

# Teacher's Pensions Cookie Preferences

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## Arrears of contributions



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 don't 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's appropriate we'll issue separate invoices for arrears of contributions to employers and employees.

Missing contributions can be identified in a number of ways:

- A teacher reviews their 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.

- Not 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 into the LGPS ‘in error’.

Where appropriate we’ll 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’s the employer’s responsibility to provide this information to Teachers’ Pensions.

If you find you’re in a position where you need to inform us of a members arrears, you’ll need to complete the **Declaration of Arrears of Contributions Liability form (DOCX, 18 KB)** ([This link opens in a new window](#)) and return it to us via post or **email** ([This link opens in a new window](#)).

Last Updated: 13/03/2024 11:08

## FAQ

Have you read our Monthly Data Collection FAQs?

[FAQs](#)

## Calculators

See how members pensions are built and explore the available options.

[Calculators](#)

## Resources

How to administer the scheme.

[Explore](#)

## Related Information

[Employer Portal](#)

[Answer a question](#)



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# Latest News

The latest policy updates and announcements about the scheme and the news that affects it:

- [➤ We've made updates to the MCR template](#)
- [➤ Multi Academy Trust and Academy submission](#)
- [➤ Contributions drop-in session](#)
- [➤ More News](#)

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