

## ANNEX A - Annual Return Submission (Data Requirements)

### PART 1 - CSV FILE LAYOUT FOR ANNUAL RETURNS – YEAR END 31/03/2009

Fields on the form should be separated by a comma (,) and forms should be separated by a carriage return.

A comma should not be used as data e.g. as part of an address. If a comma is used as data the form will be rejected.

The following tables outline the CSV layout for each form

Pos'n	Description	Length	Notes	Example
1	Card Type	1	For annual returns this is always 3	3
2	Employer's Code	3	This is your 3 digit employer code	012
3	Return Financial Year	2	09 should be entered, including the leading 0	09
4	Sheet Number	3	1 should be entered in each line of data	1
5	SB Number	6	This is the members six digit GTC number, leading zeros should be included	001234
6	Date of Birth	6	This should be in six digit	080280
7	Annual Salary Rate	6	This is the members salary rate	28000
8	Pensionable Salary Received	8	This is the total amount the member has earned, the example shows £358.99	0035899
9	Basis of Service	1		7
10	Full Time Days	3	The total Days the member has worked should be here, ONLY where basis of service equals 1	099
11	Part Time Hours	4	Where the basis of service equals anything other than 1, the total hours the member has worked should be entered here, the leading zeros should be included	0780
12	Contributions Paid on Higher Salary	1	No input is required here	
13	Employee Contributions	6	The basic contributions that the member has paid into the STSS example shows £123.41	012341
14	Family Benefit Contributions	6	If the member has a Family Benefit election their contributions should be entered as above	012341
15	Added Years Contributions	6	If the member has an added years/APB election their contributions should be entered as above	012341
16	Payroll Reference Number	15	The members pay reference number should be entered here, including leading zeros, particular attention should be made to the 'Location Code' held within the Pay Reference	012032102320235
17	National Insurance Earnings	5	This should be in Whole Pounds only, and include leading zeros. Example shows : £2035.00	02035
18	National Insurance Code	1		D
19	Part Time Hours Divisor	4	If member is on Basis of Service 7, you should enter the full time equivalent for the year	1365

## Further information – CSV File Submission

For the annual returns at 31 March 2009, and any subsequent Leaver detail, the following types of employment apply:-

### Basis of Service

Basis 1	-	Full-time	-	365 days
Basis 7	-	Part-time teachers	-	1365 hours per annum
Basis 5	-	Part-time lecturer	-	1200 hours per annum
Basis 6	-	Part-time lecturer	-	1400 hours per annum
Basis 7	-	Part-time lecturer	-	hours other than Code 5 or 6

Where a lecturer is employed under Basis 7, the full-time hours recorded in **position 19** of Form TSS4 should not be less than if they had been employed under Basis 5, i.e. 1200 hours per annum.

### Actual hours worked

Inclusion of hours worked in **position 11** of the annual return is essential for members employed in a part-time capacity, i.e. other than on basis of service code 1. **Employers must provide actual number of hours paid for during the period covered on the annual return.**

### Part-time Service (Codes 5, 6 & 7)

Members employed on a part-time basis are automatically included in the scheme and are subject to the deduction of contributions unless they opt out of the scheme. Service for part-time members must be recorded as **hours** worked: days worked must **not** be entered in **position 11**. Employers must ensure that **position 19** is completed where the teachers/lecturers are employed under Code 7. **The annual salary rate shown must be the full-time equivalent rate.**

A number of employers record part-time service worked during mid-February to the end of March in the following year's return, as this is when the member is paid. This can lead to teachers not receiving their full service entitlement. Employers should record all service worked in the financial year.

### Job Sharing

When members Job Share, they **must not** be treated as if they are in full-time employment but be regarded as part-time, i.e. basis of service code 5, 6 or 7.

### Annual Salary Rate

Please enter the full-time rate applicable at 31 March 2009 even if the member is part-time or job sharing. On no account should the salary rate effective from 1 April 2009 be shown.

**Employee's Contracted-Out Earnings and NI Category**

Employers are reminded of the need to include this information in **position 17** of the annual return. This detail is essential in cases where a member leaves the STSS and subsequently transfers service or, where appropriate, obtains a refund of contributions.

**Pensionable Salary Received**

**Position 8** of annual return form TSS4 should only contain gross salary from which basic contributions at 6.4% have been deducted.

**In-House Additional Voluntary Contributions Facility**

Members may choose to pay additional voluntary contributions (AVC) to Prudential Assurance Company in order to purchase extra benefits. Contributions are deducted by the employer for payment direct to the Prudential and must be remitted to them within 7 days of deduction from salary. **Under no circumstances should these be included with payments made to the STSS or shown in annual/leaver returns.** In addition, employers should note that interest on teachers' AVCs is added on a daily basis by the Prudential from the date of receipt. It is important therefore that these contributions are paid over to Prudential on time.

**Mixed Service**

If a member has been employed under different basis of service, e.g. part-time basis 5, 6 or 7 and full-time basis 1, a Leaver for the first period of employment should be completed and a Starter for the remaining part of the year (new contract) be submitted. In such cases all remuneration etc. must be separately identified and **not** combined under basis 1.

**Please do not put a 2 line entry on the TSS4/Annual Return for these cases as our system will reject this.**

## **PART 2 –MAGNETIC TAPE SUBMISSIONS**

1. Magnetic media can be either ½ Inch tape or 4mm DAT tape.
2. Data should be presented as an ASCII flat file in character format, i.e. chars 27-127. Binary or packed decimal is not acceptable.
3. Files should contain fixed length records.
4. Files should be written as one record per block. (For 4mm tapes, the block size cannot be below 512 bytes and therefore the record will need to be written as this length.)
5. An industry standard tape mark should be supplied between all files, with two marks at the end of the tape. Labels are not required.
6. A hard copy should be enclosed with the tape.

### **Further information – Magnetic Tape File Submission (for the year 09 in fields 4-5)**

Employers submitting data by magnetic tape should retain a copy of the current computer specifications and ensure that what is provided meets the SPPA Specification. A hard copy of the data in superannuation order and including names of members must always accompany tape submissions. It is important that employers adhere to the specifications provided. **If a tape contains errors it will be returned for amendment.**

#### **1. Basis of Service**

For the annual returns at 31 March 2009, and any subsequent Leaver detail, the following types of employment apply:-

Basis 1	-	Full-time	-	365 days
Basis 7	-	Part-time teachers	-	1365 hours per annum
Basis 5	-	Part-time lecturer	-	1200 hours per annum
Basis 6	-	Part-time lecturer	-	1400 hours per annum
Basis 7	-	Part-time lecturer	-	hours other than Code 5 or 6

Where a lecturer is employed under Basis 7, the full-time hours recorded in **fields 83 to 86** of Form TSS4 should not be less than if they had been employed under Basis 5, i.e. 1200 hours per annum.

## **2. Actual hours worked**

Inclusion of hours worked in **fields 39 to 42** of the annual return is essential for members employed in a part-time capacity, i.e. other than on basis of service code 1. **Employers must provide actual number of hours paid for during the period covered on the annual return.**

## **3. Part-time Service (Codes 5, 6 & 7)**

Members employed on a part-time basis are automatically included in the scheme and are subject to the deduction of contributions unless they opt out of the scheme. Service for part-time members must be recorded as **hours** worked: days worked must **not** be entered in **Fields 36 to 38**. Employers must ensure that **fields 83 to 86** are completed where the teachers/lecturers are employed under Code 7. **The annual salary rate shown must be the full-time equivalent rate.**

A number of employers record part-time service worked during mid-February to the end of March in the following year's return, as this is when the member is paid. This can lead to teachers not receiving their full service entitlement. Employers should record all service worked in the financial year.

When a member changes their status, i.e. goes from full-time to part-time employment, a TSS2 (leaver) and TSS1 (starter) **must** be completed. The TSS1 **must** also show the correct basis of service.

## **4. Job Sharing**

When members Job Share, they **must not** be treated as if they are in full-time employment but be regarded as part-time, i.e. basis of service code 5, 6 or 7.

## **5. Annual Salary Rate**

Please enter the full-time rate applicable at 31 March 2009 even if the member is part-time or job sharing. On no account should the salary rate effective from 1 April 2009 be shown.

## **6. Employee's Contracted-Out Earnings and NI Category**

Employers are reminded of the need to include this information in **fields 77 to 82** of the annual return, irrespective of whether data is provided manually or by tape. This detail is essential in cases where a member leaves the STSS and subsequently transfers service or, where appropriate, obtains a refund of contributions.

### **7. Pensionable Salary Received**

**Fields 27 to 34** of annual return form TSS4 should only contain gross salary from which basic contributions at 6.4% have been deducted.

### **8. In-House Additional Voluntary Contributions Facility**

Members may choose to pay additional voluntary contributions (AVC) to Prudential Assurance Company in order to purchase extra benefits. Contributions are deducted by the employer for payment direct to the Prudential and must be remitted to them within 7 days of deduction from salary. **Under no circumstances should these be included with payments made to the STSS or shown in annual/leaver returns.** In addition, employers should note that interest on teachers' AVCs is added on a daily basis by the Prudential from the date of receipt. It is important therefore that these contributions are paid over to Prudential on time.

### **9. Mixed Service**

If a member has been employed under different basis of service, e.g. part-time basis 5, 6 or 7 and full-time basis 1, a Leaver for the first period of employment should be completed and a Starter for the remaining part of the year (new contract) be submitted. In such cases all remuneration etc. must be separately identified and **not** combined under basis 1.

**Please do not put a 2 line entry on the TSS4/Annual Return for these cases as our system will reject this.**

## **PART 3 – CONTACTS**

### STSS Regional Managers

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### STSS Service Enquiries

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### STSS Benefit Enquiries

[Teachersbenefits@scotland.gsi.gov.uk](mailto:Teachersbenefits@scotland.gsi.gov.uk)

### Data Submission

[PCT@Scotland.gsi.gov.uk](mailto:PCT@Scotland.gsi.gov.uk)

Cc [teachersemployers@scotland.gsi.gov.uk](mailto:teachersemployers@scotland.gsi.gov.uk)