



An Roinn Caiteachais
Phoiblí agus Athchóirithe
Department of Public
Expenditure and Reform



Single Public Service Pension Scheme

Module C: Annual Administration Activities

Wednesday, 2nd April 2025





Annual Administration Activities

1. Website Resources for Administrators
2. Relevant Authority Responsibilities
3. Scheme Calculations
4. CPI
5. Annual Benefit Statements
6. Pensioner Declaration
7. Annual Survey of Single Scheme
8. Close





Housekeeping

- Webinar will run from 10:30am to 12:30pm with ten-minute break at 11:30am.
- Mics will be muted for duration of delivery but plenty of opportunities for questions. Please use "Q & A" or "Chat" function to submit a question and we will review at various intervals.
- Webinar part of suite of other resources available on our website – www.singlepensionscheme.gov.ie



Objectives



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- Better understanding of:
 - *Scheme calculations (contributions and benefits)*
 - *CPI and how it is applied*
 - *Relevant Authority obligations and practicalities to do with Annual Benefit Statement issue*
 - *Pensioner Declaration exercise and*
 - *DPER Annual Survey of Single Scheme membership*
- Availability of online resources and supports





Website Resources

Annual Administration Activities Toolkit



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Single Public Service Pension Scheme > Employers > Toolkits > Standard Forms and Checklists > Annual Administration Activities

Annual Administration Activities

Annual Administration Activities

Context: Organisations have certain key administrative activities that must be carried out annually.

Resource Toolkit: The resources provided in the table below may be used to help identify and plan for those recurring activities.

Note: The items below are suggested resources and their use is not mandatory. Organisations are free to continue to use their own, existing resources or to amend the resources below as they see fit.

If your organisation is partnered with a Shared Services Centre for HR, Pensions or Payroll purposes, you may need to clarify with them what elements of work, (if any), that they have been resourced to undertake on your behalf.

Training Resources: Administrators can access a soft-copy of the “Leaving Employment and Annual Administration Activities” training booklet provided at workshops delivered as part of the Single Scheme Project Team programme of training for Relevant Authorities. Please click [here](#) to access this page.

Descriptor	Type	Link
1. Annual Administration Activities Guidance Note	Guidance Note	
2. Circulars and Legislation	Website Page	
3. Annual Benefit Statement Template	Template Statement	
4. Pensioners' CPI	Calculation Tool	
5. Contributions and Referable Amounts Calculation Tool	Calculation Tool	



Employers



Toolkits



Annual Administration Activities

Guidance Note



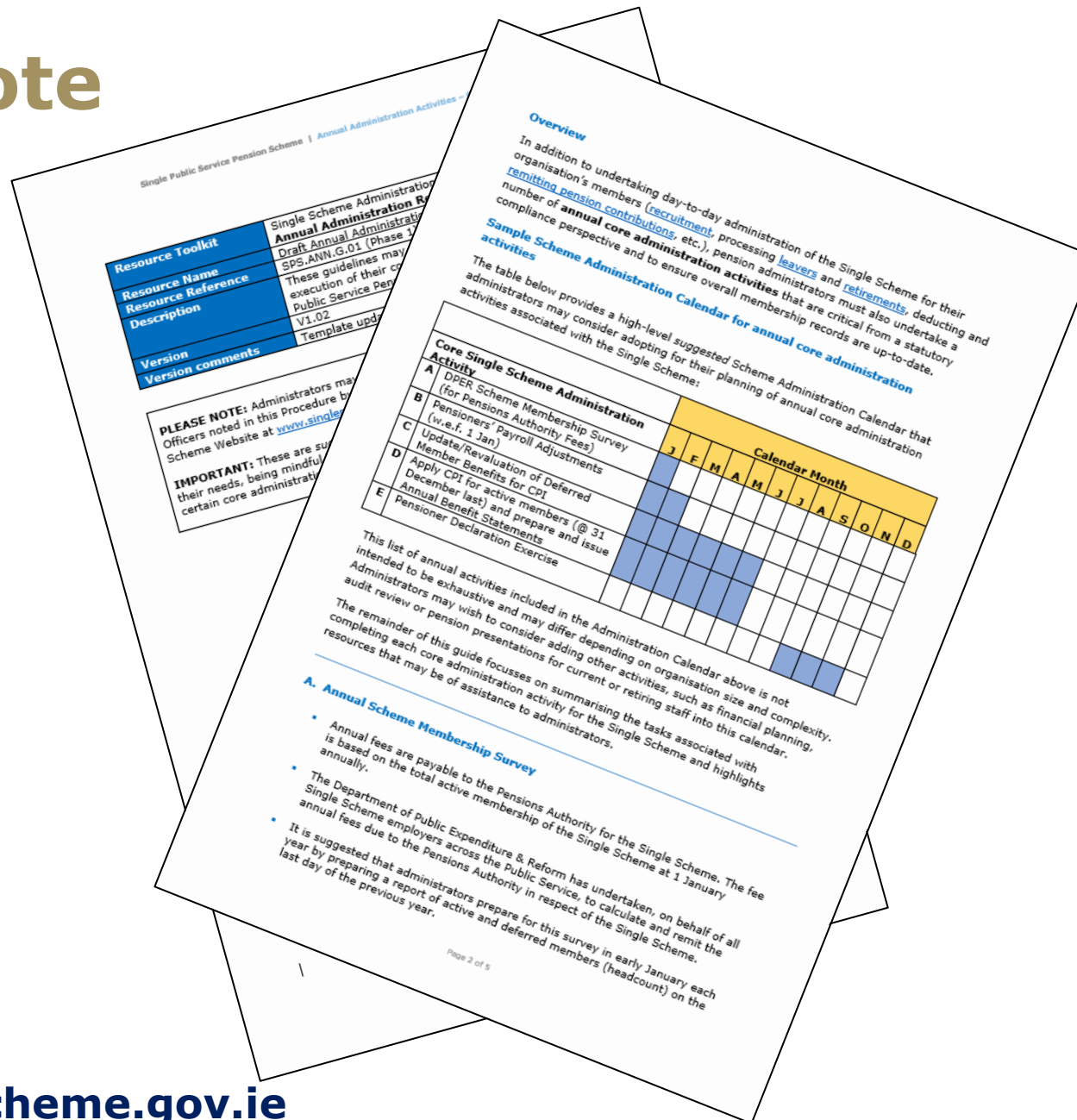
Employers



Toolkits



Annual Administration Activities





Annual Benefit Statement template



Employers



Toolkits



Annual Administration Activities

Single Public Service Pension Scheme Annual Benefit Statement at 31 December 2024

issued by <<insert Relevant Authority Name>> on <<insert date of issue>>

Part A - Personal Information

Member Name	
PPS Number	
Start date of Single Scheme membership in this employment	dd/mm/yyyy
Date of Birth	dd/mm/yyyy
Normal Retirement Date ¹	dd/mm/yyyy
Home Address	
Civil Status	<<Single, Married, Civil Partnered, Co-Habiting, Separated, Divorced, Widowed, Surviving Civil Partner, A former Civil Partner>>
Pensions Adjustment Order (granted under the Family Law Acts) ²	<<No OR Yes>>
Membership Category	Select from dropdown

Part B - About your Statement

What is the purpose of my Annual Benefit Statement?

Your Annual Benefit Statement is an important document. It shows the benefits that you have earned under the Single Public Service Pension Scheme up to 31 December in this employment. It also confirms the regular contributions that you have paid during this employment up to 31 December last, as well as:

- any extra contributions you may have paid into the Scheme from your own resources up to 31 December last during this employment to purchase additional benefits under the Scheme in accordance with DPER Circular 15 of 2019; and/or
- any Transfer Value accepted and paid into the Scheme up to 31 December last during this employment from an external pension arrangement in accordance with DPER Circular 15 of 2019.

Benefits you earn or contributions paid into the Scheme after 31 December last will appear in next year's Annual Benefit Statement.

Your Statement also provides you with an opportunity to check the personal information that we have on record for you. It should be read in conjunction with the following documents:

- the Scheme Booklet and "At-A-Glance" guides available at www.singlepensionscheme.gov.ie
- the Important Notes at the end of this Statement

What information does my Statement contain?

Your Statement contains information on the following:

Part A	This confirms the personal information that we hold for you. You should review this now to make sure that it is correct. If any information is not correct, you should make contact with your Pensions Officer (see Part H) as soon as possible because the benefits on your Statement may need to be reviewed.
Part C	This provides a summary "snapshot" of contributions paid and your benefits earned during this employment as a member of the scheme at 31 December last and confirms: <ul style="list-style-type: none">total contributions that you have paid up to 31 December last, including summary details of any lump sum amounts or Transfer Values from external pension arrangements that have been paid into the Scheme;total retirement benefit amounts, termed "referable amounts," that you have earned or purchased up to 31 December last.
Part D	This provides a more detailed breakdown of the contributions paid and the retirement benefits that you have earned and/or purchased up to 31 December last under the Scheme in this employment.
Part E	This provides information on benefits that may be payable if you die in service.
Part F	This informs you that you may have a separate potential entitlement in the future to the Contributory State Pension and explains how you can find out more about this entitlement.
Part G	This provides information on how you may be eligible to secure additional benefits under this Scheme.
Part H	This provides information on how you can obtain further information and how to contact your Pensions Officer in the event that you have a query about your Statement.
Part I	This provides explanations for some of the information contained on your Statement. It is very important that you read and understand this section as it contains key information in relation to your benefits under the Scheme.



Pensions-in-Payment Uprating Tool



Employers



Toolkits



Annual Administration Activities

Single Public Service Pension Scheme > Employers > Toolkits > Calculation Tools > Pensioners' CPI

Administrators' Pensioners-in-Payment CPI Uprating Tool

Purpose

This calculation tool will assist administrators with adjustments to pensions in payment under the Single Public Service Pension in their organisation where changes are required to reflect an increase in annual inflation (CPI) once sanctioned by the Minister for Public Expenditure & Reform.

Document Name Administrators' Pensioners-in-Payment CPI Uprating Tool
Date of Issue 1 June 2017



(Excel, 33KB)



Scheme Calculations



Circulars & Legislation



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Single Public Service Pension Scheme

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[Single Public Service Pension Scheme](#) > [Single Scheme Circulars and Legislation](#) > **Circular 11 of 2014**

Circular 11 of 2014

Purpose

This Circular re-confirms, with worked examples, how Single Scheme contributions and benefits should be calculated by employers. It also includes a template Annual Benefit Statement. Clarifications are also provided on the processing of refunds for certain Scheme members whose membership ends within 2 years.

Document Name Circular 11 of 2014
Date of Issue 19 May 2014



(PDF, 761KB)

www.singlepensionscheme.gov.ie



Circulars & Legislation

Appendix B – Single Scheme contribution and accrual rates for all member groups

Single Scheme Contribution and Accrual Rates				
	Contribution Rate (1)		Accrual Rates	
	Pensionable remuneration	Net pensionable remuneration	Pension	Lump Sum
	%	%	%	%
Standard (most public service grades)	3%	3.5%	0.58% up to 3.74 x CSP & 1.25% above 3.74 x CSP	3.75%
Uniformed: - Gardai - Defence Forces - Prison Officer - Career firefighter	3.3%	4.2%	0.58% up to 3.74 x CSP & 1.43% above 3.74 x CSP	4.29%
Judge	13%	-	2.5%	7.5%
TD / Senator	13%	-	2.5%	7.5%
Minister	13%	-	5.0%	-
President	13%	-	7.14%	-
Designated office holder – full PRSI (2)	4.3%	5.7%	0.58% up to 3.74 x CSP & 1.67% above 3.74 x CSP	2.5% or 5.0%
Designated office holder – modified PRSI (2)	10%	-	1.67%	2.5% or 5.0%
Comptroller and Auditor General – full PRSI	6%	7%	0.58% up to 3.74 x CSP & 2.5% above 3.74 x CSP	7.5%
Comptroller and Auditor General – modified PRSI	13%	-	2.5%	7.5%

- Appendix B of Circular 11 of 2014
- Sets out Single Scheme membership categories and contribution and referable amount accrual rates



Scheme Calculations - Contributions



Key HR and Payroll Variables

- Required for the calculation of Scheme Contributions and Benefits (termed “Referable Amounts”)
- These variables are:
 - **Pay Frequency:** *how often a member receives pensionable remuneration*
 - **Pensionable Remuneration:** *basic scale salary plus any approved pensionable allowances*
 - **FTE or “pension multiplier:”** *pattern of attendance*
 - **State Pension (Contributory):** *current rate for a single person*

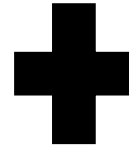
Standard Accrual Member Contributions



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Part
A

3% of the member's
full-time gross
pensionable remuneration
x
the member's FTE or %
work pattern



Part
B

3.5% of the member's
full-time net pensionable
remuneration
x
the member's FTE or %
work pattern

Standard Accrual Member Contributions



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Variable	Value
Pay Frequency	Monthly
Pensionable Remuneration	€60,000 full-time annual pensionable remuneration <i>or</i> €5,000 per month
FTE	1.0
State Pension (Contributory)	€15,095.67 per annum or €1,257.97* per month

*(€15,095.67/12)

Standard Accrual Member Contributions



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Part
A

$$(3\% \times \text{€}5,000) \times 1.0$$

€150

3% of the member's full-time gross pensionable remuneration

x
the member's FTE or % work pattern

Standard Accrual Member Contributions



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“Net Pensionable Remuneration” or “NPR” is gross pensionable remuneration (FTE 1.0) less twice the rate of the State Pension (Contributory)

Gross pensionable remuneration (monthly)
of **€5,000** less **€2,515.94** ($€1,257.97 \times 2$) * =

Net Pensionable Remuneration of €2,484.05

Standard Accrual Member Contributions



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Part
B

$$(3.5\% \times \text{€}2,484.05) \times 1.0 =$$

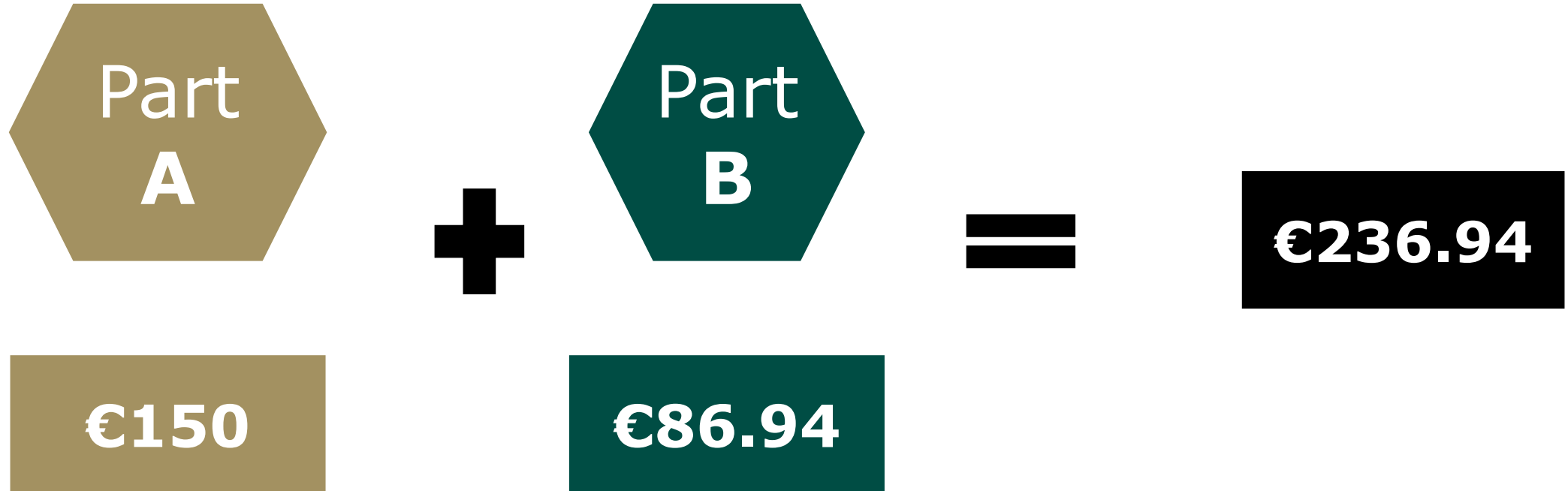
€86.94

3.5% of the member's net
pensionable remuneration
x
the member's FTE or %
work pattern

Standard Accrual Member Contributions



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Standard Accrual Member Contributions



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Part-time / FTE less than 1.0

Member with FTE of 1.0 / Work-pattern 100% =

€ 236.94

If working to an FTE of 0.6 / Work-pattern 60% say, then

€ 236.94

x

0.6

=

€142.16



Employer Contributions

- Payable by employer in certain cases
- Three times employee contributions per pay-period
- **Circular 28 of 2016:**
 - *Predominantly self-financing*
 - *Predominantly non-Exchequer funded*



Remittance of Contributions

- All Scheme contributions remitted to DPER
- Must be remitted by 20th day of the month following deduction
- Refer to "*Letter to Personnel Officer, 7 November 2013*" for further guidance



Scheme Calculations - Benefits



Pension Referable Amounts

**0.58% of all pensionable remuneration up to
3.74 x State Pension (Contributory)**

and where applicable...

**1.25% of any pensionable remuneration above
3.74 x State Pension (Contributory)**

Lump-sum Referable Amounts

3.75% of all pensionable remuneration



Standard Accrual Member Benefits

Variable	Value
Pay Frequency	Monthly
Pensionable Remuneration	€60,000 full-time annual pensionable remuneration or €5,000 per month
FTE	1.0
State Pension (Contributory)	€15,095.67 per annum or €1,257.97* per month

*(15,095.67/12)

Pension Referable Amounts



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**0.58% of all pensionable remuneration up to
3.74 x State Pension (Contributory)**

$$(\text{€}15,095.67 \times 3.74)/12 = \text{€}4,704.81$$

$$\text{€}4,704.81 \times 0.58\%$$

Pension Referable Amount at lower accrual rate =

€27.29

Pension Referable Amounts



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**1.25% of any pensionable remuneration above
3.74 x State Pension (Contributory)**

$$(\text{€}15,095.67 \times 3.74)/12 = \text{€}4,704.81$$

Monthly Pensionable Remuneration is €5,000 so:-

$$(\text{€}5,000 - \text{€}4,704.81) = \text{€}295.19$$

Pension Referable Amount at higher accrual rate

$$\text{€}295.19 \times 1.25\% =$$

€3.69

Pension Referable Amounts



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**0.58% of all pensionable remuneration up to
3.74 x State Pension (Contributory)**

Pension Referable Amounts @ 0.58% = **€27.29**

Pension Referable Amounts @ 1.25% = **€3.69**

Total Pension Referable Amounts in the month are

€30.98



Pension Referable Amounts

Part-time / FTE less than 1.0

**0.58% of all pensionable remuneration up to
3.74 x State Pension (Contributory)**

Total FTE 1.0 Pension Referable Amounts in the month are
€30.98

If working to an FTE of 0.6 / Work-pattern 60% say, then

€30.98

x

0.6

=

€18.59

Lump-sum Referable Amounts



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3.75% of all pensionable remuneration

$$\text{€5,000} \times 3.75\% =$$

€187.50



Select period: Select a year:

2024 assumptions (include change to Contributory State Pension rate from 05/01/2024)
January 2024 Weekly CSP rate (1 Jan – 4 Jan): 265.30 Weekly CSP rate (from 5 Jan): 277.30 Monthly offset (2xCSP) (Jan pro-rata): 2398.12 Referable amounts threshold (Jan pro-rata): 4484.48 From 5 January 2024 Weekly CSP rate (from 5 Jan): 277.30 Monthly offset (2xCSP) (5 Jan - Dec): 2411.59 Referable amounts threshold (5 Jan - Dec): 4509.67

Show input boxes

Inputs by Administrators

Pay Period	Actual Gross Pensionable Pay	Actual Gross Pensionable Allowance	FTE Work Pattern
January	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="1.00"/>
February	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="1.00"/>
March	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="1.00"/>
April	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="1.00"/>
May	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="1.00"/>
June	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="1.00"/>
July	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="1.00"/>
August	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="1.00"/>
September	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="1.00"/>
October	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="1.00"/>
November	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="1.00"/>
December	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="1.00"/>

Pay Period	Total Actual Gross Pensionable Remuneration	FTE Total Gross Pensionable Remuneration
January	0.00	0.00
February	0.00	0.00
March	0.00	0.00
April	0.00	0.00
May	0.00	0.00
June	0.00	0.00
July	0.00	0.00
August	0.00	0.00
September	0.00	0.00
October	0.00	0.00
November	0.00	0.00
December	0.00	0.00
Total:	0.00	0.00

Calculate

Clear current data



CPI

What is CPI ?



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- Determined by CSO
- CPI is used to measure inflation in Ireland by seeing how the average level of prices that we pay for goods and services changes over time
- DPER notify Relevant Authorities of CPI annually by way of Circular



An
Phríomh-Oifig
Staidrimh

Central
Statistics
Office



What is CPI ?

- Single Scheme active/deferred member benefits linked to Consumer Price Indexing (CPI) or “inflation”
- CPI applied to:
 - Single Scheme pensions in payment
 - Active and Deferred member referable pension and lump sum amounts accrued at 31 December of previous year e.g. Referable Amounts accrued by active members at 31 December 2021 uprated by CPI increase notified by DPER Circular 1 of 2023
- Single Scheme Referable Amounts increased where positive CPI increase from December Year 1 to December Year 2

Where CPI is zero or negative it is not applied to Referable Amounts



CPI and Pensions in payment

- Pensioners are those in receipt of
 - *Retirement Pensions*
 - *Spouse/Civil Partner Pensions*
 - *Eligible Child Pensions*
 - *Designated Beneficiary Pensions (PAO)*
- Positive CPI is applied immediately to pensions in payment on **31 December** of the previous year **unlike** active/deferred members
- Circular or Letter from DPER is the official instruction to **Pension Paying Authority** to apply positive CPI

Pensions-in-Payment Uprating Tool



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Employers



Toolkits



Annual Administration Activities

Single Public Service Pension Scheme > Employers > Toolkits > Calculation Tools > Pensioners' CPI

Administrators' Pensioners-in-Payment CPI Uprating Tool

Purpose

This calculation tool will assist administrators with adjustments to pensions in payment under the Single Public Service Pension in their organisation where changes are required to reflect an increase in annual inflation (CPI) once sanctioned by the Minister for Public Expenditure & Reform.

Document Name Administrators' Pensioners-in-Payment CPI Uprating Tool

Date of Issue 1 June 2017



(Excel, 33KB)



Circulars & Legislation



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Single Public Service Pension Scheme > Employers > Circulars & Legislation > Letter to Scheme Administrators – Notification of Negative CPI Dec 2019 to Dec 2020

Letter to Scheme Administrators – Notification of Negative CPI December 2019 to December 2020

Purpose

Arising from negative annual changes in the rate of inflation (CPI), this Letter to Administrators confirms that no upward Single Scheme adjustments are to be made to (i) pensions awarded / in payment on 31 December 2020 and (ii) cumulative benefits earned by members up to 31 December 2019.

Document Name

Letter to Scheme Administrators – Notification of Negative CPI Dec 2019 to Dec 2020

Date of Issue

23 Feb 2021



(PDF, 481 KB)

www.singlepensionscheme.gov.ie



Contributions and Retirement Benefits Calculations



Employers



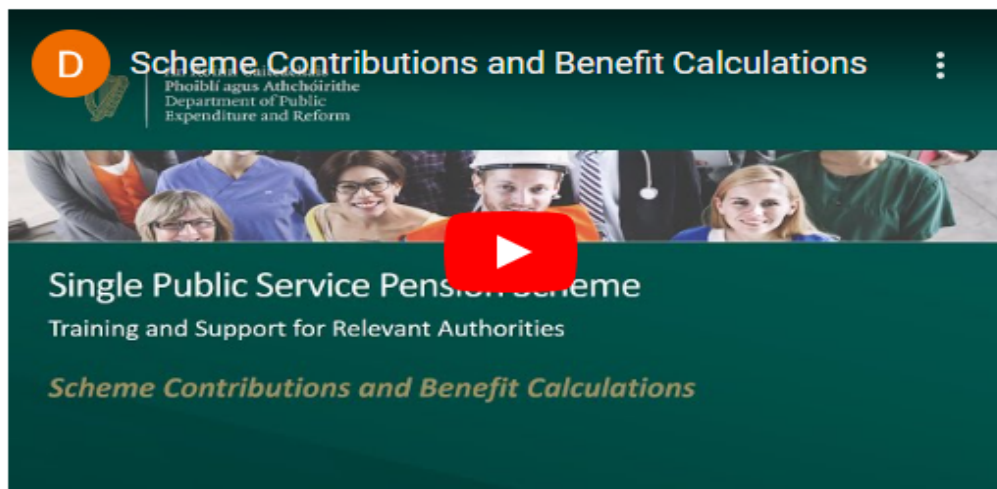
Toolkits



Training Resources

Context: This training video focuses on how to calculate contributions and retirement benefits under the terms of the Single Public Service Pension Scheme. While it uses standard accrual members in the examples provided, the mechanisms set-out also apply to other membership categories listed in Appendix B of Circular 11 of 2014.

Purpose: The purpose of this video is to provide Administrators with an overview of the key HR and Payroll variables needed in order to calculate member contributions and retirement benefits under the terms of the Single Scheme. The video is complemented by a table linking to other important resources on this website that Administrators may wish to refer to for further guidance.



Further Resources

1. Calculation Tool
2. Circular 11 of 2014
3. Administrator FAQ
4. Circulars and Legislation
5. Calculation Tool User Guide



Annual Benefit Statements

What is an Annual Benefit Statement?



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Important document showing key member information including:

- *Relevant Personal Information*
- *Contributions paid*
- *Referable amounts earned by a Single Scheme member up to 31 December of the relevant Scheme Year*
- *CPI, where applicable, applied to referable amounts earned in years prior to the most recent Scheme Year*



Legal Responsibilities

- Relevant Authorities are legally required to issue an Annual Benefit Statement (**ABS**) to members within six-months of the end of a calendar year and by 30 June at the latest.
- Where a shared service / third party is contracted to administer Single Scheme, legal responsibility for **ABS** issue lies with the Relevant Authority



Who should get an Annual Benefit Statement?

Relevant Authority's are responsible for the issue of **ABS** to

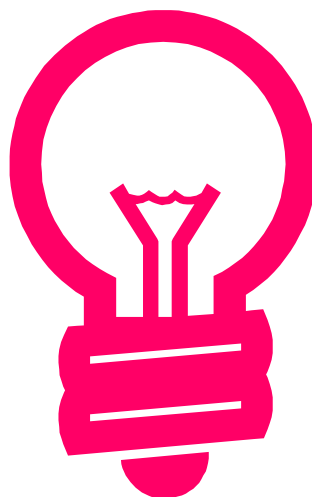
- *all active members in pensionable employment on 31 December*
- *Deferred/Preserved members*
- *Non-vested members who did not apply for a refund of contributions and*
- *Beneficiaries of Pension Adjustment Orders (PAOs)*

****We do not require any information in relation to a member's PAO.***



Annual Benefit Statements

- Where concurrent pensionable employments more than one **ABS** should issue from each Relevant Authority employer
- Single Scheme year is the same as current tax year:
1 January -31 December
- Pensions Authority – Audit of Relevant Authority Compliance





By which date each year should Annual Benefit Statements issue to active members at 31 December of the previous year?

30 June



Should an Annual Benefit Statement issue to a non-vested member who did not apply for a refund?

Yes



Annual Benefit Statement template

Suggested Annual Benefit Statement Template



Single Public Service Pension Scheme
Annual Benefit Statement at 31 December 2024
issued by <<insert Relevant Authority Name>> on <<insert date of issue>>

Part A - Personal Information

Member Name	
PPS Number	
Start date of Single Scheme membership in this employment	dd/mm/yyyy
Date of Birth	dd/mm/yyyy
Normal Retirement Date ¹	dd/mm/yyyy
Home Address	
Civil Status	<<Single, Married, Civil Partnered, Co-Habiting, Separated, Divorced, Widowed, Surviving Civil Partner, A former Civil Partner>>
Pensions Adjustment Order (granted under the Family Law Acts) ²	<<No OR Yes>>
Membership Category	Select from dropdown

Part B - About your Statement

What is the purpose of my Annual Benefit Statement?

Your Annual Benefit Statement is an important document. It shows the benefits that you have earned under the Single Public Service Pension Scheme up to 31 December in this employment. It also confirms the regular contributions that you have paid during this employment up to 31 December last, as well as:

- any extra contributions you may have paid into the Scheme from your own resources up to 31 December last during this employment to purchase additional benefits under the Scheme in accordance with DPER Circular 15 of 2019; and/or
- any Transfer Value accepted and paid into the Scheme up to 31 December last during this employment from an external pension arrangement in accordance with DPER Circular 15 of 2019.

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Your Statement also provides you with an opportunity to check the personal information that we have on record for you. It should be read in conjunction with the following documents:

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- the Important Notes at the end of this Statement

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Part C	This provides a summary "snapshot" of contributions paid and your benefits earned during this employment as a member of the scheme at 31 December last and confirms: <ul style="list-style-type: none">total contributions that you have paid up to 31 December last, including summary details of any lump sum amounts or Transfer Values from external pension arrangements that have been paid into the Scheme;total retirement benefit amounts, termed "referable amounts," that you have earned or purchased up to 31 December last.
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Employers



Toolkits



Annual Administration Activities



Part A, Personal Information

Single Public Service Pension Scheme Annual Benefit Statement at 31 December 2024

issued by <<insert Relevant Authority Name>> on <<insert date of issue>>

Part A - Personal Information

Member Name	
PPS Number	
Start date of Single Scheme membership in this employment	dd/mm/yyyy
Date of Birth	dd/mm/yyyy
Normal Retirement Date ¹	dd/mm/yyyy
Home Address	
Civil Status	<<Single, Married, Civil Partnered, Co-Habiting, Separated, Divorced, Widowed, Surviving Civil Partner, A former Civil Partner>>
Pensions Adjustment Order (granted under the Family Law Acts) ²	<<No OR Yes>>
Membership Category	Select from dropdown

Part B – About Your Statement



Part B – About your Statement

What is the purpose of my Annual Benefit Statement?

Your Annual Benefit Statement is an important document. It shows the benefits that you have earned under the Single Public Service Pension Scheme up to 31 December in this employment. It also confirms the regular contributions that you have paid during this employment up to 31 December last, as well as:

- any extra contributions you may have paid into the Scheme from your own resources up to 31 December last during this employment to purchase additional benefits under the Scheme in accordance with DPER Circular 15 of 2019; and/or
- any Transfer Value accepted and paid into the Scheme up to 31 December last during this employment from an external pensions arrangement in accordance with DPER Circular 15 of 2019.

Benefits you earn or contributions paid into the Scheme after 31 December last will appear in next year's Annual Benefit Statement.

Your Statement also provides you with an opportunity to check the personal information that we have on record for you. It should be read in conjunction with the following documents:

- the **Scheme Booklet** and **"At-A-Glance" guides** available at www.singlepensionscheme.gov.ie
- the Important Notes at the end of this Statement

Page 1 of 7

What information does my Statement contain?

Your Statement contains information on the following:

Part A	This confirms the personal information that we hold for you. You should review this now to make sure that it is correct. If any information is not correct, you should make contact with your Pensions Officer (<i>see Part H</i>) as soon as possible because the benefits on your Statement may need to be reviewed.
Part C	This provides a summary "snapshot" of contributions paid and your benefits earned during this employment as a member of the scheme at 31 December last and confirms: <ul style="list-style-type: none">total contributions that you have paid up to 31 December last, including summary details of any lump sum amounts or Transfer Values from external pension arrangements that have been paid into the Scheme;total retirement benefit amounts, termed "<i>referable amounts</i>," that you have earned or purchased up to 31 December last.
Part D	This provides a more detailed breakdown of the contributions paid and the retirement benefits that you have earned and/or purchased up to 31 December last under the Scheme in this employment.
Part E	This provides information on benefits that may be payable if you die in service.
Part F	This informs you that you may have a separate potential entitlement in the future to the Contributory State Pension and explains how you can find out more about this entitlement.
Part G	This provides information on how you may be eligible to secure additional benefits under this Scheme.
Part H	This provides information on how you can obtain further information and how to contact your Pensions Officer in the event that you have a query about your Statement.
Part I	This provides explanations for some of the information contained on your Statement. It is very important that you read and understand this section as it contains key information in relation to your benefits under the Scheme.

Page 2 of 7



Part C – Summary of contributions and benefits earned to end of last year

Part C – Summary of all Contributions paid and Benefits Earned to the end of last year

Retirement benefits consist of a once-off lump sum and an annual retirement pension. Each time you pay contributions into the Single Scheme, you earn amounts based on your pensionable pay towards your potential retirement benefits². In addition, any extra contributions that may be paid into the Scheme (see Part G), will increase your potential retirement benefits under the Scheme.

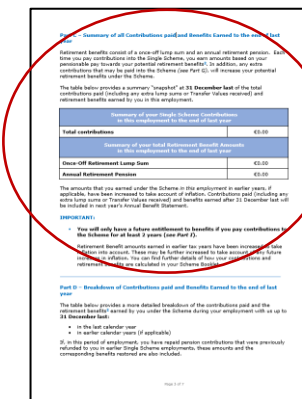
The table below provides a summary "snapshot" at **31 December last** of the total contributions paid (including any extra lump sums or Transfer Values received) and retirement benefits earned by you in this employment.

Summary of your Single Scheme Contributions in this employment to the end of last year	
Total contributions	€0.00
Summary of your total Retirement Benefit Amounts in this employment to the end of last year	
Once-Off Retirement Lump Sum	€0.00
Annual Retirement Pension	€0.00

The amounts that you earned under the Scheme *in this employment* in earlier years, if applicable, have been increased to take account of inflation. Contributions paid (including any extra lump sums or Transfer Values received) and benefits earned after 31 December last will be included in next year's Annual Benefit Statement.

IMPORTANT:

- You will only have a future entitlement to benefits if you pay contributions to the Scheme for at least 2 years (see Part I).
- Retirement Benefit amounts earned in earlier tax years have been increased to take inflation into account. These may be further increased to take account of any future increases in inflation. You can find further details of how your contributions and retirement benefits are calculated in your Scheme Booklet.





Part D – Breakdown of all contributions paid and benefits earned to the end of last year

Part C – Summary of all Contributions paid and Benefits Earned to the end of last year

Retirement benefits consist of a state-of-fund sum and an annual retirement pension. Each time you pay contributions into the Single Scheme, you earn amounts based on your potential to pay towards your potential retirement benefit. In addition, any extra contributions that you pay into the Scheme (see Part G), will increase your potential retirement benefit earned by you.

The table below provides a summary "snapshot" of the total contributions paid (including any state-of-fund sum) and retirement benefits earned by you to the end of last year.

Summary of your Single Scheme contributions to the end of last year	
Total contributions	€5.00
Summary of your total Retirement Benefit Amounts to the end of last year	
State-of-Fund Retirement Lump Sum	€5.00
Annual Retirement Pension	€5.00

The amounts that you earned under the Scheme in this employment in earlier years, if applicable, have been included in the account of inflation. Contributions paid (including any extra contributions) towards your retirement benefit and benefits earned after 31 December last will be included in next year's Annual Benefit Statement.

Important notes:

- You will only have a future entitlement to benefits if you pay contributions to the Scheme for at least 5 years (see Part F).
- Retirement Benefit amounts earned in earlier years have been included in the account of inflation. Contributions paid (including any extra contributions) towards your retirement benefit and benefits earned after 31 December last will be included in next year's Annual Benefit Statement.

Part D – Breakdown of Contributions paid and Benefits Earned to the end of last year

The table below provides a more detailed breakdown of the contributions paid and the retirement benefits earned by you under the Scheme during your employment with us up to 31 December last.

- in the last calendar year
 - in earlier calendar years (if applicable)
- If, in this period of employment, you have repaid pension contributions that were previously refunded to you in earlier Single Scheme employments, these amounts and the corresponding benefits restored are also included.

Part D – Breakdown of Contributions paid and Benefits Earned to the end of last year

The table below provides a more detailed breakdown of the contributions paid and the retirement benefits² earned by you under the Scheme during your employment with us up to 31 December last:

- in the last calendar year
- in earlier calendar years (if applicable)

If, in this period of employment, you have repaid pension contributions that were previously refunded to you in earlier Single Scheme employments, these amounts and the corresponding benefits restored are also included.

Breakdown of all contributions during this employment to the end of last year			
	In 2024	Before 2024	Total
Your regular contributions	€0.00	€0.00	€0.00
Refunded contributions repaid during this employment	€0.00	€0.00	€0.00
Extra contributions paid by lump sum(s) from your own resources	€0.00	N/A	€0.00
Transfer Value(s) received from external pension arrangement(s)	€0.00	N/A	€0.00
Total	€0.00	€0.00	€0.00
Refundable amounts earned towards your state pension during this year to the end of last year			
	In 2024	Before 2024	Total
Earned in respect of this employment only	€0.00	€0.00	€0.00
State pension credit received during this year	€0.00	€0.00	€0.00
Extra contributions paid by lump sum(s) from your own resources	€0.00	N/A	€0.00
Transfer Value(s) received from external pension arrangement(s)	€0.00	N/A	€0.00
Total Refundable Lump Sum	€0.00	€0.00	€0.00
Refundable amounts earned towards your state pension during this year to the end of last year			
	In 2024	Before 2024	Total
Earned in respect of this employment only	€0.00	€0.00	€0.00
Annual pension benefit received where contributions were made	€0.00	€0.00	€0.00
Extra contributions paid by lump sum(s) from your own resources	€0.00	N/A	€0.00
Transfer Value(s) received from external pension arrangement(s)	€0.00	N/A	€0.00
Total Refundable Pension	€0.00	€0.00	€0.00

Part D – Breakdown of all contributions paid and benefits earned to the end of last year



Breakdown of all contributions during this employment to the end of last year:			
	In 2024	Before 2024	Total
Your regular contributions	€0.00	€0.00	€0.00
Refunded contributions repaid during this employment	€0.00	€0.00	€0.00
Extra contributions paid by lump sum(s) from your own resources	€0.00	N/A	€0.00
Transfer Value(s) received from external pension arrangement(s)	€0.00	N/A	€0.00
Total	€0.00	€0.00	€0.00

Breakdown of all contributions during this employment to the end of last year			
	In 2024	Before 2024	Total
Your regular contributions	€0.00	€0.00	€0.00
Refunded contributions repaid during this employment	€0.00	€0.00	€0.00
Once-off lump-sum benefit restored where contributions repaid	€0.00	N/A	€0.00
Extra contributions paid by lump sum(s) from your own resources	€0.00	N/A	€0.00
Transfer value(s) received from external pension arrangement(s)	€0.00	N/A	€0.00
Total	€0.00	€0.00	€0.00
Breakdown of all contributions during this employment to the end of last year			
	In 2024	Before 2024	Total
Earned in respect of this employment only	€0.00	€0.00	€0.00
Once-off lump-sum benefit restored where contributions repaid	€0.00	€0.00	€0.00
Extra contributions paid by lump sum(s) from your own resources	€0.00	N/A	€0.00
Transfer value(s) received from external pension arrangement(s)	€0.00	N/A	€0.00
Total Retirement Lump Sum²	€0.00	€0.00	€0.00
Breakdown of all contributions during this employment to the end of last year			
	In 2024	Before 2024	Total
Earned in respect of this employment only	€0.00	€0.00	€0.00
Annual pension benefit restored where contributions repaid	€0.00	€0.00	€0.00
Extra contributions paid by lump sum(s) from your own resources	€0.00	N/A	€0.00
Transfer value(s) received from external pension arrangement(s)	€0.00	N/A	€0.00
Total Retirement Pension³	€0.00	€0.00	€0.00

- Important:**
- You will only have a future entitlement to benefits if you pay contributions to the Scheme for at least 10 months (see Part 1).
 - Retirement benefits are earned in earlier tax years have been increased to take inflation into account. There may be further increases to take account of any future increases in inflation. You can find further details of how your contributions and retirement benefits are calculated in your Scheme booklet.

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Part D – Breakdown of all contributions paid and benefits earned to the end of last year



Referable Amounts earned towards your <i>once-off retirement lump sum</i> at the end of last year:			
	In 2024	Before 2024 (Adjusted) ⁴	Total
Earned in respect of this employment only	€0.00	€0.00	€0.00
Once-off lump-sum benefit restored where contributions repaid	€0.00	€0.00	€0.00
Extra contributions paid by lump sum(s) from your own resources	€0.00	N/A	€0.00
Transfer Value(s) received from external pension arrangement(s)	€0.00	N/A	€0.00
Total Retirement Lump Sum²	€0.00	€0.00	€0.00



Part D – Breakdown of all contributions paid and benefits earned to the end of last year

Breakdown of all contributions during this employment to the end of last year			
	In 2024	Before 2024 (Adjusted)	Total
Your regular contributions	€0.00	€0.00	€0.00
Refunded contributions repaid during this employment	€0.00	€0.00	€0.00
Extra contributions paid by lump sum(s) from your own resources	€0.00	N/A	€0.00
Transfer value(s) received from external pension arrangement(s)	€0.00	N/A	€0.00
Total	€0.00	€0.00	€0.00
Referable Amounts earned towards your annual retirement pension to the end of last year			
	In 2024	Before 2024 (Adjusted)	Total
Earned in respect of this employment only	€0.00	€0.00	€0.00
Annual pension benefit restored where contributions repaid	€0.00	€0.00	€0.00
Extra contributions paid by lump sum(s) from your own resources	€0.00	N/A	€0.00
Transfer value(s) received from external pension arrangement(s)	€0.00	N/A	€0.00
Total Retirement Pension²	€0.00	€0.00	€0.00
Referable Amounts earned towards your annual retirement pension to the end of last year			
	In 2024	Before 2024 (Adjusted)	Total
Earned in respect of this employment only	€0.00	€0.00	€0.00
Annual pension benefit restored where contributions repaid	€0.00	€0.00	€0.00
Extra contributions paid by lump sum(s) from your own resources	€0.00	N/A	€0.00
Transfer value(s) received from external pension arrangement(s)	€0.00	N/A	€0.00
Total Retirement Pension²	€0.00	€0.00	€0.00

Referable Amounts earned towards your *annual retirement pension* at the end of last year:

	In 2024	Before 2024 (Adjusted) ⁴	Total
Earned in respect of this employment only	€0.00	€0.00	€0.00
Annual pension benefit restored where contributions repaid	€0.00	€0.00	€0.00
Extra contributions paid by lump sum(s) from your own resources	€0.00	N/A	€0.00
Transfer Value(s) received from external pension arrangement(s)	€0.00	N/A	€0.00
Total Retirement Pension²	€0.00	€0.00	€0.00



Part E – Benefits payable in the event of death in service

Part E – Benefits payable in the event of your death in service

If you die while serving as a member of the Scheme, the following death in service benefits may be payable:

Death Gratuity

This is equal to the value of two times your pensionable pay in the year before your death and is payable to your Legal Personal Representative.

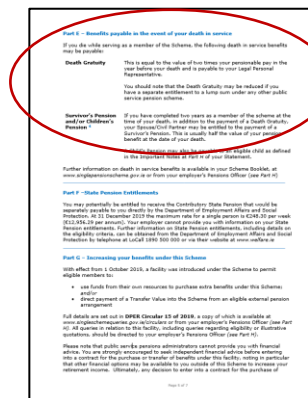
You should note that the Death Gratuity may be reduced if you have a separate entitlement to a lump sum under any other public service pension scheme.

Survivor's Pension and/or Children's Pension ⁴

If you have completed two years as a member of the scheme at the time of your death, in addition to the payment of a Death Gratuity, your Spouse/Civil Partner may be entitled to the payment of a Survivor's Pension. This is usually half the value of your pension benefit at the date of your death.

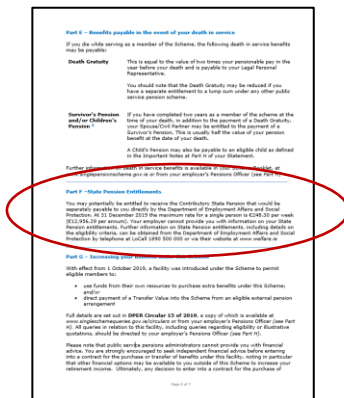
A Child's Pension may also be payable to an eligible child as defined in the Important Notes at *Part H* of your Statement.

Further information on death in service benefits is available in your Scheme Booklet, at www.singlepensionscheme.gov.ie or from your employer's Pensions Officer (see *Part H*)





Part F – State Pension Entitlements



Part F –State Pension Entitlements

You may potentially be entitled to receive the Contributory State Pension that would be separately payable to you directly by the Department of Employment Affairs and Social Protection. From the 3rd January 2025 the maximum rate for a single person is €289.30 per week (€15095.67 per annum). Your employer cannot provide you with information on your State Pension entitlements. Further information on State Pension entitlements, including details on the eligibility criteria, can be obtained from the Department of Employment Affairs and Social Protection by telephone at LoCall 1890 500 000 or via their website at www.welfare.ie



Part G – Increasing your benefits under this Scheme

Part G – Increasing your benefits under this Scheme

With effect from 1 October 2019, a facility was introduced under the Scheme to permit eligible members to:

- use funds from their own resources to purchase extra benefits under this Scheme; *and/or*
- direct payment of a Transfer Value into the Scheme from an eligible external pension arrangement

Full details are set out in **DPER Circular 15 of 2019**, a copy of which is available at www.singleschemequeries.gov.ie/circulars or from your employer's Pensions Officer (see *Part H*). All queries in relation to this facility, including queries regarding eligibility or illustrative quotations, should be directed to your employer's Pensions Officer (see *Part H*).

Please note that public service pensions administrators cannot provide you with financial advice. You are strongly encouraged to seek independent financial advice before entering into a contract for the purchase or transfer of benefits under this facility, noting in particular that other financial options may be available to you outside of this Scheme to increase your retirement income. Ultimately, any decision to enter into a contract for the purchase of



Part H – If you have further queries

Additional benefits under this facility is a decision for you with no attaching liability on the part of your employer and/or the Minister for Public Expenditure & Reform.

Part H – If you have further queries

You should consult the documentation referred to in Part B of your Statement. If you still have queries, you should contact your employer's Pensions Officer.

Part 5 – Important Notes

(Part A) 1. If a Pension Adjustment Order has been issued by a Family Law Court and applies to your benefits under this facility, the benefits noted in this Statement make allowance for this. Further information on your Pension Adjustment Order can be obtained from your legal advisor. General information on Pension Adjustment Orders is also available from the Revenue Authority at www.revenue.ie.

(Part C & D) 2. In order to be entitled to a long-term retirement benefit, members must have paid contributions into the Scheme for a continuous period amounting to 10 months (12 years) in order to be entitled to a benefit at retirement age. This is called the 'waiting period'.

(Part E) 3. Annual retirement pension and once-off lump sum retirement amounts are increased when the Department of Public Expenditure & Reform issues public service index that there has been an increase in the Consumer Price Index (CPI) for a given pension year. The CPI applies to additional annual retirement pension and once-off lump sum retirement amounts provided the you have your own pension and/or Transfer Value from an external Revenue Approved pension benefit(s).

(Part F) 4. Eligible Child means a child or step-child or legally adopted child of a deceased member, when the child:

- a. has not reached the age of 16 years,
- b. has reached the age of 16 years but has not reached the age of 22 years and:
 - i. is receiving full-time education or vocational training, or
 - ii. is undergoing full-time instruction or training for any person for any vocation, profession or trade, or
- c. is permanently incapacitated by reason of mental or physical infirmity from maintaining himself or herself and who, when alive or has previously, immediately prior to death, was a person to whom paragraph (a) or (b) related.

5. If you were in two public service posts at the same time during the period covered by this Statement, you should note that it has not been adjusted to allow for the overlapping of your employments. The scheme rules require that the benefits arising from such overlapping employments are adjusted so that your benefits are based on the equivalent of one full-time employment. If this applies to you, you should disregard this Statement and make contact with us to allow the position to be reviewed.

Page 2 of 7

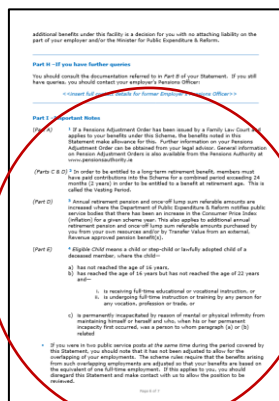
Part H –If you have further queries

You should consult the documentation referred to in *Part B* of your Statement. If you still have queries, you should contact your employer's Pensions Officer:

<<insert full contact details for former Employer's Pensions Officer>>

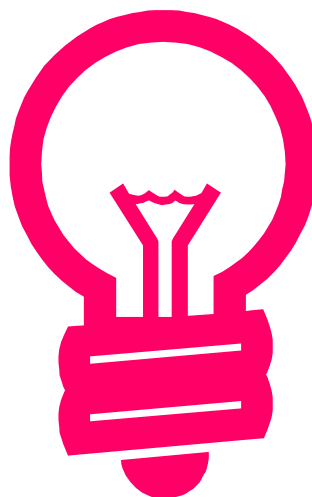


Part I – Important notes



Part I – Important Notes

- (Part A)** ¹ If a Pensions Adjustment Order has been issued by a Family Law Court and applies to your benefits under this Scheme, the benefits noted in this Statement make allowance for this. Further information on your Pensions Adjustment Order can be obtained from your legal advisor. General information on Pensions Adjustment Orders is also available from the Pensions Authority at www.pensionsauthority.ie
- (Parts C & D)** ² In order to be entitled to a long-term retirement benefit, members must have paid contributions into the Scheme for a combined period exceeding 24 months (2 years) in order to be entitled to a benefit at retirement age. This is called the Vesting Period.
- (Part D)** ³ Annual retirement pension and once-off lump sum referable amounts are increased where the Department of Public Expenditure & Reform notifies public service bodies that there has been an increase in the Consumer Price Index (inflation) for a given scheme year. This also applies to additional annual retirement pension and once-off lump sum referable amounts purchased by you from your own resources and/or by Transfer Value from an external, Revenue approved pension benefit(s).
- (Part E)** ⁴ **Eligible Child** means a child or step-child or lawfully adopted child of a deceased member, where the child—
- a) has not reached the age of 16 years,
 - b) has reached the age of 16 years but has not reached the age of 22 years and—
 - i. is receiving full-time educational or vocational instruction, or
 - ii. is undergoing full-time instruction or training by any person for any vocation, profession or trade, or
 - c) is permanently incapacitated by reason of mental or physical infirmity from maintaining himself or herself and who, when his or her permanent incapacity first occurred, was a person to whom paragraph (a) or (b) related
- If you were in two public service posts at the same time during the period covered by this Statement, you should note that it has not been adjusted to allow for the overlapping of your employments. The scheme rules require that the benefits arising from such overlapping employments are adjusted so that your benefits are based on the equivalent of one full-time employment. If this applies to you, you should disregard this Statement and make contact with us to allow the position to be reviewed.





What is the official instruction to apply CPI to referable amounts earned by active members of the Scheme and to Single Scheme pensions in payment?

DPER Circular or Letter



Who is legally responsible for the issue of Annual Benefit Statements?

Relevant Authority



Other Annual Administration Activities



Pensioner Declaration Form

- Audit requirement / best practice (Pensions Authority guidelines)
- Declaration form issues to **all** pensioners – pre and post 2013
- Hold placed on payment of pension where form not returned to Pension Paying Authority
- Reminder:
 - *Retirement Pensions*
 - *Spouse/Civil Partner Pensions*
 - *Eligible Child Pensions*
 - *Designated Beneficiary (PAO)*

DPER Annual Survey of Membership



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Department of Public
Expenditure and Reform

- For administrative ease, DPER calculates and remits fees to the Pensions Authority on behalf of all Relevant Authorities
- Fee payable is based on active membership of Single Scheme at **1 January**
- Annual survey requesting membership data issues at the start of each year by Single Scheme Project Team
- Important that this is completed in a timely manner
- Allows DPER to examine membership data across the public service and measure compliance

www.singlepensionscheme.gov.ie



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Department of Public
Expenditure and Reform

Single Public Service
Pension Scheme

English | Gaeilge Aa Aa

Search Filter by

Home Overview Members Employers News Contact

Single Public Service Pension Scheme > Employers > General Information > Administrator FAQs

Administrator FAQs

Purpose	Current Administrator FAQs for Single Pension Scheme. Administrator FAQs should be read with Scheme Booklet .
Document Name	Administrator FAQs
Date of Issue	11 May 2023



(PDF, 980 KB)



Employers



General Information



Administrator FAQs

Welcome to the Single Public Service Pension Scheme website. Please click on the relevant area below to access scheme information and resources most appropriate to your needs



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Department of Public
Expenditure and Reform



Members



Employers

Members may access Scheme information below. **If the material on this website does not address your particular query, you must contact your Local HR/Pensions Section directly.**



Scheme Information



List of Relevant Authorities



Scheme News




Other Queries




Useful Links

Standard Accrual Members

Purpose	Scheme Booklet providing an overview of the Single Scheme for Standard Accrual members
Document	Scheme Booklet – Standard Accrual
Date of Issue	28 November 2022 (revised)
Type	 (PDF, 3.00 MB)




Fast Accrual (Uniformed) Members

Purpose	Scheme Booklet providing an overview of the Single Scheme for Fast Accrual (Uniformed) members
Document	Scheme Booklet – Fast Accrual (Uniformed)
Date of Issue	7 May 2020
Type	 (PDF, 2.00 MB)



Members of the Judiciary

Purpose	Scheme Booklet providing an overview of the Single Scheme for Members of the Judiciary
Document	Scheme Booklet – Members of the Judiciary
Date of Issue	12 March 2021
Type	 (PDF, 3.66 MB)





Employers



Toolkits



Training Resources

Training Webinar Content

Context: The Single Scheme Administration Support Team delivers Single Scheme Webinar training focusing on different aspects of Single Scheme administration and is directed at subject matter experts in Relevant Authorities. Training delivery is ongoing and on a quarterly basis.

Training Resources: The resources provided in the table below are slide copies of webinar training delivered across Modules A – F.

Toolkit Resources: Administrators can also access a suite of Toolkit resources available to assist and support different aspects of Single Scheme administration. The Toolkits currently available provide support and guidance on administration around Recruitment, Leavers, Retirement, Death and Annual Administration Activities. These Toolkit resources can be accessed [here](#).

Show entries

Search:

Webinar Module	Type	File Sizw
Module A - Recruitment and Onboarding		(6.0 MB)
Module B - Leaving Employment		(6.0 MB)
Module C - Annual Administration Activities		(7.0 MB)
Module D - Retirement Benefits Administration		(7.0 MB)
Module E - Death Benefits Administration		(7.0 MB)
Module F - Purchase and Transfer		(8.0 MB)

Showing 1 to 6 of 6 entries

[Previous](#) [Next](#)



Employers



Toolkits



Training Resources

Recruitment – Pension Scheme Membership Assignment

Context: This training video focuses primarily on the Applicant Declaration Form template available in our Recruitment Toolkit. It also references the other Employer resources available on our website as well as the *Public Service Pensions (Single Scheme and Other Provisions) Act 2012* referred to as the “2012 Act” throughout the video.

Purpose: The purpose of this video is to provide Administrators with an overview of the information needed at the recruitment and onboarding stage in order to make the right decision on which pension scheme to assign a new recruit to a pensionable post into. The video is complemented by a table linking to other important resources on this website that Administrators may wish to refer to for further guidance.



Further Resources

1. [Applicant Declaration Form](#)
2. [Recruitment Toolkit](#)
3. [Administrator FAQ](#)
4. [Circulars and Legislation](#)

Suite of Training Videos covering:

- Recruitment and Onboarding/Pension Scheme Assignment
- Annual Administration Activities
- Leaving Employment
- Contributions and Referable Amount Calculations
- Purchase of Single Scheme Retirement Benefits
- Single Scheme Transfer Facility



The video player shows a presentation slide with the Department of Public Expenditure and Reform logo and the title 'Single Scheme Member Information Session'. The presenter is Thomas Gavin. The video is from the 'DPER Single Scheme' channel, has 17 subscribers, and 12 likes. The video title is 'Single Scheme - Member Information Session'.

Member Information Video

[Click here](#) to go to YouTube to watch a Single Scheme member information session video, which will give you valuable information on your pension scheme.

Context:

This video presentation gives Single Scheme members valuable information on their pension scheme. It covers the benefits they enjoy as Single Scheme members, the contributions they pay to enjoy those benefits and other rules and obligations of the Single Scheme. It also explores options such as Purchase and Transfer that are available to members to increase their Single Scheme benefits.

It is a useful overview for Single Scheme members to gain more knowledge of their occupational pension rights and entitlements and should be explored alongside the other resources available in the Members section of the Single Scheme website.



www.singlepensionscheme.gov.ie



singleschemequeries@per.gov.ie



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Phoiblí agus Athchóirithe
Department of Public
Expenditure and Reform



Single Public Service Pension Scheme

Module C: Annual Administration Activities

Wednesday, 2nd April 2025

