



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 B: Leaving Employment**

***Wednesday 4<sup>th</sup> March 2026***



# Leaving Employment

1. Website Resources for Administrators
2. Leaving Employment
3. Leaver Categories and Leaver Statement
4. Refund of contributions and restoration of benefits
5. Recap and Close



# Housekeeping



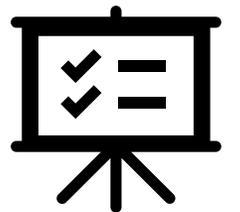
- Webinar will run from 10:30am - 11:30am
- Mics will be muted for duration but plenty of opportunities for questions as webinar progresses
- Webinar part of suite of other resources available on our website – [www.singlepensionscheme.gov.ie](http://www.singlepensionscheme.gov.ie)



# Objectives



- Better understanding of Relevant Authority legal obligations where a Single Scheme member leaves pensionable employment – “*Leaving Service Options*” and associated administration
- Options open to eligible members on returning to pensionable public service employment
- Availability of online resources and supports





# **Leaving Employment Website Resources**

# Leavers Toolkit



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

Leavers Toolkit



Employers



Toolkits



Leavers

## Leavers (other than Retirement or Death)

**Context:** When a member ceases pensionable employment, they must be issued with formal documents outlining their Scheme entitlements.

**Resource Toolkit:** The resources provided in the table below may be used to confirm and communicate a member's entitlements on leaving service (other than death or retirement). 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 "Leaving Employment and Annual Administration Activities" training booklet provided at workshops delivered as part of the Single Scheme Project Team programme of training for Relevant Authorities. Please click [here](#) to access this page.

Descriptor	Type	Link
1.Process Map	Process Map	
<a href="#">2.Process Guidelines</a>	Process Guidelines	
3.Circulars and Legislation	Website Page	
4.List of Single Scheme Relevant Authorities	Website Page	
5.Contributions and Referable Amounts Calculation Tool	Calculation Tool	
6.Scheme Vesting Calculation Tool	Calculation Tool	
7.Leaver Statement Template	Template Statement	
8.Template Letter A1 - Cover Letter to Leaver (Not vested & still in scheme)	Template Letter	

# Process Map



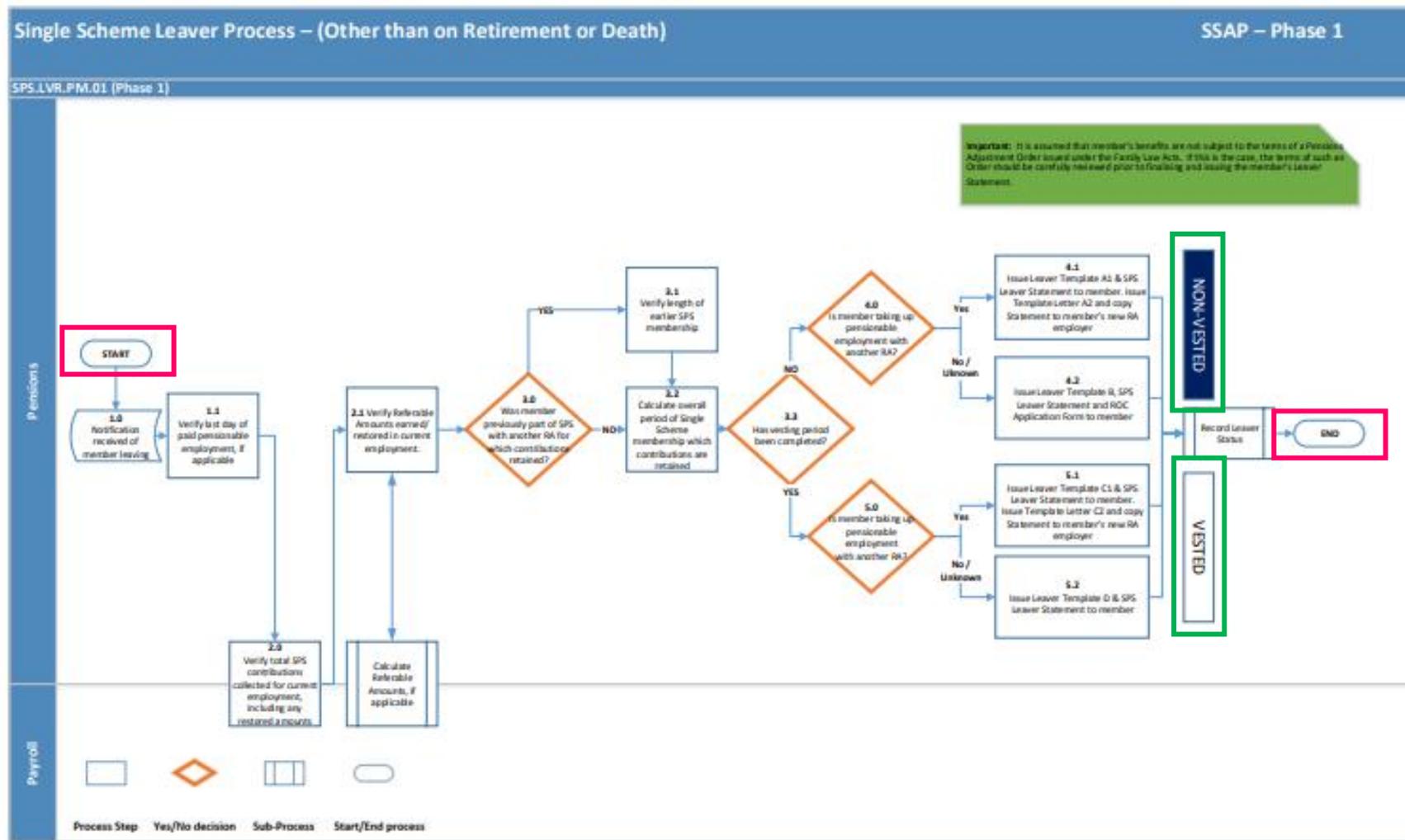
Employers



Toolkits



Leavers





# Process Guidelines



Employers



Toolkits



Leavers

Leaver Resources - Guidelines

general guide

accessed in the Administrator Toolkit for this  
ulted when processing a Single Scheme

Single Public Service Pension Scheme | Leaver Resources - Guidelines

without through resignation  
ary contract that is

Ref.	Step
0.0	Process Map
1.0	Notificati Scheme
1.1	La

**2.1 Total referable amounts accrued/restored by member in this employment to last date of pensionable employment**

- A Referable Amounts Calculation Tool is available in the Administrator Toolkit for Relevant Authorities that do not operate a pension system for the Single Scheme;
- Pension and Lump Sum Referable amounts earned by a member up to the last day of pensionable employment should be carefully calculated in line with [Circular 11/2014](#), taking care to make necessary adjustments for any changes in work patterns, pensionable remuneration or periods of unpaid leave;
- Details of any referable amounts restored by the member during this employment should also be recorded;
- Where a member accrued referable amounts in a previous tax year, or restored referable amounts relating to a previous tax year, these referable amounts should be adjusted in line with CPI, if applicable. Details of historical CPI adjustments applying are set out in [Circular 02/2017](#).
- Prior Single Scheme membership may impact on entitlements and it is important that the period of any earlier Single Scheme service is verified, regardless of the duration.
- A link to the full list of Single Scheme Relevant Authorities is included in the Administrator Toolkit for this process.
- The Applicant Declaration Form (Section 51 Declaration) completed at the time of hire or other HR records (e.g. CV, Application Form, etc.) should be checked and verified for evidence of prior Single Scheme employment(s), copies of Single Scheme Cession of Employment Statements from prior employments, etc.
- If "yes" or "unknown", go to **Step 3.1**
- If "no", go to **Step 3.2**

**3.0 Was Member previously part of Single Scheme with another Relevant Authority after 1 January 2013 for which Single Scheme contributions were retained?**

Page 3 of 7



# Relevant Authority Responsibilities



# RA Responsibilities – Leaving Employment

## Public Service Pensions (Single Scheme and Other Provisions) Act 2012

Not later than 6 months following a member's last day of pensionable employment a **Leaver Statement** to issue showing:

- *Total contributions paid in tax year*
- *Total referable amounts accrued in tax year*
- *Total referable amounts accrued in previous tax years and adjusted for CPI where relevant*

## Pensions Act 1990 – Disclosure of Information Regulations:

*"An explanation of any rights and options available to the member on leaving service..."*





# Who is a Leaver?



## Who is a Leaver ?

Pensionable employee ceasing pensionable public service employment other than through retirement or death, for example:

- Cessation of employment before the Normal Retirement Age
- Cessation of a temporary contract of employment





# Single Scheme Vesting Period



# Single Scheme Vesting Period

- Minimum period of scheme membership to be eligible for full scheme benefits
- 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
- 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







A Leaver Statement should issue to a member no later than how many months following the last day of pensionable employment?

***6 Months? 12 Months? 24 Months?***

**Six months**



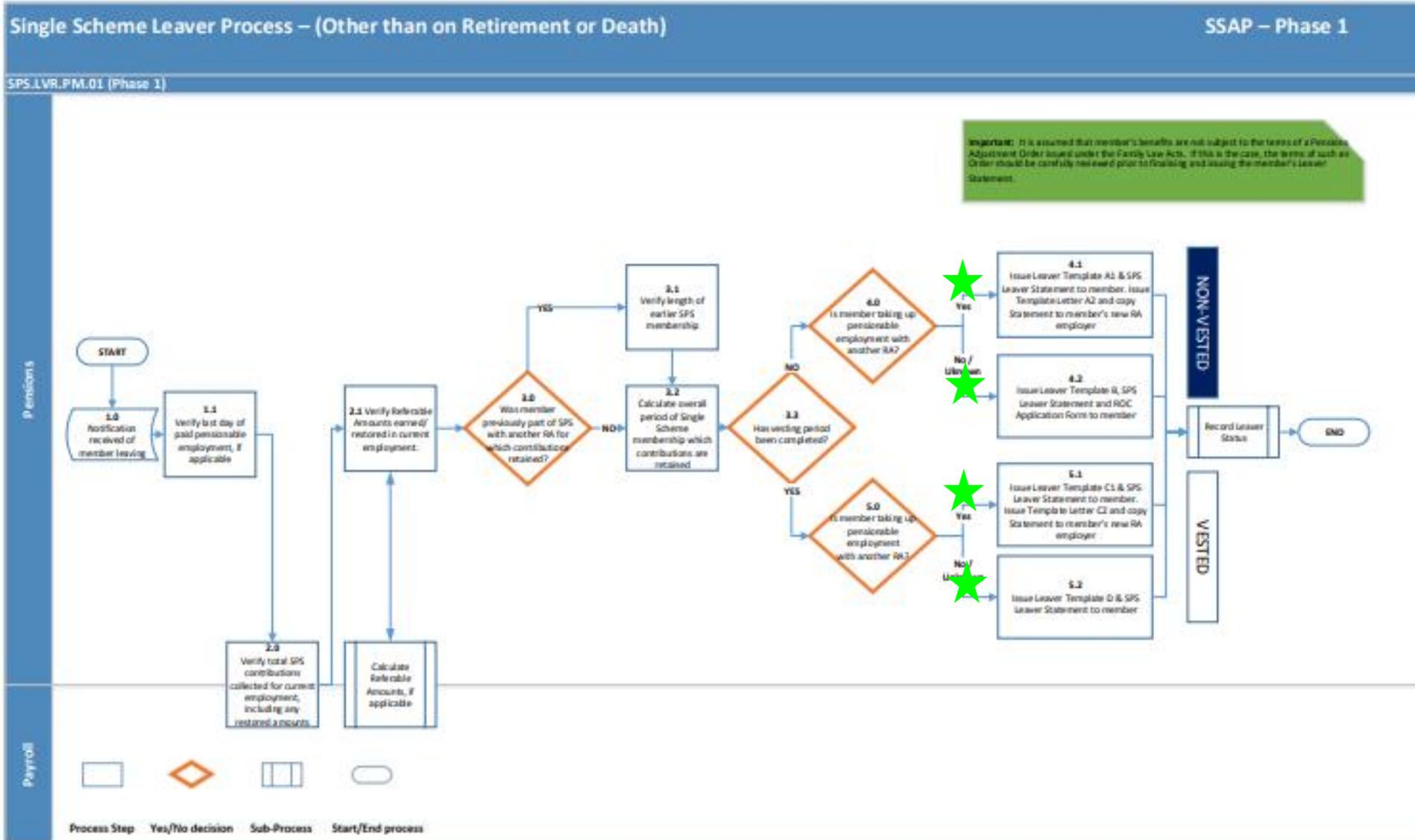
1. How long is the Single Scheme Vesting Period?
2. In order to be vested in the Single Scheme a member working to a 50% work pattern would have to be in pensionable employment for how long?  
***6 Months? 12 Months? 24 Months?***

**24 months**



# Leaver Categories

# Leaver Categories



# Leaver Categories



**Vested** and taking up immediate pensionable employment with a Relevant Authority

**Vested** and **not** taking up immediate pensionable employment with a Relevant Authority

**Not Vested** and taking up immediate pensionable employment with a Relevant Authority

**Not Vested** and **not** taking up immediate pensionable employment with a Relevant Authority



## Immediate Employment?

- Cease employment with Relevant Authority employer and taking up employment immediately (without a break) with another Relevant Authority employer
- Essentially this means ceasing Single Scheme employment on a Friday and continuing in Single Scheme employment with a new employer on the following Monday



# Leaver Categories

**Vested** and taking up immediate pensionable employment with a Relevant Authority



- Issue Leaver Statement after member ceases employment
- Not eligible to apply for a Refund of Contributions
- Member continues to build up referable amounts in subsequent employment
- If member has purchased extra benefits, refer to paragraph 10 of *Circular 15 of 2019*



# Leaver Categories

**Vested** and **not** taking up immediate pensionable employment with a Relevant Authority



- Issue Leaver Statement after member ceases employment
- Not eligible to apply for a Refund of Contributions
- Deferred (preserved) member eligible for scheme benefits;
  - *Deferred Retirement Benefits at the Normal Retirement Age*
  - *Early release of benefits on medical grounds*
  - *Death benefits*
- Final RA employer is responsible for processing retirements and death benefits
- If member has purchased extra benefits, refer to paragraph 10 of *Circular 15 of 2019*



# Leaver Categories

**Not Vested** and taking up immediate pensionable employment with a Relevant Authority

- Issue Leaver Statement after member ceases employment
- Not eligible to apply for a Refund of Contributions
- Member progress towards vesting continues in subsequent employment



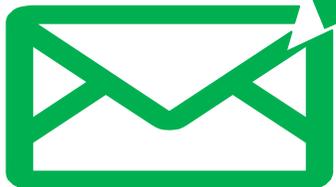
# Leaver Categories



**Not Vested** and **not** taking up immediate pensionable employment with a Relevant Authority

- Issue Leaver Statement after member ceases employment
- Issue Refund of Contributions Application Form
- No automatic issue of refund!
- After issuing refund of contributions an adjusted Leaver Statement must issue
  - *Referable amounts earned "zeroed"*
  - *Time towards vesting re-set*
- No requirement to issue Annual Benefit Statement if refund of contributions paid

ABS if no refund





# Refunds of Contributions

**Not Vested** and **not** taking up immediate pensionable employment with a Relevant Authority

- Refunds of Contributions should **not** be processed automatically
- Member should make formal application
  - *Refund of Contributions application form*
  - *Verify member contact details*
- Gross amount less tax-relief at 20% refunded to member
- Member has opportunity to repay and restore benefits **if subsequently re-employed to a pensionable post within 24-months** from date of leaving.
- Records updated – benefits “zeroed”

Single Public Service Pension Scheme  
Application for a Refund of Member Pension Contributions  
<<Insert Relevant Authority Name>>

**About this Form:**  
This form can be used by a former member of the Single Public Service Pension Scheme to claim a refund of their pension contribution on cessation of their employment with <<Insert Relevant Authority Name>> if:  
1. It has been confirmed that the member has no entitlement to a long-term retirement benefit because they have paid contributions for less than 2 years as a member of the Scheme; **and**  
2. The member is not taking up pensionable employment in another Public Service Body to which the terms of the Single Public Service Pension Scheme apply.  
If you do not meet the above criteria, or if you are unsure as to whether or not you should complete this Form, you should contact the Pensions Officer in <<Insert Relevant Authority Name>>.

I wish to apply for a refund of the member pension contributions paid by me via the payroll of <<Insert Relevant Authority Name>> during the period <<insert pensionable start date dd/mm/yyyy>> to <<insert pensionable end date dd/mm/yyyy>>.

Name: <<Forename>> <<Surname>>  
PPSN: \_\_\_\_\_  
Home Address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Mobile number: \_\_\_\_\_  
E-mail: \_\_\_\_\_

I declare:  
a. I have been a member of the Single Public Service Pension Scheme under all employments, for which contributions were not previously repaid, for less than 24 months in total.  
b. I am not presently employed in a pensionable position with another Public Service Body to which the terms of the Single Public Service Pension Scheme may apply.

In making this application, I note:  
1. That payment will be made by cheque to the address noted above / by electronic fund transfer to the Irish Bank Account to which my salary from <<Insert Relevant Authority Name>> was last paid, as recorded on <<Insert Relevant Authority Name>>'s payroll system. If your Bank Account Details have changed, please contact the Payroll Office for instructions as to how to proceed prior to return this form.

Page 2 of 3





## ***True or False?***

Where a non-vested member leaves pensionable employment and is not taking up immediate employment with another Relevant Authority a refund of contributions should issue automatically?

**False**



Is an Annual Benefit Statement required where a non-vested member leaves pensionable employment and is taking up immediate pensionable employment with a Relevant Authority?

**Yes**



# Restoration of benefits

- An eligible non-vested member who applies for and receives a refund of contributions can restore Single Scheme benefits if re-employed in a pensionable post with another Relevant Authority within 24 months from date of leaving
- No other time based restriction i.e. member can “activate” repayment option at any time once re-employed within 24 months/2 years
- Refunded contributions are repaid including compound interest **Circular 15 of 2014** and must be repaid to new Relevant Authority employer
- Relevant Authority has discretion and can agree to accept payment in more than one instalment
- Restoration of Referable Amounts in year originally built-up as well as time towards vesting



# Leaver Statement

# Suggested Template Leaver Statement



Not later than 6 months following a member's last day of pensionable employment a **Leaver Statement** should issue showing:

- *Total contributions paid in tax year*
- *Total referable amounts accrued in tax year*
- *Total referable amounts accrued in previous tax years and adjusted for CPI where relevant*



Employers



Toolkits



Leavers

**Single Public Service Pension Scheme  
Leaver Statement**  
issued by <<insert Relevant Authority Name>> on <<insert date of issue>>

**Part A - Personal Information**

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

**Part B - About your Statement**

**What is the purpose of my Statement?**

Your Statement is being issued to you following the conclusion of your pensionable employment with us on the date above. It shows the benefits you have earned in **this employment** only. It also confirms the regular contributions that you have paid during this employment as well as:

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

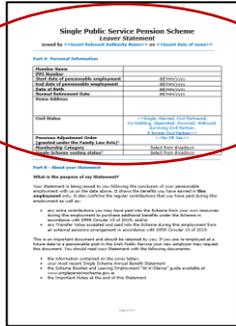
This is an important document and should be retained by you. If you are re-employed at a future date to a pensionable post in the Irish Public Service your new employer may request this document. You should read your Statement with the following documents:

- the information contained on the cover letter;
- your most recent Single Scheme Annual Benefit Statement
- the Scheme Booklet and Leaving Employment "At-A-Glance" guide available at [www.singlepensionscheme.gov.ie](http://www.singlepensionscheme.gov.ie)
- the Important Notes at the end of this Statement

Page 2 of 7



# Part A – Personal Information



## Single Public Service Pension Scheme Leaver Statement

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

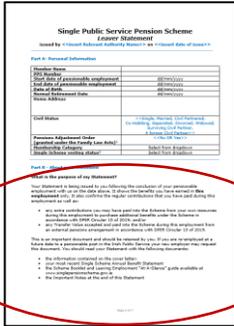


### Part A- Personal Information

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



# Part B – “About your Statement”



## Part B - About your Statement

### What is the purpose of my Statement?

Your Statement is being issued to you following the conclusion of your pensionable employment with us on the date above. It shows the benefits you have earned in **this employment** only. It also confirms the regular contributions that you have paid during this employment as well as:

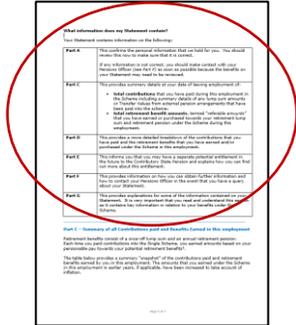
- any extra contributions you may have paid into the Scheme from your own resources during this employment to purchase additional benefits under the Scheme in accordance with DPER Circular 15 of 2019; and/or
- any Transfer Value accepted and paid into the Scheme during this employment from an external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

This is an important document and should be retained by you. If you are re-employed at a future date to a pensionable post in the Irish Public Service your new employer may request this document. You should read your Statement with the following documents:

- the information contained on the cover letter;
- your most recent Single Scheme Annual Benefit Statement
- the Scheme Booklet and Leaving Employment “At-A-Glance” guide available at [www.singlepensionscheme.gov.ie](http://www.singlepensionscheme.gov.ie)
- the Important Notes at the end of this Statement



## Part B – “About your Statement”



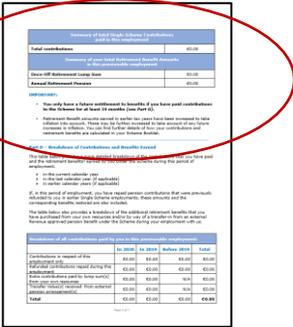
### What information does my Statement contain?

Your Statement contains information on the following:

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



# Part C – Summary of contributions and benefits earned



## Part C – Summary of all Contributions paid and Benefits Earned in this employment

Retirement benefits consist of a once-off lump sum and an annual retirement pension. | Each time you paid contributions into the Single Scheme, you earned amounts based on your pensionable pay towards your potential retirement benefits<sup>3</sup>.

The table below provides a summary “snapshot” of the contributions paid and retirement benefits earned by you in this employment. The amounts that you earned under the Scheme *in this employment* in earlier years, if applicable, have been increased to take account of inflation.

Summary of total Single Scheme Contributions paid in this employment	
<b>Total contributions</b>	€0.00
Summary of your total Retirement Benefit Amounts in this pensionable employment	
<b>Once-Off Retirement Lump Sum</b>	€0.00
<b>Annual Retirement Pension</b>	€0.00

### IMPORTANT:

- **You only have a future entitlement to benefits if you have paid contributions to the Scheme for at least 24 months (see Part G).**
- Retirement Benefit amounts earned in earlier tax years have been increased to take inflation into account. These may be further increased to take account of any future increases in inflation. You can find further details of how your contributions and retirement benefits are calculated in your Scheme Booklet.



# Part D – Detailed breakdown of contributions and benefits earned

Statement of Total Single Scheme Contributions (Part D) (See Part 4)	
Total contributions	€10.00
Statement of your total Retirement Benefits Statement	€10.00
Direct and Retirement Loans Paid	€10.00
Annual Assessment Payment	€10.00

**Notes:**

1. You may have other entitlement to benefits if you have paid contributions to the Scheme for at least 10 months (see Part 4).

2. Retirement benefits are subject to certain conditions being met. You should refer to the relevant legislation for more information on the conditions that apply. You should also refer to the relevant legislation for more information on the conditions that apply.

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

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

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

## Part D – Breakdown of Contributions and Benefits Earned

This table below provides a more detailed breakdown of the contributions that you have paid and the retirement benefits<sup>3</sup> earned by you under the Scheme during this period of employment:

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

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

The table below also provides a breakdown of the additional retirement benefits that you have purchased from your own resources and/or by way of a transfer-in from an external Revenue approved pension benefit under the Scheme during your employment with us.



## Part D – Detailed breakdown of contributions paid

Department of Social Security Contributions (DSS) Form D100 (2024)	
Total contributions	€0.00
Contributions in respect of this employment only	€0.00
Refunded contributions repaid during this employment	€0.00
Extra contributions paid by lump sum(s) from your own resources	€0.00
Transfer Value(s) received from external pension arrangement(s)	€0.00
<b>Total</b>	<b>€0.00</b>

**Part D - Breakdown of Contributions and Benefits Received**

The table below provides a more detailed breakdown of the contributions that you have paid and the benefits received, broken down by year, to show the changes during the period of employment.

It is the employer's responsibility to ensure that contributions are paid correctly and that any benefits received are reported to you.

The table below provides a more detailed breakdown of the contributions that you have paid and the benefits received, broken down by year, to show the changes during the period of employment.

It is the employer's responsibility to ensure that contributions are paid correctly and that any benefits received are reported to you.

Year	In 2025	In 2024	Before 2024	Total
Contributions in respect of this employment only	€0.00	€0.00	€0.00	€0.00
Refunded contributions repaid during this employment	€0.00	€0.00	€0.00	€0.00
Extra contributions paid by lump sum(s) from your own resources	€0.00	€0.00	N/A	€0.00
Transfer Value(s) received from external pension arrangement(s)	€0.00	€0.00	N/A	€0.00
<b>Total</b>	<b>€0.00</b>	<b>€0.00</b>	<b>€0.00</b>	<b>€0.00</b>

Breakdown of all contributions paid by you in this pensionable employment:				
	In 2025	In 2024	Before 2024	Total
Contributions in respect of this employment only	€0.00	€0.00	€0.00	€0.00
Refunded contributions repaid during this employment	€0.00	€0.00	€0.00	€0.00
Extra contributions paid by lump sum(s) from your own resources	€0.00	€0.00	N/A	€0.00
Transfer Value(s) received from external pension arrangement(s)	€0.00	€0.00	N/A	€0.00
<b>Total</b>	<b>€0.00</b>	<b>€0.00</b>	<b>€0.00</b>	<b>€0.00</b>



## Part D – Detailed breakdown lump-sum benefits earned

	In 2025	In 2024	Before 2024	Total
Earned in respect of this employment only	€0.00	€0.00	€0.00	€0.00
Annual pension benefit restored where contributions repaid	€0.00	€0.00	€0.00	€0.00
Extra contributions paid by lump sum(s) from your own resources	€0.00	€0.00	N/A	€0.00
Transfer Value(s) received from external pension arrangement(s)	€0.00	€0.00	N/A	€0.00
<b>Total Retirement Pension<sup>2</sup> earned</b>	<b>€0.00</b>	<b>€0.00</b>	<b>€0.00</b>	<b>€0.00</b>

Referable Amounts earned towards your <i>annual retirement pension</i> in this pensionable employment:				
	In 2025	In 2024	Before 2024 (Adjusted) <sup>4</sup>	Total
Earned in respect of this employment only	€0.00	€0.00	€0.00	€0.00
Annual pension benefit restored where contributions repaid	€0.00	€0.00	€0.00	€0.00
Extra contributions paid by lump sum(s) from your own resources	€0.00	€0.00	N/A	€0.00
Transfer Value(s) received from external pension arrangement(s)	€0.00	€0.00	N/A	€0.00
<b>Total Retirement Pension<sup>2</sup> earned</b>	<b>€0.00</b>	<b>€0.00</b>	<b>€0.00</b>	<b>€0.00</b>



## Part D – Detailed breakdown of annual pension benefits earned

	In 2025	In 2024	Before 2024	Total
<b>Earned in respect of this employment only</b>	€0.00	€0.00	€0.00	€0.00
Annual pension benefit restored where contributions repaid	€0.00	€0.00	€0.00	€0.00
Extra contributions paid by lump sum(s) from your own resources	€0.00	€0.00	N/A	€0.00
Transfer Value(s) received from external pension arrangement(s)	€0.00	€0.00	N/A	€0.00
<b>Total Retirement Pension<sup>2</sup> earned</b>	€0.00	€0.00	€0.00	€0.00

Referable Amounts earned towards your <i>annual retirement pension</i> in this pensionable employment:				
	In 2025	In 2024	Before 2024 (Adjusted) <sup>4</sup>	Total
Earned in respect of this employment only	€0.00	€0.00	€0.00	€0.00
Annual pension benefit restored where contributions repaid	€0.00	€0.00	€0.00	€0.00
Extra contributions paid by lump sum(s) from your own resources	€0.00	€0.00	N/A	€0.00
Transfer Value(s) received from external pension arrangement(s)	€0.00	€0.00	N/A	€0.00
<b>Total Retirement Pension<sup>2</sup> earned</b>	€0.00	€0.00	€0.00	<b>€0.00</b>



# Part E – State Pension (Contributory)

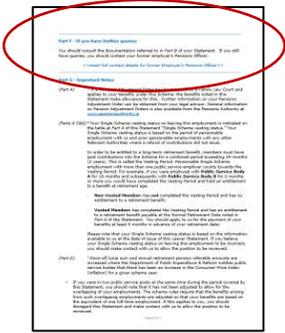
Category	By 2024	By 2025	By 2026	Total
Contributory State Pension	€289.30	€289.30	€289.30	€867.90
Non-Contributory State Pension	€289.30	€289.30	€289.30	€867.90
State Pension (Contributory) and (Non-Contributory)	€578.60	€578.60	€578.60	€1,735.80
Other State Pension	€0.00	€0.00	€0.00	€0.00
<b>Total State Pension</b>	<b>€578.60</b>	<b>€578.60</b>	<b>€578.60</b>	<b>€1,735.80</b>

## Part E – State Pension Entitlements

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



# Part F – Contact details for RA Pensions Officer



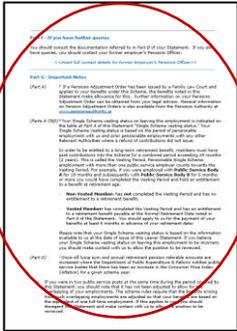
**Part F – If you have further queries**

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

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



# Part G – Footnotes / Important Information



## Part G – Important Notes

**(Part A)** <sup>1</sup> If a Pensions Adjustment Order has been issued by a Family Law Court and applies to your benefits under this Scheme, the benefits noted in this Statement make allowance for this. Further information on your Pensions Adjustment Order can be obtained from your legal advisor. General information on Pension Adjustment Orders is also available from the Pensions Authority at [www.pensionsauthority.ie](http://www.pensionsauthority.ie)

**(Parts A C&D)** <sup>2</sup>Your Single Scheme vesting status on leaving this employment is indicated on the table at *Part A* of this Statement "Single Scheme vesting status." Your Single Scheme vesting status is based on the period of pensionable employment with us and prior pensionable employments with any other Relevant Authorities where a refund of contributions did not issue.

In order to be entitled to a long-term retirement benefit, members must have paid contributions into the Scheme for a combined period exceeding 24 months (2 years). This is called the Vesting Period. Pensionable Single Scheme employment with more than one public service employer counts towards the Vesting Period. For example, if you were employed with **Public Service Body A** for 18 months and subsequently with **Public Service Body B** for 6 months or more you would have completed the Vesting Period and hold an entitlement to a benefit at retirement age.

- **Non-Vested Member:** has **not** completed the Vesting Period and has no entitlement to a retirement benefit;
- **Vested Member:** has completed the Vesting Period and has an entitlement to a retirement benefit payable at the Normal Retirement Date noted in *Part A* of the Statement. You should apply to us for the payment of your benefits at least 6 months in advance of your retirement date;

Please note that your Single Scheme vesting status is based on the information available to us at the date of issue of this Leaver Statement. If you believe your Single Scheme vesting status on leaving this employment to be incorrect, you should make contact with us to allow the position to be reviewed.

**(Part D)** <sup>3</sup>Once-off lump sum and annual retirement pension referable amounts are increased where the Department of Public Expenditure & Reform notifies public service bodies that there has been an increase in the Consumer Price Index (inflation) for a given scheme year.

- If you were in two public service posts at *the same time* during the period covered by this Statement, you should note that it has not been adjusted to allow for the overlapping of your employments. The scheme rules require that the benefits arising from such overlapping employments are adjusted so that your benefits are based on the equivalent of one full-time employment. If this applies to you, you should disregard this Statement and make contact with us to allow the position to be reviewed.
- If you are concerned that any contributions deducted from you have not been paid to the Scheme, you should contact your employer's Pensions Officer in the first instance (*see Part F*). If you still have concerns, you should contact your Personnel Officer/Director of Human Resources who can advise you further and provide guidance. If you feel those concerns you have raised continue to be unresolved you should contact The Pensions Authority
- Further information on the calculation of your benefits is available at [www.singlepensionscheme.gov.ie](http://www.singlepensionscheme.gov.ie)

**Disclaimer:** This statement has been carefully prepared by your employer based on the information available at the time. It is not a contractual document and gives no right to benefit. In the event of a dispute that cannot be resolved with your employer, the terms of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012 and associated regulations shall apply.

**This is an important document that you should keep safe for future reference**





A non-vested member of the Single Scheme who previously received a refund of scheme contributions and who is subsequently re-employed to a pensionable post with a Relevant Authority is eligible to repay those contributions if re-employed within what period?

***6 Months? 12 Months? 24 Months?***

**24 months**



## ***True or False?***

Where a member leaves one Relevant Authority and joins another Relevant Authority, they should **not** receive a Leaver Statement!

**False**



## 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](mailto: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

<a href="#">Toolkits</a>	Administrators can access technical resources to assist with the following topics: <ul style="list-style-type: none"><li>• Recruitment</li><li>• Leavers</li><li>• Retirement</li><li>• Death</li><li>• Annual Administration Activities</li><li>• Purchase and Transfer</li></ul>
<a href="#">Calculation Tools</a>	Administrators can access technical resources to assist with the following topics: <ul style="list-style-type: none"><li>• Contributions and Referable Amounts</li><li>• Vesting Period</li><li>• Pensioners CPI</li><li>• Death in Service Pension Enhancement</li><li>• Cost Neutral Early Retirement</li><li>• Purchase and Transfer</li></ul>
<a href="#">Circulars and Legislation</a>	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](http://www.singlepensionscheme.gov.ie)

# Single Public Service Pension Scheme

## Your Scheme Information Booklet

### Standard Grades

**November 2022**

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

[www.singlepensionscheme.gov.ie](http://www.singlepensionscheme.gov.ie)

# Single Public Service Pension Scheme

## Your Scheme Information Booklet

### Fast Accrual (Uniformed) Grades

**May 2020**

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

[www.singlepensionscheme.gov.ie](http://www.singlepensionscheme.gov.ie)

# Single Public Service Pension Scheme

## Your Scheme Information Booklet

### Members of the Judiciary

**September 2020**

An Roinn Caiteachais  
Phoiblí agus Aitheoirithe  
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 10 entries

Search:

Webinar Module	Type	File Size
<a href="#">Module A - Recruitment and Onboarding</a>	P	(6.0 MB)
<a href="#">Module B - Leaving Employment</a>	P	(6.0 MB)
<a href="#">Module C - Annual Administration Activities</a>	P	(7.0 MB)
<a href="#">Module D - Retirement Benefits Administration</a>	P	(7.0 MB)
<a href="#">Module E - Death Benefits Administration</a>	P	(7.0 MB)
<a href="#">Module F - Purchase and Transfer</a>	P	(8.0 MB)

Showing 1 to 6 of 6 entries

◀ Previous Next ▶



Employers



Toolkits



Training Resources

## Recruitment – Pension Scheme Membership Assignment

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

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



### Further Resources

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

## Suite of Training Videos covering:

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



## 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, the text 'People@PER' is visible. The main video content features a green banner with the Irish Harp logo and the text 'An Roinn Cairteachais Phoiblí agus Athchóirithe / Department of Public Expenditure and Reform'. Below this is a photo of a diverse group of people. The title 'Single Scheme Member Information Session' is displayed in large white text, followed by 'Thomas Gavin (Single Scheme Policy and Support Team)' and the date '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 closed captions, settings, and full screen.

### Single Scheme - Member Information Session



DPER Single Scheme  
17 subscribers

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12



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

# Questions?

[www.singlepensionscheme.gov.ie](http://www.singlepensionscheme.gov.ie)



[singleschemequeries@per.gov.ie](mailto:singleschemequeries@per.gov.ie)



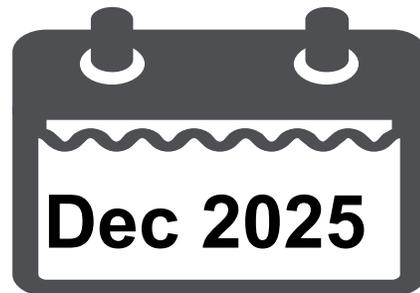


# Single Pension Scheme Centralised Database and Information System (CDIS)

# Memo for Decision



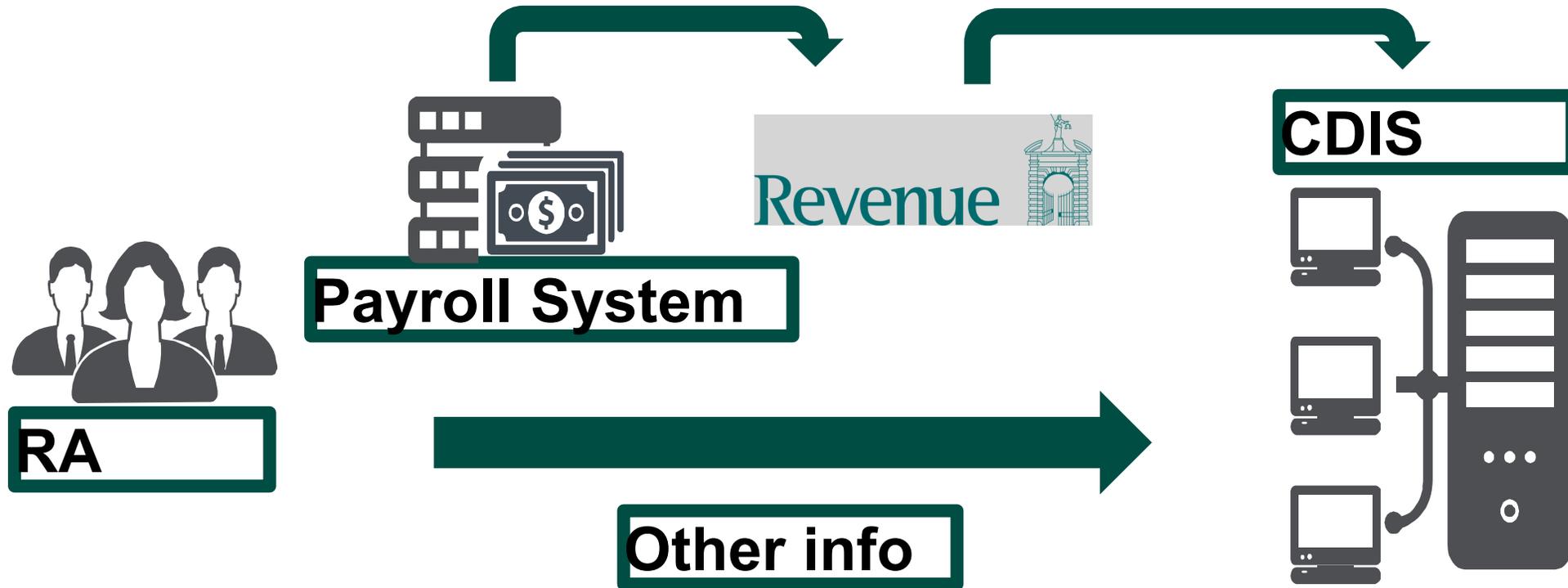
Approve that DPER progress, in collaboration with Revenue and the Department of Social Protection, a design for a Centralised Database and Information System to support Relevant Authorities in the administration of the Single Public Service Pension Scheme



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](mailto:singleschemequeries@per.gov.ie) with "CDIS" in subject-line.