



**An Roinn Caiteachais Phoiblí Bonneagair**  
**Athchóiriúcháin Seirbhíse Poiblí agus Digitiúcháin**  
Department of Public Expenditure Infrastructure  
Public Service Reform and Digitalisation

## The Single Public Service Pension Scheme

# Action Plan 2023/2024

Supporting the Administration of the Single Pension Scheme

## Annual Review of Progress during 2024

# Table of Contents

Table of Contents.....	2
1. Executive Summary.....	3
2. Introduction .....	4
3. Progress Over 2024.....	8
4. Sectoral Focus .....	14
4.1. Education and Training Boards (ETBs) and Education Sector Actions.....	14
4.2. Section 38 and Health Sector Actions.....	19
5. Single Scheme Databank.....	27
6. Training, Policy Guidance & Engagement.....	28
6.1 Actions - Databank, Training, Policy Guidance & Engagement.....	30
7. Conclusion.....	34

# 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 DPER Databank.

Actions and targets were also established for the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation (DPER) over this period, including a renewed focus on addressing issues that have continued from the previous Action Plan 2021-2022. This is the final Annual Review of the 2023-2024 Action Plan.

During 2024, there has been an improvement in compliance by Relevant Authorities across the range of sectors. Overall, there has been growth in compliance in Referable Amounts Calculation and Annual Benefit Statements issuing in 2024 compared with 2023, as well as an increase in the issuing of Leaver Statements in 2024 compared to 2023. While the year-on-year increase in 2024 is not statistically significant, the overall impact of the two Single Scheme Action Plans since 2021 represent a substantial change in compliance in that time and indicates that incremental improvements are now being made from a higher base. This indicates that DPER and the sector representatives have worked well together and that both Action Plans have positively impacted on compliance and administration of the Single Scheme.

As well as the specific actions for DPER and Section 38 and ETB Relevant Authorities in the 2023-24 Action Plan, maintenance and improvements in Single Scheme compliance continue to be monitored in other sectors.

At end-2024, according to the Single Scheme Annual Survey:

- Active membership stood at 264,786, up 22,453 (9%) versus 2023 and 54,101 (25%) versus 2022.
- 290 RAs advised they had calculated Referable Amounts in 2024, for an active membership of 251,512, or 95% of total active Scheme members. This is compared with 277 RAs (227,491 members, 94% of total) in 2023, and 273 RAs (193,869, 92% of total) in 2022.
- 275 RAs processed and issued Annual Benefit statements in 2024, representing an active membership of 240,805 or 91% of total active Scheme members. This compares with 261 RAs (217,937 members, or 90% of active total membership) in 2023 and 251 RAs (173,883 members, 83% of active total membership) in 2022.

- 231 RAs issued Leaver Statements in 2024, an increase from 221 in 2023, as well as the previously higher figure of 227 in 2022.

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 310 RAs have uploaded data to the Single Scheme Databank, with substantial progress in the last year in uploading data from those two sectors, and over 274,000 Single Scheme member records have been secured for the most recent year of processing (2023).

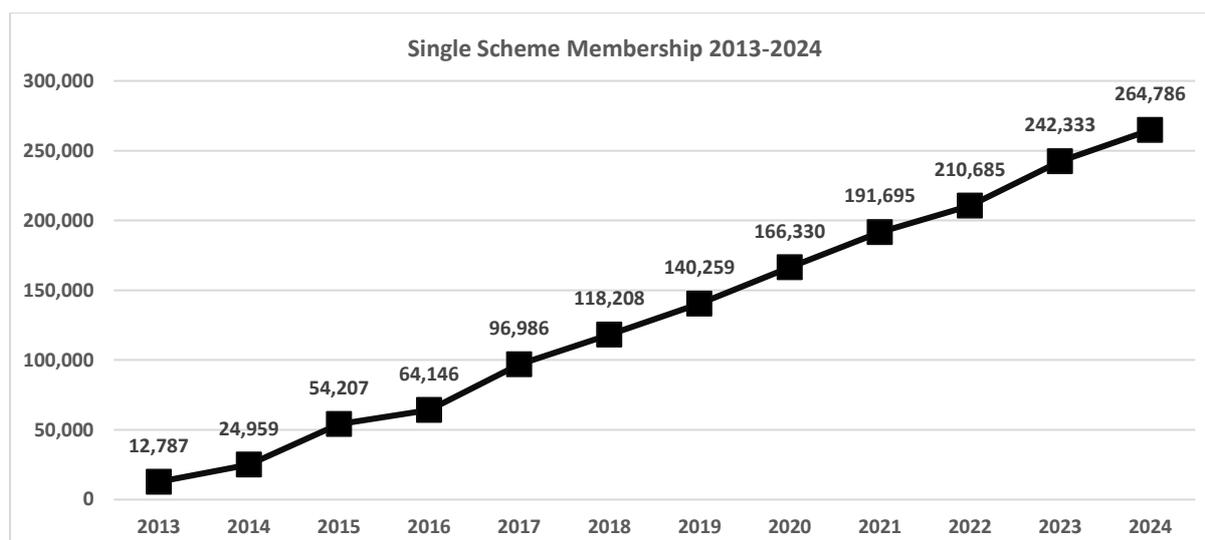
Significant work has also been advanced in the establishment of a Centralised Database and Information System (CDIS) for the Single Scheme.

## 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, Infrastructure, Public Service Reform and Digitalisation (DPER) 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 DPER’s annual Single Scheme Administration Survey, the Single Scheme Action Plan 2023/24 focuses on two specific sectors in the public service where obtaining full compliance has been a particular challenge; Education and Training Boards (ETBs) in the Education Sector and Section 38 bodies in the Health Sector.

The Single Scheme is administered by the various public service employers designated by the Minister of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation 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 339 had active members by year-end 2024. Membership of the Single Scheme has increased substantially since its introduction in 2013 and currently stands at in excess of 264,000 (2024 Annual Survey) active members. Chart 1 shows the annual growth in active membership since 2013.



**Chart 1:** Single Scheme Active Membership (2013 – 2024)

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 an Annual Benefit Statement to all members by 30<sup>th</sup> 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 the 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 final 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 set 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 contained a number of actions for DPER itself. It sought 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.

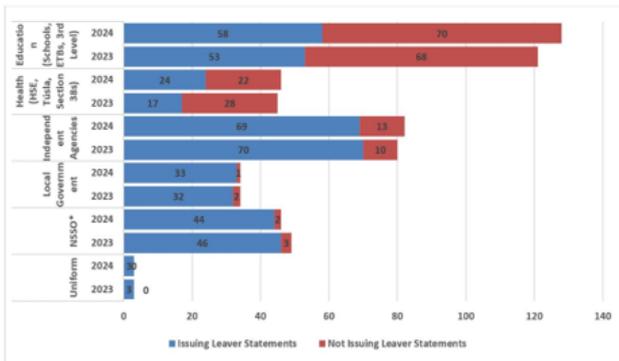
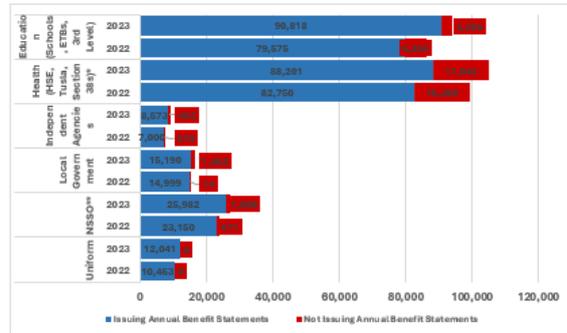
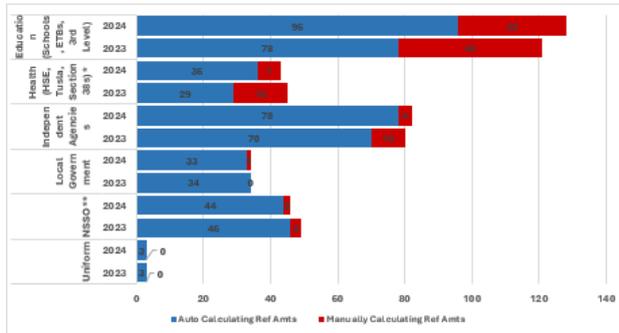
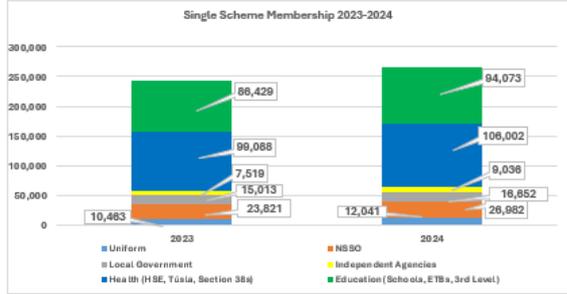
Relevant Authorities who fail to issue member benefit statements in line with their statutory disclosure obligations may be reported to the Pensions Authority and, if found to be in breach of their obligations, may be subject to regulatory intervention by the Authority.

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.

# Review of Single Scheme Action Plan 2023-2024

339 RAs Administering



**Training in 2024**

18 Training Webinars

1,821 Attendees

### 3. Progress Over 2024

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 2024.

Since 2023, the number of active Single Scheme members has risen by 22,453, from 242,333 to 264,786, an increase of 9%. The graph below demonstrates the growth in Education (7,644 or 9%), Health (6,914 or 7%), and NSSO (3,161 or 13%) active Scheme memberships in 2024, though growth has been seen across all Sectors: Uniform (15%), Local Government (11%) and Independent Agencies (20%). Membership breakdown by sector is illustrated in Chart 2 below.

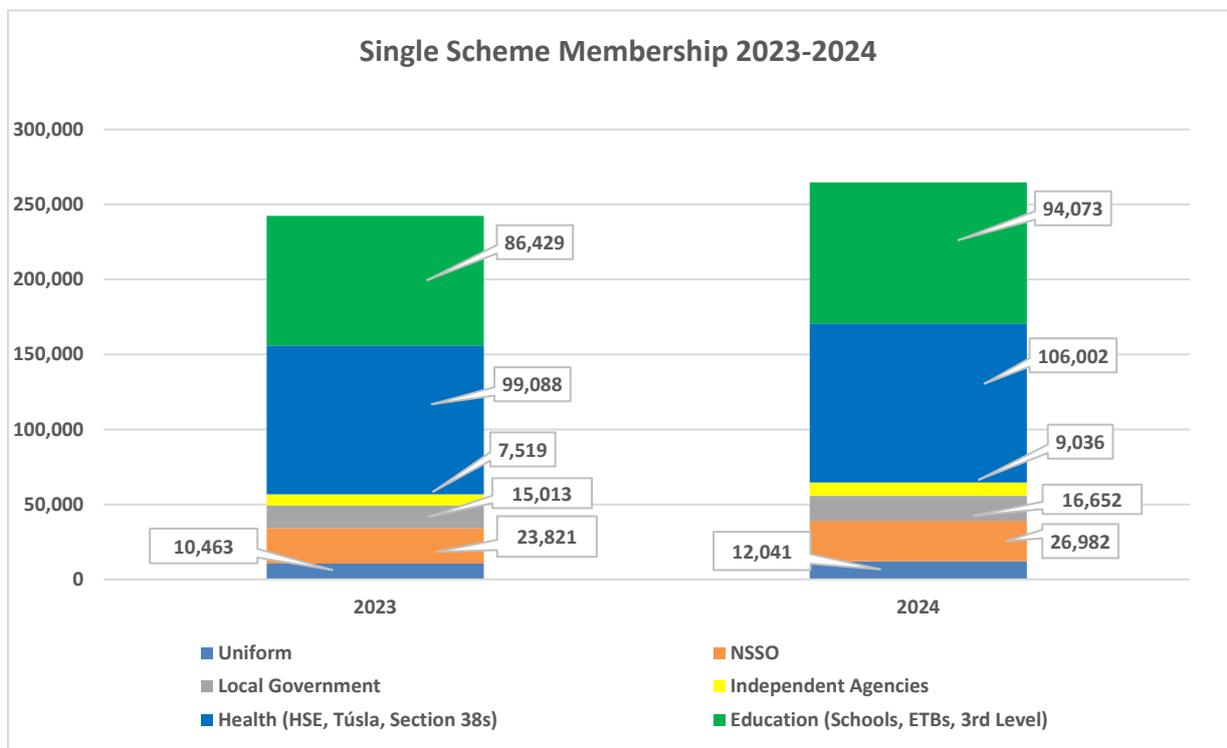
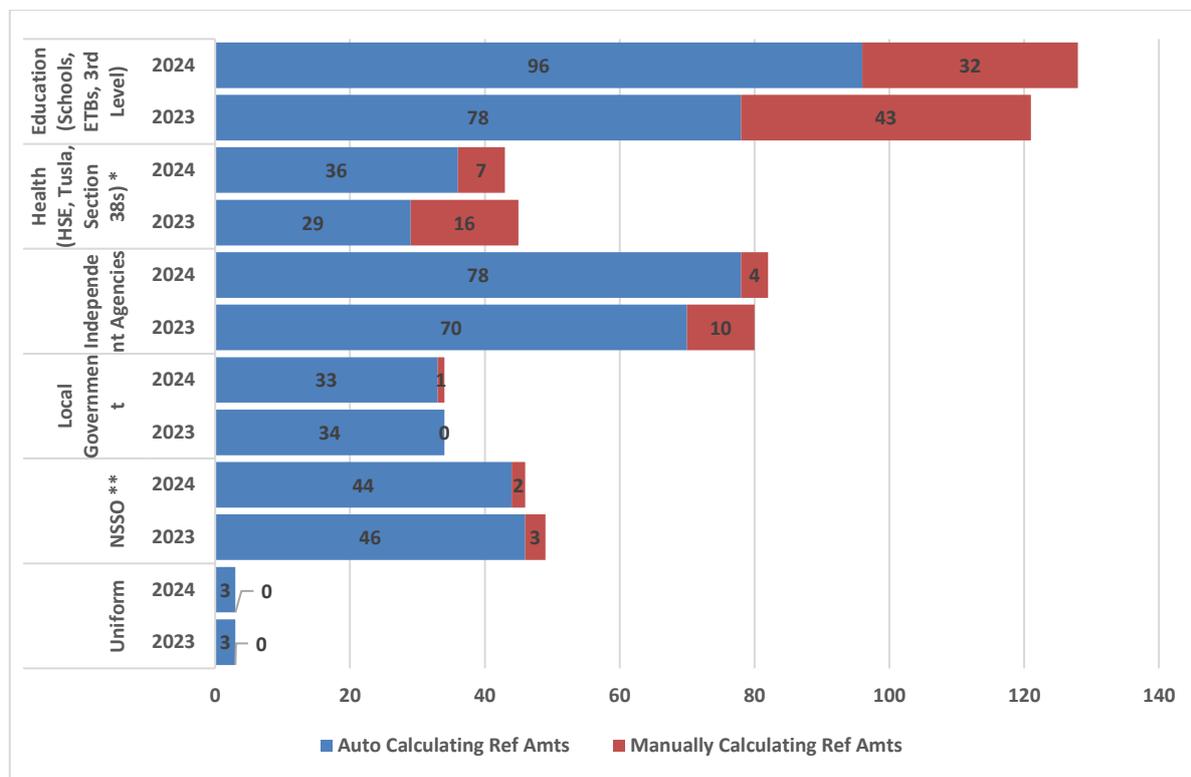


Chart 2: Scheme Membership – Sectoral Breakdown (2023 - 2024)

In 2024, the number of Relevant Authorities automatically calculating Referable Amounts rose from 277 to 290, indicative of a good level of compliance with this aspect of scheme administration. These Relevant Authorities represent a membership in 2024 of 251,512 (95% of active members).

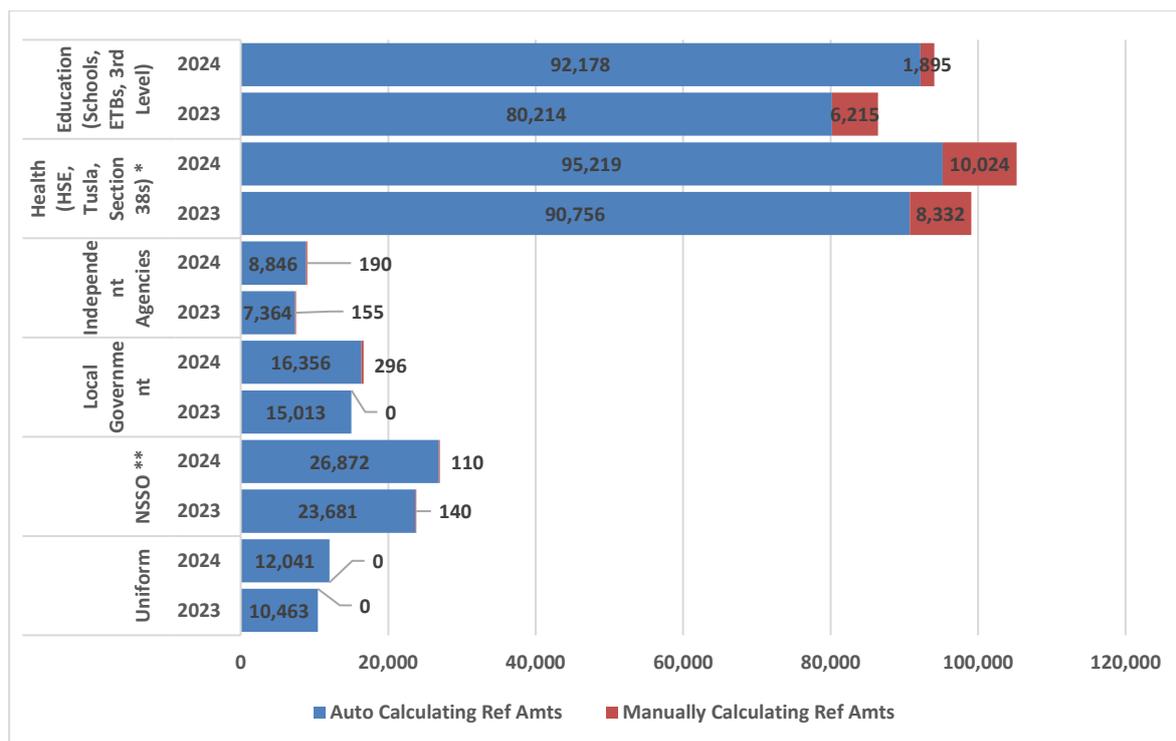
Chart 3 displays the number of RAs automatically calculating Referable Amounts and Chart 4 sets out the numbers of active members in RAs automatically calculating Referable Amounts.



**Chart 3:** Calculation of Referable Amounts – Relevant Authorities (2023 - 2024)

\* Adjustments have been made to data for the Health sector, as three of the Section 38 bodies surveyed in January 2025 did not have access to the Single Scheme before 2024, and therefore could not issue statements or calculate Referable Amounts for previous years. Therefore the data relating to these organisations has been omitted from the graph.

\*\* The 2 NSSO RAs that did not automatically calculate referable amounts were not in receipt of full administrative service from the NSSO.



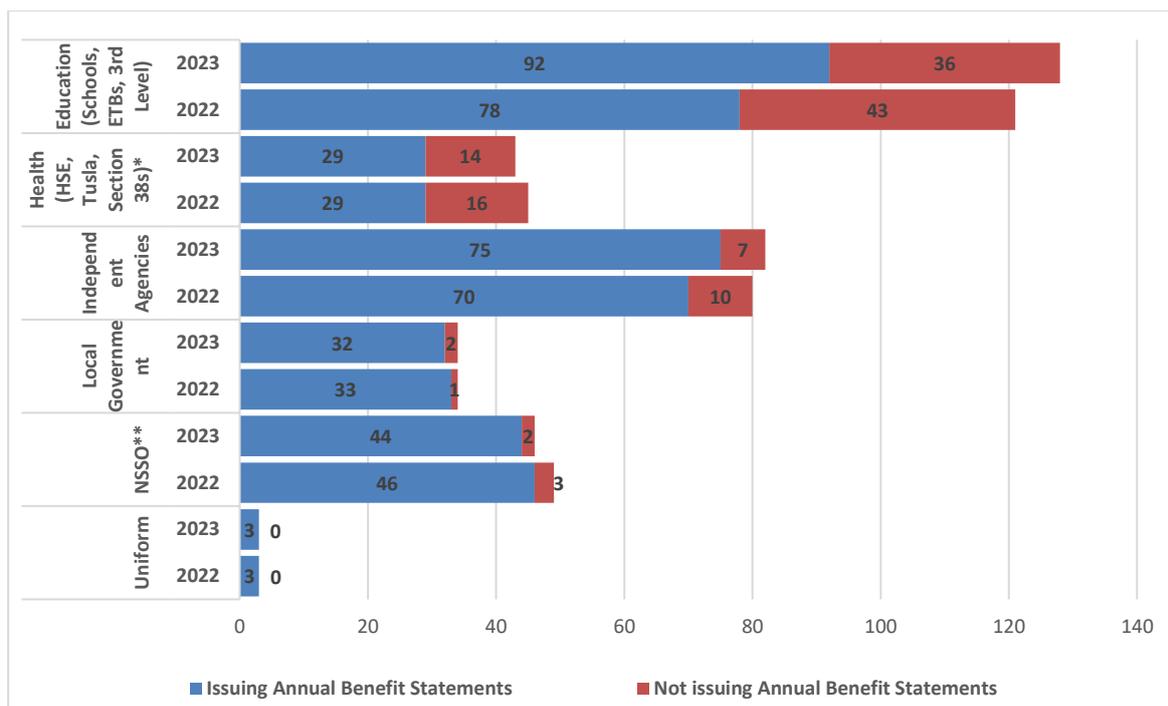
**Chart 4: Calculation of Referable Amounts – Members (2023 - 2024)**

\* Adjustments have been made to data for the Health sector, as three of the Section 38 bodies surveyed in January 2025 did not have access to the Single Scheme before 2024, and therefore could not issue statements or calculate Referable Amounts for previous years. Therefore the data relating to these organisations has been omitted from the graph.

\*\* The 2 NSSO RAs that did not automatically calculate referable amounts were not in receipt of full administrative service from the NSSO.

**Note:** These numbers are as-at survey returns for the subsequent year’s Annual Survey e.g. 2024 numbers as recorded in January 2025 survey.

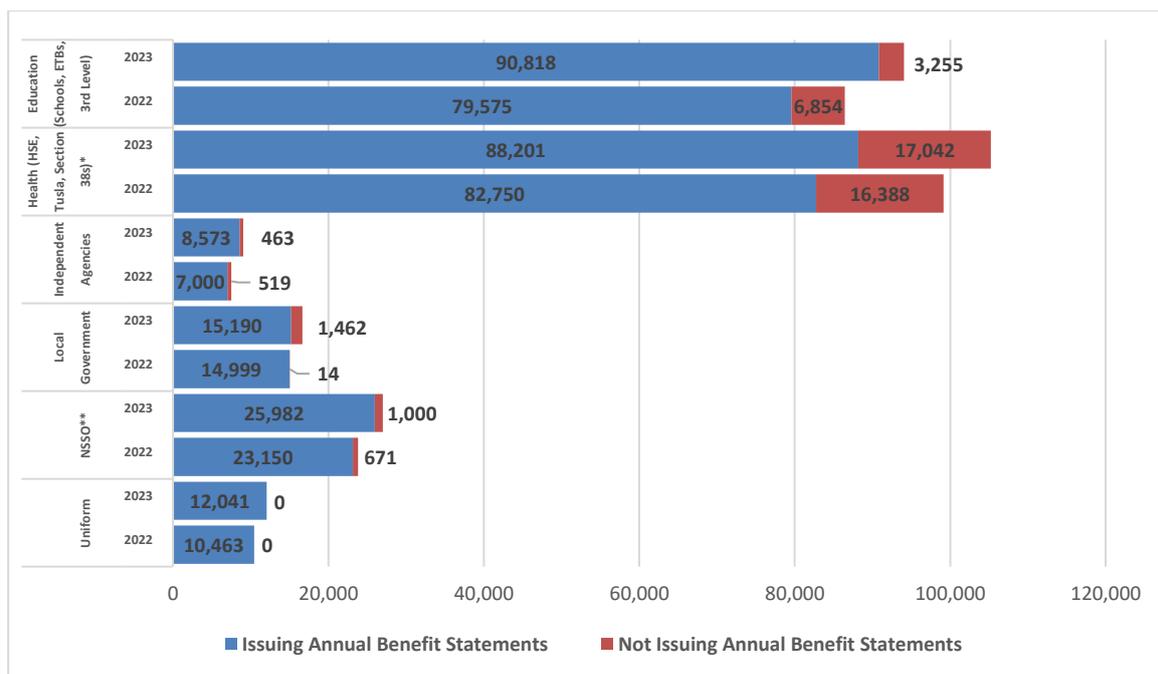
There has been an increase in Relevant Authorities issuing member Annual Benefit Statements, from 261 in 2023 to 275 in 2024, representing an active Scheme membership of 240,805 (91% of active members). It should also be noted that while there appears to be some non-compliance on Annual Benefit Statements in the NSSO sector, the issue is confined to a small number of Relevant Authorities, where all elements of Single Scheme administration are 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 2023 and 2024 in all sectors.



**Chart 5: Issuing of ABS – Relevant Authorities (2022 - 2023)**

\* Adjustments have been made to data for the Health sector, as three of the Section 38 bodies surveyed in January 2025 did not have access to the Single Scheme before 2024, and therefore could not issue statements or calculate Referable Amounts for previous years. Therefore the data relating to these organisations has been omitted from the graph.

\*\* The 2 NSSO RAs that did not automatically calculate referable amounts were not in receipt of full administrative service from the NSSO.



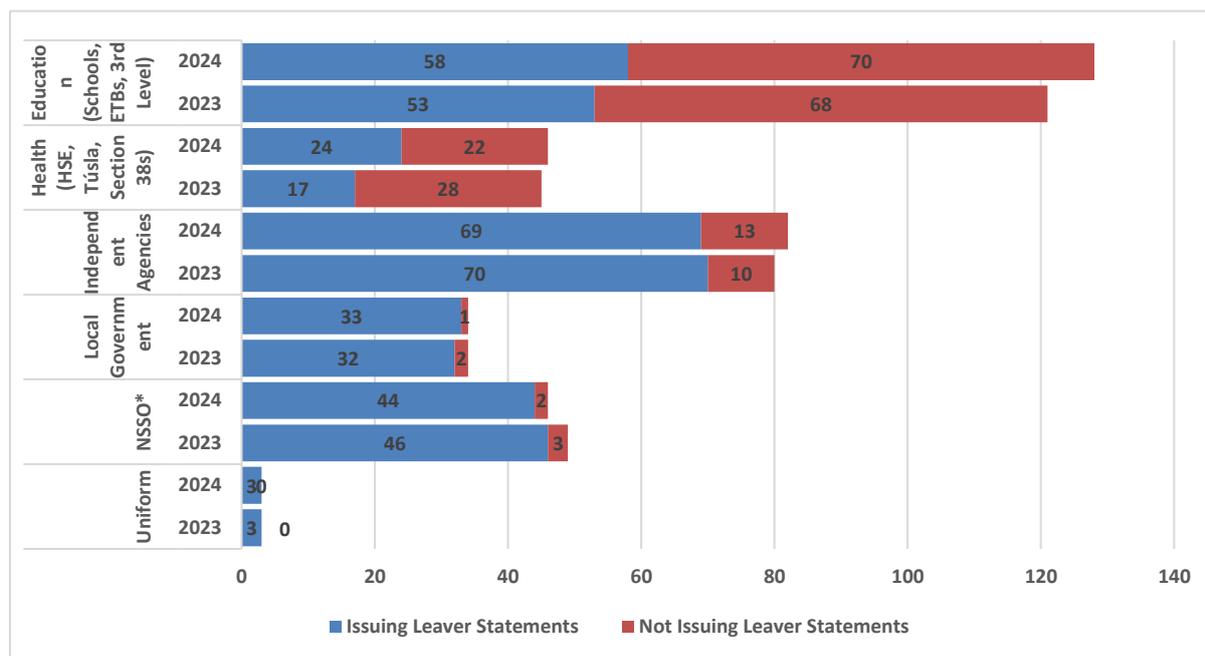
**Chart 6: Issuing of ABS – Members (2022 – 2023)**

\* Adjustments have been made to data for the Health sector, as three of the Section 38 bodies surveyed in January 2025 did not have access to the Single Scheme before 2024, and therefore could not issue statements or calculate Referable Amounts for previous years. Therefore the data relating to these organisations has been omitted from the graph.

\*\* The 2 NSSO RAs that did not issue Annual Benefit Statements were not in receipt of full administrative service from the NSSO; the RAs themselves were responsible for the issuing of Annual Benefit Statements.

**Note:** These numbers are as-at survey returns for the subsequent year’s Annual Survey e.g. ABS for 2023 was issued in 2024, as recorded in January 2025 survey.

In 2024, 231 Relevant Authorities (68% of all RAs) issued Leaver Statements to departing Single Scheme members within six months, which is up from 221 in 2023, as well as the previously higher figure of 227 in 2022. While there have been year-on-year improvements in some sectors, and a slight improvement overall, significant improvement is still needed. This is demonstrated in Chart 7 below.



**Chart 7: Numbers of RAs issuing Leaver Statements (2023-2024)**

\* As three of the Section 38 bodies surveyed in January 2025 did not have access to the Single Scheme before 2024, they therefore could not issue statements for previous years. Therefore 2023 data does not apply to those organisations.

\*\* The 2 remaining NSSO RAs did not receive full administrative service from the NSSO; the RAs themselves were responsible for the issuing of Leaver Statements.

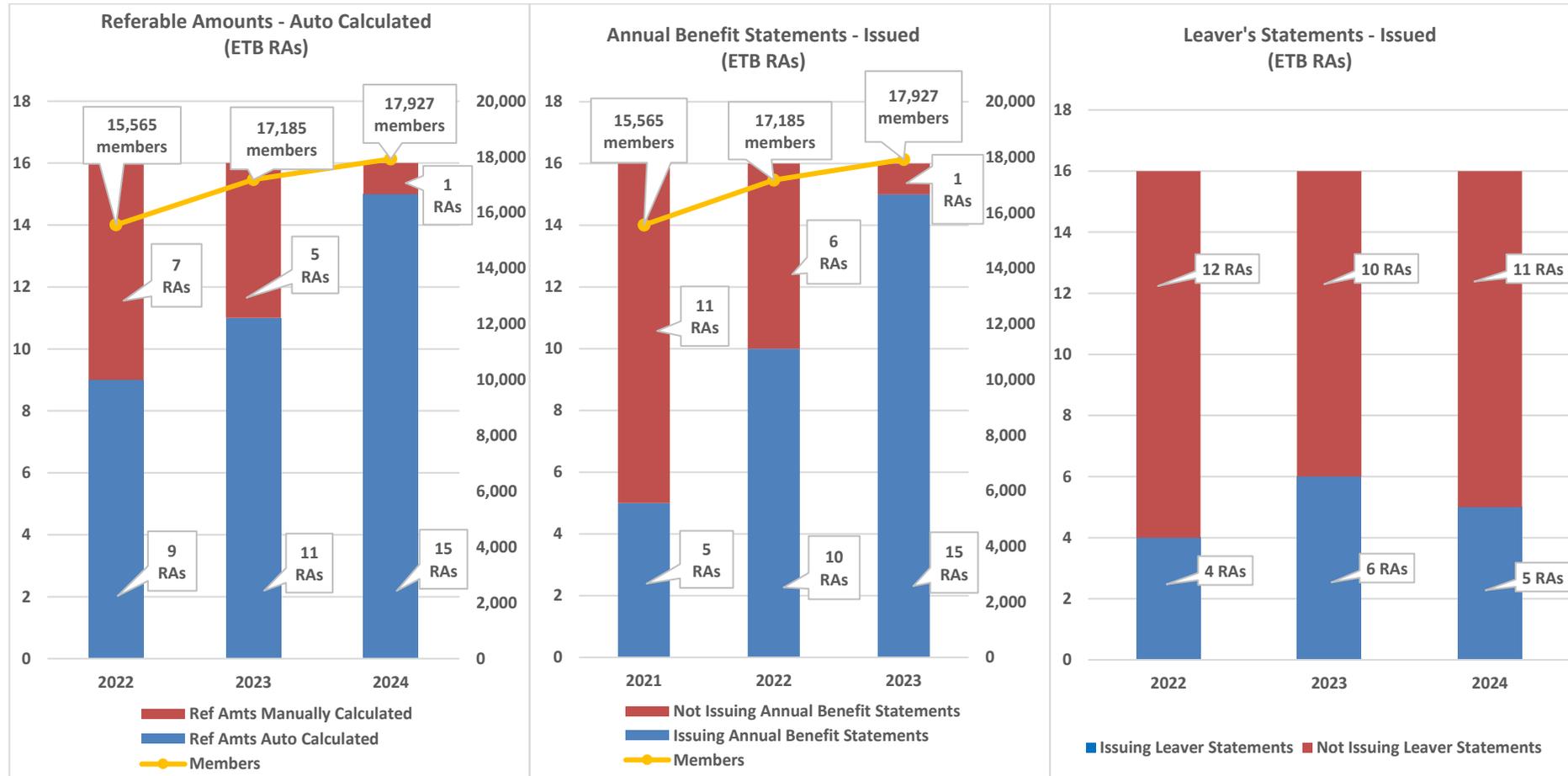
**Note:** These numbers are as-at survey returns for the subsequent year’s Annual Survey e.g. 2024 numbers as recorded in January 2025 survey.

It should be noted that there is no graph illustrating the number of members receiving Leaver 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

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



**Chart 8:** Education and Training Boards – Referred Amounts, ABS and Leaver Statement Comparison (2023 - 2024)

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 in their respective regions. 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.

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 had been advances in automatically calculating Referable Amounts and uploading these to the DPER 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 17,185 in 2023 to 17,927 in 2024, an increase of 742 (4%).

Overall, 4 additional ETBs (15 in total) are automatically calculating Referable Amounts in 2024 compared to 2023. In 2024, these 15 ETBs calculated for 16,056 active members (representing 90% of total ETB active membership). Only Cork ETB was non-compliant. This represents a year-on-year increase in active members having Referable Amounts automatically calculated of 4,827 (43% increase) since 2023, and 7,731 (an increase of 93%) since reporting on Single Scheme compliance to Government commenced following the 2021 Single Scheme survey.

There has also been a very significant increase in the issuing of Annual Benefit Statements to Single Scheme members in ETBs, with 16,056 (90% of active members) in receipt of Annual Benefit Statements in 2024. This number has increased by 51% from 10,648 active members in 2023 and by 176% from 5,803 active members in 2021. In 2024, 15 RAs processed Annual Benefit Statements for active members in the ETB sector, an increase of 5 since 2023. Again, Cork ETB was the only non-compliant ETB in this area.

Regarding Leaver Statements, there has been a small decline in compliance, with 5 ETBs issuing statements to leavers within the six month statutory deadline, down from 6 ETBs in 2023, when figures also remained behind previous compliance levels (7 ETBs in 2021). A process is being developed for non-compliant ETBs to address this discrepancy and provide Leaver Statements in a timely manner using a consistent approach. Overall compliance in the ETB sector is currently scheduled to be on track by end-2025.

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
<b>Annual Benefit Statement</b>	Department of Education	Revised target date: Q2 2024	Yes (after revised target date)	DEY issued 81,947 statements to 66,977 members in 2024 which represented 100% of active members.
	ETBs – Shared Service	Revised target date: Q2 2024	Yes (after revised target date)	<ul style="list-style-type: none"> <li>• Due to the volume of checking required on 11 years’ worth of data, the target date was not achieved.</li> <li>• 13 ETBs had provided all statements, with 2 others providing some.</li> <li>• All 16 ETBs have now been provided with their statements up to 2024 to issue to their members in 2025.</li> </ul>

**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
Leaver Statement	ETBs – Shared Service	Revised target date: Q2 2024	Yes (after revised target date)	<ul style="list-style-type: none"> <li>• Due to the volume of checking required on 11 years’ worth of data and the bespoke systems used by 2 ETBs, the target date was not achieved.</li> <li>• All 16 ETBs have now been provided with their statements up to 2024 to issue to their members.</li> <li>• An internal process is being investigated and will be developed in 2025 to allow ETBs provide Leaver Statements in a timely manner using a consistent approach.</li> </ul>

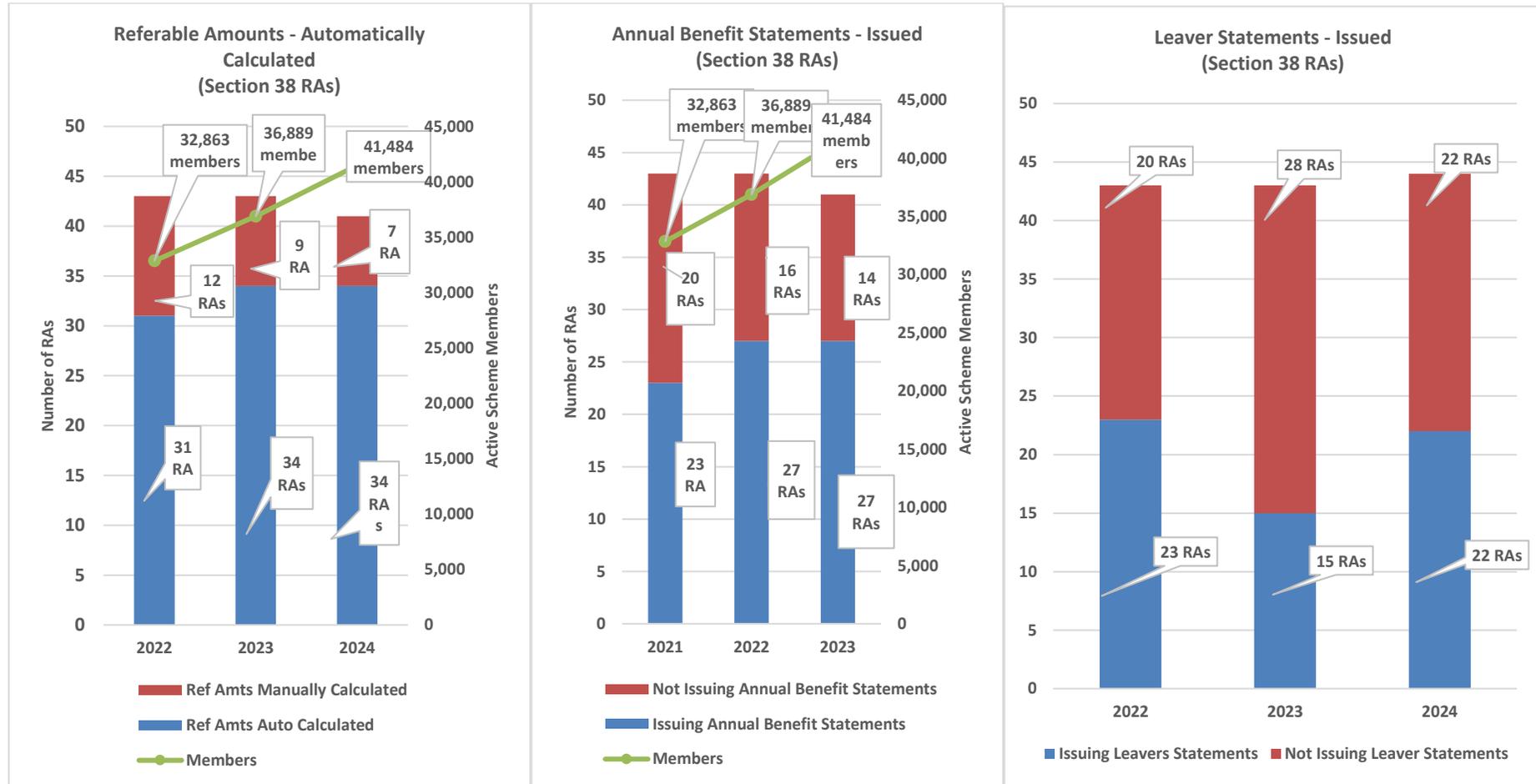
**Table 3:** Education Sector Single Scheme Action Plan 2023/2024 Targets (Databank)

Compliance Target Area		Target Date for Compliance	Was Target Achieved?	Explanatory Comment
Uploading annual files to the DPER Databank	ETBs – Shared Service	Revised target date: End Q2 2024	Yes	

**Single Scheme Action Plan Achievements Highlight 2024**

Sector	Highlight
ETB	<p>As of end June 2025, all 16 ETBs were provided with all their benefit and leaver statements up to 2024 and membership, beneficiary and Purchase &amp; Transfer files were uploaded to the databank for these members.</p> <p>A lot of developments have been made to the PeopleXD system and testing carried out. It is hoped that 2025 statements can be generated on the PeopleXD directly by ETBs and or the SPS members themselves.</p>

## 4.2. Section 38 and Health Sector Actions



**Chart 9:** Section 38 RAs – Referable Amounts, ABS and Leaver Statement Comparison (2022 – 2024)

\* Adjustments have been made to data, as three of the Section 38 bodies surveyed in January 2025 did not have access to the Single Scheme before 2024, and therefore could not issue statements or calculate Referable Amounts for previous years. Therefore the data for these organisations in the specific categories has been omitted from the graph. They are also not included in the list of organisations that were due to issue leaver statements in 2022 and 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 DPER, 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 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 DPER 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. This has been reiterated by data collected in the summer of 2024, and now in 2025, relating to membership data for 31 December 2024.

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 God Community Services). Each of these RAs have had non-compliance issues over the past number of years, with Beaumont Hospital and Tallaght University Hospital being non-compliant for automatically 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 was non-compliant for automatically calculating Referable Amounts since 2017 and issuing Annual Benefit Statements since 2013.

In targeting these three RAs, the 2023-2024 Action Plan sought 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.

In February 2024, a Government decision to provide Section 38 status for four hospices increased the number of organisations in the Single Scheme. Three of these RAs had never previously administered the Single Scheme (Galway Hospice Foundation, Milford Care Centre, and St Francis Hospice), while the fourth hospice (Marymount University Hospital) had been operating the Single Scheme for several years for a small cohort of staff. The addition of these hospices to the Section 38 group has impacted on how overall increases in compliance in the Section 38 sector is assessed year-on-year. This report does not include data on statements issued by the three hospices new to the Single Scheme, except with regard to leaver's statements issued in 2024.

In addition to this, the decision by Avista to answer the 2024 survey as one corporate organisation – when it previously responded on behalf of its three regional services separately – further impacts overall RA figures. This should be noted when comparing current figures with those from previous years.

In 2024, progress in the three RAs named in the Single Scheme Action Plan was mixed. There were generally positive developments in the automatic calculation of Referable Amounts for all years in two of the three RAs (Tallaght University Hospital and St John of God Community Services). However, initial indications are that there has not been good progress in Beaumont Hospital, based on contradictory data provided by the hospital in the 2023 and 2024 surveys. Similarly, while one of the three named RAs indicated they were compliant in issuing Annual Benefit Statements covering years up to and including 2023 (Tallaght University Hospital), Beaumont Hospital has yet to issue any Annual Benefit Statements to members, and St John of God Community Services still requires some work to be completed for Annual Benefit Statements to issue for all years to current and deferred members. All three RAs have made

very limited progress on the issuing of Leaver Statements, however none of the RAs are issuing Leaver Statements in line with the statutory requirement of six months after a staff member's departure.

Overall progress in compliance for the Section 38 sector has not always been linear, with Referable Amounts automatically calculated for 30,701 active members in 34 RAs in 2024 (75% of active members in Section 38 organisations, excluding the three hospices new to the Scheme). While there is a numerical increase in active members having Referable Amounts automatically calculated, it also represents an overall drop of 2% in total compared to 77% of active members (28,557) in 34 RAs in 2023, when there appears to have been a large increase in automatic calculations. However, the 2024 percentage of active members having Referable Amounts automatically calculated (75%) is higher than the figure for 2022 (68%).

There was a slight improvement in the issuing of Annual Benefit Statements in Section 38 organisations in 2024, with 23,683 members in 27 RAs receiving statements (58% of active members, compared to 20,551 in 27 RAs, or 56% of members in 2023). A direct comparison with 2023 is complicated by differing response patterns by groups of RAs for 2024, where previously they may have answered as separate RAs. However, it is clear that figures for both 2023 and 2024 are a significant improvement on 2022, which saw statements issued to 15,086 members in 23 RAs, or 46% of members. There has also been a reversion to the norm in compliance of RAs with the statutory deadline for the issuing of Leaver Statements, with 22 RAs in compliance in 2024, after just 15 Section 38 RAs advised they were in compliance with statutory deadlines in 2023. However, this figure is still a slight reduction on the 23 RAs that complied in 2022.

Overall, the Health Sector (including HSE and Section 38 RAs) saw 29 Relevant Authorities issuing Annual Benefit Statements in 2024, the same figure reached in 2023. These 29 Relevant Authorities represent an active scheme membership of 88,201 – a 5,451 or 7% increase on 2023 – and account for 84% of the total Health Sector active members (excluding those in the three hospices that are new to the Single Scheme).

There is growing engagement from the 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, with no significant changes made and greater improvements are required in 2025 and beyond, particularly given the time that has passed since these challenges initially arose.

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

Compliance Target Area		Target Date for Compliance	Was Target Achieved?	Explanatory Comments
Leaver Statement	S38	Q3 2023	No	Department of Health, HSE, and DPER 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
Annual Benefit Statement	<b>Beaumont Hospital</b>			
	Issue Annual Benefit Statements for all years 2013-2023	Revised Target Date 30 June 2024	No	The Hospital will issue backlog Annual Benefit Statements to members for all years 2013 to 2023. Significant challenges have been encountered by the Hospital in being provided with reports from a former external third party vendor with all of the required information. Initial review of the most recent dataset provided suggests necessary composite data is now incorporated. The new integrated Payroll/HR System will have reports to capture the data required with respect to 2024 and going forward.
	Develop automated system for the issuing of Annual Benefit Statements	30 June 2023	No	System for the issuing of Annual Benefit Statements in place. The issue arising has been the dependency on a former external third party vendor providing the data required to enable issuing of Annual Benefit Statements.

				The new integrated Payroll/HR System will ensure that these reports can be run directly with respect to 2024 and going forward.
<b>Annual Benefit Statement</b>	<b>Tallaght University Hospital</b>			
	Issue Annual Benefit Statement for all years 2013-2023	Revised Target Date July 2024	Yes	
	Develop automated system for the issuing of Annual Benefit Statement	29 February 2024 – Complete as of May 2024	Yes	
<b>Annual Benefit Statements</b>	<b>St John of God Community Services</b>			
	Issue Annual Benefit Statements for all years 2013-2022	31 December 2023	No	<p>SJOG Community Services has worked with its pensions software provider, CORE, to develop an online Single Scheme information portal. All current employees enrolled in the Single Scheme can now access their real-time Single Scheme benefit and contributions information via an internal staff portal. SJOG CS is engaging with CORE on developing a report process to assist in issuing backlog Annual Benefit Statements, in line with legislative requirements.</p> <p>However, CORE has confirmed that there is no automatic function for generating benefit statements for deferred members. Benefit</p>

				statements will have to be generated for each individual member.
	Develop automated system for the issuing of Annual Benefit Statements	31 December 2023	Yes	

**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
	<b>Beaumont Hospital</b>			
<b>Referable Amounts</b>	Calculate Referable Amounts for all years 2013-2023	Revised Target Date 30 May 2024	No	Having run benefit statements based on the original, as well as subsequent reports provided by former 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 endeavouring to have this rectified. Initial review of the most recent dataset provided suggests necessary composite data is now incorporated. The new integrated Payroll/HR System will have reports to capture the data required with respect to 2024 and going forward
	Develop automated system for the calculation of Referable Amounts	30 August 2023	Yes	System in place. The new integrated Payroll/HR System will have reports to capture the data required with respect to 2024 and going forward

	<b>Tallaght University Hospital</b>			
<b>Referable Amounts</b>	Calculate Referable Amounts for all years 2013-2023	31 March 2024 – Revised Target Date July 2024	Yes	
	Develop automated system for the calculation of Referable Amounts	29 February 2024	Yes	
	<b>St John of God Community Services</b>			
<b>Referable Amounts</b>	Calculate Referable Amounts for all years 2017-2023	31 December 2023	Yes	
	Develop automated system for the calculation of Referable Amounts	31 December 2023	Yes	

**Single Scheme Action Plan Developments 2024**

Sector/RA	Development
<b>Beaumont Hospital</b>	<ul style="list-style-type: none"> <li>The new integrated Payroll/HR System provides the Hospital with the capability to generate Leaver Statements promptly, with configurations for same being finalised.</li> </ul>
<b>Tallaght University Hospital</b>	<ul style="list-style-type: none"> <li>All data up to and including 2018 has been uploaded to the Databank. TUH is engaging with DPER to ensure that data from 2019 is correctly assigned, given that it also includes staff in Children’s Health Ireland.</li> <li>Some work has been carried out on Leaver Statements but has been put on hold due to above Databank issue. It is hoped that this will be done by end of 2025 but, if not, should be completed by early 2026.</li> </ul>
<b>St John of God Community Services</b>	<ul style="list-style-type: none"> <li>Databank has been uploaded until 2023 with 2024 to be submitted at a later date. Standard Operating Procedures have been drawn up for the Leaver Statements and SJOG is currently testing the process with payroll.</li> </ul>

**Update on Beaumont Hospital**

DPER has continued to engage with Beaumont Hospital on compliance issues over 2025. While no actions were successfully met during the lifetime of the Action Plan, the following developments have since occurred:

- As of November 2025, Beaumont Hospital has commenced issuance of circa 8,000 Annual Benefit Statements, covering the years 2013 to 2024, to Single Scheme members. 4,000 ABS have been launched from an automated ABS portal to current and former employee email accounts. A further 3,500 ABS have been produced and will be issued by post to former employees where email data is missing.
- Separately, uploading of information to the Databank for the period 2013 to 2024 inclusive commenced, with both the Benefits & Purchase and Transfer sections completed in their entirety. The final phase of the project is due to be completed by end November 2025.
- Beaumont also confirmed that Leavers Statements will issue to employees within 6 months of ceasing duty in accordance with legislative provisions going forward.

## 5. Single Scheme Databank

During 2025, work continued to on-board Relevant Authorities to the Single Scheme Databank, in particular Community and Comprehensive Schools and Section 38 bodies.

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 Relevant Authorities.

The Single Scheme Databank went live in late 2019, and initially onboarding focused on catch-up activity to collect required member data for the period 2013-2019. In addition to submitting catch-up data since 2013, each Relevant Authority is also required to submit data annually to the Single Scheme Databank for the most recent calendar year i.e. Relevant Authorities commenced uploading Single Scheme data for the 2024 calendar year, from 1 July 2025.

To assist Relevant Authorities to meet their Single Scheme Databank obligations, DPER has hosted 10 Single Scheme Databank training sessions since the start of 2024 to date, with further sessions planned over the coming months. DPER also provided dedicated Single Scheme Databank training to Community and Comprehensive Schools.

Thanks to continued positive engagement from Relevant Authorities, as of November 2025, data from 310 Relevant Authorities has been uploaded to the Single Scheme Databank. For the most recent year uploaded to the Databank (i.e. 2023), just over 274,000 Single Scheme member records have been secured and there are 1,525 Single Scheme beneficiaries recorded.

DPER has continued to liaise with those Relevant Authorities in the Section 38 cohort, and have provided assistance in terms of onboarding, Single Scheme Databank Training and Single Scheme Databank file upload requirements. This engagement has been positive, and progression continues.

The Single Scheme Databank team continues to engage with all Relevant Authorities who have outstanding, full and partial submissions, for all years from 2013 to 2024, while also assisting Relevant Authorities with any Databank-related queries.

## 6. Training, Policy Guidance & Engagement

### Training, Policy Guidance & Engagement

#### Training

During 2024, 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 1,821 attendees across a substantial range of Relevant Authorities. Training webinars on Single Scheme Databank Administration were also offered to scheme administrators in 2024 and continue to be rolled out in 2025. 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 2024, the Helpdesk received approximately 1,957 requests for assistance across two main areas (Scheme Administration and the Single Scheme Databank). This is an increase in the level of engagement compared to 2023, when 1,729 requests for assistance were dealt with. The average resolution rate for these queries was one and a half days, compared to one day in 2023. The charts below demonstrate the monthly activity in these areas in 2024.

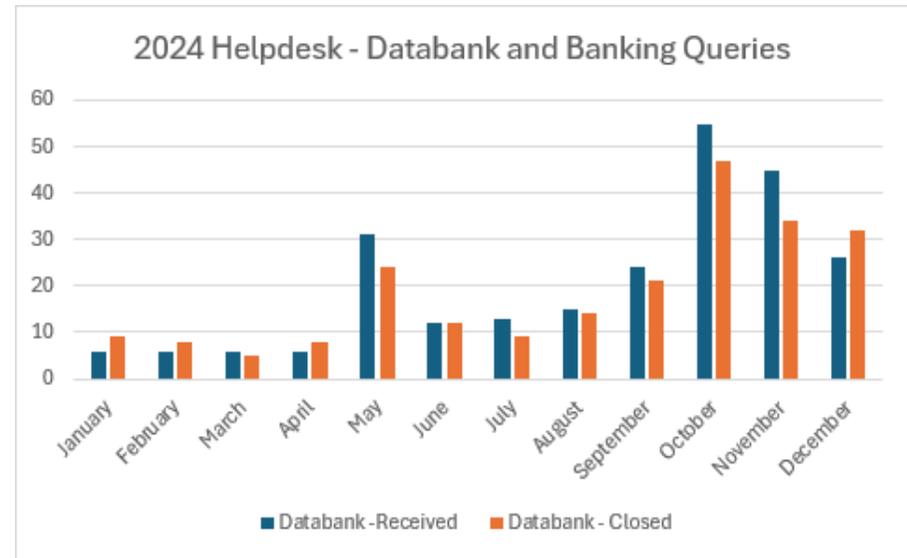
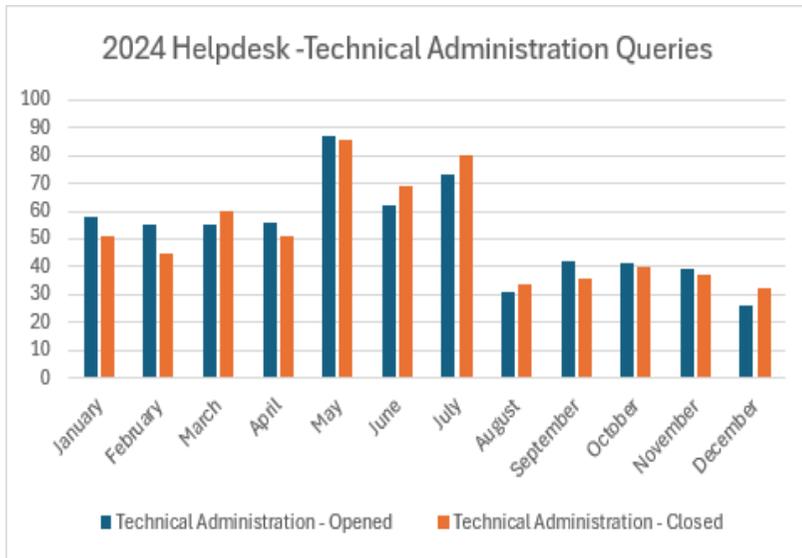


Chart 13: Single Scheme Helpdesk Activity – 2024

### 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 DPER Single Scheme Action Plan 2021/2022 Targets

Action Area	Tasks to Achieve Action	Revised Target Date for 2024	Comment	Was Target Achieved?	Explanatory Comments
<b>Policy Guidance</b>	<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"> <li>Stakeholder engagement &amp; prepare draft Regulations – Q3 2021</li> <li>Publish detailed guidance in the form of a circular – Q4 2021</li> </ul>	Q4 2024	<p>This work was delayed during 2022 due to the legal advices received from the Office of the Attorney General.</p> <p>In 2024, amendments were made to the Public Service Pensions (Single Scheme and Other Provisions) Act 2012 through the Social Welfare (miscellaneous Provisions) Act 2024, addressing the outstanding legal issues and allowing work on the regulations to be advanced.</p>	No	<p>Following the successful amendment of the Single Scheme legislation, work on introducing the relevant regulations can advance. Consultation with Relevant Authorities took place in 2024 to fully understand the needs and capabilities of administrators and factor this into the regulations.</p> <p>Further internal discussions in DPER are required to decide on a definitive policy direction.</p>
<b>Policy Guidance</b>	Engage with stakeholders across the Division and Sectors to review pension appeals	Q4 2024	Engagement is required with Public Sector Pensions Policy to agree on future direction.	No	<p>This work was again delayed during 2024 because of other priorities in the Unit.</p> <p>Work is advancing in 2025 to determine what can be adapted from the Appeals</p>

Action Area	Tasks to Achieve Action	Revised Target Date for 2024	Comment	Was Target Achieved?	Explanatory Comments
	mechanisms for the Single Scheme <ul style="list-style-type: none"> <li>• Options documented – Q4 2021</li> </ul>		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.		Process in the pre-existing Public Service Pension Schemes and what aspects require a different approach.

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

Owner	Commitment	Action Area	Target	Explanatory Comment	Was Target Achieved?
DPER	Complete an outline of the high level design in collaboration with the Centralised Database and Information System Owner, Revenue and the OGCIO	Single Scheme Centralised Database and Information System	Q4 2024	DPER has actively collaborated with stakeholders across the Public Service to explore options regarding a technology-enabled Centralised Database and Information System. This will ensure streamlined and efficient management of Single Scheme member data in the long term. Central to this initiative is the implementation of a robust ICT system, providing scheme administrators with seamless access to relevant member data. The design and development of this system will leverage existing synergies and expertise in Revenue and the Department of Social Protection (DSP). Permission to progress a design for a CDIS has been approved by government. DPER will now draft the required legislation and return to government with the Heads of a Bill required to underpin the collection and processing of relevant data.	Yes

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

Owner	Commitment	Action Area	Target	Explanatory Comment	Was Target Achieved?
DPER	Complete onboarding of HSE and Education Sector RAs	Databank	<ul style="list-style-type: none"> <li>• Dept of Education (Primary, Post-primary and non-teaching staff) – end-Q1 2023</li> <li>• ETBs and Community and Comprehensive Schools – end-Q3 2023</li> <li>• HSE – end-Q4 2023</li> </ul>	<p>All 16 ETBs are now onboarded to the Single Scheme Databank.</p> <p>The onboarding of the 97 Community and Comprehensive Schools has progressed significantly in the period 2024/2025, with 90 Community and Comprehensive Schools onboarded to date. A further 3 Community and Comprehensive Schools are currently going through the onboarding process.</p> <p>Department of Education (Primary, Post Primary, and non-teaching staff) has uploaded data to the Single Scheme Databank for all relevant years up to and including 2024.</p> <p>The HSE has uploaded data to the Single Scheme Databank for all years up to and including 2024.</p>	<p>Achieved in full for Dept of Education, ETBs and HSE. Small number of Community Schools outstanding which are expected to be fully compliant in the near future.</p>

## 7. Conclusion

Reviewing progress made over the course of the Single Scheme Action Plan 2023-2024, and during 2024, there has been excellent improvement made in the Education Sector, particularly in Education and Training Boards (ETBs), to increase compliance and ensure that the statutory rights of Single Scheme members are being met.

There was a strong drive towards compliance in Community and Comprehensive Schools in 2024, which continues into 2025. Progress for these organisations up to this point had been slower than in other areas, due to their standalone status and relatively small Single Scheme membership. However, strong engagement with the sector is leading to growing compliance, with greater results anticipated for 2025.

While there has been some progress made for health and social care organisations in the Section 38 sector, the situation remains challenging. The limited progress made to date in this area is concerning, given that the Single Scheme has been in place since 2013. All individual Relevant Authorities (RAs) must comply with their statutory obligations under the Public Service Pensions (Single Scheme and Other Provisions) Act 2012 and other pensions legislation. DPER will continue to monitor progress in Section 38 organisations and engage with those bodies, in collaboration with Department of Health and HSE colleagues, via the Section 38 Compliance Forum.

It is recognised that there has been good progress with an increasing number of RAs uploading data to the Databank. This is important in light of the compliance required for the development of a Centralised Database and Information System (CDIS). Work continues on the development of the CDIS in DPER, and full Databank compliance will be required for RAs to be in a position to onboard to the CDIS on its initial launch (anticipated to be 2027/2028).

It is acknowledged that a range of work remains outstanding with regard to Single Scheme policy and the development of an Appeals System, due to competing priorities. This work is being prioritised with a view to further progress being made in 2025 in this area.

It is DPER's position that a further Single Scheme Action Plan is not required, given the significant improvement in compliance across the board since the first Action Plan was launched in 2021. DPER will continue to engage and support on compliance and policy matters and work with RAs and relevant stakeholders in the development of the CDIS to assist Single Scheme administration into the future.

