

# Payroll Guide

Version 0.1<sup>98</sup>

~~30 June 2015~~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 <sup>th</sup> April – Return MDC errors					30 <sup>th</sup> September – Audited EOYC deadline for Non LAs			
			Mid April – EOYC Issued	30 <sup>th</sup> May – Return MDC errors				30 <sup>th</sup> September 2017 – Automatic Enrolment Transitional Delay ends			
		31 <sup>st</sup> March – Service provided on the ASR must be split at this date	7 <sup>th</sup> April – MDC and Monthly Contribution Submission - Provide data for <b>01/03 – 31/03</b>	31 <sup>st</sup> May – Unaudited EOYC returned		30 <sup>th</sup> July – Return MDC errors		30 <sup>th</sup> September – Return MDC errors	30 <sup>th</sup> October – Return MDC errors	30 <sup>th</sup> November – Return MDC errors	
30 <sup>th</sup> January – Return MDC error	28/29 <sup>th</sup> February – Return MDC errors	30 <sup>th</sup> March – Return MDC errors	<del>1<sup>st</sup> April 2015 – Teachers Pensions Scheme Reform</del>	30 <sup>th</sup> May – Return MDC error	30 <sup>th</sup> June – Return MDC errors	7 <sup>th</sup> July – MDC and Monthly Contribution Submission - Provide data for <b>01/06 – 30/06</b>	30 <sup>th</sup> August – Return MDC errors	7 <sup>th</sup> September – MDC and Monthly Contribution Submission - Provide data for <b>01/08 – 31/08</b>	7 <sup>th</sup> October – MDC and Monthly Contribution Submission - Provide data for <b>01/09 – 30/09</b>	28 <sup>th</sup> November – Audited EOYC deadline for EOYCs <u>for LAs</u>	30 <sup>th</sup> December – Return MDC errors
7 <sup>th</sup> January – MDC and Monthly Contribution Submission – Provide data for <b>01/12 – 31/12</b>	7 <sup>th</sup> February MDC and Monthly Contribution Submission - Provide data for <b>01/01 – 31/01</b>	7 <sup>th</sup> March – MDC and Monthly Contribution Submission - Provide data for <b>01/02 – 28/02</b>	<del>1<sup>st</sup> April 2015 – First Official MDC On Boarding date</del>	7 <sup>th</sup> May – MDC and Monthly Contribution Submission - Provide data for <b>01/04 – 30/04</b>	7 <sup>th</sup> June – MDC and Monthly Contribution Submission - Provide data for <b>01/05 – 31/05</b>	6 <sup>th</sup> July – Annual Return Submission deadline	7 <sup>th</sup> August – MDC and Monthly Contribution Submission - Provide data for <b>01/07 – 31/07</b>	<del>1<sup>st</sup> September 2015 – First Official MDC On Boarding date</del>	<del>1<sup>st</sup> October – ASR Checklists distributed<sup>2</sup></del>	7 <sup>th</sup> November – MDC and Monthly Contribution Submission - Provide data for <b>01/10 – 31/10</b>	7 <sup>th</sup> December – MDC and Monthly Contribution Submission - Provide data for <b>01/11 – 30/11</b>

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

<sup>2</sup> 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.

<b>Teachers' Pension Scheme Design</b>	<b>Final Salary (Pre 01/01/2007)</b>	<b>Final Salary (01/01/2007 – 31/03/2015)</b>	<b>Career Average (Post 01/04/2015)</b>
<b>Normal Pension Age</b>	<b>60</b>	<b>65</b>	<b>NPA equals State Pension Age (SPA) or 65 where that is higher</b>
<b>Accrual Rate (The formula or rate of accrual which uses service and /or salary to work out your pension benefits)</b>	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
<b>Pensionable pay used in calculation of benefits</b>	Average pensionable salary	Average pensionable salary	Pensionable earnings for each year, including overtime
<b>Flexibilities</b>	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
<b>Lump Sum</b>	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
<b>Death Grant (one off payment where a member dies before becoming entitled to their pension)</b>	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)

<b>Teachers' Pension Scheme Design</b>	<b>Final Salary (Pre 01/01/2007)</b>	<b>Final Salary (01/01/2007 – 31/03/2015)</b>	<b>Career Average (Post 01/04/2015)</b>
<b>Phased Retirement</b>	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
<b>Actuarial Adjustment (where benefits are taken before NPA)</b>	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](mailto: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](mailto:epregistrations@teacherspensions.co.uk). You will receive 2 individual emails an email with a Password and pin attached. ~~You will be required to respond to this email to receive your PIN number~~. 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 [tpstu@teacherspensions.co.uk](mailto:tpstu@teacherspensions.co.uk) [epregistrations@teacherspensions.co.uk](mailto: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.

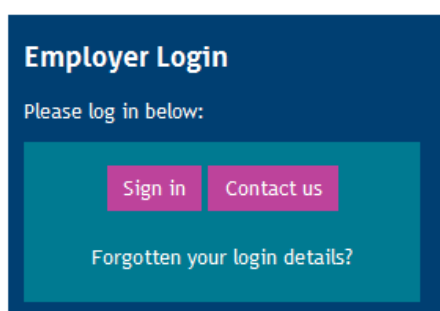
You can request multiple accesses for multiple schools using the same email address.

## 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>.

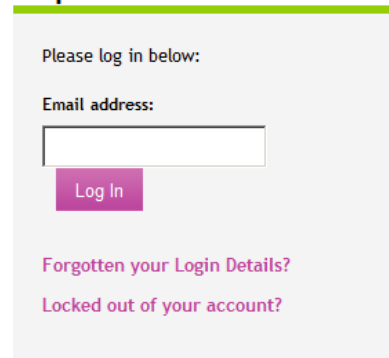
- Input the email address you registered with (this becomes your login name)
- Input the Password and PIN number (please be aware that these are case sensitive)
- If this is the first time you have logged into the Employer Portal, you will be asked to reset your Password and PIN number.
- You will also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

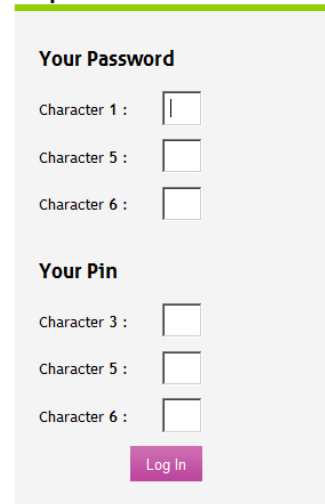
[Log In](#)

[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 :

[Log In](#)

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 manager<sup>1</sup> by reference to a table published for that purpose.*

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

<sup>1</sup>The 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 60<sup>th</sup> or 80<sup>th</sup> 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 $\Sigma H$
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 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’<sup>1</sup> 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/ukxi/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](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/341951/School_teachers_pay_and_conditions_2014.pdf)

<sup>1</sup> Part-time is anything less than full-time hours).

## 2.14 Final Salary Link

### What is the Final Salary Link?

For transition members who have benefits in both final salary and career average and do not go on to have a continuous break in pensionable public service of more than 5 years, we'll use the salaries they are earning in career average to calculate the average salary used in determining final salary benefits (rather than the salary they were on when they left the final salary arrangements).

The average salary is the greater of the last 365 days of pensionable salary, or the average of the best three consecutive year's salaries re-valued in the 10 years prior to leaving service. This means a transition member will still benefit from any growth in their salary. This is called the final salary link.

Hypothetical calculations will continue to be applied where there are any gaps in the service being used to determine the average salary.

#### Example:

A member has five years' pensionable service in the NPA 60 final salary arrangements and as they are a transition member, they moved into the career average arrangements on 1 April 2015. At this point the member was earning £30,000.

The member continues to work and builds up 20 years of benefits in career average **without a break in service** and when the member retires their salary has increased to £60,000

The member's pension benefits will be calculated as follows:

Final salary pension = five years service x £60,000 (average salary at the point of retirement) / 80th = **£3,750** pension (plus an automatic lump sum) + 20 years of career average pension = **£18,000**

**Total = £3,750 + £18,000 = £21,750**

If a transition member has a continuous break in service of more than five years starting on or after 1 April 2015 then the salary link is broken. Final salary benefits are then calculated using the existing average salary method, using the salaries earned in career average up to the point of the disqualifying break.

#### Example:

If a member has five years' pensionable service in the NPA 60 final salary arrangements and is also a transition member as they moved into the career average arrangements on 1 April 2015. At this point the member was earning £30,000.

The member worked for another year building up career average benefits, then they decided to work overseas for **10 years** and then later returned to the UK and re-joined the career average arrangements where they completed a further eight years.

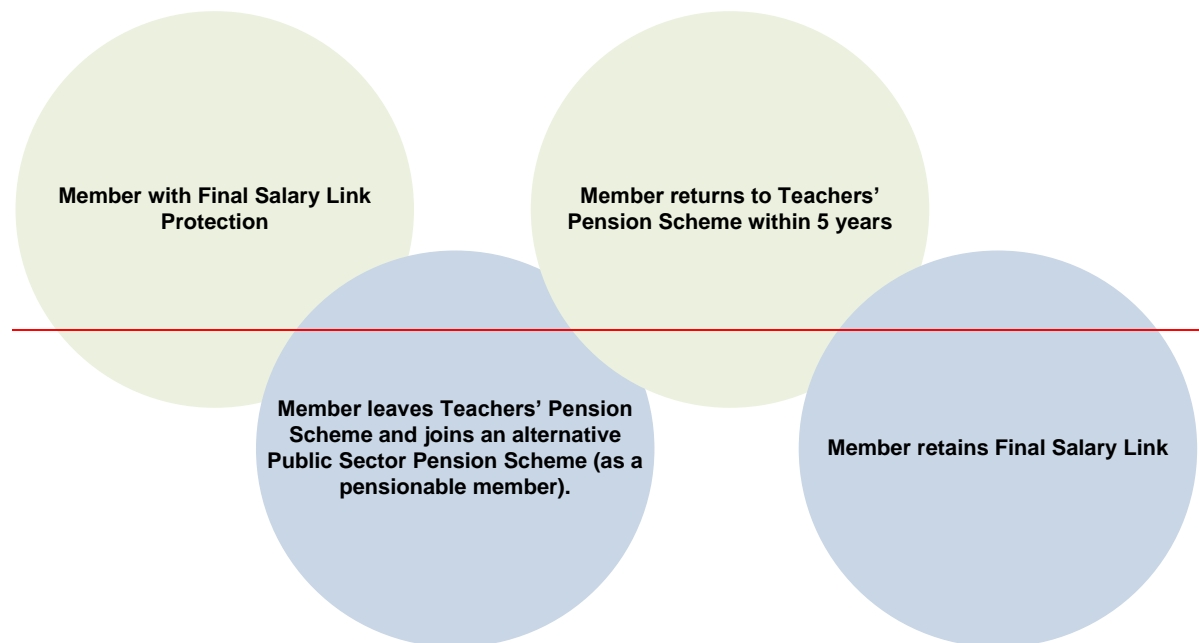
The benefits are calculated as follows:

Final salary pension = five years service  $\times$  £30,000 (average salary at the point of her break) / 80th = **£1,875** pension (plus an automatic lump sum), with the resulting pension then increased in line with inflation + nine years of career average pension = **£10,000**

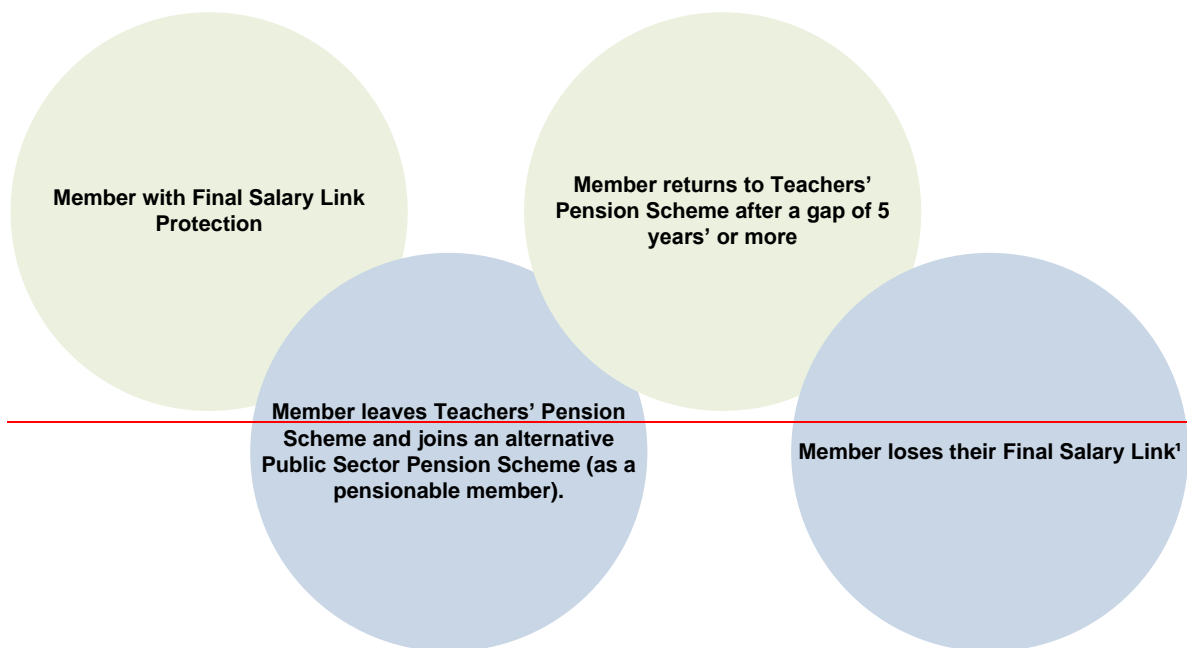
**Total = £1,875 + £10,000 = £11,875**

#### **Continuous UK Public Sector Pensionable Service and Salary Link**

If a member with final salary link protection decides to leave the Teachers' Pension Scheme but returns **within** 5 years, the member will retain their final salary link.

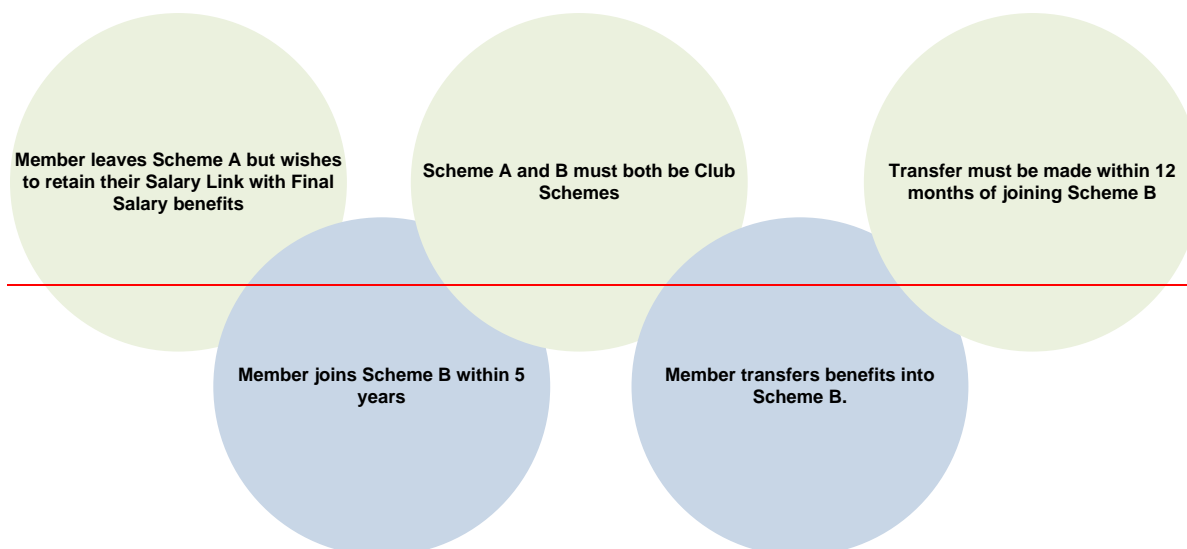


If a member returns **after** a gap of more than 5 years, they will lose their final salary link unless they can demonstrate that they have been employed in continuous pensionable public service in the UK, without a break of more than 5 years (in the intervening period).



'unless they can demonstrate that they have been employed in continuous pensionable public service, without a break of more than 5 years (in the intervening period).

~~If a member leaves a scheme (Scheme A) and joins another public sector pension scheme (Scheme B) but wishes to retain their salary link with Final Salary benefits, they will be required to transfer their benefits into Scheme B (assuming Scheme A and B are club schemes, there has not been a gap of more than 5 years and that the transfer is completed within 12 months of joining Scheme B).~~



### **~~What should I do for a protected member still in the final salary arrangements?~~**

~~If protected members are remaining in the final salary arrangement, you must only deduct contributions from their pensionable salary, i.e. **do not include any overtime.**~~

~~If an emolument has previously been agreed with Teachers' Pensions it will remain pensionable. Emoluments must be reviewed every two years with us.~~

~~When you complete any service return or update you must input the member's salary (excluding any overtime) in the full time annual salary rate field and any overtime paid, although not pensionable, must still be entered into the overtime field. This is because if at any time in the future there is any query from a member about their salary, the full information is available.~~

### **~~What should I do for a tapered member who is still in the final salary arrangements?~~**

~~If a tapered member is currently still in the final salary arrangement, you must only deduct contributions from their pensionable salary **excluding** any overtime. If an emolument has previously been agreed with Teachers' Pensions it will remain pensionable. Emoluments must be reviewed every two years.~~

~~When the member passes their transition date and enters the career average arrangements, any overtime earnings will be pensionable.~~

~~When you complete any service return or update, you must input the member's salary in the full time annual salary rate field (excluding any overtime) and any overtime paid must still be entered into the overtime field.~~

~~Service containing overtime can be grouped, but the service line must be split where that service straddles the transition date in to the career average arrangements. It can then be easily determined if the overtime it is to be treated as pensionable or not when calculating members' accrual of benefits.~~

~~For example a member who earns overtime in every month, with a transition date of 01/10/2015, we require the service line to be split:~~

- ~~● 01/04/2015 – 30/09/2015 to cover the pre transition period in final salary arrangement~~
- ~~● 01/10/2015 – 31/03/2016 to cover the post transition period in the career average arrangement~~

### **~~What about new or transition members?~~**

~~Where new or transition members earn overtime, it will be pensionable. You must deduct contributions from the combined pensionable salary and pensionable overtime that the member has earned<sup>2</sup>. When you complete any service return or update, you must input the member's salary in the full time annual salary rate field and any overtime paid must be entered into the overtime field.~~

~~If a member has a salary link to their final salary benefits, then the correct pensionable salary will be used for the final salary calculations.~~

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<sup>2</sup> ~~Overtime is not included in pensionable earnings when determining the contribution rate.~~

Service containing overtime can be grouped, but the service line must be split where that service straddles a pension flexibility election. It can then be determined if the overtime is included in the election or not when calculating members' accrual of benefits. If a member has a salary link to their final salary benefits, then the correct pensionable salary (i.e. excluding any overtime) will be used for the final salary calculations.

For example, a member who opt a faster accrual election when joining the career average arrangement, with a transition date of 01/10/2015; we require the service line to be split:

- 01/04/2015 – 30/09/2015 to cover the pre-transition period in final salary arrangement
- 01/10/2015 – 31/03/2016 to cover the post transition period in the career average arrangement

## 3—Automatic Enrolment

### 3.1—Types of Enrolment

The Scheme operates "contractual enrolment" where employees who are eligible for membership of the Scheme are enrolled immediately on starting work. In addition, employers must comply with their statutory "Auto Enrolment" duties when they have reached their "Staging Date". This requires employers to assess their workforce at regular intervals to check if they meet the status of "Eligible Jobholder" by virtue of their age and pay. Those who are "Eligible Jobholders" should be enrolled into the Scheme even if they have previously chosen not to be part of it.

See Schedule 1, Parts 2, 3 and 4 of the TPS Regulations 2014 for details of eligible employment in the Teachers' Pension Scheme: <http://www.legislation.gov.uk/uksi/2014/512/schedule/1/made>

#### Contractual Enrolment

**Contractual enrolment**—prior to 2007 only full time members were automatically enrolled in to the scheme, part time members had to opt in, and up until 2012 teachers could opt out before they started employment.

On commencement, all members under the age of 75 will be enrolled into the Teachers' Pension Scheme. These members have the right to opt out of the Scheme within three months of joining.

There are also categories of employment where the jobholder is not contractually enrolled but may elect to join the Scheme. Depending on the job and the employer, the jobholder may require their employer's consent to make such an election.

#### Automatic Enrolment

**Automatic Enrolment**—does not require the workers consent to join the pension scheme and its terms are set out in the Pensions Act 2008 and associated regulations (as amended).

Automatic Enrolment applies through overriding legislation and augments contractual enrolment in the Scheme. You must automatically enrol any "Eligible Jobholder" who is not already an active member of the Teachers' Pension Scheme, either from the Automatic Enrolment date, or from the end of the postponement period.

For members employed on a part-time basis, prior to the 1<sup>st</sup> January 2007, who have **not** completed a formal part time election to have their part time service treated as pensionable service, assessment under Automatic Enrolment is required (as long as they are an "Eligible Jobholder") and therefore will need to be processed accordingly.

### 3.2—Automatic Enrolment Guidance

Detailed guidance of employers' duties with regards to Auto Enrolment can be found on the [Pensions Regulator's website](http://www.thepensionsregulator.gov.uk/index.aspx) (<http://www.thepensionsregulator.gov.uk/index.aspx>), including information about postponement and transitional delay. The following section provides brief details

on how Automatic Enrolment applies to employees in the Scheme. Please note that, should there be a discrepancy between this document and the guidance from The Pensions Regulator, the guidance from The Pensions Regulator should be followed.

New employees must be enrolled in the Teachers' Pension Scheme in accordance with scheme provisions, regardless of their age and earnings when they commence employment. This is known as 'contractual enrolment'. The requirements set out below are in addition to this contractual enrolment.

### **3.3—Staging Dates**

- Each employer has a date on which to enrol their workers this is known as their 'staging date'
- There are 43 staging dates beginning October 2012 depending on the size of your PAYE as at 1 April 2012
- The Pensions Regulator will tell employers their staging date between 12-18 months in advance.

### **3.4—What must you do after your staging date?**

- You must assess all of your employees for Automatic Enrolment into the Teachers' Pension Scheme.
- Keep records about Auto Enrolment, teachers and the pension scheme for a minimum of six years from the year they join the Scheme.
- Be able to provide Teachers' Pensions with information regarding how you have met Auto Enrolment duties. Teachers' Pensions require the completion of the Automatic Enrolment Template which can be found on the Employer Portal. You will need to provide Teachers' Pensions with a list of all members who will be affected by Automatic Enrolment at your staging date.
- Every three years, you must automatically enrol all eligible jobholders not contributing to the Scheme on the automatic re-enrolment date with the exception of any teachers who have opted out in the 12 months prior to the re-enrolment date who would be enrolled on the next re-enrolment date. You will be notified a month prior to when the 3 year anniversary enrolment is due.

### **3.5—Transitional Period**

For any staff that are Eligible Jobholders and are entitled to join the Scheme at your Staging Date, you can choose to apply a "Transitional Period". In summary, should you adopt this, then you would not need to take further action in respect of those employees until 1 October 2017. From 1 October 2017, all such employees will need to be enrolled into the Scheme.

It is important to note that there are certain prescribed conditions that apply to the Transitional Period:

- The worker must have been assessed as an Eligible Jobholder at the Staging Date (you cannot use the Transitional Period for workers who were not Eligible Jobholders at the Staging Date)
- The Eligible Jobholder will lose the Transitional Period should they have a break in service with the employer

### **3.6—Employees for whom the Transitional Period does not apply**

Where employees are not subject to the Transitional Period, employers must assess the age and earnings of an employee each time the employee is paid. Different requirements apply to employees who are “Eligible Jobholders” to those who are “Non-Eligible Jobholders” or “Entitled Workers”. Since the Scheme does not differentiate between the treatment of Non-Eligible Jobholders and Entitled Workers, they are jointly referred to in the rest of this document as “employees who are not Eligible Jobholders”.

Note that, for some employers, it may be possible to offer an alternative pension arrangement into which to automatically enrol employees who have previously chosen to not be in the Scheme.

### **3.7—Postponement**

You can postpone Automatic Enrolment for up to three months from certain dates:

If you choose to postpone from your staging date, you must write to tell the staff who will be postponed within six weeks of your staging date.

You can only postpone Automatic Enrolment from:

- Your staging date
- A staff member’s first day of employment
- The date a staff member first becomes eligible for automatic enrolment.

If you postpone from your staging date, it doesn’t change your staging date.

#### **Postponing Automatic Enrolment**

You must write to tell the staff whose Automatic Enrolment you’re postponing. You will have six weeks from the date postponement starts to write to them.

You can postpone for up to three months. You can postpone as many or as few staff as you like and the postponement period doesn’t have to be the same length for everyone.

#### **During the postponement period**

Staff whose automatic enrolment you’ve postponed can choose to opt in to your pension scheme during the postponement period.

#### **At the end of the postponement period**

On the last day of the postponement period, you’ll need to know whether any member of staff whose automatic enrolment you’ve postponed is still eligible to be automatically enrolled. If they are, you must put them into a pension scheme straight away. You cannot apply a further period of postponement even if you postponed for less than the three months allowed.

### ~~3.8—Which employees need to be contractually enrolled?~~

~~Since 1 January 2007 all full and part time teachers automatically join the Teachers' Pension Scheme as soon as they are employed. This practice will continue but from October 2012 the minimum age has been reduced to 16.~~

~~The Teachers' Pensions Regulations have been amended so that when the employer has reached the automatic enrolment date, teachers in non-pensionable employment who are "eligible jobholders" (including those who have opted out) should be enrolled into the Teachers' Pension Scheme.~~

### ~~3.9—Which employees need to be Auto-Enrolled?~~

~~Existing employees who are not in pensionable employment and are "eligible jobholders", that is those who are aged 22 to state pension age, earning over £10,000<sup>3</sup> a year and:~~

- ~~• Have previously opted out~~
- ~~• The following are the only valid reasons for "teachers" in the relevant age bracket as to why they may not be contributing to the TPS~~
  - ~~• Commenced a part time contract before 1/1/07, did not make a part time election and have continued in that contract (without taking up other pensionable employment that would have had the effect of making all of their employment pensionable)~~
  - ~~• Pre 1.4.97 ill health retirees from when they reach age 60 or cease to be incapacitated, whichever is the earliest~~
  - ~~• Became re-employed before 1.1.07, didn't make an EFE election and has continued in that contract (without taking up other pensionable employment that would have had the effect of making all of their employment pensionable).~~

~~Where a teacher has part-time contracts with different employers each employer has to enrol the individual into the Scheme if they are an "eligible jobholder" on the employer's enrolment date.~~

### ~~3.10—Alternative provisions~~

~~The following are categories of employees who remain excluded from active membership of the TPS:~~

- ~~• Active part-time teachers **under Normal Pension Age** in the Teachers' Pension Scheme who retired on Ill-Health grounds **before** 1 April 1997. Such teachers are able to undertake limited teaching work without losing the entitlement to their Ill-Health retirement benefits, but are excluded from rejoining the Teachers' Pension Scheme until they reach normal pension age.~~
- ~~• Additional part time teaching post(s) undertaken by full-time protected or tapered Scheme members until they become a transition member~~

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<sup>3</sup> -£10,000 a year in 2014 / 2015, this figure is subject to an annual review

Please note that at the point the reason for exclusion ceases to be in effect the teacher must be entered into the Teachers' Pension Scheme, i.e.;

- ~~Pre 1.4.1997 Ill Health Retirees with part time posts must be contractually enrolled into the Teachers' Pension Scheme upon reaching Normal Pension Age~~
- ~~Protected & tapered members with a full time and additional part time teaching post(s) must be contractually enrolled into the Teachers' Pension Scheme in respect of the additional part time post(s) if/when the full time post either ceases, becomes part time or the member reaches their transition date.~~

Where a full-time teacher remains in the final salary arrangement their additional part-time teaching employment(s) may be eligible for the LGPS, for more information read paragraph 2 of the LGPS Automatic Enrolment Guide which can be found [here](#) Please note that when a member becomes eligible in the Teachers' Pension Scheme for a part-time employment they are no longer eligible in the LGPS, even if they opt-out of the Teachers' Pension Scheme for the part-time employment.

### **~~3.11 What if someone wants to opt out?~~**

- ~~The Teachers' Pension Scheme permits a refund if they elect to opt out within the first three months of becoming a new member or being auto-enrolled~~
- ~~Any payments made during the opt out period must be refunded to the member and the employer~~
- ~~In the case of an existing teacher who has previously opted out, when the employer reaches their enrolment date they must be auto-enrolled if they are an "eligible jobholder"~~
- ~~Inform members who want to opt out to use My Pension Online (MPO). If they cannot access My Pension Online forms can be downloaded from our website~~
- ~~Employers must not provide opt out forms because this could be seen as inducement.~~
- ~~Teachers can elect to re-join the Scheme following an opt out election~~
- ~~Teachers who have fixed or primary protection, i.e. their pension savings are expected to be more than £1.25 million and they haven't invalidated their transitional protection certificate; advice from HMRC is that provided the teacher opts out under the scheme provisions i.e. within 3 month from the date of Auto Enrolment, their certificate will not be invalidated.~~

### **~~3.12 Opt outs~~**

~~Prior to 1 October 2012, an opt-out covers all teaching employment even if taking up a post with another employer. The teacher remains opted out until either:~~

- ~~They opt in, or~~
- ~~One of the employers (after 1 October 2012) reaches the date from which they are required to auto-enrol the employee.~~

~~After 1 October 2012, the teacher has the choice of opting out of each contract of employment or in respect of all teaching employment. The teacher remains opted out until:~~

- ~~They opt in, or~~
- ~~An employer (after 1 October 2012) reaches the date from which they are required to auto-enrol the employee.~~

### 3.13 ~~Staging Date and Auto Enrolment Template~~

To notify Teachers' Pensions of your Staging Date and also which members will be enrolled, you will need to complete the Staging Date Template and Auto Enrolment Template. Both of these templates can be downloaded from the Employer Portal.

#### (i) ~~Staging Date Template~~

The Staging Date Template must be completed in the first instance. This notifies Teachers' Pensions of the date which you will commence your automatic enrolment duties. The form can be accessed via the **Templates** section on the Employer Dashboard.

The form will require you to input the name of your establishment and the LA/Establishment number. The LA/Establishment number should have been provided to you from the Department for Education. If you are unsure of this number, you can locate it using the Department for Education's Edubase facility [here](#).

You will also need to provide the staging date (or if you have decided to defer your staging date, input the transitional date). Select **Save File** at the top of the template, this will output a file which will be stored on your computer. Please be aware that the file name generated by Teachers' Pensions must **not** be changed. This file can now be uploaded to the Employer Portal. Details on how to upload a file to Teachers' Pensions can be found under section 9.

#### (ii) ~~Auto Enrolment Template~~

The Auto Enrolment Template must be completed after the Staging Date Template has been submitted. The Auto Enrolment template advises Teachers' Pensions on the members automatically enrolled into the Scheme.

The form is located within **Templates** on the Employer Portal. You will need to provide the:

- ~~Member's Name~~
- ~~Teachers' Pensions Reference Number~~
- ~~National Insurance Number~~
- ~~Date Of Birth~~

Please be aware that all of your members affected by Automatic Enrolment can be provided on a single form. If any mandatory information has been missed, the template will perform validation checks and advise if something is required. Once the information has been inputted, the file must be saved and uploaded to the Employer Portal.

If any errors are generated due to mismatch of information, we'll contact you via an error file accordingly detailing the error identified for action and re-submission as necessary.

Please be aware that only members affected by **Automatic Enrolment** should be included on the template. For members who have been contractually enrolled, a TR6 will need to be completed, thus enrolling the member into the Scheme.

### 3.14 ~~Advising your members about Automatic Enrolment~~

You are legally required to write to each member to advise them how they will be affected by Automatic Enrolment and about their rights.

## **Automatically Enrolled Members**

When you have determined which employees are being auto-enrolled, you must complete the Automatic Enrolment template via the Employer Portal. You are then required to write to these employees to advise that they have been automatically enrolled into the Teachers' Pension Scheme, and that they also retain the right to opt out if they wish.

Please be aware that you should contact your members as soon as possible to advise of the enrolment. The Pensions Regulator advises:

*'There are time limits for writing to staff, so you should contact them quickly after you know they must be automatically enrolled. Where possible, leave about four working days between giving the information to the pension scheme and writing to your staff. This should give the pension scheme enough time to start their membership'*

You will need to contact every member who becomes eligible for Automatic Enrolment for the first time, or with any new starters who are eligible.

Teachers' Pensions have compiled a Communications Pack to assist employers and payroll providers in contacting their members. This can be found [here](#).

### **Members who have not been automatically enrolled**

Not everybody is affected by Automatic Enrolment; some of your members may not be eligible. However, these members still have rights and you must advise them on their rights.

Certain members have the right to be contractually enrolled into the Teachers' Pension Scheme and receive an employers' contribution. Please use the [Communications Pack](#) for assistance.

### **If you have chosen to Postpone**

If you have decided to postpone Automatic Enrolment for any of your members, you must write to these staff to tell them.

The Pensions Regulator has provided four letter templates which can be used to write to members whose Automatic Enrolment has been postponed. Please see guidance below:

*'We have four letter templates that you can use to write to staff whose automatic enrolment you have postponed. We recommend using letter template 6 and its guidance below. This contains all the information for all staff, regardless of whether they are eligible for automatic enrolment, have a right to opt in or a right to join. You can include enrolment information in this letter too. You can delete parts that aren't appropriate, e.g. about an existing pension scheme. Note that if you don't add enrolment information, you'll still have to write to staff you automatically enrol at the end of the postponement period.'*

Please follow the link to [The Pensions Regulator guidance](#)

### **~~Members already in the Teachers' Pension Scheme~~**

~~For members who are already in the Teachers' Pension Scheme, you will still be required to contact these members to tell them about automatic enrolment, and that they will not be affected as they are already part of the scheme.~~

~~Again, please follow the guidance and templates available on the Teachers' Pension website [here](#)~~

### **~~3.15 Time Limits~~**

~~You must write to your members within six weeks of your staging date. After staging, you must write within six weeks of the day a new staff member joining or when they become eligible to be automatically enrolled. The exception is for existing Scheme members who must be contacted within two months.~~

### **~~3.16 Sending the letters~~**

~~The information you send must be in writing. The letters must be sent individually. You can ask a third party, like your accountant or financial adviser to send the letters on your behalf, but it remains your responsibility to make sure the right information gets to the right member at the right time.~~

## 4.3 New Appointment/Re-entrants to the Scheme

### 4.3.1 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.

### 4.3.2 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.

### 4.3.3 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.

### 4.3.4 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\_XXXXX.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 alphabetical characters. The description should be used as a quick reference for your records, e.g. "TR6 New Starters September".

Once a description has been added, select Upload. You will receive a confirmation email once the file has been received by Teachers' Pensions.

Validation checks will take place at Teachers' Pensions to ensure that the data received is correct, if any errors are found, you will be notified by direct email, and an error file will be made available to download. The error file will contain a description of the error. Amendments can be made on the error file itself, and then re uploaded following the above process.

You will also receive an **Appointment Statement** 'TR6MEMPRNT' as a result of your TR6 submission. The Appointment Statement This will appear within Download a File on the Employer Portal. You will receive a direct email to advise you when this is ready to download. Please keep this for your records as it provides confirmation that Teachers' Pensions holds the correct appointment date for that member. The **appointment statement member print** will also display the **schemearrangement** the member is in (60<sup>th</sup>. 80<sup>th</sup> or Career Average).

#### 4.53.5 When do we need to know about a new appointment?

Teachers' Pensions need to know immediately, once an offer has been accepted (*NB: it is assumed that a Barred List check will have been undertaken prior to acceptance of the position*). If you appoint a member who is receiving retirement benefits, you should tell us (as you should with any other member). Retired members who are re-employed will become active members again whether they're in full or part-time employment. Contributions should be collected from their salaries unless they opt out.

Unless you notify us of all appointments, teachers already in receipt of benefits could be overpaid which they'll then have to pay back. It is important that re-employed teachers advise us that they are back in work by completing a certificate of re-employment. Members will need to complete the certificate in the first instance which can be found in the secure member area of our website, My Pension Online [www.teacherspensions.co.uk](http://www.teacherspensions.co.uk). It has to be completed annually or whenever there is a salary change.

#### 4.63.6 Example TR6

Please find below an example TR6 submission:

Notification of Teacher Appointment														CLICK HERE TO SAVE THE DATA		Reset Input Sheet		View User Instructions		Version 2.2 09/07/2010	
Reference Number	Sex	NI Number	Surname	First name(s)	Previous Name	Date of Birth	Date of Birth Verified (Y/N)	LA	Estab	Salary Scale	F/P Time	Start Date	Overseas Teacher (Y/N)								
0000000	2	AA111111A	Smith	John		201088	Y	123	4567	F00	F	010413	N								
										</											

**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.

#### 4.7.3.7 **Scheme Arrangement Reports**

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

##### 4.7.13.7.1 **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](mailto: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:

<b>Member Type Scenario</b>	<b>Current Arrangement</b>	<b>Previous Arrangement</b>	<b>Date of Previous Change</b>	<b>Future Arrangement</b>	<b>Date of Future Change</b>
<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.**

##### 4.7.23.7.2 **Monthly changes report**

This report will be made available on a monthly basis, on the 1<sup>st</sup> 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:

<b>Member Type Scenarios</b>	<b>Current Arrangement</b>	<b>Previous Arrangement</b>	<b>Date of Previous Change</b>	<b>Future Arrangement</b>	<b>Date of Future Change</b>
<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 <math>\leq 3</math> months to transition date</i>	Final Salary			Career Average	01/10/2015
<i>Tapered protection with <math>\leq 3</math> 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.

#### 4.7.33.7.3 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

## 54 Contributions

### 5.14.1 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 2015-2016 to advise Teachers' Pensions of contributions deducted from April 2015 onwards. The first paying-in slip for Tiered Contributions under the new rates will be due by 7<sup>th</sup> May.

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 2015

The contribution tiers from April 2015 apply to members in the final salary and the career average arrangements:

Annual salary rate for the eligible employment	Member contribution rate
Up to £25,999.99	7.4%
£26,000 to £34,999.99	8.6%
£35,000 to £41,499.99	9.6%
£41,500 to £54,999.99	10.2%
£55,000 to £74,999.99	11.3%
£75,000 and above	11.7%

~~From September 2015, the Employer contribution from 1 April 2015 to 31 August 2015 is 14.1%. From September 2015 this will change to rate is~~ 16.48%, 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 7<sup>th</sup> of the following month (or earlier in the case of a weekend or bank holiday).

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

### ~~5.1.14.1.1~~ **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		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	<b>PPE A1</b>	£2,200							
Mar-15	<b>PPE A2</b>	£1,100							
Apr-15	<b>PPE A3</b>	£0		£3,300	£39,600	9.60%	£3,300	£316.80	<b>£316.80</b>

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	<b>£26,400</b>	£2,200
Mar-15	<b>£26,400</b>	£1,100
Apr-15	<b>£0</b>	£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 $((An+NPE) \times 12))$	PPE Member's Cont. Rate F	PPE Pay Period Pen. Earnings G $(An + B)$	PPE Cont. Due H $(F \times E)$	PPP Cont. Paid $\Sigma H$
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 (1/12<sup>th</sup>) 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:

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

## 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
<b>Average Annual Salary</b>	<b>£34,200</b>	<b>£34,200</b>

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
<b>Average Annual Salary</b>	<b>£14,336</b>	<b>£14,950</b>

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

## 5.24.2 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.

### **5.34.3 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.

#### **5.44.4 EOYC Completion**

As a minimum, a copy of the unaudited form must be returned by 31<sup>st</sup> 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 30<sup>th</sup> September for non Local Authorities and 30<sup>th</sup> 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 30<sup>th</sup> September for non LAs and 30<sup>th</sup> November for LAs.

#### **5.54.5 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.

#### **5.64.6 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.*

## **6.5 Changes to Records**

### **6.15.1 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.

### **6.25.2 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.

### **6.35.3 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.

### **6.45.4 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.

#### **6.55.5 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.

#### **6.55.6 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. '*

## 7—Flexibilities

For the Scheme year 1 April 2015 to 31 March 2016 a member in the final salary arrangement can purchase a maximum extra pension amount of £6,300 per annum.

A member in the career average arrangements can purchase a maximum extra pension amount of £6,500.

### 7.1—Faster Accrual

A career average member can elect to pay higher contributions to earn a higher pension. The normal rate of accrual or growth in pension is based on 1/57th of their earnings for that year.

Members can pay higher contributions so that the growth in their pension each year can be 1/45th, 1/50th and 1/55th of their earnings for that year. Contributions are on a percentage basis.

#### Example:

Rosanne is a member of the career average arrangement with a salary of £30,000 per annum. In the table below, you can see an illustration of the effect of the different accrual rates for Rosanne.

#### Accrual Rate Pension Earned

<b>1/57 (automatic)</b>	<b>£526 pa</b>
<b>1/55</b>	<b>£545 pa</b>
<b>1/50</b>	<b>£600 pa</b>
<b>1/45</b>	<b>£666 pa</b>

Each election lasts for one financial year. An election begins on the 1 April and ends on 31 March of the following year. An election must be made in the year before the member wants it to take effect. This would ideally be before the end of January to allow us and you time to process the election before 1 April. You will receive notification via the Employer Portal to advise you to make the deductions. If a member enters teaching mid-year they can make an election for the remainder of that year, but must make it within a month of entering service. This applies to both new teachers and for a member already in the Scheme who may join your establishment mid-year, although if an election made earlier in the Scheme year was with a Local Authority and wasn't specific to an establishment, the election will apply to any new employment with the same Local Authority in that Scheme year.

If a member has more than one eligible employment in the Scheme, they must indicate on their application which employment(s) the faster accrual election applies to. Note that they can choose to take the election for all or only some of their employments and can select a different rate of faster accrual for different employments.

You will need to make any new members of career average aware that if they wish to elect for faster accrual, they must make an election when they take up the post. Faster accrual elections are only available to **career average members**. Teachers' Pensions will contact tapered protection members, either directly or through their employer, to advise them of their choices when entering the career average arrangement.

## **7.2—Buy Out**

~~Members in career average can pay additional contributions which allow them to retire before their normal pension age without their benefits being reduced. They can purchase 1, 2 or 3 years buy out dependent on their NPA. Contributions are paid throughout their career unless the member revokes the election, either by informing Teachers' Pensions or through leaving service.~~

~~You will need to make members aware that if they wish to elect for buy out, they must make an election within 6 months of entering career average. TP will contact tapered protection members, either directly or through their employer, to advise them of their choices when entering the career average arrangement. You must inform us of starters and leavers when they occur as otherwise members may be incorrectly allowed to continue with a purchase or have one stopped in error. Contributions are on a percentage basis.~~

~~A member who remains in the Scheme but doesn't make their monthly contributions will be taken to have revoked their election if the contributions are not received within 3 months of a written notice to pay them.~~

~~A member who leaves the Scheme but returns after a gap of not more than 5 years can take up their buy out election again. The member must inform you and you must arrange for the deduction of their contributions, within 6 months of rejoining the Scheme. A member who leaves and returns to the Scheme after a gap of more than 5 years will be taken to have revoked their buy out election. They will not be permitted to resume their election.~~

~~Buy out is only available to **career average members.**~~

## **7.3—Additional Pension**

~~From 1 January 2007, members of the Teachers' Pension Scheme have been able to buy Additional Pension Benefits (APB) in units of £250 up to a total maximum in the Scheme. The maximum amount of APB that can be purchased in the Teachers' Pension Scheme by a member or employer is reviewed annually.~~

~~A member can either purchase APB by way of a one off payment or by deduction from salary. The member must be in pensionable employment in order to make an APB election. It is also possible to buy an APB for members whilst the member is in pensionable employment, but by lump sum payment only.~~

~~An application for Additional Pension can be made at any time during pensionable employment.~~

## **7.4—How will flexibilities be processed / administered?**

~~A member can elect for any of the above flexibilities by completing the relevant flexibility election form available on My Pension Online (MPO) or from the Teachers' Pensions website [here](#).~~

~~You will be required to complete Part B of the election form. Once you have submitted Part B, you will receive confirmation that the form has been received by Teachers' Pensions.~~

~~If the member completed the election using the paper forms, you will need to complete Part B and return to:~~

**Teachers' Pensions**  
**Mowden Hall**

**Darlington**  
**DL3 9EE**

~~Once the application has been received and processed by Teachers' Pensions, you will receive confirmation via post that the application has been accepted, and the amount of contributions which should be deducted from the member.~~

## 86 Leaving the Scheme

### 8.16.1 Opt Out

Employees must be enrolled in the Teachers' Pension ~~Scheme~~ 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. ~~Please be aware that as of April 2015, members will no longer be able to Opt Out using the paper election forms.~~

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.*

### **8.26.2 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.

### **8.36.3 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.

### **8.46.4 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.

### **8.56.5 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.

### 8.66.6 When does Teachers: Pensions need to know?

You must notify Teachers' Pensions as soon as a member has left your establishment. Failure to do so may result in issues with your Annual Return. If we are unaware that a member has left the school, we will expect the member to appear on your Annual Service Return.

### 8.76.7 Example TR8

Please see below the layout and an example of the content Teachers' Pensions would expect. Please note that multiple members can be included on the submission. Once all of the mandatory data has been inputted, please select **Click Here to Save the Data**. This will produce the output file which can then be uploaded.

[illegible]

## **9—Bereavement**

### **9.1—Beneficiary Payments**

If a member dies in service, you should contact Teachers' Pensions and provide us with:-

- The member's name
- Reference number
- Date of death
- The name and address of the next of kin.

An application form will then be issued for benefits to the next of kin. If the member had a spouse or partner or children, a short term pension will need to be paid. Before making any payments you should see marriage certificates, civil partnership registrations and children's birth certificates. Where the member has a nominated partner, you should contact Teachers' Pensions to confirm that a payment is appropriate. A payment will only be due if the member registered the partnership with Teachers' Pensions, the partners lived together for 2 years before the member's death and were interdependent at the member's death.

A pension is paid for a period of three or six months at the rate of the member's final salary — less any deductions in respect of income tax. National Insurance contributions should not be deducted from short term pension payments. Where there is a spouse, registered civil partner, adult nominated dependant or partner, the pension is paid for three months. Where there are also children they also receive in total a pension for three months. Where there are only children they will receive the pension for six months.

Short term pensions paid to adults are subject to PAYE income tax deductions. Any queries about tax should be directed to your local tax office.

#### ***The Teachers' Pensions Regulations 2014***

##### ***143 Annual rate of surviving adult pension: short term***

*(1) The short term rate of surviving adult pension—*

*(a) applies if a member (D) dies in service or dies as a pensioner member; and*

*(b) is payable for the first 3 months after D's death.*

*(2) The short term rate is calculated as follows—*

*(a) if D dies in service, it is D's annual rate of pensionable earnings as at the date of D's death (disregarding any reduction by reason of sick leave, maternity leave, paternity leave, additional paternity leave or adoption leave);*

##### ***150 Annual rate of child pension: short term***

*(1) The short term rate of child pension—*

*(a) applies if a member (D) dies in service or dies as a pensioner member; and*

*(b) is payable as follows—*

*(i) if a surviving adult pension does not become payable on D's death, for the first 6 months after D's death;*

*(ii) if a surviving adult pension becomes payable on D's death and continues to be payable for the first 3 months after D's death, for those 3 months; or (iii) if a surviving adult pension becomes payable on D's death but ceases to be payable before the end*

~~of the first 3 months after D's death, for those 3 months plus the number of months or part months for which the surviving adult pension was not payable under sub-paragraph (ii).~~

~~(2) The short-term rate of child pension is  $AR/EC$~~

~~where-~~

~~(a) if D dies in service-~~

~~AR is D's annual rate of pensionable earnings as at the date of D's death~~

~~(disregarding any reduction by reason of sick leave, maternity leave, paternity leave, additional paternity leave or adoption leave); and~~

~~EC is - (aa) 2, if a child pension is payable to no more than 2 eligible children; or~~

~~(bb) the number of eligible children, if a child pension is payable to more than 2 eligible children;~~

You should recover the value of the short-term pension paid to the beneficiaries by deducting that sum from your next monthly submission of pension contributions. This can be shown on either the Monthly Contributions Breakdown Form or the Monthly Data Collection submission.

## 9.2—Nominations

A spouse or civil partner will automatically receive a death grant if a member dies in service. The member can choose to nominate someone else to receive a death grant if they wish. If they have a partner or dependent relative, they can nominate that person to receive a pension after their death, subject to certain conditions. Nominations can be completed using the secure member area of the website My Pension Online. You should remind members to keep their nominations up to date otherwise payment may not be made to the person they want to receive it.

### ***The Teachers' Pensions Regulations 2014***

#### ***133 Meaning of "death grant beneficiary"***

~~(1) For the purpose of a death grant, a person (P) is a member's "death grant beneficiary" if-~~

~~(a) P is an individual;~~

~~(b) the member has nominated P to receive a death grant or a share of a death grant on the member's death; and~~

~~(c) at the date of the member's death, the nomination has effect.~~

~~(2) A member may nominate P by giving written notice to the scheme manager.~~

~~(3) The nomination ceases to have effect if-~~

~~(a) the member revokes the nomination by giving written notice to the scheme manager;~~

~~(b) the member subsequently nominates a different person in place of P, or~~

~~(c) P dies.~~

~~(4) If a member nominates more than one death grant beneficiary, the notice must state-~~  
~~(a) the share of the death grant to be paid to each beneficiary; and~~  
~~(b) whether, if a beneficiary dies before the member, the beneficiary's share must be paid-~~  
~~(i) to the surviving beneficiaries in accordance with paragraph (5), or~~  
~~(ii) to the member's personal representatives as part of the member's estate.~~

The Death Grant Nomination form can be located [here](#)

## **107**    **Service Submissions**

### **10.17.1**    **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.

### **10.27.2**    **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**.

#### **10.2.17.2.1**    **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.

#### ~~10.2.27.2.2~~ **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.](#)

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#### ~~10.2.37.2.3~~ **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.

#### ~~10.2.47.2.4~~ **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.
<b>Part-time salary too high/part-time salary excessive. Part-time salary greater than £1 and days excluded greater than +10</b>	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 <del>revised</del> <u>checked</u> . It's possibly the annual part-time salary and not the actual earnings in the period you have input.
<b>Service spans an opting/part-time election date or 31/3</b>	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.
<b>Establishment number not on our database</b>	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)
<b>No matching record on database</b>	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.
<b>Date to, is before Date from</b>	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
<b>Invalid Description of Teacher</b>	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 <a href="#">here</a> .
<b>Salary value out of range</b>	The full-time annual salary entered is either too high or too low. The valid range is £520 - <del>£280</del> <u>£350</u> ,000.

<b>Part-time indicator present but part-time salary and days excluded are blank</b>	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.
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With regards to Monthly Data Collection, if any errors are generated, this will need to be returned to Teachers' Pensions on the 30<sup>th</sup> of the month the submission was made. With regards to the Annual Service Return, the deadline for the submission is the 7<sup>th</sup> 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.

### **10.3.17.3 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.

#### **10.3.17.3.1 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.

#### **10.3.17.3.2 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.

### ~~10.3.3~~ 37.3.3 Example TR28

Please see below an example of what Teachers' Pensions would expect on a TR28 Template

[illegible]

The example above shows a full-time member's service update. Multiple members can be added to the template.

#### **10.47.4 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:

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

~~Information can also be provided to Teachers' Pensions on a monthly basis, this provides the advantage to members and providers of real time online information. It also provides further benefits of reductions to re-employment debt for members, a more automated procedure of supplying information to Teachers' Pensions thus reducing the existing administrative burden and providing a quicker response of any errors.~~

~~To perform MDC, you must advise Teachers' Pensions your intention to do so. This can be done by providing your name, establishment name and establishment number to [MDC@teacherspensions.co.uk](mailto:MDC@teacherspensions.co.uk). Teachers Pensions will respond to advise receipt of request.~~

#### **7.4.1 Extracting and providing the dataHow does MDC work?**

Employers are asked to provide MDC information via the Employer Portal on 7<sup>th</sup> 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 30<sup>th</sup> 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.

Ideally, you should be able to extract the required information directly from your payroll system and import this into a specified file, and forward to Teachers Pensions. The procedure for this is shown below:

- (i) Extract the data direct from your system in the format specified. This file must be in a .CSV format. Once extracted, the file must be uploaded onto the Employer Portal.
- (ii) The reporting period is a calendar month (1-28/29/30/31) for all record types. The Monthly Data Collection extract needs to be returned to Teachers' Pensions by 7th of the following month and errors returned no later than the 30th of the following month.

- Example – an employer submits service for April by 7 May and corrected errors by 31 May.

- (iii) Where the 7th of the month is a weekend or bank holiday the monthly service return should be submitted by the last working day, prior to the weekend or bank holiday.

- (iv) Where a month ends before the 31st, then the error file must be returned on the last day of that month, i.e. 28<sup>th</sup>, 29<sup>th</sup> or 30th. If this date is a weekend or a bank holiday then the monthly service return should be submitted on the last working day, prior to the weekend or bank holiday.

- (v) The extract file should be saved in .CSV format with the file naming convention:

- MSR
  - Employer number (the LA number plus School/Establishment type number)
  - Date (MMYYYY)
  - .CSV
  - E.g. MSR81400000420121.CSV

- (vi) Each extract file will need to contain a file header that describes the data contained within the file. This file name will be automatically generated once a template has been saved. The header should state:

- MSR
  - Frequency of data (M=monthly)
  - Employer Number (7 digits(LA number + School/Establishment type number))
  - Period of data (MMYYYY)
  - An example of a header would be: MSRM8410000042012

- (vii) At least one line of service should be provided for each period and all members who are eligible to be in the Scheme should be included in the return. This should include all full and part-time members regardless of whether they have opted out and also re-employed pensioners.

~~(viii) Column headers are not required on returns where the data is directly extracted from employer or payroll provider's systems, as long as the information is extracted in the order specified.~~

~~(ix) If there are any corrections to data previously sent, a full replacement line should be sent. For members in concurrent service, refer to the concurrent service section for further details.~~

~~(x) If there are errors with the data, an error file will be generated and returned via the Employer Portal. You will receive an email notification to advise that an error file has been produced for your action.~~

~~(xi) An example of the filename that you will see in the Employer Portal is—  
EMPMSRERROR35380011-2608201164421doNOTremove28341.CSV. The error filename breakdown is:~~

- ~~• Begins "EMPMSRERROR"~~
- ~~• 3538001 is the employer number (the LA number plus School/Establishment type number)~~
- ~~• then " "~~
- ~~• 26082011 is the date when Teachers' Pensions generated the file~~
- ~~• 64421 is the time stamp (milliseconds) when Teachers' Pensions generated the file~~
- ~~• then "doNOTremove"~~
- ~~• 28341 is the original submission number that the errors relate to~~
- ~~• then ".CSV"~~
- ~~• An example is EMPMSRERROR35380011-  
2608201164421doNOTremove28341.CSV~~

~~(xii) You are required to download the error file, amend and upload back onto the Employer Portal.~~

~~(xiii) The filename should not be renamed in any way, ensuring there are no brackets in the file name when re-submitting, and the file should also be kept in .CSV format after making corrections and before uploading the error file back onto the Portal. If the filename is altered the errors will be rejected and will not be processed automatically. If a file cannot be processed due to an incorrect file name, you will be notified via email that the upload has been unsuccessful; however, this response may take up to 10 working days and may result in the file having to be resubmitted.~~

~~(xiv) If an amendment is made to the error file, then the monthly service return source data should be updated with the same information to ensure that the error does not occur again.~~

#### **10.4.17.4.2 -Joining MDCWhat does Teachers' Pension require on the MDC file?**

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

~~Please find information on who we would expect to be provided on the MDC return~~

- ~~• A minimum of one record per member is required, whether they are an active member, a re-employed pensioner or opted out of the Scheme.~~
- ~~• Annual full-time salary and part-time salary paid must be the pensionable salary (contributable salary), therefore, it must not include any payments that are not pensionable such as bonuses, payment in lieu of notice, honoraria, payment covering the loss of contractual holiday pay, payment in respect of any duties outside their capacity as a teacher (a first aid allowance is a frequent example here). However, it can include any salary sacrifice benefits listed in the Teachers' Pay Document. Please note overtime should be included in the extract as a separate field.~~
- ~~• The monthly service return needs to include members, excluded members (opted out members) and pensioners in re-employment.~~
- ~~• Leavers should be included using the withdrawal 'W' indicator and the end date field to indicate that the member has left and the date it occurred.~~
- ~~• Each service line in the return needs to identify if it is a new record for the month or an updated record from a previous monthly return. An option will be provided on each service line to denote whether the submission is to update a new line, or to update an existing line from a previous submission.~~

- ~~Both the member reference number and National Insurance number fields should be completed on the return —. Only in exceptional circumstances, is it permissible not to enter a National Insurance number; however one of the fields must be completed otherwise the record will create an error and be returned for correction. This refers specifically to new overseas appointments where the individual may not yet have an NI number.~~

#### ~~10.4.27.4.3~~ -Data Fields required

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

#### ~~10.57.5~~ 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.

#### ~~10.5.17.5.1~~ 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 not 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).

#### ~~10.67.6~~ 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.

#### ~~10.6.17.6.1~~ 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.

#### ~~10.7.7.7~~ 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.

#### ~~10.7.17.7.1~~ 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.

#### ~~10.7.27.7.2~~ 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.

### ~~10.7.37.7.3~~ 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.

### ~~10.7.47.7.4~~ 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.**

### ~~10.7.57.7.5~~ 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.

### ~~10.7.67.7.6~~ 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.

## 118 Appendix 1: Transition Date Tables

Normal Pension Age in NPA 60 scheme	Date of Birth	NPA 60 Scheme		
		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

		<b>NPA 65 Scheme</b>
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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

## 129 Appendix 2: TR6 Data Entry Requirements

Field Name	Mandatory Field	Field Notes
<b>Reference Number</b>	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 <b>Member Search</b> 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.
<b>Sex</b>	YES	Enter the members' gender. Choose 1 or 2 from the drop-down list for male or female. 1 for male, 2 for female.
<b>NI No</b>	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 <b>Change Teacher Details</b> function via the Employer Portal to update the NI number, and then provide the TR6.
<b>Name</b>	YES	Enter the members' surname
<b>Initials</b>	YES	Enter the members' initials.
<b>Previous Surname</b>	NO	Enter the members' previous name(s)
<b>Date of Birth</b>	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'.
<b>Date of Birth Verified</b>	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.
<b>Email Address</b>	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. <a href="mailto:john.smith@school.gov.uk">john.smith@school.gov.uk</a>
<b>Address Line 1</b>	YES	Input line 1 of the members address
<b>Address Line 2</b>	YES	Input Line 2 of the members address
<b>Postcode</b>	YES	Input the Postcode of the members address
<b>Telephone Number</b>	YES	Input either the home telephone number or mobile telephone number of the member. Numerical characters will only be accepted.
<b>LA Number</b>	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 <a href="#">Edubase</a> facility.
<b>School Number</b>	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.
<b>Salary Scale</b>	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 <a href="#">link</a> .
<b>Full Time or Part Time (F/P)</b>	YES	Select an entry from the drop down list on the input sheet, F = Full-time or P = Part-time.
<b>Start Date</b>	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'.
<b>Overseas Member</b>	YES	Please indicate whether the member is teaching overseas. Yes or No can be selected from the drop down list.

## 1310 Appendix 3: TR8 Data Entry Requirements

Field Name	Mandatory Field	Field Notes
<b>Reference Number</b>	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.
<b>Sex</b>	YES	Enter the members' gender. Choose 1 or 2 from the drop-down list for male or female. 1 for male, 2 for female.
<b>National Insurance Number</b>	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 <b>Change Teacher Details</b> function via the Employer Portal to update the NI number, then provide the TR6.
<b>Name</b>	YES	Enter the members' surname
<b>Initials</b>	YES	Enter the members' initials.
<b>Previous Surname</b>	NO	Enter the members' previous name(s)
<b>Date of Birth</b>	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'.
<b>Email Address</b>	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
<b>LA Number (Local Authority Number)</b>	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.
<b>School Number</b>	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.
<b>Salary Scale</b>	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 <a href="#">link</a> for a list of relevant salary scale codes.
<b>Full Time or Part Time (F/P)</b>	YES	Select an entry from the drop down list on the input sheet, F = Full-time or P = Part-time. Member Eligibility 2.1.
<b>Start Date</b>	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)
<b>End Date</b>	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 <sup>st</sup> March.
<b>Withdrawal (W)</b>	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.
<b>Days Excluded</b>	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.
<b>Full Time Salary</b>	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 <a href="#">here</a> . Overtime must not be included.
<b>Inc Pt</b>	NO	Not used - enter zeros.
<b>Part Time Salary paid</b>	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.
<b>Safeguard or Fastrack</b>	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.

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

## 1411 Appendix 4: Annual Service Return Data Entry Requirements

Field Name	Mandatory Field	Field Notes
<b>Reference Number</b>	YES	Enter the Teachers' Pensions reference number in the format XXXXXXX (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.
<b>Sex</b>	YES	Enter the teachers' gender. Choose 1 or 2 from the drop-down list for Male or Female. 1 for male, 2 for female.
<b>NI No</b>	YES	Enter the teachers' National Insurance number in the format 'AA123456A'. Do not use Temporary NI Numbers.
<b>Name</b>	YES	Enter the teachers' surname
<b>Initials</b>	YES	Enter the teachers' initials.
<b>Previous Surname</b>	NO	Enter the teachers' previous name(s)
<b>Date of Birth</b>	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'.
<b>LA Number (Local Authority Number)</b>	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.
<b>School Number</b>	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.
<b>Salary Scale</b>	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.
<b>Full Time or Part Time (F/P)</b>	YES	Select an entry from the drop down list on the input sheet, F = Full-time or P = Part-time. <b>Member Eligibility 2.1.</b>
<b>Start Date</b>	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)
<b>End Date</b>	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 <sup>st</sup> March.
<b>Withdrawal (W)</b>	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.
<b>Days Excluded</b>	NO	<p>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.</p> <p>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.</p>
<b>Full Time Salary</b>	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 <a href="#">here</a> . Overtime must not be included.
<b>Inc Pt</b>	NO	Not used - enter zeros.
<b>Part Time Salary paid</b>	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.
<b>Safeguard or Fastrack</b>	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.
<b>London Allowance</b>	NO	Enter 'I' if paid on Inner scale, 'O' for outer, 'F' for fringe. Leave blank if not applicable.
<b>Social Priority and Special Education Needs</b>	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

<b>Allowance</b>		allowances for further information.
<b>Special Class (Part Time Members Only)</b>	YES	Enter '7' if part-time employment is a regular contract Enter '8' if it is irregular. Zero fill if full-time employment.
<b>Overtime</b>	NO	<del>Any pensionable overtime amounts must be recorded in this field. Zero fill if not applicable</del> <u>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.</u>
		<del>Please note that overtime must be recorded regardless of being pensionable or non-pensionable.</del>
<b>Record Type</b>	NO	Enter '1' to indicate a service line.
<b>Serial Number</b>	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.
<b>Supplement</b>	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.
<b>Additional Contributions</b>	NO	<del>Enter the Amount of Additional Contributions in pounds and pence. This is the monthly amount paid. It must be 7 characters long and the amount is to be displayed in pence.</del>  <u>The additional contributions are:-</u> <ul style="list-style-type: none"> <li><u>Past Additional Years</u></li> <li><u>Family Benefit</u></li> <li><u>TR22 (Contributions on a former higher salary) where these commenced before 01/01/2007</u></li> <li><u>Additional Pension</u></li> <li><u>Faster Accrual</u></li> <li><u>Buyout</u></li> </ul>

## 1512 Appendix 5: Monthly Data Collection (MDC)

### Data Entry Requirements

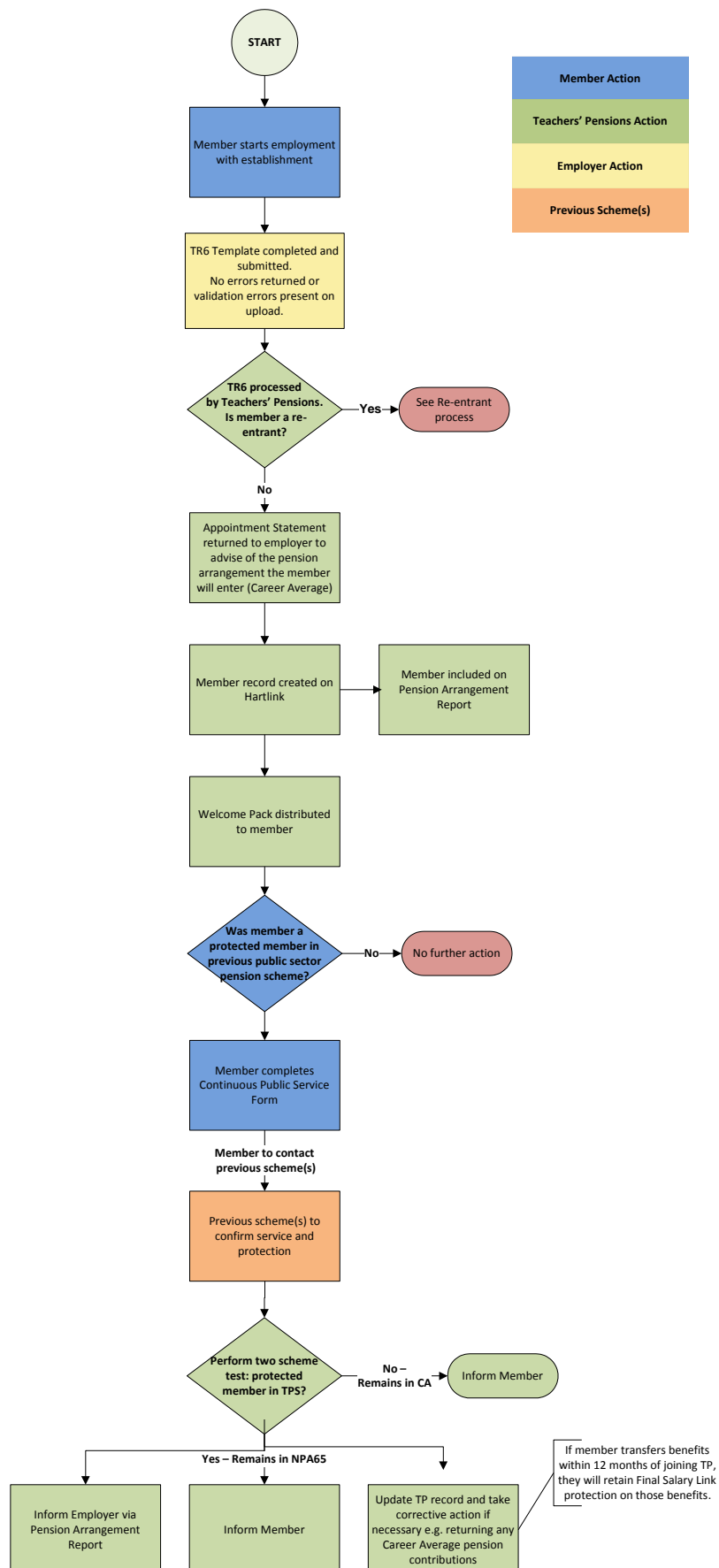
No	Field	Format	Mandatory or Optional field	Notes
1	<b>Update</b>	Update or Leave Blank if New	Mandatory	If updated line please include update, or is new leave blank. "Enter 'U' if Update else leave blank to add as new line"
2	<b>Member Reference Number</b>	Numeric	Mandatory	Must consist of 7 digits. 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	<b>National Insurance Number</b>	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	<b>Forename</b>	Alpha	Mandatory	Free text.
5	<b>Surname</b>	Alpha	Mandatory	Free text.
6	<b>Address</b>	Alpha + Numeric	Mandatory	Free text.
7	<b>Post Code</b>	Alpha + Numeric	Mandatory	Free text.
8	<b>Date of Birth</b>	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	<b>Local Authority Number</b>	Numeric	Mandatory	This must contain 3 numeric digits and must be provided on every line of service/contract.

10	<b>School/Type of employer number</b>	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	<b>Start date</b>	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	<b>End date</b>	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	<b>Withdrawal Confirmation</b>	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	<b>Days Excluded</b>	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 inputted in this field)</p>
15	<b>FT/PT indicator (Full Time/Part Time)</b>	Alpha	Mandatory	<p>7 = Part Time regular 8= Irregular Part Time 0 = Full Time Employment</p>
16	<b>Annual Full time salary (FTE)</b>	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) due to sickness, maternity, parental,</p>

				adoption or paternity leave, the annual full time rate that would have been paid should be used.
17	<b>Part time salary paid (PT)</b>	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	<b>Additional Contributions</b>	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"> <li>• Past Additional Years</li> <li>• Family benefit</li> <li>• Additional pension.</li> <li>• Faster Accrual</li> <li>• Buyout</li> </ul>
19	<b>Overtime</b>	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	<b>Email</b>	Both	Mandatory	<p>Provide an email address for the member. Personal or work is acceptable.</p>

# 1613 Appendix 6: New Member



# 1714 Appendix 7: Re-entrant Member

