saved.

The TR28 can be used to amend retrospective service and amend salaries.

For example, a member may have received a backdated Pay Award for the month of September through to March.

Existing Service Line: 01/09/2015 to 31/03/2016 full-time salary is £33,000.

Retrospective Pay Award for member occurred in September – full-time salary increased by £2,000

TR28 should read: 01/09/2015 to 31/03/2016 full-time salary increase to £35,000.

Please read the [Annual Return Guidance](#) for greater clarity on service updates.

Once the TR28 has been uploaded, request a Member Print to confirm the service has updated correctly.

7.4 Monthly Data Collection (MDC)

Teachers' Pensions have implemented Monthly Data Collection (MDC) for providing information, which presents significant benefit to the Scheme, Employers and Members.

MDC will also support you as employers and/or payroll providers to fulfil your responsibilities.

MDC allows you to provide service and salary information to Teachers' Pensions on a monthly basis, as opposed to the Annual Return.

MDC provides multiple benefits to both you and members. These include:

- Real time accurate information for your members (service is more up to date)
- Easier to submit - Teachers' Pensions require fewer data fields making administration easier
- Employers and Members no longer need to complete Certificates of Re-employment in most cases.
- MDC creates less service errors for both Teachers' Pensions and Employers

7.4.1 How does MDC work?

Employers are asked to provide MDC information via the Employer Portal on 7th of each month. MDC can be completed by either providing the information within the MDC Template (similar to how TR28's and Annual Returns are completed), or by extracting the information directly from your payroll system, into a format defined within the Guidance Notes and Specification.

Any errors generated from your MDC submission will be issued to you via the Employer Portal. All errors are required to be returned by 30th of the same month.

MDC also requires a reduced data set. This means Teachers' Pensions ask for less information than on normal returns, making it easier and quicker to complete. In addition, Payroll Providers will also have the ability to upload MDC submission to the Employer Portal on an employer's behalf.

Detailed information can be found within the Guidance Notes [here](#).

7.4.2 Joining MDC?

To join MDC, all you need to do is complete a [delegation form](#) and return to mdc@teacherspensions.co.uk.

Once submitted, you'll receive a notification to advise you of your participation and additional information.

MDC follows a strict on boarding process to ensure that the data provided is of an acceptable standard.

You'll initially join a 3 month on boarding process. This means the first 3 submissions you make will update into a bespoke Teachers' Pensions MDC test system. No 'Live' member records will be updated.

Following your third submission, the information will be compared against our success criteria. You'll be notified when you have successfully passed the criteria and you'll then be moved into the live environment. It's important to note the initial 3 test submissions will need to be resubmitted, ensuring that any errors are corrected before returning.

All future submissions will update live records.

Don't worry if you don't pass the success criteria, you'll continue to submit MDC data within our test system until we're comfortable moving into live. We'll support you throughout the entire process.

MDC has its own bespoke MDC Team to support you throughout the initiation and on boarding process. Any queries can be submitted to mdc@teacherspensions.co.uk or by calling <<insert number>>.

The Guidance Notes and Specification are available on the Teachers' Pensions website, which contains more detailed information on the technical requirements, FAQ's and example submissions. The guide can be found [here](#)

More information on MDC can be found within our [MDC section](#) on our website.

7.4.3 Data Fields required

Please see Appendix 5 for the Monthly Data Collection data entry requirements.

7.5 Checklists

Once Teachers' Pensions has received and processed your Annual Return submissions, we check to make sure that we have received information for all of your members. We cross reference this against the previous years' submission. If a member was present on the previous years' submission and was omitted from the current years (and Teachers' Pensions did not receive a leaver notification within that year), they will appear on the checklist.

7.5.1 Completing and Returning the Checklist

In the instance of a member appearing on the checklist who has left your establishment, you must complete a TR8 leaver notification, to advise Teachers' Pensions that the member is no longer employed. The member can then be removed from the Checklist.

To complete a service line for a member, follow the same instructions as the Annual Service Return and the TR28 missing service template, remembering not to change the file name from its original format.

Upload the Checklist via the Employer Portal using the Upload a file option. If any errors are generated when the file is processed, you will be notified by email and an error file returned for completion (see Section 9.24 for error correction).

7.6 Concurrent and Multiple Service

If a member has more than one contract and is employed with more than one establishment within an Authority, separate service lines can be sent for each establishment. Teachers Pensions will amalgamate the individual service lines and calculate concurrent service. However if a member is employed on two separate contracts for the same establishment (for example a supply contact and a music teacher post) you will be required to use the concurrent calculator to calculate the combined service.

The concurrent service calculator is available [here](#)

- If the person is in concurrent service and working for the same employer, then separate service lines should be sent for each contract/employment.
- If a member has more than one contract with the same establishment within an Authority, then an amalgamated updated service line needs to be sent on the return, using code 0953.
- If a member works for more than one establishment within an Authority and a retrospective amendment to service/salary occurs in respect of one of the Establishments only the revised service line will need to be sent to Teachers' Pensions. Teachers' Pensions will re-calculate the concurrent service with the new information.
- To identify that the line is to replace existing data, the record should be noted as an update.

7.6.1 Providing Concurrent and Multiple Service

For non-Local Authorities: If a member has more than one contract with the same employer but is not employed under the Local Authority, then all service lines need to be amalgamated into one service line using the concurrent service calculator/rules.

For Local Authorities: If a member has more than one contract and is employed with more than one establishment within the Local Authority, separate service lines of service can be sent for each establishment. Teachers' Pensions will amalgamate the service details and record as concurrent. However, if a teacher is employed on two separate contracts for the same establishment the service will need to be amalgamated and recorded as concurrent, using the establishment code 0953.

7.7 Days Excluded

As mentioned in section 2.10, Days Excluded occurs for a period where a member has not paid contributions into the Scheme. The following provides greater clarity on Days Excluded and how these are recorded on service submissions.

7.7.1 Sick leave

Absence due to sickness is pensionable, provided the member is receiving at least half pay. Conversely, periods of sick leave where the member is receiving less than half pay (e.g. nil pay) are not pensionable. If the member is in receipt of at least half pay, the teacher should be recorded as if they were still working at their pre-sickness level. For irregular part-time members, you'll need to determine the amount of part-time salary to be recorded for the period of sickness absence, as well as the full-time equivalent salary.

7.7.2 Maternity, Paternity, Parental and Adoption leave ('family leave')

Where a member is absent due to family leave, such absence is treated as pensionable employment as long as the member is receiving at least half pay or is being paid statutory family leave. The following guidelines apply:

- Member resigns at the outset (TR8 should be completed)
- The member is regarded as being in pensionable employment up to the last day of his or her contract
- Member takes family leave and then returns to duty
- Any period of family leave for which the member receives at least half pay or statutory family leave will be classed as pensionable employment. Both employer and member contributions should be paid on the reduced salary or statutory family leave for as long as the member receives at least half pay or statutory pay. The employer needs to record the service as if they're still on their pre-family leave salary and service until such time that the member ceases to receive at least half pay or statutory pay. Where a member is no longer in receipt of at least half pay or statutory pay, this needs to be recorded as 'days excluded' until such time that the member returns to pensionable employment.
- Member doesn't return to duty after family leave, statutory family leave ceases or the teacher's salary reduces to less than half pay and no statutory family leave is payable, then:

A TR8 is to be completed pensionable employment will be considered to have ended once statutory family leave ceases or the member's salary reduces to less than half pay and no statutory Family leave is payable

Alternatively, where a member receives less than half pay and no statutory family leave, that period can be shown as days excluded.

7.7.3 Other absences

All other absences where a member is entitled to be paid a salary (e.g. periods of special leave) are pensionable in the Teachers' Pension Scheme. Unpaid absences, such as a sabbatical, aren't pensionable, it is the employer's decision whether a leaver notification is required or the absence is treated as days excluded.

7.7.4 Industrial Action/Strike Days

Absence due to industrial action cannot be classed as reckonable service and must be shown as days excluded. Members in full-time employment will not accrue reckonable service on each strike day, and you should record the strike days as 'days out' on the members' Annual Return Service record. For part-time members, you're required to record the actual part-time salary paid and the full-time equivalent. This means that the loss of pay due to strike action is reflected in the PT Salary Paid. You do not need to complete the "Days Excluded" field if there is a sum in PT Salary Paid.

- The strike days will not be recorded as reckonable and therefore will not be used in any calculation for pension purposes
- Members over Normal Pension Age will not be entitled to retirement benefits for the strike days, provided you record the service as 'days out' rather than a service break
- Members remain covered for the 'in-service' death grant if they die while on strike.

There is no provision in the Scheme for members to buy back strike days.

7.7.5 Teaching and Learning Responsibilities Allowance

Please note that any TLR allowances paid to a member must be included within the Full Time Equivalent salary. This also applies to the TLR3 payment made to a member for "time-limited school improvement projects, or one-off externally driven responsibilities". With the introduction of the overtime field within Teachers' Pensions forms; it is no longer a requirement to record TLR payments separately.

7.7.6 Changes in service and salary details during a month

It is likely that some of your members may experience a change in salary during a month. This may be due to covering an alternative post or a pay increase. You will be required to submit this change in salary to Teachers' Pensions via the Annual Service Return, Monthly Data Collection, TR28 Missing Service Template or the TR8 Leavers Template. It is not necessary to split Service & Salary information if the change in pay is only due to a change in part-time hours and the full time equivalent salary remains the same.

Please see example below:

A member's full-time equivalent salary is currently £30,000. On 15 August, the member covers a deputy head role until 15 November on a salary of £35,500, where they return to their original post. This would be recorded as:

01/04/2015 – 14/08/2015 with a FTE £30,000

15/08/2015 – 14/11/2015 with a FTE £35,500

15/11/2015 - 31/03/2016 with a FTE £30,000

As the MDC Submission is only required monthly, you will only be required to split the service per month. Please see the MDC example below for the month of August.

01/08/2015 – 14/08/2015 with a FTE £30,000

15/08/2015 – 31/08/2015 with a FTE 35,000

If there is more than one pay increase or decrease within the month, you will be required to split each service line accordingly. You can submit as many lines as required for each month; you are not restricted to one.

With regards to the MDC submission, if a retrospective change to a salary is required, please provide the dates in which the salary needs to be changed within the MDC extract.

8 Appendix 1: Transition Date Tables

		NPA 60 Scheme		
Normal Pension Age in NPA 60 scheme	Date of Birth	Age attained on 1 April 2012		First day in Reform Scheme Transition Date
		Year	Month	
On or before 1.4.22	1.4.1962 and older	50	0	Full protection
2.4.22 to 1.5.22	2.4.62 to 1.5.62	49	11	01/02/2022
2.5.22 to 1.6.22	2.5.62 to 1.6.62	49	10	01/12/2021
2.6.22 to 1.7.22	2.6.62 to 1.7.62	49	9	01/10/2021
2.7.22 to 1.8.22	2.7.62 to 1.8.62	49	8	01/08/2021
2.8.22 to 1.9.22	2.8.62 to 1.9.62	49	7	01/06/2021
2.9.22 to 1.10.22	2.9.62 to 1.10.62	49	6	01/04/2021
2.10.22 to 1.11.22	2.10.62 to 1.11.62	49	5	01/02/2021
2.11.22 to 1.12.22	2.11.62 to 1.12.62	49	4	01/12/2020
2.12.22 to 1.1.23	2.12.62 to 1.1.63	49	3	01/10/2020
2.1.23 to 1.2.23	2.1.63 to 1.2.66	49	2	01/08/2020
2.2.23 to 1.3.23	2.2.63 to 1.3.63	49	1	01/06/2020
2.3.23 to 1.4.23	2.3.63 to 1.4.63	49	0	01/04/2020
2.4.23 to 1.5.23	2.4.63 to 1.5.63	48	11	01/02/2020
2.5.23 to 1.6.23	2.5.63 to 1.6.63	48	10	01/12/2019
2.6.23 to 1.7.23	2.6.63 to 1.7.63	48	9	01/10/2019
2.7.23 to 1.8.23	2.7.63 to 1.8.63	48	8	01/08/2019
2.8.23 to 1.9.23	2.8.63 to 1.9.63	48	7	01/06/2019
2.9.23 to 1.10.23	2.9.63 to 1.10.63	48	6	01/04/2019
2.10.23 to 1.11.23	2.10.63 to 1.11.63	48	5	01/02/2019
2.11.23 to 1.12.23	2.11.63 to 1.12.63	48	4	01/12/2018

2.12.23 to 1.1.24	2.12.63 to 1.1.64	48	3	01/10/2018
2.1.24 to 1.2.24	2.1.64 to 1.2.64	48	2	01/08/2018
2.2.24 to 1.3.24	2.2.64 to 1.3.64	48	1	01/06/2018
2.3.24 to 1.4.24	2.3.64 to 1.4.64	48	0	01/04/2018
2.4.24 to 1.5.24	2.4.64 to 1.5.64	47	11	01/02/2018
2.5.24 to 1.6.24	2.5.64 to 1.6.64	47	10	01/12/2017
2.6.24 to 1.7.24	2.6.64 to 1.7.64	47	9	01/10/2017
2.7.24 to 1.8.24	2.7.64 to 1.8.64	47	8	01/08/2017
2.8.24 to 1.9.24	2.8.64 to 1.9.64	47	7	01/06/2017
2.9.24 to 1.10.24	2.9.64 to 1.10.64	47	6	01/04/2017
2.10.24 to 1.11.24	2.10.64 to 1.11.64	47	5	01/02/2017
2.11.24 to 1.12.24	2.11.64 to 1.12.64	47	4	01/12/2016
2.12.24 to 1.1.25	2.12.64 to 1.1.65	47	3	01/10/2016
2.1.25 to 1.2.25	2.1.65 to 1.2.65	47	2	01/08/2016
2.2.25 to 1.3.25	2.2.65 to 1.3.65	47	1	01/06/2016
2.3.25 to 1.4.25	2.3.65 to 1.4.65	47	0	01/04/2016
2.4.25 to 1.5.25	2.4.65 to 1.5.65	46	11	01/02/2016
2.5.25 to 1.6.25	2.5.65 to 1.6.65	46	10	01/12/2015
2.6.25 to 1.7.25	2.6.65 to 1.7.65	46	9	01/10/2015
2.7.25 to 1.8.25	2.7.65 to 1.8.65	46	8	01/08/2015
2.8.25 to 1.9.25	2.8.65 to 1.9.65	46	7	01/06/2015
2.9.25 to 30.9.25	2.9.65 to 30.9.65	46	6 months and 1 day	01/06/2015
1.10.2025 or after	1 October 1965 and younger	46	6	01/04/2015

		NPA 65 Scheme		
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Normal Pension Age in NPA65 scheme	Date of Birth	Age on 1 April 2012		First day in Reform Scheme Transition Date
		Year	Month	
On or before 1.4.22	1.4.1957 and older	55	0	
2.4.22 to 1.5.22	2.4.57 to 1.5.57	54	11	01/02/2022
2.5.22 to 1.6.22	2.5.57 to 1.6.57	54	10	01/12/2021
2.6.22 to 1.7.22	2.6.57 to 1.7.57	54	9	01/10/2021
2.7.22 to 1.8.22	2.7.57 to 1.8.57	54	8	01/08/2021
2.8.22 to 1.9.22	2.8.57 to 1.9.57	54	7	01/06/2021
2.9.22 to 1.10.22	2.9.57 to 1.10.57	54	6	01/04/2021
2.10.22 to 1.11.22	2.10.57 to 1.11.57	54	5	01/02/2021
2.11.22 to 1.12.22	2.11.57 to 1.12.57	54	4	01/12/2020
2.12.22 to 1.1.23	2.12.57 to 1.1.58	54	3	01/10/2020
2.1.23 to 1.2.23	2.1.58 to 1.2.58	54	2	01/08/2020
2.2.23 to 1.3.23	2.2.58 to 1.3.58	54	1	01/06/2020
2.3.23 to 1.4.23	2.3.58 to 1.4.58	54	0	01/04/2020
2.4.23 to 1.5.23	2.4.58 to 1.5.58	53	11	01/02/2020
2.5.23 to 1.6.23	2.5.58 to 1.6.58	53	10	01/12/2019
2.6.23 to 1.7.23	2.6.58 to 1.7.58	53	9	01/10/2019
2.7.23 to 1.8.23	2.7.58 to 1.8.58	53	8	01/08/2019
2.8.23 to 1.9.23	2.8.58 to 1.9.58	53	7	01/06/2019
2.9.23 to 1.10.23	2.9.58 to 1.10.58	53	6	01/04/2019
2.10.23 to 1.11.23	2.10.58 to 1.11.58	53	5	01/02/2019
2.11.23 to 1.12.23	2.11.58 to 1.12.58	53	4	01/12/2018
2.12.23 to 1.1.24	2.12.58 to 1.1.59	53	3	01/10/2018

2.1.24 to 1.2.24	2.1.59 to 1.2.59	53	2	01/08/2018
2.2.24 to 1.3.24	2.2.59 to 1.3.59	53	1	01/06/2018
2.3.24 to 1.4.24	2.3.59 to 1.4.59	53	0	01/04/2018
2.4.24 to 1.5.24	2.4.59 to 1.5.59	52	11	01/02/2018
2.5.24 to 1.6.24	2.5.59 to 1.6.59	52	10	01/12/2017
2.6.24 to 1.7.24	2.6.59 to 1.7.59	52	9	01/10/2017
2.7.24 to 1.8.24	2.7.59 to 1.8.59	52	8	01/08/2017
2.8.24 to 1.9.24	2.8.59 to 1.9.59	52	7	01/06/2017
2.9.24 to 1.10.24	2.9.59 to 1.10.59	52	6	01/04/2017
2.10.24 to 1.11.24	2.10.59 to 1.11.59	52	5	01/02/2017
2.11.24 to 1.12.24	2.11.59 to 1.12.59	52	4	01/12/2016
2.12.24 to 1.1.25	2.12.59 to 1.1.60	52	3	01/10/2016
2.1.25 to 1.2.25	2.1.60 to 1.2.60	52	2	01/08/2016
2.2.25 to 1.3.25	2.2.60 to 1.3.60	52	1	01/06/2016
2.3.25 to 1.4.25	2.3.60 to 1.4.60	52	0	01/04/2016
2.4.25 to 1.5.25	2.4.60 to 1.5.60	51	11	01/02/2016
2.5.25 to 1.6.25	2.5.60 to 1.6.60	51	10	01/12/2015
2.6.25 to 1.7.25	2.6.60 to 1.7.60	51	9	01/10/2015
2.7.25 to 1.8.25	2.7.60 to 1.8.60	51	8	01/08/2015
2.8.25 to 1.9.25	2.8.60 to 1.9.60	51	7	01/06/2015
2.9.25 to 30.9.25	2.9.60 to 30.9.60	51	6 months and 1 day	01/06/2015
1.10.2025 or after	1 October 1960 and younger	51	6	01/04/2015

9 Appendix 2: TR6 Data Entry Requirements

Field Name	Mandatory Field	Field Notes
Reference Number	YES	This is the member's Teachers' Pensions reference number, allocated by Teachers' Pensions. It is individual to a member, and can be used to quickly locate a members' record. If the member is new to the scheme, they may not have been allocated a number. To check if a member has a reference number, you can perform a Member Search on the Employer Portal, inputting the National Insurance Number will locate a member. If the search does not locate a member, entering a '0000000' in this field will generate a new reference number for this member.
Sex	YES	Enter the members' gender. Choose 1 or 2 from the drop-down list for male or female.1 for male, 2 for female.
NI No	YES	Enter the members' National Insurance number in the format 'AA123456A'. If the member has a temporary NI number (e.g. QQ123456A), please use the Change Teacher Details function via the Employer Portal to update the NI number, and then provide the TR6.
Name	YES	Enter the members' surname
Initials	YES	Enter the members' initials.
Previous Surname	NO	Enter the members' previous name(s)
Date of Birth	YES	Enter the members' date of birth - date must be valid, entered as 'DD/MM/YYYY', 'DDMMYYYY' or 'DDMMYY', and the format will be changed to 'DD/MM/YYYY'.
Date of Birth Verified	YES	Has the date of birth been verified? Yes or No can be selected from the drop down list. DOB must be verified by viewing the member's birth certificate.
Email Address	NO	Please provide the members personal email address. Please be aware that if a personal email address cannot be provided, a school email address can be given e.g. john.smith@school.gov.uk
Address Line 1	YES	Input line 1 of the members address
Address Line 2	YES	Input Line 2 of the members address
Postcode	YES	Input the Postcode of the members address
Telephone Number	YES	Input either the home telephone number or mobile telephone number of the member. Numerical characters will only be accepted.
LA Number	YES	Must contain 3 digits and must be provided on every service line of all records. This can be found using the Department for Educations Edubase facility.
School Number	YES	The school number is the establishments' individual reference number. This is used to identify an employer. This can also be found using the Department for Education's

		<u>Edubase</u> facility. Must contain 4 digits and must be provided on every service line on all records.
Salary Scale	YES	Enter the salary scale code (also known as the DOT or Description of Teacher code) in the format of a letter followed by 2 digits. Information on Salary Scales can be found following this link .
Full Time or Part Time (F/P)	YES	Select an entry from the drop down list on the input sheet, F = Full-time or P = Part-time.
Start Date	YES	Enter the start date of the employment. For example, 01/04/2016. Date must be valid, entered as 'DD/MM/YYYY', 'DDMMYYYY' or 'DDMMYY', and the format will be changed to 'DD/MM/YYYY'.
Overseas Member	YES	Please indicate whether the member is teaching overseas. Yes or No can be selected from the drop down list.

10 Appendix 3: TR8 Data Entry Requirements

Field Name	Mandatory Field	Field Notes
Reference Number	YES	Enter the Teachers' Pensions reference number in the format XXXXXXXX (7 digits). If the reference number is unknown, this field can be left blank, and the record updated by matching NI number, surname and DOB.
Sex	YES	Enter the members' gender. Choose 1 or 2 from the drop-down list for male or female. 1 for male, 2 for female.
National Insurance Number	YES	Enter the members' National Insurance number in the format 'AA123456A'. Do not use Temporary NI Numbers. If the member has a temporary NI number (e.g. QQ123456A), please use the Change Teacher Details function via the Employer Portal to update the NI number, then provide the TR6.
Name	YES	Enter the members' surname
Initials	YES	Enter the members' initials.
Previous Surname	NO	Enter the members' previous name(s)
Date of Birth	YES	Enter the member's date of birth - date must be valid, entered as 'DD/MM/YYYY', 'DDMMYYYY' or 'DDMMYY', and the format will be changed to 'DD/MM/YYYY'.
Email Address	NO	Please provide the members personal email address. Please be aware that if a personal email address cannot be provided, a school email address can be given e.g. john.smith@school.gov.uk
LA Number (Local Authority Number)	YES	Must contain 3 digits and must be provided on every service line of all records. This can be found using the Department for Education's <u>Edubase</u> facility.
School Number	YES	The school number is the establishments' individual reference number. This is used to identify an employer. This can also be found using the Department for Education's <u>Edubase</u> facility. Must contain 4 digits and must be provided on every service line on all records.
Salary Scale	YES	Enter the salary scale code (also known as the DOT or Description of Teacher code) in the format of a letter followed by 2 digits. Please follow the link for a list of relevant salary scale codes.
Full Time or Part Time (F/P)	YES	Select an entry from the drop down list on the input sheet, F = Full-time or P = Part-time. Member Eligibility 2.1.
Start Date	YES	Enter the start date of this service line - date must be valid, entered as 'DD/MM/YYYY', 'DDMMYYYY' or 'DDMMYY', and the format will be changed to 'DD/MM/YYYY'. Should be within the Annual Return year (01/04/XXXX – 31/03/XXXX)
End Date	YES	Enter the end date of this service line - date must be valid, entered as 'DD/MM/YYYY', 'DDMMYYYY' or 'DDMMYY', and the format will be changed to 'DD/MM/YYYY'. Please be

		aware that the end date must fall within the same financial year as the start date. A service line cannot span the 31 st March.
Withdrawal (W)	NO	Enter 'W' if the member has left or a break in service occurs. The only exception is where the withdrawal confirmation is not to be made for a member in relief service unless that member is leaving the employer. If not applicable leave blank.
Days Excluded	NO	Days Excluded must be populated for any period of service where a member has not paid contributions into the Teachers' Pensions Scheme. For example, a member may have taken part in one days' strike action; therefore one day would be recorded as Days Excluded, as this day cannot be credited as reckonable service. Three numeric digits should be shown, however '+' indicating plus days is allowable in the first character position and may be applicable in certain cases (e.g. relief service because of the way these teachers are paid. This must not be more than the number of days in the period except for '+' for part-time relief. Must be shown if service is concurrent and be right justified with zeros to the left. Please zero fill if not applicable.
Full Time Salary	YES	Should be shown in whole pounds. It must be consistent with salary scale. Full-time annual salary must be shown even if salary scale is reduced due to sickness, etc. For a full-time member the entry must show the substantive rate applied from the Start Date. For part-time members, the entry must show the rate that would have been payable if the employment was full-time. For members in concurrent part-time service, at different salary rates the average full-time equivalent salary should be calculated from the part-time salary rates. Pensionable allowances paid should be included in the rate. For part-time payment of an allowance, the amount paid should be included. The concurrent calculator can be found here . Overtime must not be included.
Inc Pt	NO	Not used - enter zeros.
Part Time Salary paid	NO	Only to be completed for part-time members (F/P Time Indicator = P). It should not be greater than the Annual Salary rate. The actual salary paid should be entered unless the member was on reduced pay due to sickness or maternity when the salary that would have been paid should be entered. Salary paid for non pensionable service should not be included. For concurrent part-time service enter '1' in this field and the number of days excluded in the Days Excluded field. Zero fill for full-time members.
Safeguard or Fastrack	NO	Enter 'S' if the salary is safeguarded. The salary scale and annual salary rate should be consistent don't use for safeguarded management allowances. Enter 'F' if teacher is Fast track under the member's pay and conditions document. Leave blank if not applicable.

London Allowance	NO	Enter 'I' if paid on Inner scale, 'O' for outer, 'F' for fringe. Leave blank if this is not applicable.
Social Priority and Special Education Needs Allowance	NO	Enter '1' for lower rate and '2' for higher rate. Ensure rate of allowance is included in the Annual Salary rate. Zero fill if not applicable. Please see Recording of Pensionable allowances for further information.
Special Class (Part Time Members Only)	YES	Enter '7' if part-time employment is a regular contract Enter '8' if it is irregular. Zero fill if full-time employment. 7 refers to a part time regular contract. This is for part time members who work the same hours every week. 8 refers to part time irregular members. These are supply/hourly paid members whose hours vary each week.
Overtime	NO	Any pensionable overtime amounts must be recorded in this field. Zero fill if not applicable. Please note that overtime must be recorded regardless of being pensionable or non pensionable.
Record Type	NO	Enter '1' to indicate a service line.
Serial Number	NO	Unique serial number for service line. Should start at 1 and follow in sequence for each additional service line Numbers will follow on accordingly, service line 1 = 1, 2 = 2 etc.
Supplement	NO	Payments made in respect of retention and recruitment. Any amount shown should also be included in the Annual Salary Rate. Zero fill if not applicable.
Additional Contributions	NO	Enter the amount of Additional Contributions in pounds and pence.

11 Appendix 4: Annual Service Return Data Entry Requirements

Field Name	Mandatory Field	Field Notes
Reference Number	YES	Enter the Teachers' Pensions reference number in the format XXXXXXXX (7 digits). If the reference number is unknown, this field can be left blank, and the record updated by matching NI number, surname and DOB.
Sex	YES	Enter the teachers' gender. Choose 1 or 2 from the drop-down list for Male or Female. 1 for male, 2 for female.
NI No	YES	Enter the teachers' National Insurance number in the format 'AA123456A'. Do not use Temporary NI Numbers.
Name	YES	Enter the teachers' surname
Initials	YES	Enter the teachers' initials.
Previous Surname	NO	Enter the teachers' previous name(s)
Date of Birth	YES	Enter the teacher's date of birth - date must be valid, entered as 'DD/MM/YYYY', 'DDMMYYYY' or 'DDMMYY', and the format will be changed to 'DD/MM/YYYY'.
LA Number (Local Authority Number)	YES	Must contain 3 digits and must be provided on every service line of all records. This can be found using the Department for Educations <u>Edubase</u> facility.
School Number	YES	The School Number is the establishments' individual reference number. This is used to identify an employer. This can also be found using the Department for Educations <u>Edubase</u> facility. Must contain 4 digits and must be provided on every service line on all records.
Salary Scale	YES	Enter the Salary scale code (also known as the DOT or Description of Teacher code) in the format of a letter followed by 2 digits. Please follow the link for a list of relevant salary scale codes.
Full Time or Part Time (F/P)	YES	Select an entry from the drop down list on the input sheet, F = Full-time or P = Part-time.
Start Date	YES	Enter the start date of this service line - date must be valid, entered as 'DD/MM/YYYY', 'DDMMYYYY' or 'DDMMYY', and the format will be changed to 'DD/MM/YYYY'. Should be within the Annual Return year (01/04/XXXX – 31/03/XXXX)
End Date	YES	Enter the end date of this service line - date must be valid, entered as 'DD/MM/YYYY', 'DDMMYYYY' or 'DDMMYY', and the format will be changed to 'DD/MM/YYYY'. Please be aware that the end date must fall within the same financial year as the start date. A service line cannot span the 31 st March.
Withdrawal (W)	NO	Enter 'W' if the teacher has left or a break in service occurs. The only exception is where the withdrawal confirmation is not to be made for a teacher in relief service unless that teacher is leaving the employer. If not

		applicable leave blank.
Days Excluded	NO	Days Excluded must be populated for any period of service where a teacher has not paid contributions into the Teachers' Pensions Scheme. For example, a Teacher may have taken part in one days' strike action; therefore one day would be recorded as Days Excluded, as this day cannot be credited as reckonable service. Three numeric digits should be shown, however '+' indicating plus days is allowable in the first character position and may be applicable in certain cases (e.g. relief service because of the way these teachers are paid. Must not be more than number of days in the period except for '+' for part-time relief teacher. Must be shown if service is concurrent and be right justified with zeros to the left. Please zero fill if not applicable.
Full Time Salary	YES	Should be shown in whole pounds. Must be consistent with salary scale. Full-time annual salary must be shown even if salary scale reduced due to sickness, etc. For a full-time teacher the entry must show the substantive rate applied from the Start Date. For part-time teachers, the entry must show the rate that would have been payable if the employment was full-time. For teachers in concurrent part-time service, at different salary rates the average full-time equivalent salary should be calculated from the part-time salary rates. Pensionable allowances paid should be included in the rate. For part-time payment of an allowance, the amount paid should be included. The concurrent calculator can be found here . Overtime must not be included.
Inc Pt	NO	Not used - enter zeros.
Part Time Salary paid	NO	Only to be completed for part-time teachers (F/P Time Indicator = P). It should not be greater than the Annual Salary rate. The actual salary paid should be entered unless the teacher was on reduced pay due to sickness or maternity when the salary that would have been paid should be entered. Salary paid for non pensionable service should not be included. For concurrent part-time service enter '1' in this field and the number of days excluded in the Days Excluded field. Zero fill for full-time teachers.
Safeguard or Fastrack	NO	Enter 'S' if the salary is safeguarded. The Salary Scale and Annual Salary Rate should be consistent don't use for safeguarded management allowances. Enter 'F' if teacher is Fast track under the teacher's pay and conditions document. Leave blank if not applicable.
London Allowance	NO	Enter 'I' if paid on Inner scale, 'O' for outer, 'F' for fringe. Leave blank if not applicable.
Social Priority and Special Education Needs Allowance	NO	Enter '1' for lower rate and '2' for higher rate. Ensure rate of allowance is included in the Annual Salary rate. Zero fill if not applicable. Please see Recording of Pensionable allowances for further information.

Special Class (Part Time Members Only)	YES	Enter '7' if part-time employment is a regular contract Enter '8' if it is irregular. Zero fill if full-time employment.
Overtime	NO	this field should contain the pensionable overtime paid for the period and this should not be included in the Annual Salary rate. This is because overtime is not pensionable for Final Salary members and therefore needs to be handled separately.
Record Type	NO	Enter '1' to indicate a service line.
Serial Number	NO	Unique serial number for service line. Should start at 1 and follow in sequence for each additional service line Numbers will follow on accordingly, service line 1 = 1, 2 = 2 etc.
Supplement	NO	Payments made in respect of retention and recruitment. Any amount shown should also be included in the Annual Salary Rate. Zero fill if not applicable.
Additional Contributions	NO	This is the monthly amount paid. It must be 7 characters long and the amount is to be displayed in pence. The additional contributions are:- <ul style="list-style-type: none"> • Past Additional Years • Family Benefit • TR22 (Contributions on a former higher salary) where these commenced before 01/01/2007 • Additional Pension • Faster Accrual • Buyout

12 Appendix 5: Monthly Data Collection (MDC) Data Entry Requirements

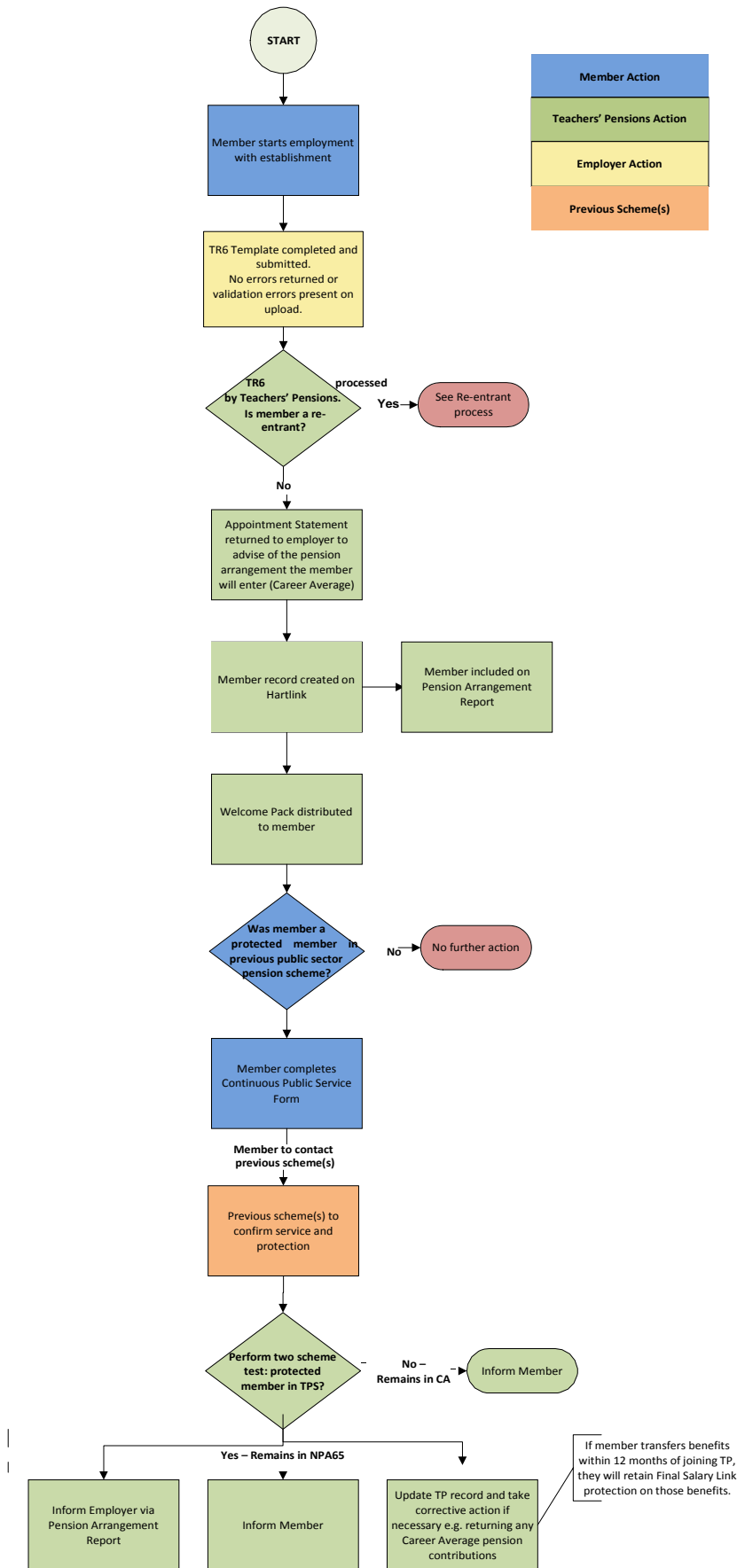
No	Field	Format	Mandatory or Optional field	Notes
1	Update	Update or Leave Blank if New	Mandatory	If updated line please include update, or is new leave blank. "Enter 'U' if Update else leave blank to add as new line"
2	Member Reference Number	Numeric	Mandatory	Must consist of 7 digits. If the Member Reference Number is unknown, please use the Teachers search facility on the Employer Portal to find the members reference number. If there is no trace on the search facility, please submit a TR6 appointment notification on the Employer Portal for a number to be allocated An example of a reference number is 9085466.
3	National Insurance Number	AANNNNNA	Mandatory	Must consist of 2 alpha characters followed by 6 numeric digits and 1 alpha character in the range A-D. This is mandatory for all teachers except for overseas teachers where the NI Number may not be available yet, instead space fill. Do not use temporary national insurance numbers i.e. (QQ or TN National Insurance numbers).
4	Forename	Alpha	Mandatory	Free text.
5	Surname	Alpha	Mandatory	Free text.
6	Address	Alpha + Numeric	Mandatory	Free text.
7	Post Code	Alpha + Numeric	Mandatory	Free text.
8	Date of Birth	Numeric	Mandatory	This is the date of birth of the teacher which you should verify. This must consist of 8 digits in format DDMMYYYY. Must be a valid date.
9	Local Authority Number	Numeric	Mandatory	This must contain 3 numeric digits and must be provided on every line of service/contract.

10	School/Type of employer number	Numeric	Mandatory	<p>This must contain 4 digits and must be provided on every line of service.</p> <p>This must have leading zeros even where zeros are in the first numeric position of the school number, e.g. if your school number is 18, then it should be displayed as 0018.</p> <p>An establishment code/school type cannot be equal to '0000'.</p>
11	Start date	Numeric	Mandatory	<p>This must be 8 characters and displayed as DDMMYYYY.</p> <p>This should be the start of the calendar month. Where the member started mid month the exact start date should be entered.</p>
12	End date	Numeric	Mandatory	<p>This must be 8 characters, to be displayed as DDMMYYYY.</p> <p>The end date must be greater or equal to the start date. The start and end date must not cover a period of more than one calendar month.</p>
13	Withdrawal Confirmation	Alpha	Optional	<p>Please enter a 'W' if the teacher is a leaver of your Employment. This is not to be used for opt outs. A separate form should be completed and returned to TP unless the opted out member is leaving employment. Service should still be recorded for all teachers who have opted out.</p> <p>The withdrawal confirmation <u>should not</u> be used for a teacher in supply service unless that teacher is leaving.</p> <p>Please do not enter a withdrawal indicator for a teacher who has opted out of the scheme as service is continuing, just as non-pensionable service.</p> <p>If not applicable, the field should be space filled.</p>

14	Days Excluded	Numeric	Optional	<p>Where applicable this should be entered as 3 numeric digits with leading zeros. e.g. 008</p> <p>Full time employment/service - days excluded should be populated where there are unpaid days such as strike days.</p> <p>If a person, who works regular part time and has not worked that period, then all the days in that period should be entered as excluded.</p> <p>If a person has reduced pay due to sickness, maternity, parental, paternity or adoption leave, then this field needs to be used to record the number of days to be excluded.</p> <p>For part time service - a '+' indicating plus days is can be entered in the first numeric position and will be applicable where teacher has worked more days than are in period.</p> <p>If a member is in concurrent service then the concurrent calculator needs to be used (as this will calculate the days to be <u>inputted in this field</u>)</p>
15	FT/PT indicator (Full Time/Part Time)	Alpha	Mandatory	<p>7 = Part Time regular 8= Irregular Part Time 0 = Full Time Employment</p>
16	Annual Full time salary (FTE)	Numeric	Mandatory	<p>Numeric up to 7 digits displayed in pounds, e.g. 24000</p> <p>This field should contain the pensionable salary for the person.</p> <p>The annual full time salary rate must be shown even if salary has been reduced due to sick, maternity, parental; adoption or paternity leave or the teacher has not worked for the period. This is the full time equivalent salary.</p> <p>For part time teachers, the entry must show the rate that would have been paid if the employment was full time, i.e. the annual full time salary rate.</p> <p>If the salary is reduced (half pay or more) <u>due to sickness, maternity, parental,</u></p>

				adoption or paternity leave, the annual full time rate that would have been paid should be used.
17	Part time salary paid (PT)	Numeric	Optional	<p>This should only be to be completed for a part time teacher.</p> <p>This is a numeric value up to 7 digits displayed in pounds. If there have been no earnings during the period, then zero fill and complete the days excluded field.</p> <p>This field should contain the pensionable salary paid) for the period. The part time salary paid must not be greater than the annual salary rate.</p> <p>Where a reduced salary is paid due to sickness, maternity, parental, adoption or paternity leave then the amount normally have been paid should be entered. For irregular service, just record the value of the statutory pay (SMP, SAP, SPP etc) paid for the month.</p> <p>If a Member has concurrent service and the concurrent calculator has been used, then this field should contain a 1 and the days excluded completed.</p>
18	Additional Contributions	Numeric	Mandatory	<p>This is the monthly amount paid. It must be 7 characters long and the amount is to be displayed in pounds and pence.</p> <p>The additional contributions are:</p> <ul style="list-style-type: none"> • Past Additional Years • Family benefit • Additional pension. • Faster Accrual • Buyout
19	Overtime	Numeric	Mandatory	<p>This field should contain the overtime paid for the period and this should not be included in the Annual Salary rate.</p> <p>Overtime is pensionable for career average scheme members but not for Final Salary scheme members.</p> <p>Please note that overtime must be recorded regardless of being pensionable or non pensionable.</p>
20	Email	Both	Mandatory	<p>Provide an email address for the member. Personal or work is acceptable.</p>

13 Appendix 6: New Member



14 Appendix 7: Re-entrant Member

