

End of Year Certificate (EOYC) Guide

March 2024



Introduction

The EOYC process, completed on an annual basis by all employers, provides an assurance to the Secretary of State that all contributions due have been correctly administered and paid to the Teachers' Pension Scheme. Please note that all employers must provide an audited EOYC, Monthly Data Collection (MDC) and Monthly Contributions Reconciliation (MCR) don't replace the audit.

The audit of accounts is completed in accordance with the guidance document TP05, as distributed by Teachers' Pensions.

In the last week of April, we'll provide you with the figure of total contributions (cash figure) received within the financial year. This will be sent to your establishment's 'Employer Portal Data Centre mailbox'. A notification will be sent via email when its been issued.

You'll then need to complete the EOYC template. This can be downloaded from the '[Templates](#)' menu on the [Employer Portal](#) and completed with information from your payroll reports, demonstrating the contributions which should've been paid within the financial year, calculated against the salaries you have paid to the members.

The completed un-audited template should be uploaded via the Employer Portal by the last working day in May.

A hard copy should be printed off, signed by the officer with financial responsibility for the employer, and passed over to your auditor who will undertake the necessary steps. The audited copy must be returned to us directly either by post or as an email attachment – **it mustn't be uploaded via the Employer Portal.**

For Local Authorities we need the audited copy back by no later than the last working day in November. For all other employers we need this returning by the last working day in September.

You should obtain a copy of your audited return for your records from your auditor.

Guidelines to completing the EOYC template

We've created the following guidance to help you with completing the EOYC template.

1. First access the Employer Portal. If you don't have access, please contact epregistrations@teacherspensions.co.uk
2. Once you've logged in, please select 'Templates' from the options menu. You'll then have access to the EOYC template
3. Remember to complete all sections of the EOYC based on the contributions which should've been paid within the financial year, as opposed to what was actually paid
4. For any employers submitting via MCR, if the auditor identifies any differences in the contributions that have been paid and the contributions that should've been made, they must submit (correcting/update) lines of service and contributions data in a separate MCR submission. If this results in an underpayment, contributions should be paid at the same time. If this results in an overpayment, we'll contact you to arrange a refund.
5. As Short Term pensions are no longer applicable, those using MCR can complete box 2 c (i) for an 'unassignable tier' value for in year adjustments. If the value is a net negative value, please input the figure as a negative.

Completing the Template

Employer information

Please provide your Local Authority / Establishment name or number.

Employer Type

Please select your Employer Type from the selection criteria.

Section 1: Total Actual Contributory Salary

Total actual contributory salary is the sum of all pensionable pay paid in the year to employees who are members of the Teachers' Pension Scheme. This figure should be derived from the payroll records and shouldn't be calculated by grossing up the contribution deducted figures from Section 2.

The figure should include all pensionable pay for all members employed by your establishment, including those whose pay is administered by an organisation other than you.

Only pensionable pay should be included, so total pay figures should be adjusted to exclude cases where an employee:

- has opted out of the Teachers' Pension Scheme
- is aged 75 or over before the start of the financial year
- is in part-time, non-pensionable employment
- is in receipt of non-pensionable allowances, i.e. honorarium payment.

[Visit our website](#) for more details.

Section 2: Summary of Contributions

Contributions deducted are those due on the total contributory salary before any adjustment.

For details about what information should be entered in each box, please follow the guidance within the EOYC template by clicking the 'Instructions' tab at the top right of the template.

If you've members who have also made elections to pay additional contributions the listings report, which shows the amounts, will also be available in the last week of April on the Employer Portal under the EOYC drop down box in the 'Downloads' menu.

Contributions Paid at Box 2d is the figure provided by us via the Employer Portal in the last week of April and is the total value of contributions we've received for the year. If you don't agree with this figure you should [contact us](#) immediately. Don't make changes to this figure without discussion with us, otherwise your submission will be rejected.

Section 3: Analysis of Contributions Tier

Using the instructions within the EOYC template, complete the Contributory Salary and Contributions at each tier. It's very important that the totals of each column agree to the equivalent entries in Section 2 and correctly calculate to the percentage tiered rates in which they've been set.

You must remember that the member and employer contributions values should correctly equal the tiered rates. If the contributions aren't matched correctly to the tiered percentages rates, it may result in a reconciliation query and the submission being rejected. It may be helpful to note that if the figures don't match, you should provide details to your auditor of the differences. This could include differences due to rounding etc.

Failure to complete this section, or failure to be able to agree the totals to the equivalent entries in Section 2, will result in a Supplementary Tiered Contributions Certificate being issued. This requires additional audit work to be undertaken over and above the required standard certification.

Once the information has been populated in the template, you need to follow the steps below.

1: Saving your unaudited EOYC

You'll firstly be required to save the file and upload to Teachers' Pensions. Simply, select 'Save File' within the EOYC template. Once you've saved the file, you'll be unable to make any changes to it.

Validation checks will occur to ensure the data is correct. Any errors will be highlighted for your action.

The template will automatically name the file. Please don't change the file name generated by the template as this will cause the upload to fail.

After saving your file the 'Save File' button changes to 'Print File'.

2: Printing your EOYC and issuing to your auditor

Once you've saved the template, you should print the EOYC. To do so, simply select the 'Print File' button. The template will validate the information you've provided and print the template. You must select to print the entire workbook.

When done correctly this will also attach the relevant Declaration form, depending on your selection of Employer Type.

3: Uploading your EOYC form

Navigate to the 'Upload a File' area within the Employer Portal. You'll need to browse for the file and input a file name of your choice. Once complete then you can select 'Upload'.

The file will immediately be sent to us and processed. You'll be notified of any issues shortly after submission.

4: Issuing your EOYC to your auditor

The printed EOYC and declaration must be signed in Section 4 by the people listed below and forwarded to your auditor who should return the form directly to us following relevant testing, checks and sign off. You should take a copy of the form before submitting to your auditor.

Section 4 of EOYC (Printed document)

Local Authorities

This certificate must be signed by the Officer with financial responsibility such as the Chief Financial Officer. Forms can't be accepted unless this section is signed. Please ensure that contact details are completed in case of a query on the EOYC.

Non Local Authority employers (all employer types other than Local Authorities)

This certificate must be signed by the Officer with financial responsibility i.e. Head of Finance, Bursar, Chair of Governors, Head Teacher, etc. Forms can't be accepted unless this section is signed. It's important that contact details are completed in case we have a query on the EOYC.

If you're working from home and are unable to print off a physical copy of the EOYC and pass it to your auditor, the person with Financial Responsibility can email the signed EOYC to the auditor, who can then sign and email to us. Whilst it won't physically be signed, the email audit trail will act as the authority.

Section 5 (Independent Schools)

In the case of an independent establishment where it's not possible for an auditor to sign, the submission should be signed by:

- an independent qualified accountant or Governor holding CIMA, ACCA, CIPFA or ICAEW qualification
- a Governor who is a retired Bursar or Finance Director.

Please note that the submission can't be signed by any person who is employed, affiliated or in receipt of any remuneration directly from the employer. A Governor will be viewed as independent of the establishment as long as they don't receive any remuneration.

Section 6: Certification of auditor

Section 6 is for completion by the firm or person undertaking your audit and must be signed accordingly; in addition to any assurance reports which may be submitted with your EOYC form.

Section 7: Audit Conclusion

Section 7 is for completion by the firm or person undertaking the audit.