


Resource Toolkit	Single Scheme Administration Project (Phase 1) Leaver Resources
Resource Name	Process Guidelines
Resource Reference	SPS.LVR.G.01 (Phase1)
Description	Suggested procedure outlining key steps that a Relevant Authority might take where pensionable employees leave employment (other than retirement or death).
Version	V1.0

PLEASE NOTE: Administrators may access legislation, Circulars or Letters to Personnel Officers noted in this Procedure by accessing the Circulars & Legislation Section of the Single Scheme Website at www.singlepensionscheme.gov.ie/circulars

IMPORTANT: This process does not apply to individuals availing of an unpaid leave of absence, a career break or any form of unpaid statutory protected leave such as unpaid maternity leave, unpaid parental leave, etc.

Guidelines – Colour key

 = Yes/No Decision Point

Ref.	Step	Description of key activities / general guide
0.0	Process Map	<ul style="list-style-type: none"> The recommended Process Map may be accessed in the Administrator Toolkit for this process. It is recommended that this is consulted when processing a Single Scheme pension leaver (other than on retirement or death).
1.0	Notification received of exit of Single Scheme member	<ul style="list-style-type: none"> The ending of a member's pensionable employment can come about through resignation or, in the case of a temporary employee, the natural end of a temporary contract that is not being renewed or extended.
1.1	Last date of pensionable employment confirmed	<ul style="list-style-type: none"> Administrators should verify and record the last date of pensionable employment with the member's Line Manger in the case of resignation, if not provided on documentation received, ensuring that relevant contractual notice period is observed; In the case of a temporary employee coming to the end of their current contract, it should be confirmed that the Contract of Employment of the member concerned is not to be renewed for their current post and/or that the member is not being redeployed to another pensionable post within the organisation.
2.0	Total member SPS contributions paid by member in this employment to last date of pensionable employment confirmed	<ul style="list-style-type: none"> An extract should be run against the payroll or pension system, as applicable, to obtain details of the total contributions paid by the member up to the last date of pensionable employment; This should include, where applicable, details of any contributions paid by the member to restore referable amounts in respect of a Single Scheme refund repaid.

<p>2.1</p>	<p>Total referable amounts accrued/restored by member in this employment to last date of pensionable employment</p>	<ul style="list-style-type: none"> • 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.
<p>3.0</p>	<p>Was Member previously part of Single Scheme with another Relevant Authority after 1 January 2013 for which Single Scheme contributions were retained?</p>	<ul style="list-style-type: none"> • 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

<p>3.1</p>	<p>Verify length of prior earlier membership of Single Scheme for which Scheme contributions were retained.</p>	<ul style="list-style-type: none"> • This information may be available on the member’s HR record (e.g. Section 51 Applicant Declaration Form or Single Scheme Leaver Statements from prior employments); • If necessary, formal enquiries should be made with the member or their former employer. • Proceed to Step 3.2
<p>3.2</p>	<p>Calculate total period of Single Scheme membership for which contributions have been retained</p>	<ul style="list-style-type: none"> • A Vesting Calculation Tool is available in the Administrator Toolkit for this process; • The verified period of membership of the Single Scheme with this employment for which contributions have been retained should be input to the Vesting Calculation Tool, less any periods of non-pensionable leave; • The verified period of earlier membership of the Single Scheme for prior employments , if applicable, for which contributions have been retained should also be input to the Vesting Calculation Tool, less any periods of non-pensionable leave; • The total period of membership of the Single Scheme in all employments for which contributions have been retained, less any periods of non-pensionable leave, should then be summed together; • IMPORTANT: A day’s pay (regardless of a member’s % work-pattern) is counted as one day.
<p>3.3</p>	<p>Has vesting period been completed?</p>	<ul style="list-style-type: none"> • The Vesting Period for the Single Scheme is 2 years cumulative service for which contributions have been retained;

		<ul style="list-style-type: none"> • As noted at Step 3.2, a day's pay (regardless of a member's % work-pattern) counts as one day towards the 2 year vesting period. • If the answer to 3.2 is less than 2.000 years, the member is not vested – proceed to Step 4.0. • If the answer to 3.2 is equal to or greater than 2.000 years, the member is vested – proceed to Step 5.0
<p>4.0</p>	<p>Member is not vested</p>	<ul style="list-style-type: none"> • A link to the full list of Single Scheme Relevant Authorities is included in the Administrator Toolkit for this process. • Is the member taking up pensionable employment in another Single Scheme Relevant Authority? (This information may be available on an Employee Exit Form, a letter of resignation or advised by the member). • If "yes", proceed to Step 4. • If "no" or "unknown", proceed to Step 4.2
<p>4.1</p>	<p>Member is not vested - is taking up pensionable employment with another Single Scheme Relevant Authority</p>	<ul style="list-style-type: none"> • Update local records to reflect non-deferred member and ineligible for refund at this time as taking up pensionable employment with another Relevant Authority; • Issue Template Letter A1 to member enclosing Single Scheme Leaver Statement; • Copy Template Letter A2 to the member's new Single Scheme Relevant Authority enclosing Single Scheme Leaver Statement;

<p>4.2</p>	<p>Member is not vested – not confirmed as taking up pensionable employment with another Single Scheme Relevant Authority</p>	<ul style="list-style-type: none"> • Update local records to reflect non-deferred member that may reclaim contributions; • Issue Template Letter B to member with Application for Refund of Nett Employee Contributions Form and enclosing Single Scheme Leaver Statement
<p>5.0</p>	<p>Member is vested</p>	<ul style="list-style-type: none"> • A link to the full list of Single Scheme Relevant Authorities is included in the Administrator Toolkit for this process. • Is the member taking up pensionable employment in another Single Scheme Relevant Authority? (This information may be available on an Employee Exit Form, a letter of resignation or advised by the member) • If “yes”, proceed to Step 5.1 • If “no” or “unknown”, proceed to Step 5.2
<p>5.1</p>	<p>Member is vested - is taking up pensionable employment with another Single Scheme Relevant Authority</p>	<ul style="list-style-type: none"> • Update local records to reflect deferred benefits and subsequent pensionable employment with another Relevant Authority; • Issue Template Letter C1 to member enclosing Single Scheme Leaver Statement; • Copy Template Letter C2 to the members new Single Scheme Relevant Authority enclosing Single Scheme Leaver Statement;
<p>5.2</p>	<p>Member is vested – not confirmed as taking up pensionable employment with another Single Scheme Relevant Authority</p>	<ul style="list-style-type: none"> • Update local records to reflect deferred benefits payable at Normal Retirement Date • Issue Template Letter D to member enclosing Single Scheme Leaver Statement

Disclaimer: *This Recommended Scheme Procedure has been designed by the DPER Single Pension Project Team for straightforward cases that administrators might expect to encounter on a day-to-day basis. It does not purport to cover all eventualities and no liability is accepted by the Minister for Public Expenditure & Reform for any omissions or errors arising. Administrators should carefully consult the Public Service Pensions (Single Scheme and Other Provisions) Act 2012 and associated regulations that, at all times, have precedence.*