

TEACHERS' PENSION SCHEMES 04/2017

WHO SHOULD READ: Chief Executives
All HR and Payroll Managers
Pension Administration Staff
Staff who submit data to SPPA

ACTION: To read and circulate as appropriate

SUBJECT: Annual Return data 2017 and tax charges
Employer Data Management (EDM)

The purpose of this circular is to:

- request Annual Return data for 2016-17
- confirm deadlines and HMRC penalties
- inform employers about the new dedicated online Annual Returns area
- confirm that data should be submitted through the EDM portal
- indicate the schedule of relevant dates

Employing authorities are required to disclose information to enable the scheme manager to undertake its statutory duties. To allow the pension records of individual members of the scheme to be updated, SPPA requires information about all staff in active pensionable employment on 31 March each year.

To allow the completion of all required processing, that data should be sent to SPPA **no later than 31 May 2017**. SPPA have a statutory obligation to provide Annual Benefit Statements to members, which is done via MyPension – Online Member Services, by **31 August 2017**. There is a risk that any annual returns submitted after **31 May 2017** may not be loaded to member records in time for that deadline, which could result in scheme members not receiving their Annual Benefit Statements.

Please note that the format for the 2016-17 annual returns has not changed from previous years.

HMRC Penalties for Submission of Late or Incorrect Data

As notified in circular [08/2012](#), employing authorities who fail to meet HMRC's deadline of 6 July 2017 can be charged a penalty of £300 per member and an additional £60 per member for each day that the submission is late. Therefore, if you have 100 members and submit data only 5 days late, HMRC could still impose a fine of £60,000.

Please follow the link below for HMRC's technical page for details regarding:
<https://www.gov.uk/hmrc-internal-manuals/pensions-tax-manual/ptm167400>

- what should be provided
- by when
- what happens if the information is not provided on time or is incorrect



<https://www.gov.uk/hmrc-internal-manuals/pensions-tax-manual/ptm167400>

Online Annual Returns Guidance

To support timely and accurate annual returns, this year we have created a dedicated area on our website that contains our annual returns readiness document, checklist and additional guidance, that all employers should read in preparation for their annual returns. Please visit www.sppa.gov.uk to access this resource.

Data Submission

All annual returns must be submitted through the Employer Data Management (EDM) portal. If you do not have a registered EDM user in your organisation, please get in touch with the EDM Support Team.

EDM User Support

In order to support employers using the EDM portal, there is a dedicated support team ready to offer help and assistance to users.

For any questions relating to the EDM portal, please phone 01896 893000 (and ask for 'EDM'). Alternatively you can email : SPPAEDM-Enquiry@gov.scot

Please note, that data enquiries should continue to be sent to the Records Maintenance Team.

Schedule of Communications

| Communication | Scheduled for: |
|--|-----------------|
| Circular from SPPA detailing requirements/timeline | March 2017 |
| Email and EDM secure message to remind payroll managers and EDM users of the 31 May 2017 annual return date deadline | March 2017 |
| Last date for annual returns | 31 May 2017 |
| We will contact employers to check the progress of submissions and will also make employers aware of their liability to a fine if the deadline is not met (estimate of the weekly cost of late submission) | w/c 22 May 2017 |
| Letter from our Director of Operations to your Director of Finance (or appropriate person) to advise that annual return not yet received, where appropriate | 19 June 2017 |
| Employers become liable for HMRC sanctions | 6 July 2017 |
| HMRC employer report sent by SPPA | 7 July 2017 |



INVESTOR IN PEOPLE

An agency of



The Scottish Government
Riaghaltas na h-Alba

Eleanor Guthrie
Director of Operations
21 March 2017

Contact information

Email:

RMTSPPA@gov.scot (for all data enquiries)
SPPAEDM-Enquiry@gov.scot (for EDM system enquiries)

Telephone:

01896 893000 and ask for 'RMT' for questions about data
01896 893000 and ask for 'EDM' for questions about the EDM submissions portal

| | |
|--|---|
| Scottish Public Pensions Agency 7 Tweedside Park Tweedbank GALASHIELS TD1 3TE | www.sppa.gov.uk Telephone: 01896 893000 |
|--|---|



INVESTOR IN PEOPLE

An agency of



The Scottish Government
Riaghaltas na h-Alba