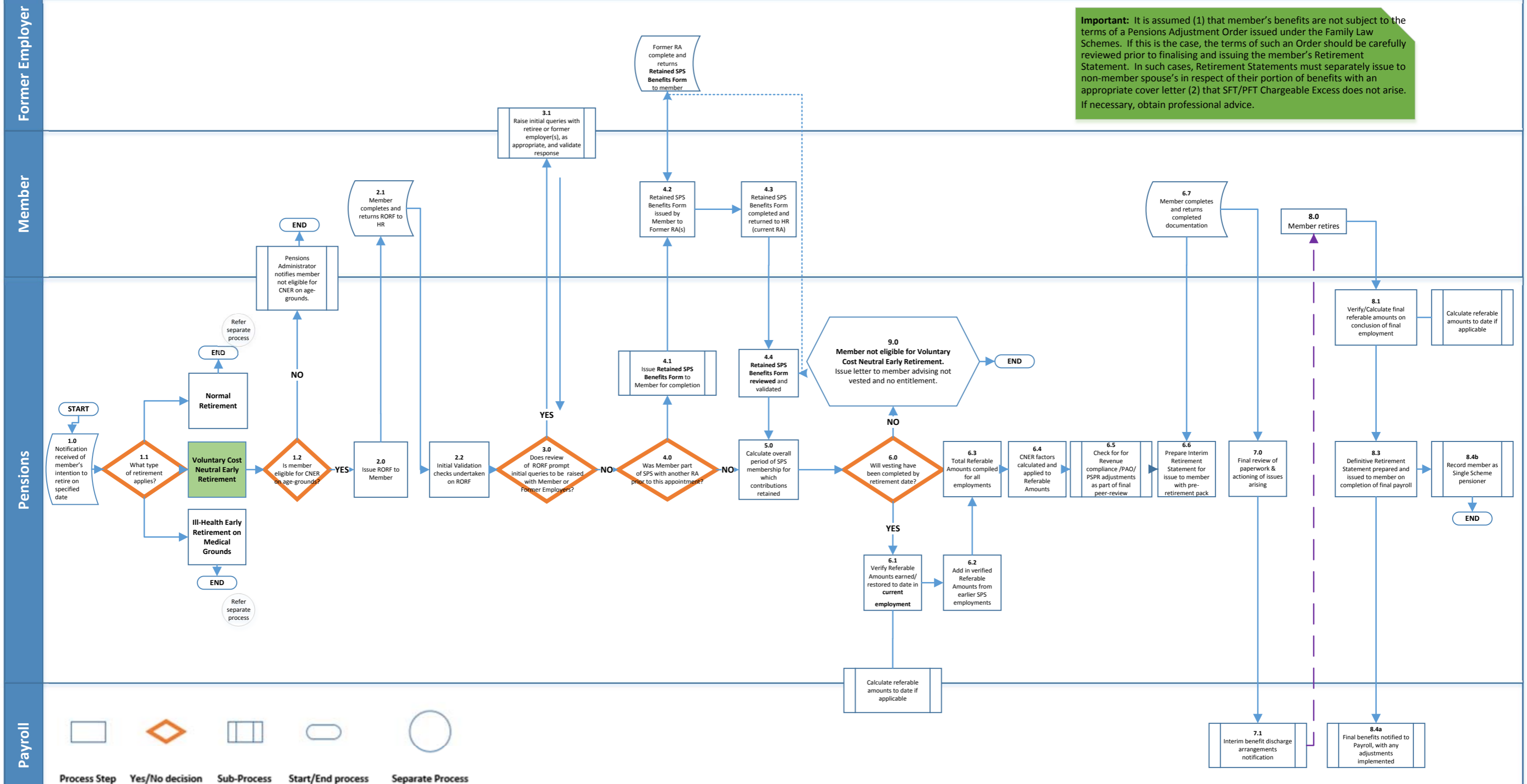


Disclaimer: This Recommended Process has been designed by the DPERS Single Pension Project Team for straightforward cases that administrators might expect to encounter on a day-to-day basis. It should be read in conjunction with the relevant Process Guidelines. It does not purport to cover all eventualities 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.

Single Scheme – Voluntary Cost Neutral Early Retirement Process

SSAP – Phase 1

SPS.RET.CNER.PM.01 (Phase 1)



Important: It is assumed (1) that member's benefits are not subject to the terms of a Pensions Adjustment Order issued under the Family Law Schemes. If this is the case, the terms of such an Order should be carefully reviewed prior to finalising and issuing the member's Retirement Statement. In such cases, Retirement Statements must separately issue to non-member spouse's in respect of their portion of benefits with an appropriate cover letter (2) that SFT/PFT Chargeable Excess does not arise. If necessary, obtain professional advice.

