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- Resources
- Training
- Videos
- FAQs
- Calculators
- Forms
- News

- Advising members
- Managing members
- Member retirement
- Scheme changes
- Employer Portal

Manage your members' pensions, perform key tasks and stay up to date with Scheme information.

- Task Manager
- Member Search
- Upload a File
- Templates

Log in

Administration
Contributions
Calculating contributions
Types of contributions
Arrears of contributions
Non pensionable pay
End of Year Certificate
Flexibilities
Tax and National Insurance
User Guides and Forms
MCR

Calculating contributions



As the rate of the Consumer Price Index (CPI) rose by 6.7% in the year to September 2023, the salary bands for contribution rates for members increased accordingly with effect from 1 April 2024.

Annual Salary Rate for the Eligible Employment from 1 April 2023 - 31 March 2024	Annual Salary Rate for the Eligible Employment from 1 April 2024	Member Contribution Rate
Up to £32,135.99	Up to £34,289.99	7.4%
£32,136.00 to £43,259.99	£34,290.00 to £46,158.99	8.6%
£43,260.00 to £51,292.99	£46,159.00 to £54,729.99	9.6%
£51,293.00 to £67,979.99	£54,730.00 to £72,534.99	10.2%
£67,980.00 to £92,697.99	£72,535.00 to £98,908.99	11.3%
£92,698.00 and above	£98,909.00 and above	11.7%

The member and employer contribution rates will stay the same; it's only the salary bands that have changed. Since April 2024, the Employer contribution rate is 28.68%, including the 0.08% administration levy. Employer

contributions are based on the pensionable earnings paid to the employee in the pay period. We 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's therefore extremely important that the correct years' monthly contributions Breakdown form is completed, detailing contributions collected by tier and monies paid over and sent at the same time as the Payment and MDC submission to reach us no later than 7th of the month. [User Guides, Forms and Factsheets can be found here.](#)

The tiered rate of contributions is determined with reference to the member's annual salary rate for a particular employment, rather than the full-time equivalent rate for it. Where a teacher is a member of the Teachers' Pension Scheme in respect of more than one employment (i.e. has 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.

Teachers' Pension 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. Note that overtime or back dated pay increases aren't included when determining the 'annual salary rate'.

The contribution rate is then applied to the 'pensionable earnings' in the pay period, which will include any overtime. A back-dated pay increase is included in the 'pensionable earnings' in the pay period.

Contribution band rules

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 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's to say that the only date that is relevant here is the date on which the money was paid
 - This principle 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's 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.

Monthly Contributions Breakdown form

To access the Monthly Contributions Breakdown form, firstly, log in to 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 don't change the file name or format prior to upload.

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 your employee. HMRC have confirmed that, in such circumstances, there's 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's the employee's responsibility to report this on their tax return.

[Read our guides about contributions](#)

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FAQ

Have you read our Monthly Data Collection FAQs?

Video

Watch our video guide to Monthly Data Collection (MDC).

> Video

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> Video

Related Information

> Employer Portal

> Answer a question



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