

The Single Public Service Pension Scheme

Action Plan 2023/2024

Supporting the Administration of the Single Pension Scheme

Annual Review of Progress during 2023



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1. Executive Summary

In 2023, the Government agreed to the Single Public Service Pension Scheme Action Plan 2023-2024. While significant progress has been made towards Single Scheme compliance across the public service, particularly since the commencement of monitoring by Government in 2021, issues of non-compliance have persisted across cohorts of Relevant Authorities (RAs) within certain sectors. In response to this issue, the 2023-24 Single Scheme Action Plan was developed with a specific focus on two cohorts of RAs: Section 38 organisations in the Health Sector and Education and Training Boards (ETBs) in the Education Sector.

Actions, targets and timelines for the two cohorts were set out in the 2023-2024 Action Plan, covering all areas of compliance measurement, such as:

- Calculation and recording of member retirement benefits or “Referable Amounts” in each pay period;
- Issuing of Annual Benefit Statement to all members by 30th June each year;
- Issuing of Leaving Service Options and Leaver Statement within six months of a member ceasing pensionable employment; and
- Uploading member data for safeguarding to the DPENDR Databank.

Actions and targets were also established for the Department of Public Expenditure, NDP Delivery and Reform (DPENDR) over this period, including a renewed focus on addressing issues that have continued from the previous Action Plan 2021-2022. This is the first Annual Review of the new Action Plan.

During 2023, there has been an improvement across the range of sectors in terms of compliance by Relevant Authorities. Whilst there has been a relatively small growth in compliance in Referable Amounts Calculation and Annual Benefit Statements issuing in 2023 compared with 2022, and a small reduction in the issuing of Leavers Statements, it represents a significant change from the position in early 2021, when the original Action Plan was submitted to Government. This indicates that DPENDR and the Sector representatives have worked well together and that subsequent Action Plans have positively impacted on compliance and administration of the Single Scheme.

As well as the specific actions for DPENDR and Section 38 and ETB Relevant Authorities, maintenance and improvements in Single Scheme compliance will continue to be monitored in other sectors.

At end-2023, according to the Single Scheme Annual Survey:

- Active membership stood at 242,333, up 31,648 (15%) versus 2022 and 50,638 (26%) versus 2021.
- 277 RAs advised they had calculated Referable Amounts in 2023, for an active membership of 227,491, or 94% of total active Scheme members. This is compared with 273 RAs (193,869 members, 92% of total) in 2022, and 256 RAs (174,550, 91% of total) in 2021.
- 261 RAs processed and issued Annual Benefit statements in 2023, representing an active membership of 217,937 or 90% of total active Scheme members. This compares with 251 RAs (173,883 members, 83%) in 2022 and 238 RAs (164,454 members, 86% members) in 2021.
- 221 RAs issued Leaver statements in 2023, a slight reduction from 227 in 2022, but higher than the previous figure of 216 in 2021.

The Action Plan also includes an action for securing all historic member data in the Health and Education sectors to the Databank. To date, over 250 RAs have uploaded data to the Single Scheme Databank, with substantial progress in the last year in uploading data from those two sectors, and just over 225,000 Single Scheme member records have been secured for the most recent year of processing (2022).

2. Introduction

The Single Public Service Pension Scheme or ‘Single Scheme’ was introduced via the Public Service Pensions (Single Scheme and Other Provisions) Act 2012 (‘the 2012 Act’). The aim of the Single Scheme is to drive greater sustainability in the Public Service pension bill for decades to come, in line with changing demographics and demands on Government finances.

Arising from administration challenges highlighted in the Single Scheme Baseline Report (2014) and subsequently in the Single Scheme Feasibility Study report 2016/2017, Relevant Authorities have been supported by the Department of Public Expenditure NDP Delivery and Reform (DPENDR) in Scheme administration since 2017, through the provision of training, guidance, online supports with resources for administrators and members and a dedicated Helpdesk to deal with technical queries. While Relevant Authority compliance has grown significantly in recent years, full compliance has yet to be reached. Informed by engagement with RAs across the public service, and by data collected in DPENDR’s annual Single Scheme Administration Survey, the Single Scheme Action Plan 2023/24 focuses on specific sectors in the public service where obtaining full compliance has been a particular challenge.

The Single Scheme is administered by the various public service employers designated by the Minister of Public Expenditure NDP Delivery and Reform via S.I. as ‘Relevant Authorities’ (RAs) with legal responsibility for the administration of the Scheme. There are over 350 designated Relevant Authorities, of which 313 had active members by year-end 2023. Membership of the Single Scheme has increased substantially since its introduction in 2013 and currently stands at in excess of 242,000 (2023 Annual Survey) active members. See Chart 1 for annual growth in active membership since 2013.

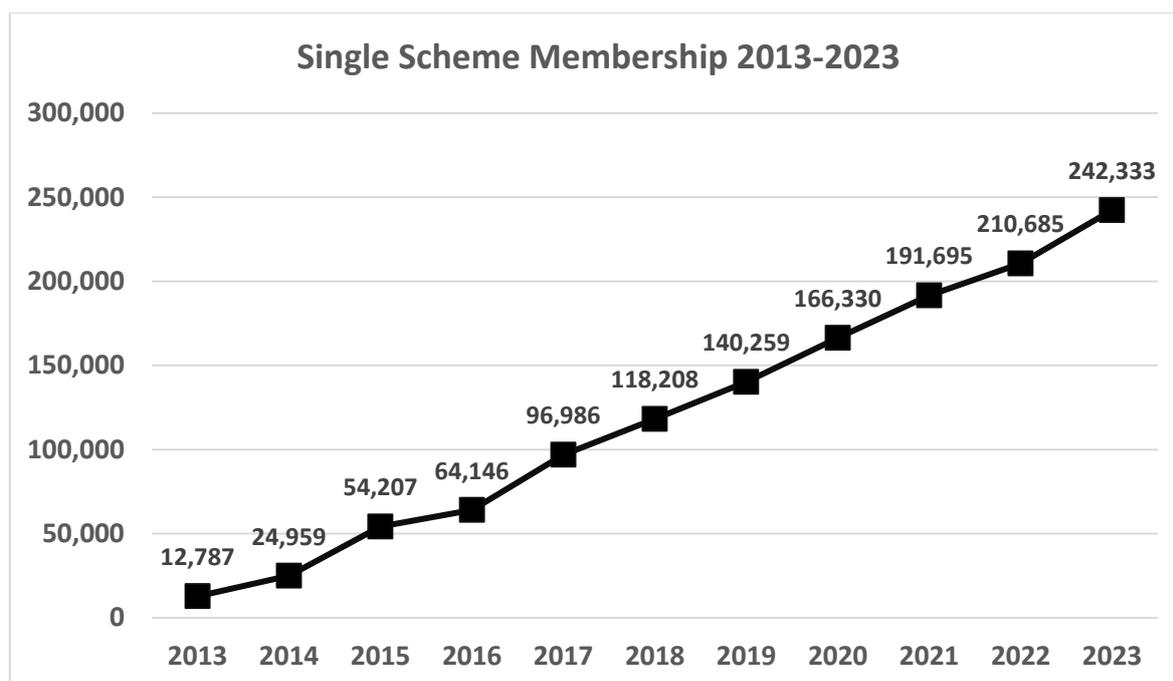


Chart 1: Single Scheme – Active Member Growth (2013 – 2023)

The focus of the Single Scheme Action Plans, including the 2023/2024 Plan, is to bring about full legislative compliance in the following core administrative areas:

- The calculation and recording of member retirement benefits or “Referable Amounts” in each pay period;
- The issuing of Annual Benefit Statement to all members by 30th June each year; and
- The issuing of Leaving Service Options and Leaver Statement within six months of a member ceasing pensionable employment.

The 2023/2024 Single Scheme Action Plan was presented to Government in June 2023, which noted the need for an approach in line with previous Action Plans but with more targeted actions for specific cohorts. Government agreed that relevant Ministers would continue to report on the delivery of targets, in accordance with the Single Scheme Action Plan.

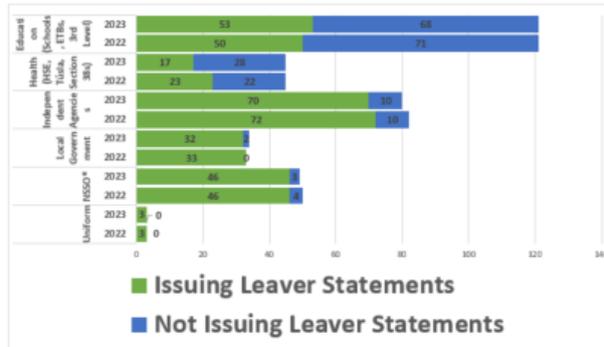
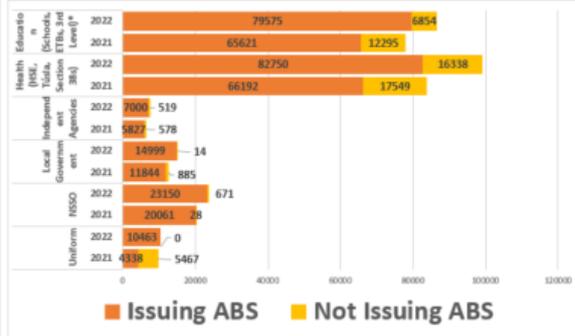
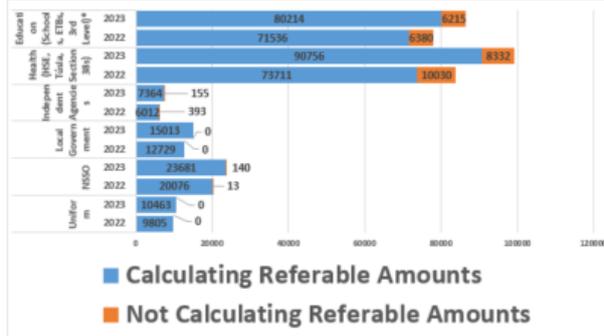
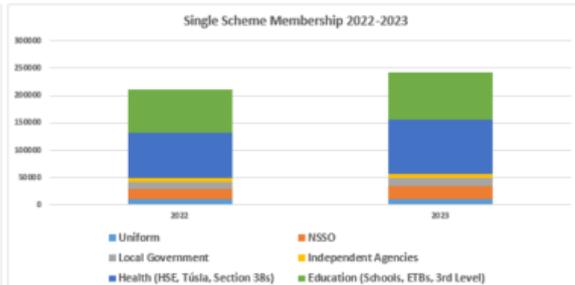
This is the first Annual Review under the current Action Plan, providing an overview of the progress achieved against meeting the targets and actions assigned to each year. Following on from an Action Plan that addressed Single Scheme compliance in all areas of the public service, the 2023/2024 Action Plan sets out key actions for a number of identified bodies and cohorts in the public service, focusing, in particular, on compliance in the Section 38 RAs in the Health Sector and Education and Training Boards (ETBs) RAs in the Education Sector. The Plan also contains a number of actions for DPENDR itself. It aims to build on the progress made to-date in the Action Plan 2021/2022 and deliver a Single Scheme that puts the member’s rights and benefits at the centre.

Accountability for implementation and operation of the Single Scheme is with the individual Relevant Authorities, as set out in Section 43 of the 2012 Act.

Relevant Authorities who fail to issue member benefit statements in line with their statutory disclosure obligations may be reported to the Pensions Authority and, if found to be in breach of their obligations, may be subject to regulatory intervention by the Authority.

In addition to the administration areas listed above, Relevant Authorities are also responsible for the following administrative actions:

- Assign new hires to the correct pension scheme;
- Enable members to repay refunded contributions and restore former benefits accrued if they re-join the public service in a pensionable capacity;
- Calculate, collect and remit all member contributions monthly;
- Allow members to Purchase extra referable amounts to augment their benefits;
- Allow Transfer Values to be accepted into the Scheme from Revenue approved occupational pension schemes in order to purchase extra referable amounts;
- Submit all member records to the Single Scheme Databank; and
- Calculate and pay member retirement/death benefits.



Training in 2023



3. Progress Over 2023

The progress report provides information in relation to the meeting of targets and delivery of actions for each sector. The graphs below represent the overall progress made across the public service in 2022.

Since 2022, the number of active Single Scheme members has risen by 31,648, from 210,685 to 242,333, an increase of 15%. The graph below demonstrates the significant growth in Health (15,347 or 18%), Education (15,347 or 18%), Education (8,513 or 11%), and NSSO (3,732 or 19%) active Scheme memberships in 2023, though growth has been seen across all Sectors: Local Government (18%), Independent Agencies (17%) and Uniform (7%). Membership breakdown by sector is illustrated in Chart 2 below.

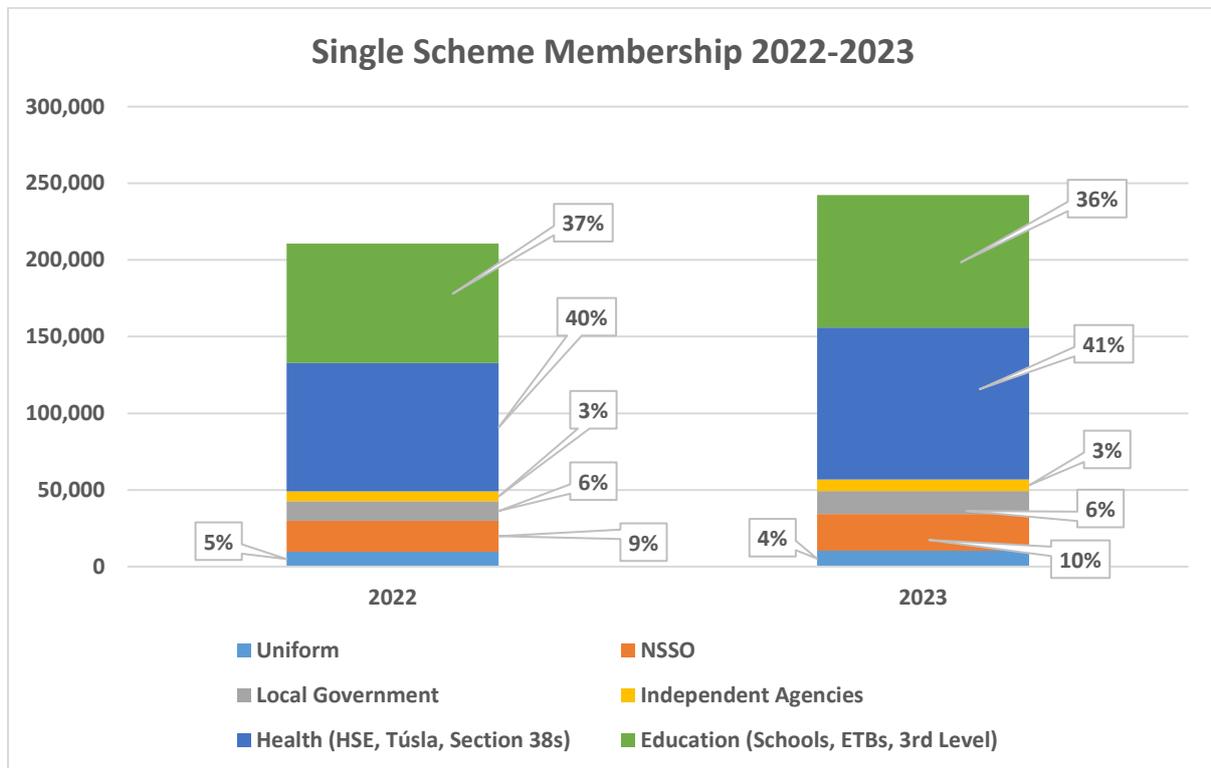


Chart 2: Scheme Membership – Sectoral Breakdown (2022 - 2023)

In 2023, the number of Relevant Authorities calculating Referable Amounts rose slightly (277 vs 273), indicative of a good level of compliance with this aspect of scheme administration. These Relevant Authorities represent a membership in 2023 of 227,491 (94% of active members).

Equally, while there has been an increase in the number of Education RAs calculating Referable Amounts, there has also been an increase in the number of RAs responding that they are not calculating. This is because, in the last two Single Scheme surveys, responses were sought from a cohort of Community Schools that were previously excluded in annual surveys and, so, have skewed the data. However, it should also be noted that these RAs have very few Single Scheme members; many have no members at all and, of those that do, most number between one and five. These members relate to school staff such as caretakers etc., whilst teachers are included in the Department of Education RA. This does not negate the fact that work must be done to address the issues of compliance within this cohort, but seeks to explain that it is a small number of members spread out amongst a relatively large number of RAs.

Chart 4 sets out the numbers of active members in RAs calculating Referable Amounts. Community Schools that did not engage in the 2022 or 2023 Single Scheme surveys are not included in this data. The graph indicates that the number of active members having their Referable Amounts calculated has increased across all sectors in 2023.



Chart 3: Calculation of Referable Amounts – Relevant Authorities (2022 - 2023)

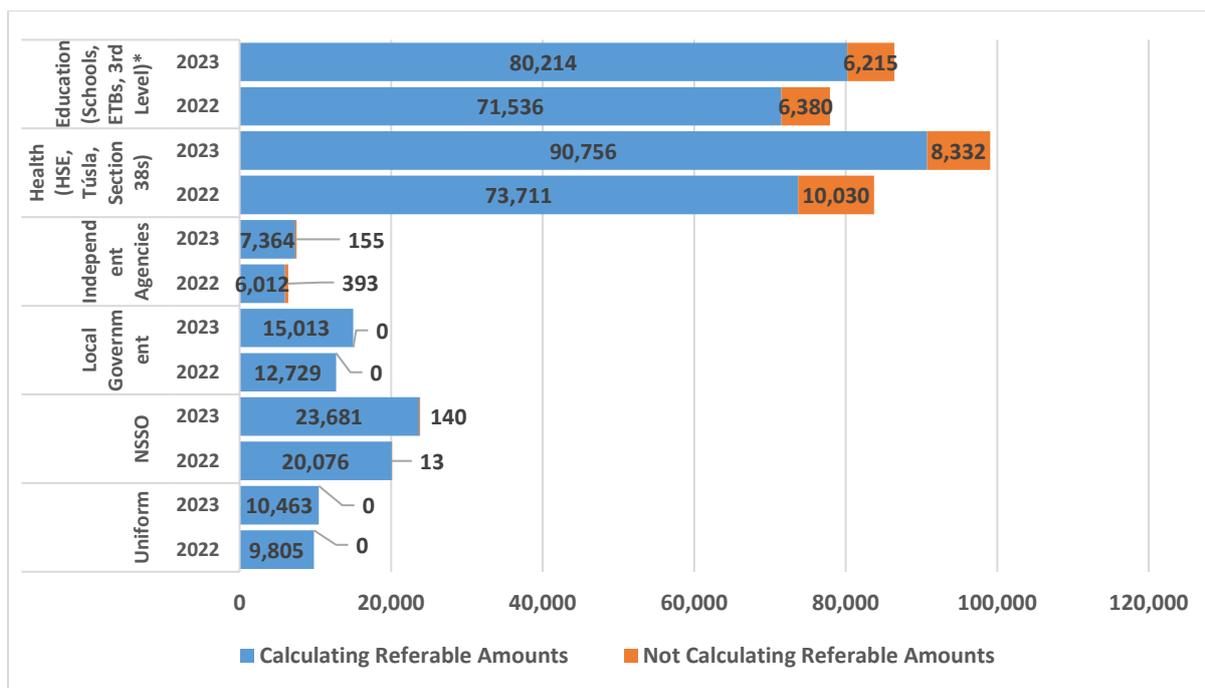


Chart 4: Calculation of Referable Amounts – Members (2022 - 2023)

Note: These numbers are as-at survey returns for the subsequent year’s Annual Survey e.g. 2023 numbers as recorded in January 2024 survey. Figures above for Relevant Authorities that had calculated and stored Referable Amounts data for 2023 relate to the Referable Amounts used in generating the 2022 Annual Benefit Statement for members (required to be issued prior to 30th June 2023). Similarly, figures for 2022 relate to Referable Amounts used in generating the 2021 Annual Benefit Statements.

There has been an increase in Relevant Authorities issuing member Annual Benefit Statements, increasing from 251 in 2022 to 261 in 2023, representing an active Scheme membership of 217,937 (90% of active members). There is now full compliance among Uniform RAs, following improved resourcing by An Garda Síochána in the administration of the Single Public Service Pension Scheme. It should also be noted that while there appears to be an increase in non-compliance on Annual Benefit Statements in the NSSO sector, the issue is largely confined to a small number of Relevant Authorities, where all Single Scheme administration is not covered by the NSSO. This number of RAs issuing Annual Benefit Statements is illustrated in Chart 5 overleaf, whilst Chart 6 demonstrates that the number of active members in these RAs has increased between 2022 and 2023 in all sectors.

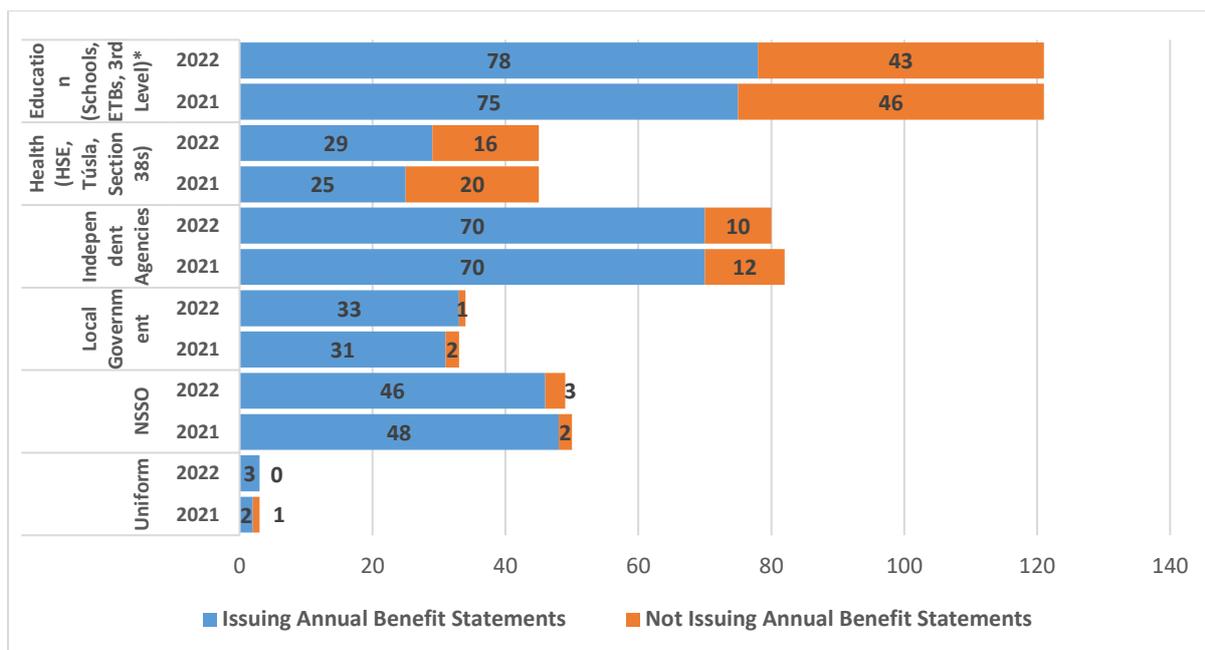


Chart 5: Issuing of ABS – Relevant Authorities (2021 - 2022)

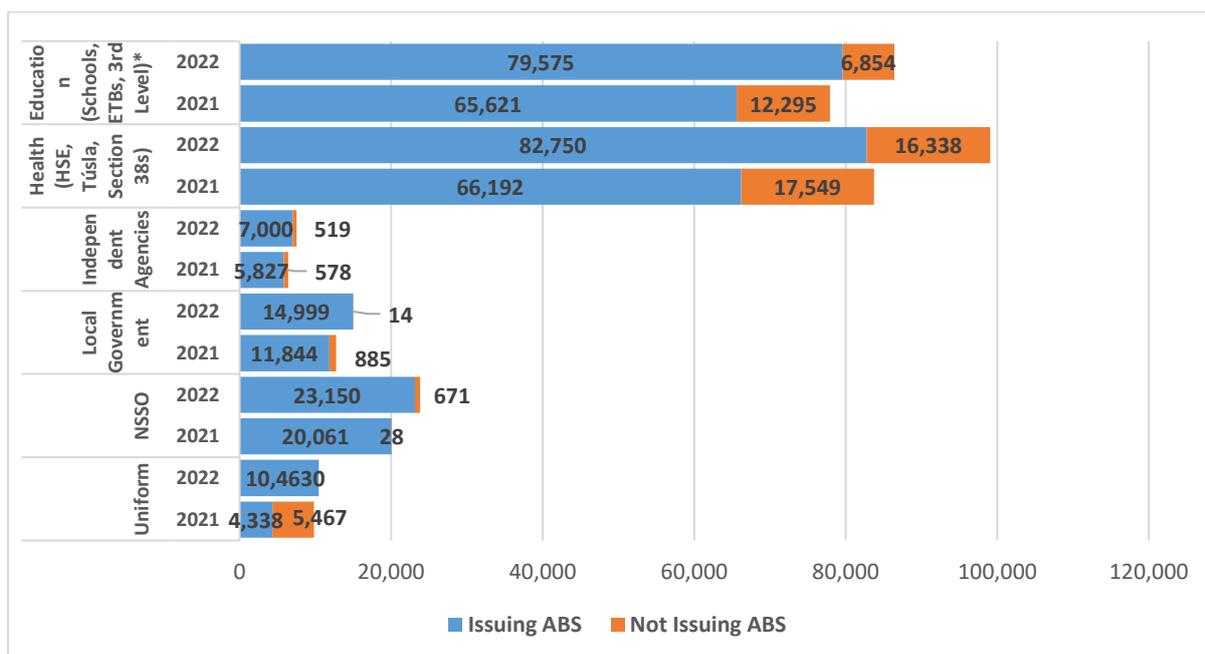


Chart 6: Issuing of ABS – Members (2021 – 2022)

Note: These numbers are as-at survey returns for the subsequent year’s Annual Survey e.g. ABS for 2022 was issued in 2023, as recorded in January 2024 survey.

In 2023, 221 Relevant Authorities (66% of all RAs) issued Leaver Statements to departing Single Scheme members within six months, which is down from 227 in 2022. While there has been year-on-year improvements in some sectors, the situation has worsened in some parts of the public service, particularly among Section 38 organisations in the Health Sector. This is demonstrated in Chart 7 below.



Chart 7: Numbers of RAs issuing Leaver Statements (2022-2023)

Note: These numbers are as-at survey returns for the subsequent year’s Annual Survey e.g. 2023 numbers as recorded in January 2024 survey.

* The 3 remaining NSSO RAs did not receive full administrative service from the NSSO; the RAs themselves were responsible for the issuing of Leaver Statements.

It should be noted that there is no graph illustrating the number of members receiving Leaver Statements. This data has not been collected to-date in any Single Scheme surveys and it would not be accurate to assign the full active members to this compliance area (as in Charts 4 and 6 above for Referable Amounts and Annual Benefit Statements). This is because only those individuals who leave an RA receive a Leaver Statement; they do not issue to all members.

Overleaf, the progress across Section 38 bodies and Education and Training Boards is examined, along with broader developments in the Health and Education sectors, examining compliance levels; how targets in the Action Plan have been met; and how new or revised targets from the 2021/2022 Action Plan have progressed.

4. Sectoral Focus



**Single
Scheme
Action Plan
Sectoral
Highlights
2023**

Education and Training Boards (ETBs)

- Significant progress has been made in the ETB sector in 3 main areas of SPS Compliance
- Issuing of Benefit and Leavers Statements for 9 ETBs by Q4 2023 for the years 2013 to 2022
 - Remaining ETBs expected to be completed by end-Q2 2024
- Uploading of membership files for 9 ETBs by end-Q1 2024 for the years 2013 to 2022
 - Remaining ETBs expected to be completed by end-Q3 2024. Preparation for files for beneficiary and purchase & transfer commenced in December 2023
- PeopleXD System development and testing in the area of calculation of Referable Amounts
 - Progress made on positive input payees in Q4 2023, development and testing planned on salaried payees for Q2 2024

Health

HSE and Tusla

- System developments completed in SAP to record refunds, restoration of refunds (same RA), purchases, transfers and Pension Adjustment Orders (PAOs). User Acceptance Training (UAT) to commence shortly on restoration of refunds (different RA)
- Annual Benefit Statements issued to members within Q2 2023
- Bulk Leavers Statements process commenced within timeframe
- HSE and Tusla membership and beneficiary data was uploaded to the Databank

St John of God Community Service

- The Databank is now up and running and we have uploaded files from 2013-2023 inclusive
- Leavers Statements are working and we are about to launch this with our payroll officers

Figure 2: Single Scheme Action Plan highlights 2023

4.1. Education and Training Boards (ETBs) and Education Sector Actions

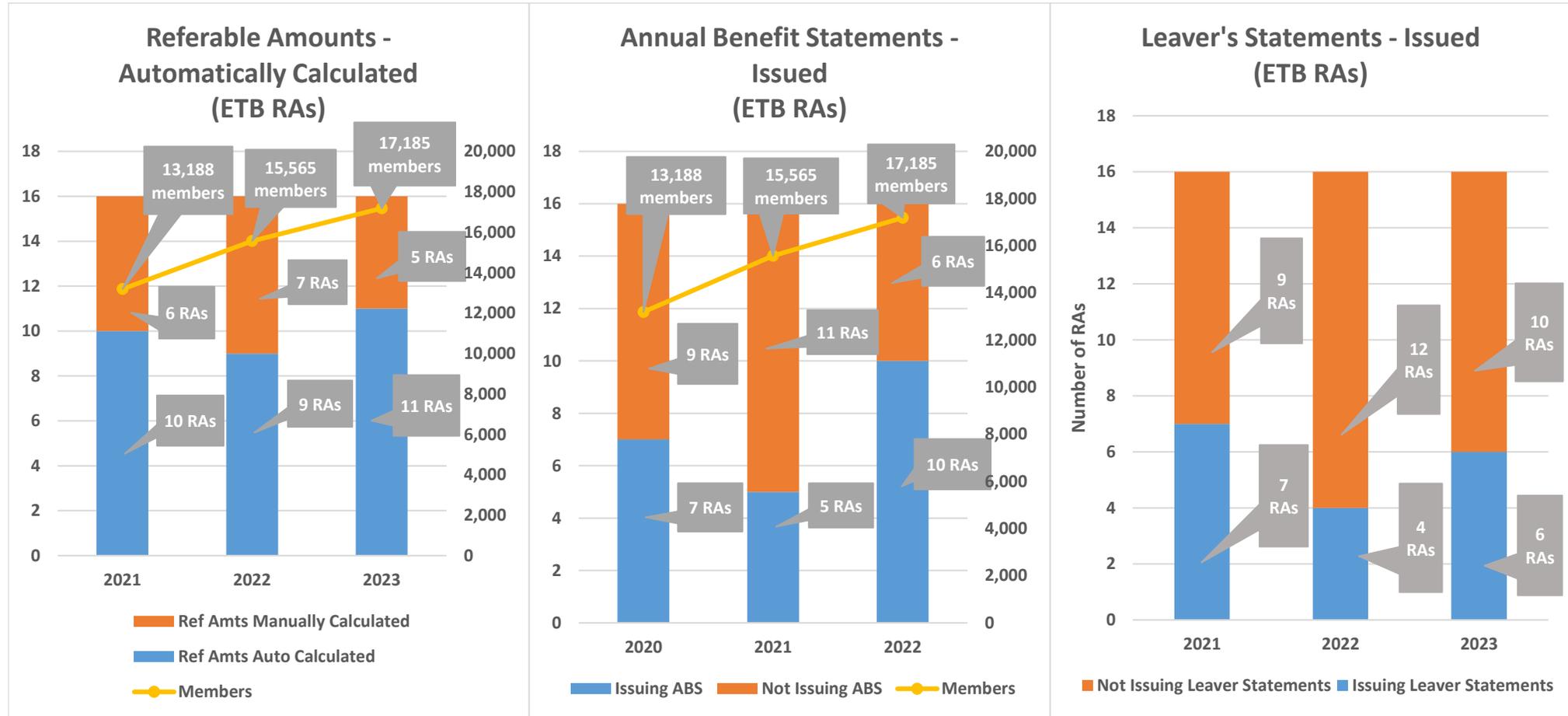


Chart 8: Education and Training Boards – Referable Amounts, ABS and Leaver Statement Comparison (2022 - 2023)

Education and Training Boards (ETBs) are statutory education authorities established under the Education and Training Boards Act 2013. The 16 ETBs have responsibility for education and training, youth work and a range of other statutory functions. The ETBs manage and operate Community National Schools,

Post-Primary Schools, Further Education colleges and a range of adult and further education centres delivering education and training programmes. There are 17,185 active Single Scheme members in these RAs at year-end 2023.

Since the beginning of the Single Scheme Action Plan 2021-2022, there have been a number of actions and targets to address issues of non-compliance in the ETB Shared Service RAs, as well as separate actions and targets for the City of Dublin ETB. There have been advances in calculating Referable Amounts and uploading these to the DPENDR Databank, but timelines have had to be extended for issuing Annual Benefit Statements and Leaver Statements, due to delayed access to data. Accordingly, the Single Scheme Action Plan 2023-2024 focused on ETBs as a priority area of focus.

Single Scheme membership in Education and Training Boards rose from 15,565 in 2022 to 17,185 in 2023, an increase of 1,620 (10%).

Overall, 2 additional ETBs (11 in total) are calculating Referable Amounts in 2023 compared to 2022. In 2023, these 11 ETBs calculated for 11,229 active members (65% of total ETB active membership). This represents a year-on-year increase in active members having Referable Amounts calculated of 2,031 (22% increase), and 2,904 (an increase of 35%) since reporting on Single Scheme compliance to Government commenced following the 2021 Single Scheme survey.

There is a significant increase in the issuing of Annual Benefit Statements to Single Scheme members in ETBs, with 10,648 (62% of active members) in receipt of Annual Benefit Statements in 2023. This number has more than doubled from 5,035 active members in 2022, when a small decline in the issuing of statements was noted versus the previous year. In 2023, 10 RAs processed Annual Benefit Statements for active members in the ETB sector, an increase of 5.

Regarding Leavers Statements, there is a smaller increase in compliance, with 6 ETBs issuing statements to leavers within the six month statutory deadline, up from 4 ETBs in 2022. However, this still remains behind previous compliance levels (7 ETBs in 2021). A project is underway among non-compliant ETBs to address this discrepancy in 2024, and DPENDR has been advised that automated Leavers Statements will issue on behalf of all ETBs going forward, with the revised deadline of June 2024 for completion of this project. Overall compliance in the ETB sector is scheduled to be on track by Q3 2024.

In the broader education sector, the Department of Education continues to address the balance of Annual Benefit Statements owing to some Single Scheme members with irregular working patterns or employment. In 2024, it is intended that Annual Benefit Statements will issue for approximately 98% of active members, or 61,441 people directly employed by the Department.

RAG Description	Colour
Complete / On Track	Green
Delayed	Yellow
Not complete	Red

Table 1: Education Sector Single Scheme Action Plan 2023/2024 Targets (Annual Benefit Statements)

Compliance Target Area		Target Date for Compliance	Was Target Achieved?	Explanatory Comments (max 200 words)	Revised Target Date
Annual Benefit Statement	Department of Education Athlone	Q2 2023	No	DE issued 74,146 statements to 61,441 members, which represents 98% of active members	Q2 2024
	ETBs – Shared Service	Q1 2024 for all 16 ETBs	No	10 ETBs complete. Remaining 6 ETBs will be completed in Q2 2024. In total, 5,954 statements issued for 2013 – 2022 for 9 of the 10 completed ETBs. System designed now to ensure that Benefit Statements for every SPS Member in an ETB will issue annually in line with the legislation.	Q2 2024

Table 2: Education and Training Boards Single Scheme Action Plan 2023/2024 Targets (Leaver Statements)

Compliance Target Area		Target Date for Compliance	Was Target Achieved?	Explanatory Comments (max 200 words)	Revised Target Date
Leaver Statement	ETBs – Shared Service	Q1 2024	No	10 ETBs complete. Remaining 6 ETBs will be completed in Q2 2024. In total, 6,475 statements issued for 2013 – 2022 for 9 of the 10 complete ETBs. System designed now to ensure that Leaver Statements for ETB staff leavers will issue in line with the legislation.	Q2 2024

Table 3: Education Sector Single Scheme Action Plan 2023/2024 Targets (Databank)

Compliance Target Area		Target Date for Compliance	Was Target Achieved?	Explanatory Comment (max 200 words)	Revised Target Date
Uploading annual files to the DPENDR Databank	ETBs – Shared Service	Q1 2024	No	Membership files uploaded for 9 ETBs to date. Beneficiary files uploaded for 16 ETBs Purchases and Transfer files uploaded for 16 ETBs. These are for the years 2013 to 2022.	End Q2 2024

Single Scheme Action Plan Achievements Highlight 2023

Sector	Highlight
ETB	<p>Significant progress has been made in the ETB sector in 3 main areas of SPS Compliance:</p> <p>Issuing of benefit and leavers statements for 9 ETBs by Q4 2023 for the years 2013 to 2022. <i>[Remaining ETBs expected to be completed by end Q2 2024]</i></p> <p>Uploading of membership files for 9 ETBs by end Q1 2024 for the years 2013 to 2022 <i>[Remaining ETBs expected to be completed by end Q3 2024. Preparation of files for beneficiary and purchase & transfer commenced in December 2023]</i></p> <p>PeopleXD System development and testing in the area of calculation of referable amounts <i>[Progress made on positive input payees in Q4 2023, development and testing planned on salaried payees for Q2 2024]</i></p>

4.2. Section 38 and Health Sector Actions

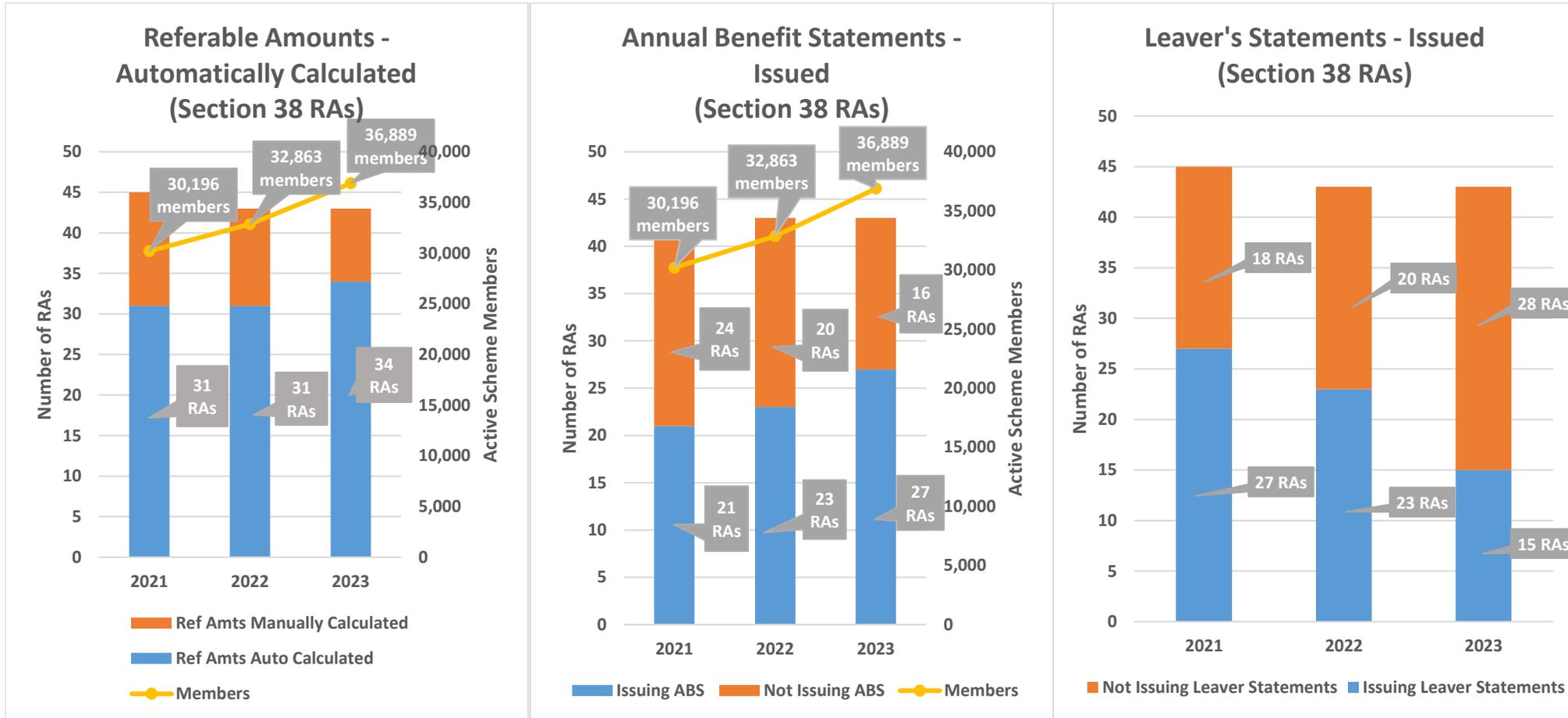


Chart 9: Section 38 RAs – Referable Amounts, ABS and Leaver Statement Comparison (2021 – 2023)

Following the Single Scheme Action Plan Annual Review of 2021, a worrying trend of non-compliance was highlighted across the Section 38 RAs. This led to the establishment of a Section 38 Compliance Forum, to allow DPENDR, the Department of Health and the HSE to liaise directly with the Section 38 RAs and to give the RAs the opportunities to share their compliance issues and learnings and experiences to overcome these. The Compliance Forum has generally been received positively, providing a forum for Section 38 RAs to share information and experiences in implementation of the Single Scheme. A mid-year survey carried out by DPENDR in the summer of 2023 noted that many difficulties in compliance remain in the sector, which was confirmed by the end of year survey for 2023.

Given the challenges involved in the Section 38 sector particularly, the Single Scheme Action Plan 2023-2024 focused on improving compliance for this cohort, and included individual actions for three of the larger Section 38 RAs with non-compliance issues (Beaumont Hospital, Tallaght University Hospital and St John of Gods Community Services). Each of these RAs have had non-compliance issues over the past few years, with Beaumont Hospital and Tallaght University Hospital being non-compliant for calculating Referable Amounts and issuing Annual Benefit Statements since the introduction of the Single Scheme in 2013. Based on the 2022 Single Scheme Survey (as the RA did not provide a response to the 2023 Survey), St John of God Community Services were non-compliant for calculating Referable Amounts since 2017 and for issuing Annual Benefit Statements since 2013.

In targeting these three RAs, the 2023-2024 Action Plan seeks to improve compliance that would benefit significant numbers of Single Scheme members, while also using the experiences involved with larger RAs that have resources to make improvements, and share any lessons with smaller Section 38 RAs encountering non-compliance issues.

Progress in the three named RAs has been mixed, with generally positive developments in the calculation of Referable Amounts for all years in two of the three RAs (Beaumont Hospital and St John of Gods Community Services). However, just one of the three was compliant in issuing Annual Benefit Statements covering years up to and including 2022 (St John of Gods Community Services).

There has been a general improvement in compliance in the Section 38 sector, with Referable Amounts calculated for 28,557 active members in 34 RAs (77% of active members in Section 38 organisations) in 2023, compared to 24,871 or 72% of active members in 31 RAs in 2022. There was also a strong improvement in the issuing of Annual Benefit Statements, with 20,551 members in 27 RAs receiving statements (56% of active members, compared to 15,086 in 23 RAs, or 46% of members in 2022). However, there has been a small decline in compliance of RAs with the statutory deadline for the issuing of Leavers Statements, with just 15 RAs in compliance in 2023, compared to 23 RAs in 2022 and 27 RAs in 2021. It is important that RAs in all sectors ensure that they are fully compliant with all statutory requirements of the Single Scheme.

Overall, the Health Sector saw an increase in Relevant Authorities issuing Annual Benefit Statements, up from 25 to 29. The 29 Relevant Authorities represent an active scheme membership of 82,750 – a 21,749 increase on 2022 – and account for 84% of the total Health Sector active members. The HSE has also implemented improvements in the issuing of statements to Single Scheme members, including Leavers Statements which had previously remained outstanding.

While the COVID-19 pandemic and the subsequent cyber-attack experienced by the HSE in 2021 has had a significant effect on the compliance of RAs in the Health Sector, many organisations have made great strides in tackling compliance issues. There is strong engagement from the vast majority of Section 38 organisations at the Single Scheme Compliance Forum, and it is noted that some Section 38 organisations have been fully compliant for some time with their Single Scheme obligations, while others were fully compliant before encountering difficulties in the more recent past. However, a substantial cohort of RAs in the sector continue to face challenges in the full implementation of the Single Scheme, and greater improvements are required in 2024.

Table 4: Section 38s and Health Sector Single Scheme Action Plan 2023/2024 Targets (Leaver Statements)

Compliance Target Area		Target Date for Compliance	Was Target Achieved?	Explanatory Comments (max 200 words)	Revised Target Date
Leaver Statement	HSE	Q3 2023	Yes	The issuing of bulk Leavers Statements to all eligible SPS members on a monthly basis has been in effect since August 2023. This is being done within 6-8 weeks of the members leaving date, rather than within 6 months. A manual process is required presently but we are working with SAPCOE to implement an automated process	N/A
	Túsla	Q3 2023	Yes		N/A
	S38	Q3 2023	No	Department of Health, HSE, and DPENDR continue to engage with Section 38 organisations on compliance issues via the Compliance Forum for the sector.	

Table 5: Section 38s Single Scheme Action Plan 2023/2024 Targets (Annual Benefit Statements)

Compliance Target Area		Target Date for Compliance	Was Target Achieved?	Explanatory Comments (max 200 words)	Revised Target Date
Annual Benefit Statement	Beaumont Hospital				
	Issue Annual Benefit Statements for all years 2013-2022	30 August 2023	No	The Hospital will issue backlog Annual Benefit Statements to members for all years 2013 to 2022. Awaiting necessary composite report from external third party vendor to enable advancement. The Hospital is actively endeavouring to resolve. The new integrated Payroll/HR System will ensure that these reports can be run directly going forward.	30 June 2024
	Develop automated system for the issuing of Annual Benefit Statements	30 June 2023	Yes	The hospital has developed and implemented a system for the generation of Annual Benefit Statements for Single Scheme members.	
Annual Benefit Statement	Tallaght University Hospital				
	Issue Annual Benefit Statement for all years 2013-2022	31 March 2024	No	The project commenced with the HSE SAP CoE team in November 2023 and the project has progressed very well. This will include issuing Benefit statements 2013-2023.	Following testing and validation with HSE SAP CoE on the 9 th May the statements have been made available. However staff addresses need to be validated before they are issued to ensure there is no

					data breach when issuing the statements. Therefore it is expected to have the statements issued by July.
	Develop automated system for the issuing of Annual Benefit Statement	29 February 2024	Yes	The implementation of the above project will result in us being able to produce Annual Benefit Statements on a yearly basis.	Complete as of May 2024
Annual Benefit Statements	St John of God Community Services				
	Issue Annual Benefit Statements for all years 2013-2022	31 December 2023	YES	SJOGCS issued the benefit statement at the end of June 2023, available online for employees.	
	Develop automated system for the issuing of Annual Benefit Statements	31 December 2023	YES	As above, delivered end of June 2023.	

Table 6: Section 38s Single Scheme Action Plan 2023/2024 Targets (Referable Amounts)

Compliance Target Area		Target Date for Compliance	Was Target Achieved?	Explanatory Comments (max 200 words)	Revised Target Date
	Beaumont Hospital				
Referable Amounts	Calculate Referable Amounts for all years 2013-2022	30 June 2023	No - See Explanatory Comment.	Having run benefit statements based on the original report provided by external third party vendor, it emerged that not all of the required information was incorporated for accurate calculation of referable amounts. The Hospital has been seeking to have this rectified as a matter of urgency. The new integrated Payroll/HR System will ensure that these reports can be run directly going forward.	30 May 2024
	Develop automated system for the calculation of Referable Amounts	30 August 2023	Yes		
	Tallaght University Hospital				
Referable Amounts	Calculate Referable Amounts for all years 2013-2022	31 March 2024	Yes	As part of the project mentioned above - referable Amounts calculated and in place in SAP from 2015 to 2023 inclusive. Backload of 2013 – 2015 outstanding. It is expected to have this completed by the end of April 2024	Complete as of May 2024 - checking processes and other requirements mean that statements will not issue to members until July 2024
	Develop automated system for the calculation	29 February 2024	Yes	Programs to calculate referable amounts in SAP now updated to include TUH by SAP CoE.	

	of Referable Amounts				
	St John of God Community Services				
Referable Amounts	Calculate Referable Amounts for all years 2017-2022	31 December 2023	Yes	The system adds the referable amounts each pay period and updates the statement available online. This has been working since June 2023.	
	Develop automated system for the calculation of Referable Amounts	31 December 2023	Yes	As Above.	

Single Scheme Action Plan Achievements Highlight 2023

Sector/RA	Highlight
Health (HSE and Tusla)	<ul style="list-style-type: none"> • System developments completed in SAP to record refunds, restoration of refunds (same RA), purchases, transfers and Pension Adjustment Orders (PAOs). User Acceptance Testing (UAT) to commence shortly on restoration of refunds (different RA) • Annual Benefit Statements issued to members within Q2 2023 • Bulk Leavers Statements process commenced within timeframe • HSE and Tusla membership and beneficiary data was uploaded to the Databank
St John of God Community Services	<ul style="list-style-type: none"> • The databank is now up and running and we have uploaded files from 2013 – 2023 inclusive. • Leavers statements are working and we are about to launch this with our payroll officers. • We are putting a lot of resources in to the SPSPS and have just signed off on training for the pension department team on the Core Pension Module.

5. Single Scheme Databank

During 2023, work continued to on-board Relevant Authorities to the Single Scheme Databank. The Databank remains an interim risk mitigation measure, intended to secure all summary data for Single Scheme members, while also ensuring a common data standard across all RAs. In addition to submitting catch-up data since 2013, each RA is also required to submit a file annually to the Databank.

Since going live in late 2019, onboarding has focused on an initial catch up activity to collect required member data from 2013-2019. Initially, RAs were placed into 13 waves and training supports, reference materials, data quality assurance and other supports when required, have been provided on an ongoing basis to support them in uploading their member data. DPENDR has hosted over 30 individual onboarding training sessions, with further sessions planned over the course of 2024.

Thanks to continued positive engagement from RAs, as of April 2024, data from 262 RAs has been uploaded to the Single Scheme Databank. For the most recent year to be uploaded to the Databank (2022) just over 225,000 Single Scheme records have been secured.

The Single Scheme Databank team continues to engage with RAs who have outstanding submissions, while also assisting all RAs with any Databank-related queries.

6. Training, Policy Guidance & Engagement

Training

During 2023, the Single Scheme Policy and Support Unit continued to develop policy and provide training and supports to scheme administrators throughout the public service. The Unit delivered virtual training to scheme administrators ensuring continued engagement with RAs throughout the year. Training modules were delivered online via a series of 18 webinars to 1,285 attendees across a substantial range of Relevant Authorities. Training webinars on Single Scheme Databank Administration were also offered to scheme administrators in 2023, and continue to be rolled out in 2024. Supporting materials for scheme policy and administration continue to be developed and made available via the dedicated Single Pension Scheme website.

Helpdesk

A dedicated Helpdesk for administrator queries was established in early 2018. During 2023, the Helpdesk received approximately 1,730 requests for assistance across two main areas (Scheme Administration and the Single Scheme Databank). This is consistent with the level of engagement in 2022, when 1,700 requests for assistance were dealt with. The average resolution rate for these queries was one day, compared to one and a half days in 2022. The charts below demonstrate the monthly activity in these areas in 2023.

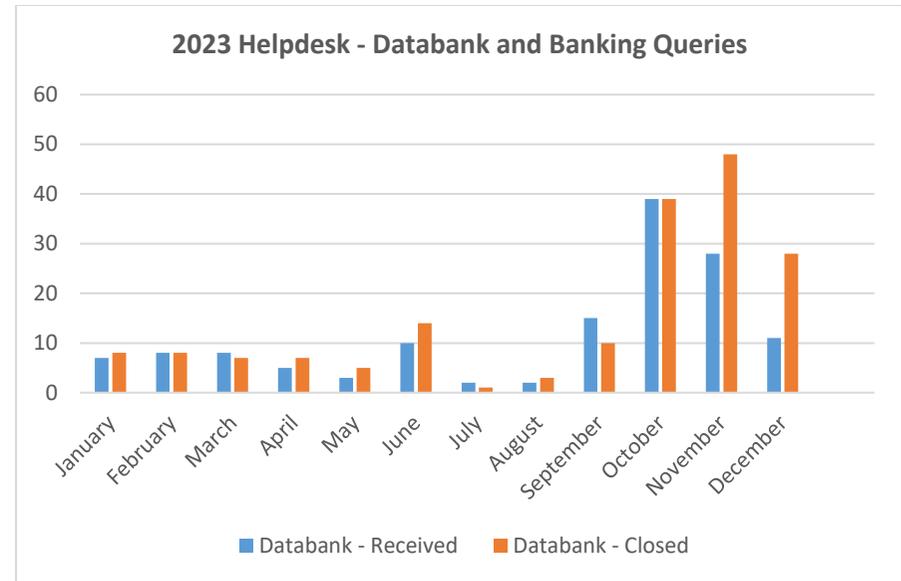
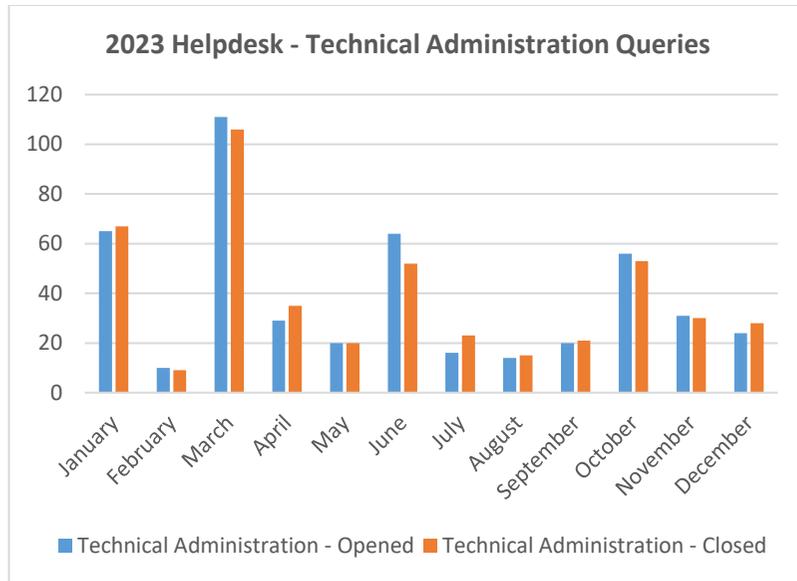


Chart 13: Single Scheme Helpdesk Activity – 2023

Website

A dedicated Single Scheme website is provided for Members and Administrators. The site went live in 2017 and continues to provide resources for both members and administrators, containing guidance on how to administer the scheme and scheme information for members including estimators and membership information booklets.

6.1 Actions - Databank, Training, Policy Guidance & Engagement

Table 7: Extended DPENDR Single Scheme Action Plan 2021/2022 Targets

Action Area	Tasks to Achieve Action	Revised Target Date for 2023	Comment	Was Target Achieved?	Explanatory Comments (max 200 words)	Revised Target Date for 2024
Training	<p>Achieve QQI accreditation for Single Scheme training Administrators who successfully complete training to receive certification aligned with the National Framework of Qualifications</p> <ul style="list-style-type: none"> • Requirements Definition – Q2 2021 • Identification of Educational Partner (Procurement) – Q4 2021 • Curriculum Development and Attainment of QQI Standard – Q2 2022 	N/A	<p>In early 2022, DPENDR engaged in the beginnings of a process to explore delivering QQI-accredited Single Scheme training. However, the costs established in the Request for Information stage indicated high costs.</p> <p>The Single Scheme Policy and Support Unit, therefore, decided that the better approach would be to continue offering virtual training to Single Scheme administrators across the public service, whilst exploring the possibility of increasing the Single Scheme element of the existing Public Service Pensions Management Training Course. This</p>	Yes	The Single Scheme Policy and Support Unit has carried out engagement with DPENDR colleagues on the structure of the Public Service Pensions Management Training Course and a greater emphasis on the Single Scheme in the programme has been agreed. This will take place when the course re-commences.	N/A

Action Area	Tasks to Achieve Action	Revised Target Date for 2023	Comment	Was Target Achieved?	Explanatory Comments (max 200 words)	Revised Target Date for 2024
			course is already QQI accredited and contains a module on the Single Scheme. It is proposed that this could be expanded to give more in-depth information on the Single Scheme, benefitting from the existing QQI accreditation.			
Policy Guidance	<p>Drafting of regulations regarding the treatment of Social Welfare Benefits in the accrual of Single Scheme Benefits to be published in 2021. Detailed guidance will accompany the Regulations in the form of a circular</p> <ul style="list-style-type: none"> • Stakeholder engagement & prepare draft Regulations – Q3 2021 • Publish detailed guidance in the 	Q4 2023	<p>This work was delayed during 2022 due to the legal advices received from the Office of the Attorney General, as well as resource availability in the Single Scheme Policy and Support Unit.</p> <p>The Department of Social Protection has agreed to take carriage of any necessary amendments to primary legislation to enable Regulations under the Public Service Pensions (Single Scheme and Other</p>	No	<p>Whilst we have worked closely with colleagues in the Department of Social Protection, the amendment of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012 has been postponed a number of times.</p> <p>It is now the case that the Single Scheme legislation will be amended through a proposed Department of Social Protection Bill in Q2 2024.</p> <p>Following the successful amendment, work on introducing the relevant regulations will advance.</p>	Q4 2024

Action Area	Tasks to Achieve Action	Revised Target Date for 2023	Comment	Was Target Achieved?	Explanatory Comments (max 200 words)	Revised Target Date for 2024
	form of a circular – Q4 2021		Provisions) Act 2012 to be as comprehensive as necessary. It is aimed that the proposed regulations will be advanced during 2023.			
Policy Guidance	Engage with stakeholders across the Division and Sectors to review pension appeals mechanisms for the Single Scheme <ul style="list-style-type: none"> Options documented – Q4 2021 	Q4 2023	Engagement will continue with Public Sector Pensions Policy to agree on future direction. This will be completed by Q4 2023. However, it is important to note that, following engagement with the Pensions Authority during 2022, it is expected that existing appeals procedures for pre-existing public service pension schemes would continue to occur for Single Scheme members, until specific regulations are introduced. This was conveyed to the Sectoral Focus Group and Steering Committee.	No	This work was delayed during 2023 because of other, unforeseen priorities in the Unit in 2023 and resources being focused elsewhere. Work will advance on this area during 2024.	Q4 2024

Table 8: DPENDR – Single Scheme Action Plan 2023/2024 Targets (Centralised Administration)

Owner	Commitment	Action Area	Target	Explanatory Comment
DPENDR	Complete an outline of the high level design in collaboration with the Centralised Administration System Owner, Revenue and the OGCIO	Single Scheme Centralised Administration System	Q4 2024	<p>In February 2024, Government noted a Memorandum for Information which set out the basis for a collaborative approach between DPENDR, Revenue and the Department of Social Protection (DSP) to develop a Design Proposal that clearly provides a way forward for a Centralised Administration Solution. The Proposal will describe how the automated calculation of scheme contributions and benefits through local payroll systems and onward transmission of this data via Revenue’s Payroll Reporting platform will assist Relevant Authorities in the performance of their administration duties.</p> <p>A Single Scheme Steering Committee focused on the Centralised Administration Solution has been established with key stakeholder representatives from each of the relevant sectors alongside Revenue and DSP in order to provide leadership around future requirements, change management and the sharing best practices that will enable scheme administration. DPENDR has been engaging with the Payroll Software Developers Association (PSDA) and Revenue via a series of workshops on the key requirement to collect additional Single Scheme data through payroll – this work is ongoing with a view of bringing a design proposal to Government for decision by Q4 2024.</p>

Table 9: DPENDR – Single Scheme Action Plan 2023/2024 Targets (Databank)

Owner	Commitment	Action Area	Target	Explanatory Comment
DPENDR	Complete onboarding of HSE and Education Sector RAs	Databank	<ul style="list-style-type: none"> • Dept of Education (Primary, Post-primary and non-teaching staff) – end-Q1 2023 • ETBs and Community and Comprehensive Schools – end-Q3 2023 • HSE – end-Q4 2023 	<p>9 of 16 ETBs are onboarded to the Single Scheme Databank with a plan in place to have all completed by Q3 2024.</p> <p>The onboarding of the 96 Community and Comprehensive Schools has commenced.</p> <p>Department of Education (Primary, Post Primary, and non-teaching staff) have uploaded data to the Single Scheme Databank for all relevant years.</p> <p>The HSE have uploaded data to the Single Scheme Databank for all relevant years.</p>

7. Conclusion

Reviewing progress made over the course of the Single Scheme Action Plan 2023-2024 in 2023, there has been strong work across Relevant Authorities and Sectors to increase compliance across the board and ensure that Single Scheme members are enjoying the statutory rights under the Public Service Pensions (Single Scheme and Other Provisions) Act 2012.

There is a slow but steady increase in compliance in the calculation of Referable Amounts and the issuing of Annual Benefit Statements to Single Scheme members. However, there are some key areas where further improvements are needed, particularly with regard to Leavers Statements, where compliance has dropped, particularly in the Section 38 sector.

The governance structures established to oversee the implementation of the Single Scheme and this Action Plan, such as the Sectoral Focus Group and Steering Committee have been successful in facilitating the discussion of issues and problem-solving in a collegiate manner. The Single Scheme Compliance Forum for the Section 38 sector has been of particular benefit in gauging the particular difficulties faced by that sector in implementation, and has brought colleagues from numerous bodies together to assist in finding solutions. While there have been unforeseen delays in meeting targets, in both the ETB and Section 38 sectors, work is ongoing to meet the goals in the Action Plan.

As this Action Plan continues in 2024, we look forward to further constructive discussion of issues relating to the difficulties associated with administering the scheme. DPENDR will continue to strive to provide the highest levels of service to members and administrators through training, support and policy guidance.

