



Annual Service Return Guidance Notes and Specification

Version 1.4

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Introduction

It's essential you provide robust and accurate data to allow your employees to receive an up to date Benefit Statement and carry out self-assessment procedures on time. Failure to provide such data could result in affected members not receiving their Pension Savings Statement in time to accurately notify HM Revenue & Customs of any tax charges. Failure to provide the data means you will be failing to meet the duties placed on you that ultimately, could result in you being fined.

All teachers employed within your authority/establishment must be included on the Annual Return regardless of whether or not they work full-time, part-time or have opted out of the Teachers' Pension Scheme.

This section outlines the technical specification for the Annual Service Return used by employers to update Teachers' Pensions with relevant pension data. The solution is based upon data requirements from Teachers' Pensions and the Department for Education (DfE).

Annual Return Completion

There are 2 options for submitting your Annual Service Return:-

1. Blank Annual Return Template - The blank annual return template is available for you to download from the Employer Portal. Once you have downloaded the template, you can copy and paste your data that you have extracted from your own system. Once the data has been copied and pasted into the template, it will carry out validation before producing an extract file in the correct naming convention. Please note that the file name **must not** be changed as this will cause the upload to fail. Also, please refrain from saving the file to your computers desktop, instead the file can be saved within My Documents. Once the file has been through the validation and the extract file created, you can upload directly via the Employer Portal upload facility. Please see data extract specification to assist with the completion of the Annual Return template.
2. SCHEDPRNT Template- SCHEDPRNT is a pre- populated spreadsheet produced by Teachers' Pensions database and uploaded onto the Employer Portal for you to download - update details before uploading back via the Employer Portal

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. Any amendments require on a previous year's service must be completed on the TR28 template.

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.

Annual Return service lines need to be split, to reflect any changes in circumstance such as:-

- Teacher going from full-time to part-time or vice versa
- Increase / decrease in full-time salary rate
- Change of establishment
- Moving from final salary to career average arrangement

- Opting in or opting out
- Auto Enrolment.

Service lines cannot span the 31/03 (financial year), election dates and also service lines must be split at any annual allowance increases. In addition, following legislative changes to align pension input periods with the tax year, a separate line covering the period up to the end of the tax year, 01/04 to 05/04 should now also be included. This is because the pension benefits in the Teachers' Pension Scheme are based on when the pensionable income was earned, not when it was paid.

For example:

A teacher employed for the whole year, full-time and received a salary increase on 1 September, the following service lines would be required:-

01/04/16 - 05/04/16 (if you have not previously provided on last year's ASR)

06/04/16 - 31/08/16

01/09/16 - 31/03/17

01/04/17 - 05/04/17

Data Extract Specification

1. A minimum of one record per teacher is required, whether they are a member or a re-employed pensioner or opted out of the Scheme.
2. Extract File General Guidelines

These guidelines will support the development of the extract file.

For guidelines and definitions of pensionable pay, refer to:

- a. Teachers Pay and Conditions document -

<https://www.gov.uk/government/publications/school-teachers-pay-and-conditions-2015>

- b. Teachers' Pensions Regulations (regulation 15-17)

<http://www.legislation.gov.uk/ukxi/2010/990/contents/made>

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 non-pensionable bonuses, payment in lieu of notice, honoraria, payment covering the loss of contractual holiday pay and 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 will now be included in the extract as a separate field - please see information within 'Data Fields' specific to overtime.

3. Both the member reference number and National Insurance number fields should be completed on the return - where available. Teachers' Pensions reference number can be identified through the Teachers' Pensions website if not available - 00/00000 is not acceptable. 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 error and be returned to the employer for correction. The circumstances and how to complete the fields are listed in the

'Data Fields' section under the field definition. This refers specifically to new overseas appointments where the individual may not yet have an NI number.

Change in circumstances

4. If there is a change in circumstances within the service period, then more than one line should be created. These circumstances could be:-
 - Teacher going from full-time to part-time or vice versa
 - Increase / decrease in full-time salary rate
 - Change of establishment
 - Moving from final salary to career average arrangement
 - Opting in or opting out
 - Auto Enrolment.

Concurrent Service

5. 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. Alternatively a single line can be submitted for both employments. 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 establishment code 0953.
6. For non-Local Authorities. If a member has more than one contract with the same employer, then all service lines need to be amalgamated into one service line using the concurrent service calculator/rules.
7. The concurrent service calculator is available [here](#)

Days excluded

8. If a person is on non-pensionable family leave or on less than half pay due to sick leave then the days excluded field must be populated with the number of days to be excluded from the service period. If the person is on reduced pay which is more than half pay due to sick, or is in receipt of half pay or statutory pay family leave, please provide the normal salary earned.
9. For maternity, if a member is on extended maternity leave without pay then enter the number of days excluded for the specified period. If the member is in receipt of any maternity pay (SMP, OMP etc) then the service should be recorded as if they were in normal pensionable employment. The same applies to members on paid family leave (paternity and adoption leave).
10. Where a teacher on a supply list or an hourly paid / sessional lecturer does have a contractual relationship with you even when they are not required to work then please provide,

If they have worked:

- the full-time annual salary rate for the period worked; and
- the earnings paid in the period

If they have not worked, but have remained under a contract of employment with you:

- the full-time annual salary that would have been paid had they worked in the period, including all pensionable allowances;
- the earnings paid in the period should be 0.

If the teacher on a supply list or an hourly paid / sessional lecturer does not have a contract with you other than when they actually work, only include service and salary information to cover the actual periods worked for you. We would expect a withdrawal notice at the conclusion of each discrete period of employment with you. Please include the full-time annual salary rate and, if part-time, the actual pensionable earnings in the period.

Industrial action/strike days

11. Absence due to industrial action is not classed as pensionable service.
12. For members in full-time employment, you should record the strike days as 'days out' on the Annual Return. For part-time members, you're required to record the actual part-time salary paid and the full-time equivalent, remains the same in that period.

This means that:

- The strike days won't be recorded as pensionable and therefore will not be used in any calculation for pension purposes
- Members over Normal Pension Age won't be entitled to retirement benefits, 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's no provision in the Scheme for members to buy back strike days.

Suspension from duty

13. Periods during which a member is suspended on full pay are pensionable and must be recorded as such. Suspension from duty without pay is not classed as pensionable employment and any periods without pay must be recorded as days excluded.
14. Where a member applies for retirement benefits while suspended from duty, it's important that we're made aware of this as it may impact on their retirement application.

Recording of Pensionable Allowances

15. Outlined below are the additional pensionable payments and details of how they should be recorded:
 - The Teaching Agency Fee (£33) should be included in the annual salary of the period in which it was paid (This applies to Welsh Local Authorities only).
 - Out of School Learning Activity Payments should be grossed up to an annual rate, included in the annual salary A Residential Emolument which has been agreed by The Teachers' Pension Scheme to be pensionable should be included in the annual salary From 1

September 2010, the Special Educational Needs (SEN) allowance, is no longer to be recorded as a 3 (lower SEN allowance) or a 4 (higher SEN allowance). The spot value of the allowance must be set by the awarding body. Therefore, from 1 September 2010, the SEN allowance must be recorded in the supplement field and included in the full-time annual salary. The 1 or 2 notation for Social Priority remains unaltered.

- Retention and Recruitment allowance should be included in the annual salary and the amount should be shown in the 'supplement field'
- Recruitment and Retention (R&R) allowance should relate to a defined period of employment, which shouldn't exceed three years
- Payments for continuing professional development undertaken outside the school day and activities relating to the provision of initial teacher training should be included in the annual salary

Changes to the Pension Input Period (PIP)

16. The period over which the growth in an individual's pension is measured for assessment against the Annual Allowance (AA) is called the Pension Input Period (PIP). The existing PIP for the Teachers' Pension Scheme runs from 1 April to 31 March, in line with the financial year.
17. Legislative changes require that all pension schemes align the PIP with the tax year, starting with the tax year 2016/2017. This means that Teachers' Pensions needs to measure the pension accrual for all members over the period from 1 April 2017 to 5 April 2017. The additional information will need to be provided to TPS as an additional service line (covering 1 April to 5 April 2017 only)

Monthly Data Collection (MDC)

18. If during 2016/17 your establishment moved to MDC and was not at the start of the financial year, you'll need to advise Teachers' Pensions of any periods of service not covered via MDC.

You can complete this backdating process in one of three ways, by providing:

1. a TR28 submission
2. a backdated MDC file; or
3. a part ASR, but only if you produce the information from your own systems as we'll not be providing a prepared SCHEDPRINT form for your submission.

The submission dates for this backdated information is also 6 July 2017. Should you require any support with regards to this process you can find help in the MDC frequently asked questions section in the Employer Toolkit

Data Fields

Below is an explanation of the data fields required on the annual service return, accompanied by an explanation of the data field where required.

NB: Please include all address lines.

No	Field	Format	Mandatory or Optional field	Notes
1	Member Reference Number	Numeric	Mandatory	<p>Must consist of 7 digits. If the Member Reference 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 reference number with leading zeros and one will be generated by Teachers' Pensions.</p> <p>An example of a reference number is 9085466.</p>
2	Sex	Numeric	Mandatory	Enter the teachers' gender. Choose 1 or 2 from the drop-down list for Male or Female. 1 for male, 2 for female.
3	National Insurance Number	AANNNNNA	Mandatory	<p>Must consist of 2 alpha characters followed by 6 numeric digits and 1 alpha character in the range A-D.</p> <p>Mandatory for all teachers except for overseas teachers who's NI Number may not be available yet, instead space fill.</p> <p>Do not use temporary national insurance numbers.</p>
4	Name	Alpha	Mandatory	Enter surname. Free text. As format is .CSV please avoid comma's or use quotations for data items.
5	Initials	Alpha	Mandatory	Free text. As format is .CSV please avoid comma's or use quotations for data items.
6	Previous Surname	Alpha	Optional	Free text. As format is .CSV please avoid comma's or use quotations for data items.
7	Date of Birth	Numeric	Mandatory	<p>This is the date of birth of the teacher.</p> <p>Must consist of 8 digits in format DDMMYYYY. Must be a valid date.</p>
8	Local Authority Number	Numeric	Mandatory	Must contain 3 numeric digits and must be provided on every line of service/contract.

9	School/Type of employer number	Numeric	Mandatory	<p>Must contain 4 digits and must be provided on every line of service.</p> <p>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>The establishment code/school type cannot be equal to '0000'.</p> <p>For further information, visit www.teacherspensions.co.uk, under Employers>Employers' guide> Appendix 2.</p>
10	Scale	ANN	Mandatory	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 .
11	F/P Time	Alpha	Mandatory	<p>F = Full-time employment</p> <p>P = Part-time employment</p>
12	Start date	Numeric	Mandatory	<p>Must be 8 characters, to be displayed as DDMMYYYY.</p> <p>Normally, but not always, the start of the calendar month.</p>
13	End date	Numeric	Mandatory	<p>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>
14	Withdrawal Confirmation	Alpha	Optional	<p>Enter a 'W' if the teacher is a leaver of your Employment. To clarify this means the members contract has ended, not that a role has ended.</p> <p>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. However service should still be recorded for all teachers who have opted out. To clarify further, it accounts for when a Teacher leaves their contract with your employment.</p>

				<p>The withdrawal confirmation <u>should not</u> be used for a teacher in supply service unless that teacher is leaving the employer or for a teacher that has opted out of the scheme.</p> <p>There is no requirement for a withdrawal indicator to be added for a teacher who has opted out of the scheme as service is continuing, just as non-pensionable service unless they leave employment.</p> <p>If not applicable, the field should be space filled.</p>
15	Days Excluded	Numeric/Alpha	Optional	<p>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 as per the Teachers' Pensions Regulations such as strike days.</p> <p>If a person, who works regular part time, has not worked that period, then all the days in that period should be shown as excluded must be entered.</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 from pensionable service.</p> <p>For part-time service - a '+' indicating plus days is allowable 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 a the concurrent calculator needs to be used (or the rules implemented into the HR/Payroll system) and this will calculate the days to be inputted in this field</p> <p>See the 'Days Excluded' section of this document for further information on how to record days excluded.</p>

16	Annual Full time salary	Numeric	Mandatory	<p>Numeric up to 7 digits displayed in pounds, e.g. 24000 (Do not use decimal e.g 24000.00, only record as pounds only)</p> <p>This field should contain the pensionable salary for the person. Confirmed in Appendix A are pay elements not eligible for inclusion.</p> <p>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 will be the full time equivalent salary value.</p> <p>For part time teachers, the entry must show the rate that would have been payable if the employment was full time, i.e. the annual full time salary rate.</p> <p>If salary reduced (half pay or more) due to sickness, maternity, parental, adoption or paternity leave, the annual full time rate that would have been applicable should be used. If salary reduced (less than half pay) due to sickness, then refer to the days excluded section of this document. If a teacher on maternity, parental, adoption or paternity leave is on zero pay then refer to the days excluded section of this document.</p> <p>Pay protection should also be included in the data item, if applicable.</p>
17	Inc Pt	Numeric	Optional	Not used - enter zeros.
18	Part time salary paid	Numeric	Optional	<p>Only to be completed for a part-time teacher.</p> <p>Numeric up to 7 digits displayed in pounds e.g. 24000 (Do not use decimal e.g 24000.00, only record as pounds only). 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 (includes salary and pensionable allowances) for the period. The part-time salary paid must not be greater than the annual salary rate and should not be included if the service is full-time.</p> <p>Where reduced salary is paid due to sickness, maternity, parental, adoption or paternity leave then the amount they would 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 days excluded completed.</p>
19	S/F	Alpha	Optional	<p>Enter 'S' if the salary is safeguarded.</p> <p>Enter 'F' if teacher is Fast track under the teacher's pay and conditions document. Leave blank if not applicable.</p>
20	LA	Alpha	Optional	<p>Enter 'I' if paid on Inner scale, 'O' for outer, 'F' for fringe. Leave blank if not applicable.</p>
21	SP SN	Numeric	Optional	<p>Enter '1' for lower rate and '2' for higher rate. Ensure rate of allowance is included in the Annual Salary rate.</p> <p>Zero fill if not applicable. Please see Recording of Pensionable allowances for further information.</p>
22	SC	Numeric	Mandatory	<p>Enter '7' if part-time employment is a regular contract Enter '8' if it is irregular. Zero fill if full-time employment.</p>
23	Overtime	Numeric	Optional	<p>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.</p>

				To clarify, Overtime will be pensionable for Career Average scheme but not for Final Salary schemes (60th and/or 80th)
24	Record Type	Numeric	Mandatory	Enter '1' to indicate a service line
25	Serial Number	Numeric	Mandatory	Enter '1' to indicate a service line.
26	Supplement	Numeric	Optional	Payments made in respect of retention and recruitment. Any amount shown should be included in the Annual Salary Rate. Zero fill if not applicable.
27	Additional Contributions	Numeric	Mandatory	<p>This is the annual amount paid. It must be 7 characters long and the amount is to be displayed in pence.</p> <p>The additional contributions are:</p> <ul style="list-style-type: none"> • Past Additional Years • Family benefit • TR22 (Contributions on a Former Higher Salary) where these commenced before 01/01/2007 • Additional pension. • Faster Accrual • Buyout

Common Errors from the Annual Return

Here a list of the common errors which you may encounter once you've submitted the annual return.

(ID Error) Mismatch of personal data no matching record on data base

1. This error occurs where the Surname, NI Number, Reference number or DOB don't match the records held at Teachers' Pensions, to correct this error, please perform a member search to deduce which information is incorrect. You must then complete a 'Change of Teachers Details' template to amend the information. The service details can then be resubmitted once the change has taken effect.

Part-time salary too high/part-time salary excessive. Part-time salary greater than £1 and days excluded greater than +10

2. When calculating the days worked in the period using the Annual Salary and Part-time Salary Paid the result is +days. The part-time salary figure shown should be checked. It's possibly the annual part-time salary and not the actual earnings in the period you have input.

Service spans an opting/part-time election date or 31/3

3. Service being input spans the date of an event or the financial year end. The service line should therefore be split at the date of the opting/part-time elections and at 31 March every year.

Establishment number not on our database

4. The school number recorded on the line of service is not recognised by our database.

No matching record on database

5. We're unable to identify this teacher on our records with the information provided. Therefore, check the TP reference, NI Number, Name, DOB.

Date to, is before Date from

6. 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 2016 to 31 March 2017). Check the dates entered and ensure that they are correct]

Invalid Description of Teacher

7. 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.

Salary value out of range

8. The full-time annual salary entered is either too high or too low. The valid range is £520 - £500,000.

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

9. You've indicated in the full/part-time column that the teacher 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 teacher didn't work during this period, you must enter the total number of calendar days in the day's excluded column.

Useful links

[Salary Scale Codes](#)

[Concurrent Calculator](#)

