

St Vincent's University Hospital

Single Public Service Pension Scheme

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Overview

- Overview of St Vincent's University Hospital and the Single Public Service Pension Scheme
- Specifying the requirements for administration of the SPSPS in SVUH
- Project Planning and Testing of the Calculation of Referable Amounts
- Implementation of "Pay Period" Calculation for Referable Amounts and Annual Administration for CPI
- Single Public Service Pension Scheme annual / leaver statements in line with scheme requirements

SVUH and the SPSPS

- Overall headcount in excess of 3,000
- Existing staff (e.g. pre 2013) are members of the Voluntary Hospitals Superannuation Scheme
- There are 902 current active members of the SPSPS
- Various conditions of employment within SVUH relating to pensionable remuneration:
 - *Variation in Grades e.g. Medical Consultants*
 - *Various rostering and scheduling arrangements including on call*
 - *Various allowances in the nature of pay (e.g. Nursing, Medical etc.)*
 - *High volume of turnover, particularly in relation to Non Consultant Hospital Doctors and Trainee Nurses*
 - *Various payroll frequencies (e.g. Monthly and Fortnightly)*
 - *Part Time working patterns across services and grades*

Specifying the requirements

- HR, Pensions and Payroll functions agreed the requirements for the effective administration of the SPSPS in SVUH
- These requirements included the following elements:
 - *Building on existing processes for correctly identifying SPSPS members at hire stage*
 - *Process for the Calculation of Contributions, Pension and Lump Referable Amounts*
 - *Historical calculation of Pension and Lump Referable Amounts*
 - *Maintaining history of Old Age Contributory Pension changes*
 - *Process for applying CPI adjustments*
 - *Benefit and Leaver Statements (on line)*
- Workshop in July 2015 with existing HR / Payroll system provider in relation to implementing the above requirements

Project Planning and Testing

- Developed calculation tools for the Pension and Lump Sum Referable Amounts in a Test Payroll Environment
- Extensive testing of the Pension and Lump Sum Referable Amounts to ensure that they were correctly calculated for all scenarios
- Key requirement was to ensure that the Pension Referable Amount was calculated correctly, taking the 3.74 OACP Threshold into account
- There were a number of scenarios considered:
 - *Change of Hours (including Unpaid Leave etc.)*
 - *Increment*
 - *Change of Grade*
 - *Starters*
 - *Resignations*

Implementation of “Pay Period” Calculation

- Requirement to calculate Pension and Lump Sum referable amounts on a pay period basis (e.g. calculation takes place as part of each payroll)
- This was a requirement to ensure accurate calculation of Referable Amounts to take account of changes in remuneration and work patterns
- For example: Gross Pensionable Pay may exceed the 3.74 threshold in any given period
- There is no requirement to “look back” at previous periods for the calculation of Referable Amounts in a current period
- Commenced Calculation of Referable Amounts on each payroll in April 2016 (Calculation of previous periods is underway)

Annual Administration for CPI Adjustments

- Developed an annual process in the HR / Payroll system to calculate referable amounts from previous years
- Process would take account of any current or previous CPI adjustments or changes to referable amounts, for example refund of contributions (resulting in nil referable amounts)
- Scheme member detail retained in the HR / Payroll system for each relevant year to provide basis for generating benefit statements
- Example of the calculation routine....

Annual Administration for CPI Adjustments

- **Step 1:** *Calculation at 31/12/2013 for Year 2013*
- Work out referable amounts for 2013
- No CPI

- **Step 2:** *Calculation at 31/12/2014 for Year 2014*
- Work out referable amounts for 2013 (in case they have changed)
- Apply CPI to 2013 amounts
- Work out referable amounts for 2014

- **Step 3:** *Calculation at 31/12/2015 for year 2015*
- Work out referable amounts for 2013 (in case they have changed)
- Apply CPI to 2013 amounts
- Work out referable amounts for 2014 (in case they have changed)
- Apply CPI to 2014 amounts
- Work out referable amounts for 2015

- **Step 4,5,6.... etc etc.**

Benefit Statements – On Line

- Currently developing and testing the generation of Benefit Statements for members through our existing Employee Self Service module
- Members would be able to run current and historic statements into a secure PDF format on an ad hoc basis through their self service account
- Annual Statements would be released to the Self Service module once all the year-end and CPI adjustments have been applied
- The system will maintain a history of the statements generated

Statements – On Line (Test Example)

The screenshot displays the NGA Human Resources online portal. The top navigation bar includes the NGA logo, a search field, and user options: 'Welcome', 'Account', and 'Sign Out'. The left sidebar lists navigation items: 'Staff Nurse', 'Dashboard' (selected), 'Pay Documents', 'Change Personal Details', 'Careers', 'Training', and 'Learning Portal'. The main content area is titled 'Dashboard' and features two panels. The 'Pay Documents' panel shows 'Payslips' for 31 May, 29 Apr, and 31 Mar, and 'P60' for 2015 and 2014. The 'Reporting Services' panel shows 'Pension Statements' for 2016 and 2015.

2016
2015

Statements – On Line (Test Example)

NGA Human Resources

Search

Welcome, Account Sign Out

Staff Nurse

Dashboard

Pay Documents

Change Personal Details

Careers

Training

Learning Portal

Dashboard

Pay Documents

Reporting Services

Pension Statements

PENSION STATEMENTS

2016
2015

31 May 29 Apr 31 Mar

P60

2015 2014

https://svhg.myview.northgatearinsoc.com/RRS-T-20A/flow.html?_flowId=viewReportFlow&reportUn...

File Edit Go to Favorites Help

PPSN:
Membership Category: Standard Accrual
Employee No:

In respect of your employment as a Single Scheme member by "EMPLOYER A and address," this statement records in Table 1 below, and on a provisional basis, the pension contributions which you paid, and the future-payable amounts of pension and retirement lump sum, known as "referable amounts", which you accrued during 2016

The total Single Scheme referable amounts accrued in your career in this employment to end 2016, on a provisional basis, are recorded in Table 2 below.

Referable amounts accrued during each year are initially recorded at par. Following a review during the following year, the Minister for Public Expenditure and Reform will exercise a function under section 40 of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012, to determine the appropriate CPI-based increase (if any), in respect of previously-acquired referable amounts.

NB: Read the notes below the tables - they are an important part of your pension statement

Table 1		
Single Scheme contributions and benefit accrual		
	2015	2016
1. Contributions	€	€
Paid by you	2,000.00	1,198.20
Refund (if any) to you of contributions paid	0.00	0.00
Net contributions paid by you	2,000.00	1,198.20
	2015	2016
1 Referable amount towards pension	€	€

Management Reporting

- Once the calculation routines for Contributions, Pension and Lump Sum Referable Amounts and CPI changes are taking place the organisation can develop management reports to assist in the overall administration of the scheme locally.

Learning

- The project and on going administration of the SPSPS requires engagement and support from:
 - *Pensions*
 - *Payroll*
 - *Human Resources*
 - *ICT*
- Calculation of Referable Amounts, particularly the Pension Referable Amount is a similar methodology as Pension Contribution requirements (e.g. different multipliers for OACP).
- Overall Benefit of utilising existing HR and Payroll systems to calculate and retain the SPSPS data
- Ensure SPSPS and related pay period data is retained even after any payroll year-end “clear down”

Thank you