



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

Single Public Service Pension Scheme

Relevant Authority Training Webinar
Module A: Recruitment and Onboarding

Tuesday 3rd March 2026

Recruitment & Onboarding



1. Webinar Objectives
2. Single Scheme Overview
3. Website Resources for Administrators
4. Relevant Authority Responsibilities
5. Pension Scheme Assignment - Key Principles
6. Scheme Vesting Period
7. Applicant Declaration Form
8. Examples – walkthrough
9. Recap, Q&A and close



Housekeeping



- Webinar will run from 10:30am – 12:30pm, short break of about 10 minutes half way through
- Mics will be muted for duration but plenty of opportunities for questions as webinar progresses
- Webinar part of suite of other resources available on our website – www.singlepensionscheme.gov.ie



Objectives



- More confident in making an accurate decision as to which Pension Scheme a new hire / re-hire should join
- Improved understanding of possible pension implications of hiring staff in receipt of a public service pension
- Availability of online resources and supports





Single Scheme Overview

Single Scheme – Overview



Pre-2013 public service model

		Service
Yr 1		1
Yr 2		1
Yr 3		1
Yr 4		1
.....		
Yr 38		1
Yr 39		1
Yr 40		1

Pension and Lump-sum Calculation:
Final Salary, Total Years of Reckonable Service

Single Scheme - Ongoing and Iterative

		Benefit Calculation	CPI
Yr 1		Pay, % FTE = Referable Amount	✓
Yr 2		Pay, % FTE = Referable Amount	✓
Yr 3		Pay, % FTE = Referable Amount	✓
Yr 4		Pay, % FTE = Referable Amount	✓
.....			
Yr 41		Pay, % FTE = Referable Amount	✓
Yr 42		Pay, % FTE = Referable Amount	✓
Yr 43		Pay, % FTE = Referable Amount	✓

Pension and Lump-sum Calculation:
Referable Amounts accrued every pay-period

Single Scheme – Overview



- Public Service Pensions (Single Scheme and Other Provisions) Act 2012
- Introduced on **1 Jan 2013** across the Public Service for all ***New Entrants***
- 350+ ***Relevant Authorities*** each responsible for its operation
- Relevant Authorities legally responsible for the administration of the Single Scheme

Almost all
RAs now
have
members

Majority of
members in
Health and
Education

242k
members to
end 2023

Single Scheme – Overview



- A Defined Benefit Scheme
- Benefits based on Career Average Earnings & Work Pattern
- Normal Retirement Age - same as eligibility age for State Pension (Contributory)
- Upper retirement age of 70
- Benefits may increase annually in line with CPI

**Death in
Service
Benefits**

**Ill-Health
Retirement
facility**

**CNER from
age 55**



Website Resources

Recruitment Toolkit



Single Public Service Pension Scheme > Employers > Toolkits > Standard Forms and Checklists > Recruitment



Employers



Toolkits



Recruitment

Recruitment Toolkit

Recruitment

Context: It is important that a new employee is assigned to the correct Pension Scheme at the time of recruitment.

Resource Toolkit: The resources provided in the table below may be used to aid in the onboarding of a new hire and making an accurate determination as to their correct Pension Scheme. Please note that the Process Map should be read with the Process Guidelines.

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

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

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

Name	Descriptor	Type
1.Process Map	Process Map	
2.Process Guidelines	Process Guidelines	
3. Circulars and Legislation	Circulars and Legislation	
4. Applicant Declaration Form	Template Form	

Process Map



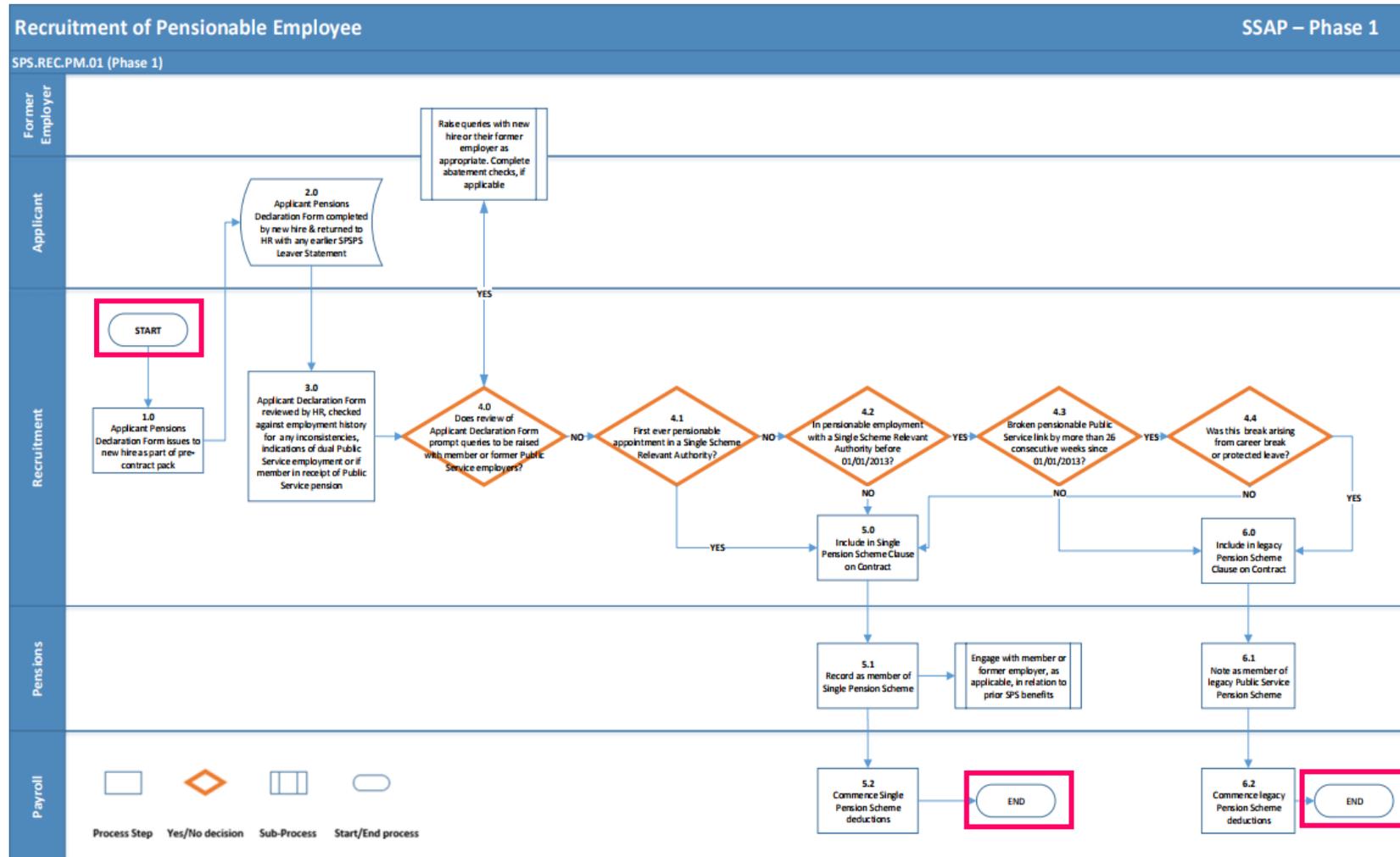
Employers



Toolkits



Recruitment



Process Guidelines



Employers



Toolkits



Recruitment

Single Public Service Pension Scheme | Recruitment Resources – Process Guidelines

4.0	Queries re Declaration and/or Service	
4.2	Has the applicant been in pensionable public service with a Single Scheme Authority before 01/01/2013?	
4.3	Has the applicant broken their pensionable public service link by more than 26 consecutive weeks since 1 January 2013 up to the date they are due to take up their new post?	<ul style="list-style-type: none">If "yes", progress to Step 4.3This information can be obtained by reviewing from Q2 & Q3 of the Applicant Declaration Form;If "no", the applicant should be included in the applicable legacy Pension Scheme that immediately predated the Single Scheme in the organisation. Progress to Step 6.0If "yes", progress to Step 4.4
4.4	If the applicant has broken their pensionable public service link by more than 26 consecutive weeks since 1 January 2013 and the date they are due to take up their new post, was any period of this break attributed to unpaid leave in an earlier pensionable post that, if disregarded, would mean the applicant did not a break of 26 consecutive weeks was not exceeded?	<ul style="list-style-type: none">"Unpaid leave" refers to a Career Break, Special Unpaid Leave of Absence of a form of protected unpaid leave (e.g. maternity or paternity leave, unpaid parental leave, unpaid Carer's Leave, etc.) that may have been availed of subsequent to 1 January 2013. Such periods of leave may be disregarded in assessing whether or not there has been a break of 26 consecutive weeks in an applicant's pensionable Public Service employment "link".If "yes", the applicant should be included in the applicable legacy Pension Scheme that immediately predated the Single Scheme in the organisation. Progress to Step 6.0If "no", the applicant should be included in the Single Pension Scheme. Progress to Step 5.0

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Applicant Declaration Form



Employers



Toolkits



Recruitment

Applicant Declaration Form
To Be Completed By All Persons Taking Up Pensionable Employment with RA Legal Name

Purpose of this Form
 Section 51 of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012 requires that: Any person who
 (a) takes up employment in a public service body, and
 (b) either—
 (i) has an entitlement to any preserved pension or any preserved lump sum or any other retirement benefit, OR
 (ii) has received or is in receipt of retirement benefits, under a pre-existing public service pension scheme of which he or she was or is a member, shall provide a declaration to that effect to the relevant authority

Accordingly, **RA Legal Name** requires this Declaration to be made as a condition of being offered employment.

Section A. Verification of Current Irish Public Service Employee Status

1. I declare that: *(please mark one answer only)*

a. I have **NOT** previously been employed in a pensionable capacity in the Irish Public Service [\[Go to Q6\]](#).

b. I **HAVE** been employed in a pensionable capacity within the Irish Public Service Body [\[Go to Q2\]](#).

Section B. Declaration for current or former employees of the Irish Public Service

2. I declare details of **all periods** of prior **pensionable service** with Irish Public Service Bodies in the table below:

Irish Public Service Employer	Precise Dates of Employment		Have you received or applied for a pension refund?
	From	To	
(A)	/ /	/ /	<input type="radio"/> NO OR <input type="radio"/> YES
(B)	/ /	/ /	<input type="radio"/> NO OR <input type="radio"/> YES
(C)	/ /	/ /	<input type="radio"/> NO OR <input type="radio"/> YES
(D)	/ /	/ /	<input type="radio"/> NO OR <input type="radio"/> YES
(E)	/ /	/ /	<input type="radio"/> NO OR <input type="radio"/> YES

(Please check with your former employers if you are unsure of precise dates. Use an additional page if needed)

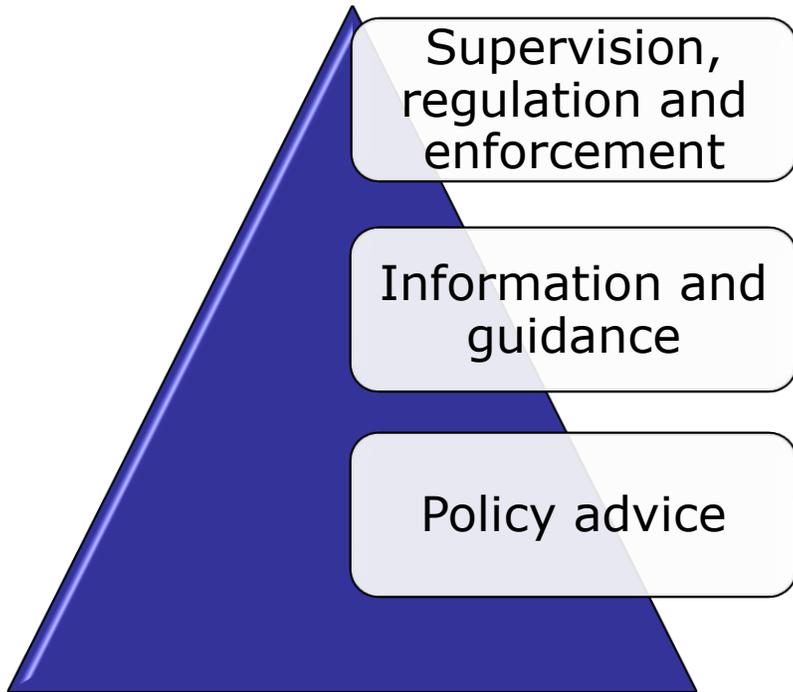
Act makes legal provision:

- For a Statutory Declaration to be made by new hires
- Use of PPS Numbers to exchange information between Public Service bodies to verify compliance with legislation



The Pensions Authority

The Pensions Authority



Regulatory Powers

Investigations, Audits, Inspections, Meetings, Data Analysis

Whistle-blow Reports

Prosecutions – all breaches of the Pensions Act are a criminal offence

On-the-spot fines

- €2,000 per trustee/administrator;
- Late registration of schemes
- Failure to provide information to members
- Failure or delay in notifying amendments to the Authority
- Failure to provide required/requested information to the Authority

Disclosure of Information Regulations and Member Information including....

- Details on constitution of the scheme
- Basic Information i.e explanatory booklet
- Annual benefit statement
- Leaving service options letter
- Information on retirement
- Information on death
- Notification of grant of PAO



Key Principles

RA Responsibilities - Onboarding



“It is the responsibility of HR at recruitment to identify who is a Single Scheme member”

“...necessary to have a robust process for identifying new Single Scheme members at recruitment stage.”

Baseline Study, 2014



Onboarding – Key Information



- Is this a new-entrant's first pensionable position in the Irish Public Service?
- Has the new-entrant **previously been employed** with a public service employer **prior to 1 January 2013**?
- If previously in public service employment in the Irish Public Service prior to 1 January 2013 has there been **a break of more than 26 weeks**?
- Has any break been as a result of employer approved or protected leave?
- If the new-entrant has received a refund of Single Scheme contributions, are they aware of the option to restore these benefits?



Key Principles



- All new entrants appointed to pensionable posts in the Irish Public Service **on or after 1 January 2013** are, in general, members of the Single Scheme
- **..unless**, they were in public service employment prior to 1 January 2013 and are entitled to avail of a derogation allowing them to join / re-join an earlier Public Service Pension Scheme in existence before 1 January 2013.





Derogations/Exceptions

- The employee had to have been in public service employment prior to 1 January 2013 and;
 - Be returning to the public service after a break of less than **26 consecutive weeks** from a previous public service role; **or**
 - Be returning to pensionable employment under the **same** contract of employment
- Periods where a member was on a form of protected leave or other approved leave do not count as a break in service

Reasons for a derogation must be clearly documented

Derogations/Exceptions



- Previously had been the case that in order for a derogation to apply, an individual had to have been in pensionable public service employment
- Following a Judicial Review, Court ruled that such prior employment **need not have been pensionable** for the derogation to apply, **as long as individual had been in a pre-existing public service pension scheme immediately prior to the non-pensionable post (i.e. no break of greater than 26 weeks)**
- Currently the position that **derogation applies** *i.e. the 26-week rule*, as long as the person had previously been in public-service employment regardless of whether previous post was pensionable or not.
- Employment as a non-pensionable public servant should also be recognised when determining if the 26 week exemptions applies, **as long as employment within 26 weeks before that was in a pensionable post, in a pre-existing public service pension scheme.**



Pension Abatement

- A **Pensioner** in receipt of a Public Service pension who is re-hired in any paid capacity by a Public Service Body, their existing pension **may** be liable to be abated for the period they are in receipt of post-retirement salary
- *Why?* A pensioner should not earn more in retirement (between their *public service pension + public service salary*) than if they had not retired from their original post.
- Recruitment need to transparently flag this to all candidates in advance of competition
- Pension abated, **never** remuneration





Single Scheme Vesting Period

Single Scheme Vesting Period

- Minimum period of scheme membership to be eligible for full scheme benefits
- Single Scheme vesting period is **24 months** (non-consecutive)
- Days on which there is a pensionable employment relationship between the person and a Relevant Authority whether full-time or part-time (*Circular 12 of 2019* refers)
- A new recruit may already be vested or have completed some of the vesting period as a member of the Single Scheme prior to taking up a post with a new Relevant Authority





Single Scheme Vesting Period

In order to determine member vesting status at recruitment, HR should:

- Review completed *Applicant Declaration Form* or other documentation provided by member

and

- Confirm if any prior Single Scheme employments where contributions not refunded, following application for same by the member



“RA” Look-up



List of Relevant Authorities

Show **15** entries Search:

Relevant Authorities	Designated Relevant Authority Number
Adelaide and Meath Hospital, Inc National Children's Hospital (Tallaght Hospital) (AMNCH)	16
Adoption Authority of Ireland	17
An Bord Bia	18
An Bord Pleanála	19
An Ceoláras Náisiúnta (The National Concert Hall Company) (NCH)	20
An Chomhairle Ealaíon (The Arts Council)	21
An Chomhairle um Oideachas Gaeltachta & Gaelscolaíochta	22
An Garda Síochána	24
An Scoil Chuimsitheach, An Bóthar Buí	25
Appeals Commissioners	26
Ardee Community School	27
Ashbourne Community School	28
Ashton Comprehensive School	29
Athboy Community School	30
Athlone Institute of Technology	31

Showing 1 to 15 of 375 entries ◀ Previous Next ▶

- 350+ public service bodies to which the Single Scheme applies
- Bodies are designated as Relevant Authorities by the Minister for PENDR
- An evolving list as bodies are created, merged, renamed or disbanded over time



Website Resources – RA Look-up



[Single Public Service Pension Scheme](#) > [Employers](#) > [List of Relevant Authorities](#)

List of Relevant Authorities

Show entries

Search:

Relevant Authorities	Designated Relevant Authority Number
Screen Ireland (formally Irish Film Board)	186

Showing 1 to 1 of 1 entries (filtered from 375 total entries)

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







In general, into which pension scheme is a recruit to their *first* pensionable public service post to be assigned if their start date is after *1 January 2013*?

Pre-2013 Pension Scheme?

Single Scheme?

Single Scheme



Into which pension scheme is someone assigned where recruited to a pensionable public service post, starting *4 October 2026* with a Relevant Authority, following on from a previous period of pensionable public service employment from *12 May 2010 to 31 August 2026*?

Pre-2013 Pension Scheme?

Single Scheme?

Pre-2013 pension scheme



Applicant Declaration Form



Applicant Declaration Form
To Be Completed By All Persons Taking Up Pensionable
Employment with
RA Legal Name

Purpose of this Form

Section 51 of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012 requires that: Any person who

- (a) takes up employment in a public service body, and
- (b) either—
 - (i) has an entitlement to any preserved pension or any preserved lump sum or any other retirement benefit, OR
 - (ii) has received or is in receipt of retirement benefits, under a pre-existing public service pension scheme of which he or she was or is a member, shall provide a declaration to that effect to the relevant authority

Accordingly, **RA Legal Name** requires this Declaration to be made as a condition of being offered employment.

Section A. Verification of Current Irish Public Service Employee Status

1. I declare that: (please mark one answer only)

- a. I have **NOT** previously been employed in a pensionable capacity in the Irish Public Service [\[Go to Q6\]](#).
- b. I **HAVE** been employed in a pensionable capacity within the Irish Public Service Body [\[Go to Q2\]](#).

Section B. Declaration for current or former employees of the Irish Public Service

2. I declare details of **all periods** of prior **pensionable service** with Irish Public Service Bodies in the table below:

Irish Public Service Employer	Precise Dates of Employment		Have you received or applied for a pension refund?
	From	To	
(A)	/ /	/ /	<input type="radio"/> NO OR <input type="radio"/> YES
(B)	/ /	/ /	<input type="radio"/> NO OR <input type="radio"/> YES
(C)	/ /	/ /	<input type="radio"/> NO OR <input type="radio"/> YES
(D)	/ /	/ /	<input type="radio"/> NO OR <input type="radio"/> YES
(E)	/ /	/ /	<input type="radio"/> NO OR <input type="radio"/> YES

(Please check with your former employers if you are unsure of precise dates. Use an additional page if needed)

3. I declare that: (please mark one answer only)

- a. Since **1 January 2013**, I have **NOT** availed of a period of unpaid leave of **more than 26 consecutive weeks** (e.g. through a Career Break, Special Unpaid Absence, Unpaid Maternity Leave, Unpaid Parental Leave, Carer's Leave, etc.) [\[Go to Q4\]](#)
- b. Since **1 January 2013**, I **HAVE** availed of a period of unpaid leave of **more than 26 consecutive weeks** (e.g. through a Career Break, special unpaid absence, unpaid maternity leave, unpaid parental leave, carer's leave, etc.). The details of my unpaid leave after 1 January 2013 are included in the table below:

Type of Leave	Precise Dates of Leave	
	From	To
(A)	/ /	/ /
(B)	/ /	/ /
(C)	/ /	/ /

(Please check with your former employers if you are unsure of precise dates. Use an additional page if needed)

[\[Go to Q4\]](#)

4. I declare that: (please mark one answer only)

- a. I have **NEVER** availed of an enhanced or Incentivised Scheme for Voluntary Early Retirement or redundancy from an Irish Public Service Body; [\[Go to Q5\]](#)
- b. I **HAVE** availed of an enhanced or Incentivised Scheme for Early Retirement or enhanced redundancy from an Irish Public Service Body. I confirm that I am **NOT** prohibited under the terms of such Scheme from accepting re-employment in the Irish Public Service and I am aware of the potential consequences to my existing benefits in the event of my re-employment in the Irish Public Service.

(Please enclose full details of the particular Scheme that you availed of and the date of same. For example, Government Incentivised Scheme for Early Retirement in 2009, HSE Targeted Voluntary Early Retirement Redundancy Scheme in 2010, DES Teachers' Early Retirement Scheme, etc. If Ministerial consent is required for your re-engagement, this must be attached).

[\[Go to Q5\]](#)



Employers



Toolkits



Recruitment



Applicant Declaration Form
***To Be Completed By All Persons Taking Up Pensionable
Employment with
RA Legal Name***

Purpose of this Form

Section 51 of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012 requires that: *Any person who*

- (a) takes up employment in a public service body, and*
- (b) either—*
 - (i) has an entitlement to any preserved pension or any preserved lump sum or any other retirement benefit, OR*
 - (ii) has received or is in receipt of retirement benefits, under a pre-existing public service pension scheme of which he or she was or is a member, shall provide a declaration to that effect to the relevant authority*

Accordingly, RA Legal Name requires this Declaration to be made as a condition of being offered employment.



Section A. Verification of Current Irish Public Service Employee Status

1. I declare that: *(please mark one answer only)*

- a. I have **NOT** previously been employed in the Irish Public Service [\[Go to Q5\]](#)
- b. I **HAVE** previously been employed in the Irish Public Service Body [\[Go to Q2\]](#)



Section B. Declaration for current or former employees of the Irish Public Service

2. I declare details of **all periods** of prior **employments** with Irish Public Service Bodies in the table below:

	Irish Public Service Employer	Precise Dates of Employment	
		From (dd/mmy/yyyy)	To ¹ (dd/mm/yyyy)
(A)			
(B)			
(C)			
(D)			
(E)			

*(Please check with your former employers if you are unsure of precise dates.
Use an additional page if needed)*

¹You are **not** deemed to have left public service employment if you are currently availing of employer approved unpaid leave (e.g. through a Career Break, Special Unpaid Absence, Unpaid Maternity Leave, Unpaid Parental Leave, Carer's Leave, etc.).

[\[Go to Q3\]](#) |



3. I declare that: *(please mark one answer only)*

a. I have **NEVER** availed of an enhanced or Incentivised Scheme for Voluntary Early Retirement or redundancy from an Irish Public Service Body;

[\[Go to Q5\]](#)

b. I **HAVE** availed of an enhanced or Incentivised Scheme for Early Retirement or enhanced redundancy from an Irish Public Service Body. I confirm that I am **NOT** prohibited under the terms of such Scheme from accepting re-employment in the Irish Public Service and I am aware of the potential consequences to my existing benefits in the event of my re-employment in the Irish Public Service.

(Please enclose full details of the particular Scheme that you availed of and the date of same. For example, Government Incentivised Scheme for Early Retirement in 2009, HSE Targeted Voluntary Early Retirement Redundancy Scheme in 2010, DES Teachers' Early Retirement Scheme, etc. If Ministerial consent is required for your re-engagement, this must be attached).

[\[Go to Q5\]](#)



Section C. Verification of Current Irish Public Service Pension Scheme Benefits in Payment

4. I declare that: *(please mark one answer only)*

a. I am **NOT** in receipt of any retirement benefits from any Irish Public Service Pension Scheme. I undertake to promptly notify **RA Legal Name**'s HR Department in writing should this position change;

[\[Go to Q6\]](#)

b. I **AM** in receipt of retirement benefits from an Irish Public Service Pension Scheme and I set out details of these retirement benefits in the table below: *(please use a separate page if you are in receipt of benefits from more than one Irish Public Service Pension Scheme)*

Name of Irish Public Service Pension Scheme that pays/paid benefits	
Current annual gross pension & Date of First Payment	
Lump Sum & Date of Payment	
Contact details of Payroll Office for these benefits	

[\[Go to Q6\]](#)



Section D. Verification of Other Pensionable Pay from employment with any other Irish Public Service Body

5. I declare that: *(please mark one answer only)*

- a. I am **NOT**, during the course of my employment with **RA Legal Name**, expecting to receive pensionable pay from another Irish Public Service Body. I undertake to promptly notify **RA Legal Name**'s HR Department in writing should this position change;

[\[Go to Section 7\]](#)

- b. I **WILL BE**, during the course of my employment with **RA Legal Name**, in receipt of pensionable pay from another Irish Public Service Body. I set out details of this other pensionable pay in the table below: *(please use a separate page if you are in receipt of remuneration from more than one Irish Public Service Body)*.

Name of Public Service Body	
Reason for payment	
Gross Annual Amount of Payment	
% of Full time position	
Contact details of Payroll Office for other Public Service employment	

[\[Go to Section 7\]](#)



6. Important Notes:

- **RA Legal Name** reserves the right to seek clarifications or further information on any aspect of information submitted prior to finalising your appointment or the terms & conditions related to your appointment to ensure compliance with relevant legislation.
- You are not deemed to have left public service employment if you are currently availing of employer approved unpaid leave (e.g. through a Career Break, Special Unpaid Absence, Unpaid Maternity Leave, Unpaid Parental Leave, Carer's Leave, etc.).
- If you were previously employed by an Irish Public Service Body, or are in receipt of a pension from an Irish Public Service Body, you should note that **RA Legal Name** may verify the accuracy of information provided with other Irish Public Service Bodies in accordance with **Section 50** of the *Public Service Pensions (Single Scheme and Other Provisions) Act 2012*.
- Failure to complete this form accurately and fully may result in **RA Legal Name** not being able to progress your appointment or lead to delays in setting you up on the payroll system.
- Former Irish Public Service employees that are in receipt of, or have an entitlement to a deferred or preserved benefit from an Irish Public Service Pension Scheme, should familiarise themselves with any personal implication this appointment may have on these existing entitlements or future entitlements from **RA Legal Name**. For example, reduction in existing pensions in payment (abatement).
- **Please ensure that you complete this form fully and with care as salary deductions and pension scheme benefits may otherwise be incorrectly calculated. Any clause contained in your Contract of Employment will be deemed to be invalidated in the event that materially incorrect information is provided to **RA Legal Name****

[\[Go to Section 8\]](#)



7. Supporting Pension Documentation

If you have completed **Section 2** and were provided with pension documentation from your former public service employer, you are requested to enclose a *copy* of this pension documentation when returning this form. This will assist us to resolve any queries associated with your prior employment(s) and any public service pension scheme membership queries arising.

8. Declaration

I make this declaration in accordance with the requirements of **Section 51** of the *Public Service Pensions (Single Scheme and Other Provisions) Act 2012*.

Signed: _____

Name (Block Capitals): _____

Date: _____/_____/_____ **PPS Number:** _____

Your fully completed Declaration should be returned to the address below to enable recruitment formalities to be progressed:

RA Contact Name
RA Name
RA Full Address Details



Some examples...



Example 1

- Recruit offered a pensionable post with a Relevant Authority
- Per submitted *Applicant Declaration Form* has never worked in the public service
- Will commence employment from 1 October 2026

Single Scheme



Example 2

- Anne has been working for the Department of Education since 1 Jan 2011
- She went on unpaid leave on the 20 March 2025 for five months and then resigned from her post effective 16 August 2025
- She is starting a pensionable position with Meath County Council on 1 Nov 2025

Pre-2013 Pension Scheme



Example 3

- Recruit offered a pensionable post with An Garda Síochána
- Per submitted *Applicant Declaration Form* had worked in a pensionable public service post, in Department of Foreign Affairs, from 25 June 2010 to date of resignation – 30 April 2025
- Will commence employment from 1 November 2025

Single Scheme



Example 4

- Catherine is starting in a new pensionable position with a Relevant Authority on 1 Nov 2025
- She has just finished availing of 12 months paid/unpaid maternity leave and parental leave with the HSE and is resigning from her post effective 21 September 2025
- She has been with the HSE in a pensionable position since 2009

Pre-2013 pension scheme



Example 5

- Frank has been offered a position with The Irish Prison Service earning €50k pa for some part-time work starting on the 22nd of September 2025
- He is currently receiving a pension of €29k p.a. from St. James's Hospital having worked in a pensionable capacity there for 40 years following his retirement on the 15th of June 2025.

Pre-2013 Pension Scheme





A recruit who took up a pensionable public service post on *15 of September 2025* having previously worked in one other pensionable public service post from *1 June 2012* to resignation on *10 March 2025* should be assigned to which pension scheme?

Pre-2013 Pension Scheme?

Single Scheme?

Single Scheme



Which pension scheme should a recruit be assigned to if recruited to a pensionable post with *Relevant Authority A* immediately following the cessation of a 5-year employer approved career break with *Relevant Authority B*?
(*recruit was a member of a pre-2013 pension scheme with Relevant Authority B*)

Single Scheme?

Pre-2013 Pension Scheme?

Pre-2013 pension scheme



Onboarding – Key Questions

Onboarding – Key Questions



- Is this a new-entrant's first pensionable position in the Irish Public Service?
- Has the new-entrant **previously been in employment** with a public service employer **prior to 1 January 2013**?
- If previously in public service employment in the Irish Public Service prior to 1 January 2013 has there been **a break of more than 26 weeks**?
- Has any break been as a result of employer approved or protected leave?
- If the new-entrant has received a refund of Single Scheme contributions, are they aware of the option to restore these benefits?





SINGLE PUBLIC SERVICE PENSION SCHEME Frequently Asked Questions

This FAQ is targeted at administrators of the *Single Public Service Pension Scheme* that launched on 1 January 2013. The Scheme's rules are set out in the [Public Service Pensions \(Single Scheme and Other Provisions\) Act 2012](#) ("the 2012 Act"). This FAQ contains information and guidance on the operation of the Scheme. It does not constitute legal advice on the interpretation of the 2012 Act or related legislation; nor is it intended to substitute for such advice. It does not address every query that could arise about the scheme.

Updated versions of this FAQ may be posted to the Single Scheme website from time to time. This version reflects the introduction of purchase and transfer facilities, as well as some further clarifications.

Comments or suggestions on this document are welcome and should be emailed to singleschemequeries@per.gov.ie (please include "FAQ" in the subject line).

Administrators are encouraged to familiarise themselves with the resources available on the Single Scheme website <https://singlepensionscheme.gov.ie>

Administrator's FAQs

Toolkits	Administrators can access technical resources to assist with the following topics: <ul style="list-style-type: none">• Recruitment• Leavers• Retirement• Death• Annual Administration Activities• Purchase and Transfer
Calculation Tools	Administrators can access technical resources to assist with the following topics: <ul style="list-style-type: none">• Contributions and Referable Amounts• Vesting Period• Pensioners CPI• Death in Service Pension Enhancement• Cost Neutral Early Retirement• Purchase and Transfer
Circulars and Legislation	Administrators can access relevant Legislation, Circulars, Regulations and Letters to Personnel Officers for further information and to assist with their administration of the Single Scheme

Scheme Booklets, aimed at "standard" accrual members of the Scheme as well as a separate booklet tailored to "uniformed fast accrual" members, are available [here](#).



www.singlepensionscheme.gov.ie

Single Public Service Pension Scheme

Your Scheme Information Booklet

Standard Grades

November 2022

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

www.singlepensionscheme.gov.ie

Single Public Service Pension Scheme

Your Scheme Information Booklet

Fast Accrual (Uniformed) Grades

May 2020

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

www.singlepensionscheme.gov.ie

Single Public Service Pension Scheme

Your Scheme Information Booklet

Members of the Judiciary

September 2020

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



Employers



Toolkits



Training Resources

Training Webinar Content

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

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

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

Show entries

Search:

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

Showing 1 to 6 of 6 entries

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Employers



Toolkits



Training Resources

Recruitment – Pension Scheme Membership Assignment

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

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



Further Resources

1. Applicant Declaration Form
2. Recruitment Toolkit
3. Administrator FAQ
4. Circulars and Legislation

Suite of Training Videos covering:

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

Member Information Video

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

Context:

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

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



The video player shows a Zoom meeting interface. At the top, there are two video thumbnails: one for Thomas Gavin and one for Emma Gibson. To the right of these is a label 'People@PER'. The main video content is a presentation slide with a dark green background. On the left side of the slide is the Irish Harp logo. To its right, the text reads: 'An Roinn Cairteachais Phoiblí agus Athchóirithe' and 'Department of Public Expenditure and Reform'. Below this is a photograph of a diverse group of people. The main title on the slide is 'Single Scheme Member Information Session'. Below the title, it says 'Thomas Gavin (Single Scheme Policy and Support Team)' and '03 November 2022'. The video player controls at the bottom show a play button, a progress bar at 0:02 / 44:06, and icons for volume, closed captions, settings, and full screen.

Single Scheme - Member Information Session



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Department of Public Expenditure Infrastructure
Public Service Reform and Digitalisation

Questions?

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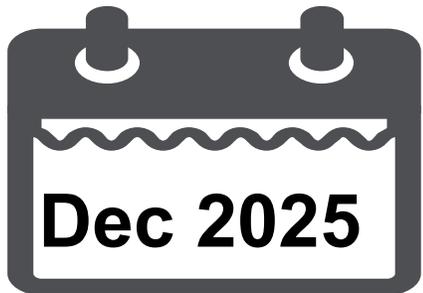


Single Pension Scheme Centralised Database and Information System (CDIS)

Memo for Decision



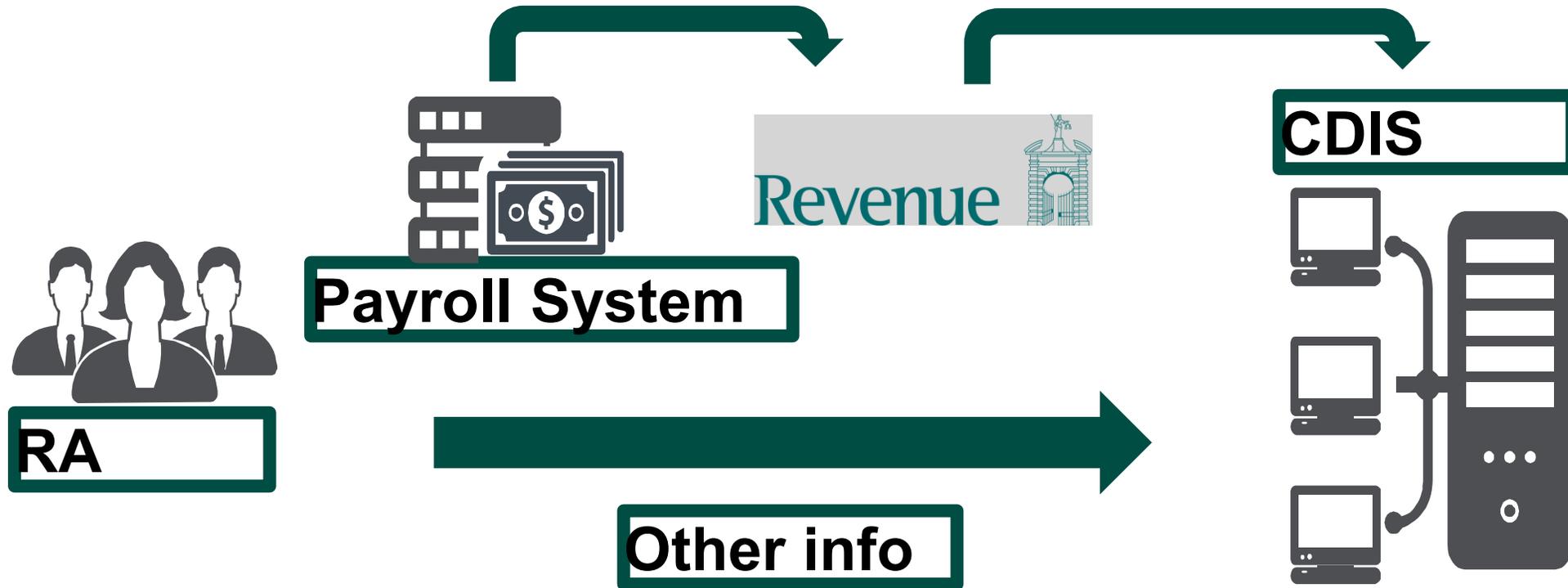
Approve that DPER progress, in collaboration with Revenue and the Department of Social Protection, a design for a Centralised Database and Information System to support Relevant Authorities in the administration of the Single Public Service Pension Scheme



Approve the priority drafting of legislation required to underpin the establishment of the Centralised Database and Information System.

A centralised solution will securely consolidate Scheme-member data, streamline administration and create efficiencies, help standardise the approach to compliant Scheme administration and provide value for money in how Relevant Authorities meet their compliance obligations.

Single Scheme Centralised Database Information System



Single Scheme Centralised Database Information System



01/01/2027 – Service for Compliance



- Gross Pensionable Remuneration
- Net Pensionable Remuneration
- Single Scheme “FTE”
- Lump Sum Referable Amount
- Pension Referable Amount

Roles of Relevant Authorities



- Pay period contribution and referable amounts details to be submitted to CDIS via Revenue's Payroll Reporting system on a pay period basis. Other information, such as refunds, repayment of refunds, transfer/purchases of referable amounts etc. to be updated by RAs on the CDIS on a timely basis.
- Continue with the upload of annualised data to the Databank for the membership details up to the end of 31/12/2027.
- Team will, as matters advance, communicate and engage with Relevant Authorities in respect of the system, requirements and responsibilities.
- Queries/observations, please mail singleschemequeries@per.gov.ie with "CDIS" in subject-line.