

To: All Personnel Officers

**Single Public Service Pension Scheme: limited option for Relevant Authorities during 2013 to retain pension contributions of certain temporary staff**

Dear Personnel Officer,

1. I refer to this Department's Letter to Personnel Officers dated 30 January 2013 *Single Public Service Pension Scheme: Instructions for Relevant Authorities concerning the collection and remittance of member contributions*. By way of follow-up to that earlier letter, the purpose of this present notification is;
  - to remind Relevant Authorities of the need to ensure that the Single Scheme is operated in accordance with the *Public Service Pensions (Single Scheme and Other Provisions) Act 2012* and related instructions issued by the Department of Public Expenditure and Reform, and
  - **to notify a limited option for Relevant Authorities during 2013 to retain pension contributions of certain temporary staff** (see paragraph 6 below).
2. Government Departments are asked to ensure that Relevant Authorities under their aegis continue to be supplied with all the Single Scheme information notes / instructions issued by the Department of Public Expenditure and Reform. In addition, Departments should ensure that suitable structures are in place so that, notwithstanding staffing or organisational changes affecting Relevant Authorities, the Single Scheme is operated in line with the 2012 Act and the aforementioned information notes / instructions.

***Remittance of member contributions***

3. Relevant Authorities are reminded that remittances of Single Scheme member contributions must be made on a once per month basis, regardless of the number of pay periods in any month. Remittances for each month must be made by the 20<sup>th</sup> of the following month. Except for temporary staff under the conditions set out in paragraph 6 below, Relevant Authorities may not withhold remittances of member contributions (notwithstanding any arrangement that may apply in the case of other public service pension schemes).
4. Relevant Authorities must prepare and retain details of contributions deducted from each Single Scheme member in connection with each monthly remittance. These details should be entered into the Single Scheme Contributions Report, for which the updated Excel spreadsheet circulated with this notification should be used (replacing the version circulated with the 30 January 2013 letter). The completed spreadsheet must be emailed each month to the Department of Public Expenditure and Reform at [singlescheme@per.gov.ie](mailto:singlescheme@per.gov.ie). **The spreadsheet file name must be in the form: "RA-NNN-MON13.xls", where "NNN" is the reference number of the Relevant Authority in [S.I. No. 581 of 2012](#) (e.g. 006, 043, 177), and**

**“MON13” is the month of contributions deduction, not the month of remittance (e.g. MAY, JUN, JUL).**

***Option for Relevant Authorities to retain pension contributions of certain temporary staff in 2013***

5. Relevant Authorities are reminded that contributions from all Single Scheme members must be collected for each pay period and at each payroll run.
6. **For payroll runs from 1 July to 31 December 2013 only, Relevant Authorities may retain contributions collected in the case of temporary Single Scheme staff with contracts of up to 6 months’ duration.** This limited option not to remit contributions to the appropriate bank account is intended to assist Relevant Authorities in making contribution refunds which fall due to such temporary staff on completion of their contracts.
7. For such temporary staff, a Relevant Authority must, in completing the Contributions Report, include all of the normal details, including name, PPS number and **the member’s pension contribution** (even though for such staff contributions are actually retained by the Relevant Authority).
8. In these cases, special care must be taken to select “T”, signifying **Temporary employee in respect of whom contributions are retained**, in column G of the Excel spreadsheet (i.e. choose “T” from the “Standard (S) / Fast accrual (F) / Temporary (T)” options). The Contributions Report spreadsheet circulated with this notification is updated to include this “T” category.
9. In order that the Department of Public Expenditure can reconcile remittances made and Contributions Reports, compliance with paragraph 8 is crucial.

***Circulation and queries***

10. Please bring this notification to the attention of public service agencies / bodies operating under the aegis of your Department, ensuring in particular that it is sent to all Relevant Authorities.
11. Queries about this notification may be pursued as follows:
  - Public service agencies / bodies with queries should raise them with their parent Department.
  - Departments / Offices with queries can raise them by emailing [singleschemequeries@per.gov.ie](mailto:singleschemequeries@per.gov.ie).

Yours sincerely,

David Denny  
Public Service Pensions Policy  
Department of Public Expenditure and Reform  
28 June 2013