



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



Single Public Service Pension Scheme

Annual Administration Activities

Tuesday, 4 April 2023





Annual Administration Activities

1. Website Resources for Administrators
2. Relevant Authority Responsibilities
3. Scheme Calculations
4. CPI
5. Annual Benefit Statements
6. Pensioner Declaration
7. Annual Survey of Single Scheme
8. Close





Housekeeping

- Webinar will run from 10:30am to 12:30pm with ten-minute break at 11:30am.
- Mics will be muted for duration of delivery but plenty of opportunities for questions. Please use "Q & A" or "Chat" function to submit a question and we will review at various intervals.
- Webinar part of suite of other resources available on our website – www.singlepensionscheme.gov.ie



Objectives



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- Better understanding of:
 - *Scheme calculations (contributions and benefits)*
 - *CPI and how it is applied*
 - *Relevant Authority obligations and practicalities to do with Annual Benefit Statement issue*
 - *Pensioner Declaration exercise and*
 - *DPER Annual Survey of Single Scheme membership*
- Availability of online resources and supports





Website Resources

Annual Administration Activities Toolkit



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Single Public Service Pension Scheme > Employers > Toolkits > Standard Forms and Checklists > Annual Administration Activities

Annual Administration Activities

Annual Administration Activities

Context: Organisations have certain key administrative activities that must be carried out annually.

Resource Toolkit: The resources provided in the table below may be used to help identify and plan for those recurring activities.

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. Annual Administration Activities Guidance Note	Guidance Note	
2. Circulars and Legislation	Website Page	
3. Annual Benefit Statement Template	Template Statement	
4. Pensioners' CPI	Calculation Tool	
5. Contributions and Referable Amounts Calculation Tool	Calculation Tool	



Employers



Toolkits



Annual Administration Activities

Guidance Note



Employers



Toolkits



Annual Administration Activities

Single Public Service Pension Scheme | Annual Administration Activities

Resource Toolkit	Single Scheme Administration Annual Administration R
Resource Name	Draft ANN.G.01 (Phase 1)
Resource Reference	SPS.ANN.G.01
Description	These guidelines may be used to guide the execution of their core administration activities of the Single Public Service Pension Scheme
Version	V1.02
Version comments	Template update

PLEASE NOTE: Administrators may wish to refer to the Single Scheme Website at www.singlepensionscheme.gov.ie for the latest version of this guidance.

IMPORTANT: These are suggested activities for administrators to consider when planning their core administration activities. They are not intended to be exhaustive and may differ depending on organisation size and complexity. Administrators may wish to consider adding other activities, such as financial planning, audit review or pension presentations for current or retiring staff into this calendar.

Sample Scheme Administration Calendar for annual core administration activities

The table below provides a high-level suggested Scheme Administration Calendar that administrators may consider adopting for their planning of annual core administration activities associated with the Single Scheme:

Activity	J	F	M	A	M	J	J	A	S	O	N	D
A. DPER Scheme Membership Survey (for Pensions Authority Fees) (w.e.f. 1 Jan)												
B. Pensioners' Payroll Adjustments												
C. Update/Revaluation of Deferred Member Benefits for CPI												
D. Apply CPI for active members (@ 31 December last) and prepare and issue Annual Benefit Statements												
E. Pensioner Declaration Exercise												

This list of annual activities included in the Administration Calendar above is not intended to be exhaustive and may differ depending on organisation size and complexity. Administrators may wish to consider adding other activities, such as financial planning, audit review or pension presentations for current or retiring staff into this calendar.

The remainder of this guide focusses on summarising the tasks associated with completing each core administration activity for the Single Scheme and highlights resources that may be of assistance to administrators.

A. Annual Scheme Membership Survey

- Annual fees are payable to the Pensions Authority for the Single Scheme. The fee is based on the total active membership of the Single Scheme at 1 January annually.
- The Department of Public Expenditure & Reform has undertaken, on behalf of all Single Scheme employers across the Public Service, to calculate and remit the annual fees due to the Pensions Authority in respect of the Single Scheme.
- It is suggested that administrators prepare for this survey in early January each year by preparing a report of active and deferred members (headcount) on the last day of the previous year.

Page 2 of 5



Annual Benefit Statement template



Employers



Toolkits



Annual Administration Activities

Single Public Service Pension Scheme Annual Benefit Statement at 31 December 2019 issued by <<insert Relevant Authority Name>> on <<insert date of issue>>

Part A - Personal Information

Member Name	
PPS Number	
Start date of Single Scheme membership in this 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) ¹	<<No OR Yes>>
Membership Category	Select from dropdown

Part B - About your Statement

What is the purpose of my Annual Benefit Statement?

Your Annual Benefit Statement is an important document. It shows the benefits that you have earned under the Single Public Service Pension Scheme up to 31 December in this employment. It also confirms the regular contributions that you have paid during this employment up to 31 December last, as well as:

- any extra contributions you may have paid into the Scheme from your own resources up to 31 December last 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 up to 31 December last during this employment from an external pensions arrangement in accordance with DPER Circular 15 of 2019.

Benefits you earn or contributions paid into the Scheme after 31 December last will appear in next year's Annual Benefit Statement.

Your Statement also provides you with an opportunity to check the personal information that we have on record for you. It should be read in conjunction with the following documents:

- the **Scheme Booklet** and **"At-A-Glance"** guides available at www.singlepensionscheme.gov.ie
- the Important Notes at the end of this Statement

Part C - Summary of all Contributions paid and Benefits Earned to the end of last year

Retirement benefits consist of a once-off lump sum and an annual retirement pension. Each time you pay contributions into the Single Scheme, you earn amounts based on your pensionable pay towards your potential retirement benefits². In addition, any extra contributions that may be paid into the Scheme (see Part G), will increase your potential retirement benefits under the Scheme.

The table below provides a summary "snapshot" at 31 December last of the total contributions paid (including any extra lump sums or Transfer Values received) and retirement benefits earned by you in this employment.

Summary of your Single Scheme Contributions in this employment to the end of last year	
Total contributions	€0.00
Summary of your total Retirement Benefit Amounts in this employment to the end of last year	
Once-Off Retirement Lump Sum	€0.00
Annual Retirement Pension	€0.00

The amounts that you earned under the Scheme *in this employment* in earlier years, if applicable, have been increased to take account of inflation. Contributions paid (including any extra lump sums or Transfer Values received) and benefits earned after 31 December last will be included in next year's Annual Benefit Statement.

IMPORTANT:

- You will only have a future entitlement to benefits if you pay contributions to the Scheme for at least 2 years (see Part I).
- 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 - Breakdown of Contributions paid and Benefits Earned to the end of last year

The table below provides a more detailed breakdown of the contributions paid and the retirement benefits³ earned by you under the Scheme during your employment with us up to 31 December last:

- in the last calendar year
- 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.



Pensions-in-Payment Uprating Tool



Employers



Toolkits



Annual Administration Activities

Single Public Service Pension Scheme > Employers > Toolkits > Calculation Tools > Pensioners' CPI

Administrators' Pensioners-in-Payment CPI Uprating Tool

Purpose

This calculation tool will assist administrators with adjustments to pensions in payment under the Single Public Service Pension in their organisation where changes are required to reflect an increase in annual inflation (CPI) once sanctioned by the Minister for Public Expenditure & Reform.

Document Name Administrators' Pensioners-in-Payment CPI Uprating Tool
Date of Issue 1 June 2017



(Excel, 33KB)



Scheme Calculations



Circulars & Legislation



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[Single Public Service Pension Scheme](#) > [Single Scheme Circulars and Legislation](#) > **Circular 11 of 2014**

Circular 11 of 2014

Purpose

This Circular re-confirms, with worked examples, how Single Scheme contributions and benefits should be calculated by employers. It also includes a template Annual Benefit Statement. Clarifications are also provided on the processing of refunds for certain Scheme members whose membership ends within 2 years.

Document Name Circular 11 of 2014
Date of Issue 19 May 2014

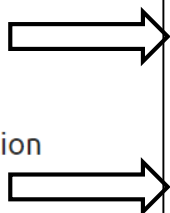


(PDF, 761KB)

www.singlepensionscheme.gov.ie



Circulars & Legislation



Appendix B – Single Scheme contribution and accrual rates for all member groups

Single Scheme Contribution and Accrual Rates				
	Contribution Rate (1)		Accrual Rates	
	Pensionable remuneration	Net pensionable remuneration	Pension	Lump Sum
	%	%	%	%
Standard (most public service grades)	3%	3.5%	0.58% up to 3.74 x CSP & 1.25% above 3.74 x CSP	3.75%
Uniformed: - Gardai - Defence Forces - Prison Officer - Career firefighter	3.3%	4.2%	0.58% up to 3.74 x CSP & 1.43% above 3.74 x CSP	4.29%
Judge	13%	-	2.5%	7.5%
TD / Senator	13%	-	2.5%	7.5%
Minister	13%	-	5.0%	-
President	13%	-	7.14%	-
Designated office holder – full PRSI (2)	4.3%	5.7%	0.58% up to 3.74 x CSP & 1.67% above 3.74 x CSP	2.5% or 5.0%
Designated office holder – modified PRSI (2)	10%	-	1.67%	2.5% or 5.0%
Comptroller and Auditor General – full PRSI	6%	7%	0.58% up to 3.74 x CSP & 2.5% above 3.74 x CSP	7.5%
Comptroller and Auditor General – modified PRSI	13%	-	2.5%	7.5%

- Appendix B of Circular 11 of 2014
- Sets out Single Scheme membership categories and contribution and referable amount accrual rates



Scheme Calculations - Contributions



Key HR and Payroll Variables

- Required for the calculation of Scheme Contributions and Benefits (termed “Referable Amounts”)
- These variables are:
 - **Pay Frequency:** *how often a member receives pensionable remuneration*
 - **Pensionable Remuneration:** *basic scale salary plus any approved pensionable allowances*
 - **FTE or “pension multiplier:”** *pattern of attendance*
 - **State Pension (Contributory):** *current rate for a single person*

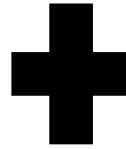
Standard Accrual Member Contributions



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Part
A

3% of the member's
full-time gross
pensionable remuneration
x
the member's FTE or %
work pattern



Part
B

3.5% of the member's
full-time net pensionable
remuneration
x
the member's FTE or %
work pattern

Standard Accrual Member Contributions



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Variable	Value
Pay Frequency	Monthly
Pensionable Remuneration	€60,000 full-time annual pensionable remuneration <i>or</i> €5,000 per month
FTE	1.0
State Pension (Contributory)	€13,843.35 per annum or €1,153.61* per month

*(€13,843.35/12)

Standard Accrual Member Contributions



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Part
A

$$(3\% \times \text{€}5,000) \times 1.0$$

€150

3% of the member's full-time gross pensionable remuneration

x
the member's FTE or % work pattern

Standard Accrual Member Contributions



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“Net Pensionable Remuneration” or “NPR” is gross pensionable remuneration (FTE 1.0) less twice the rate of the State Pension (Contributory)

Gross pensionable remuneration (monthly)
of **€5,000** less **€2,307.22** ($€1,153.61 \times 2$) * =

Net Pensionable Remuneration of €2,692.78

Standard Accrual Member Contributions



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Part
B

$$(3.5\% \times \text{€}2,692.78) \times 1.0 =$$

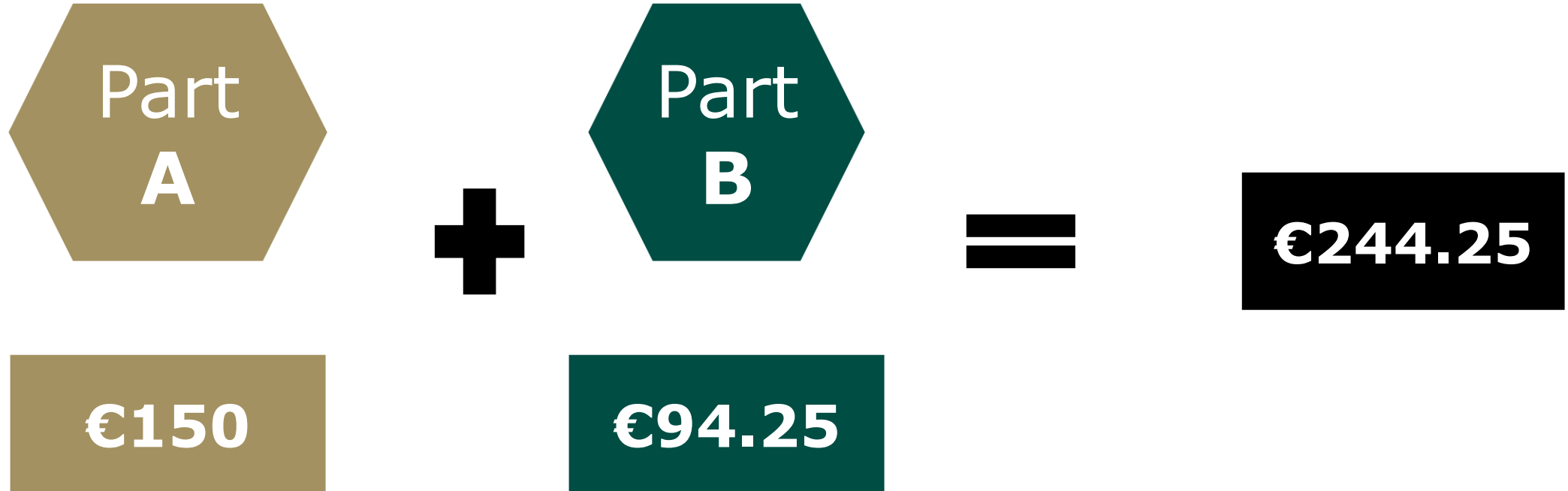
€94.25

3.5% of the member's net
pensionable remuneration
x
the member's FTE or %
work pattern

Standard Accrual Member Contributions



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Standard Accrual Member Contributions



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Part-time / FTE less than 1.0

Member with FTE of 1.0 / Work-pattern 100% =

€244.25

If working to an FTE of 0.6 / Work-pattern 60% say, then

€244.25

x

0.6

=

€146.55



Employer Contributions

- Payable by employer in certain cases
- Three times employee contributions per pay-period
- **Circular 28 of 2016:**
 - *Predominantly self-financing*
 - *Predominantly non-Exchequer funded*



Remittance of Contributions

- All Scheme contributions remitted to DPER
- Must be remitted by 20th day of the month following deduction
- Refer to "*Letter to Personnel Officer, 7 November 2013*" for further guidance



Scheme Calculations - Benefits



Pension Referable Amounts

**0.58% of all pensionable remuneration up to
3.74 x State Pension (Contributory)**

and where applicable...

**1.25% of any pensionable remuneration above
3.74 x State Pension (Contributory)**

Lump-sum Referable Amounts

3.75% of all pensionable remuneration



Standard Accrual Member Benefits

Variable	Value
Pay Frequency	Monthly
Pensionable Remuneration	€60,000 full-time annual pensionable remuneration <i>or</i> €5,000 per month
FTE	1.0
State Pension (Contributory)	€13,843.35 per annum or €1,153.61* per month

*(€13,843.35/12)

Pension Referable Amounts



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**0.58% of all pensionable remuneration up to
3.74 x State Pension (Contributory)**

$$(\text{€}13,843.35 \times 3.74)/12 = \text{€}4,314.51$$

$$\text{€}4,314.51 \times 0.58\%$$

Pension Referable Amount at lower accrual rate =

€25.02

Pension Referable Amounts



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**1.25% of any pensionable remuneration above
3.74 x State Pension (Contributory)**

$$(\text{€}13,843.35 \times 3.74)/12 = \text{€}4,314.51$$

Monthly Pensionable Remuneration is €5,000 so:-

$$(\text{€}5,000 - \text{€}4,314.51) = \text{€}685.49$$

Pension Referable Amount at higher accrual rate

$$\text{€}685.49 \times 1.25\% = \text{€}8.57$$

Pension Referable Amounts



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**0.58% of all pensionable remuneration up to
3.74 x State Pension (Contributory)**

Pension Referable Amounts @ 0.58% = **€25.02**

Pension Referable Amounts @ 1.25% = **€8.57**

Total Pension Referable Amounts in the month are

€33.59



Pension Referable Amounts

Part-time / FTE less than 1.0

**0.58% of all pensionable remuneration up to
3.74 x State Pension (Contributory)**

Total FTE 1.0 Pension Referable Amounts in the month are
€33.59

If working to an FTE of 0.6 / Work-pattern 60% say, then

€33.59

x

0.6

=

€20.15

Lump-sum Referable Amounts



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3.75% of all pensionable remuneration

$$\text{€5,000} \times 3.75\% =$$

€187.50

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Toolkits



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Single Public Service Pension Scheme > Employers > Toolkits > Calculation Tools > Contributions and Referable Amounts

Administrators' Contributions and Referable Amounts Calculation Tool

Purpose

This calculation tool will assist administrators to calculate the contributions and benefits on a pay period basis for a non-complex standard grade member of the Single Public Service Pension Scheme. Please read the Disclaimer and Explanatory Notes tabs prior to undertaking calculations.

Document Name

Administrators' Contributions and Referable Amounts Calculation Tool

Date of Issue

21 January 2020



(Excel, 343 KB)

www.singlepensionscheme.gov.ie



CPI

What is CPI ?



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- Determined by CSO
- CPI is used to measure inflation in Ireland by seeing how the average level of prices that we pay for goods and services changes over time
- DPER notify Relevant Authorities of CPI annually by way of Circular



An
Phríomh-Oifig
Staidrimh

Central
Statistics
Office



What is CPI ?

- Single Scheme active/deferred member benefits linked to Consumer Price Indexing (CPI) or “inflation”
- CPI applied to:
 - Single Scheme pensions in payment
 - Active and Deferred member referable pension and lump sum amounts accrued at 31 December of previous year e.g. Referable Amounts accrued by active members at 31 December 2021 uprated by CPI increase notified by DPER Circular 1 of 2023
- Single Scheme Referable Amounts increased where positive CPI increase from December Year 1 to December Year 2

Where CPI is zero or negative it is not applied to Referable Amounts



CPI and Pensions in payment

- Pensioners are those in receipt of
 - *Retirement Pensions*
 - *Spouse/Civil Partner Pensions*
 - *Eligible Child Pensions*
 - *Designated Beneficiary Pensions (PAO)*
- Positive CPI is applied immediately to pensions in payment on **31 December** of the previous year **unlike** active/deferred members
- Circular or Letter from DPER is the official instruction to **Pension Paying Authority** to apply positive CPI



Pensions-in-Payment Uprating Tool



Employers



Toolkits



Annual Administration Activities

Single Public Service Pension Scheme > Employers > Toolkits > Calculation Tools > Pensioners' CPI

Administrators' Pensioners-in-Payment CPI Uprating Tool

Purpose

This calculation tool will assist administrators with adjustments to pensions in payment under the Single Public Service Pension in their organisation where changes are required to reflect an increase in annual inflation (CPI) once sanctioned by the Minister for Public Expenditure & Reform.

Document Name Administrators' Pensioners-in-Payment CPI Uprating Tool

Date of Issue 1 June 2017



(Excel, 33KB)



Circulars & Legislation



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[Single Public Service Pension Scheme](#) > [Employers](#) > [Circulars & Legislation](#) > **Letter to Scheme Administrators – Notification of Negative CPI Dec 2019 to Dec 2020**

Letter to Scheme Administrators – Notification of Negative CPI December 2019 to December 2020

Purpose

Arising from negative annual changes in the rate of inflation (CPI), this Letter to Administrators confirms that no upward Single Scheme adjustments are to be made to (i) pensions awarded / in payment on 31 December 2020 and (ii) cumulative benefits earned by members up to 31 December 2019.

Document Name

Letter to Scheme Administrators – Notification of Negative CPI Dec 2019 to Dec 2020

Date of Issue

23 Feb 2021



(PDF, 481 KB)

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Employers



Toolkits

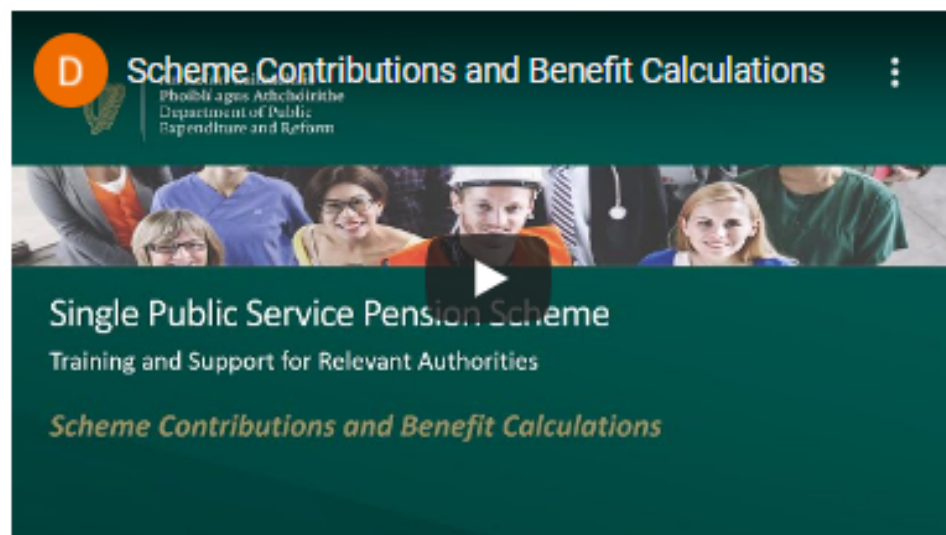


Training Resources

Contributions and Retirement Benefits Calculations

Context: This training video focuses on how to calculate contributions and retirement benefits under the terms of the Single Public Service Pension Scheme. While it uses standard accrual members in the examples provided, the mechanisms set-out also apply to other membership categories listed in Appendix B of Circular 11 of 2014.

Purpose: The purpose of this video is to provide Administrators with an overview of the key HR and Payroll variables needed in order to calculate member contributions and retirement benefits under the terms of the Single Scheme. 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. [Calculation Tool 2020](#)
2. [Circular 11 of 2014](#)
3. [Administrator FAQ](#)
4. [Circulars and Legislation](#)



Annual Benefit Statements



What is an Annual Benefit Statement?

Important document showing key member information including:

- *Relevant Personal Information*
- *Contributions paid*
- *Referable amounts earned by a Single Scheme member up to 31 December of the relevant Scheme Year*
- *CPI, where applicable, applied to referable amounts earned in years prior to the most recent Scheme Year*



Legal Responsibilities

- Relevant Authorities are legally required to issue an Annual Benefit Statement (**ABS**) to members within six-months of the end of a calendar year and by 30 June at the latest.
- Where a shared service / third party is contracted to administer Single Scheme, legal responsibility for **ABS** issue lies with the Relevant Authority



Who should get an Annual Benefit Statement?

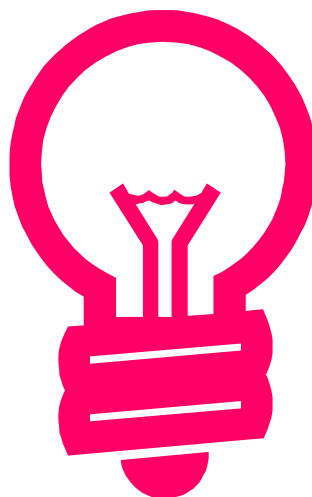
Relevant Authority's are responsible for the issue of **ABS** to

- *all active members in pensionable employment on 31 December*
- *Deferred/Preserved members*
- *Non-vested members who did not apply for a refund of contributions and*
- *Beneficiaries of Pension Adjustment Orders (PAOs)*



Annual Benefit Statements

- Where concurrent pensionable employments more than one **ABS** should issue from each Relevant Authority employer
- Single Scheme year is the same as current tax year:
1 January -31 December
- Pensions Authority – Audit of Relevant Authority Compliance





By which date each year should Annual Benefit Statements issue to active members at 31 December of the previous year?

30 June



Should an Annual Benefit Statement issue to a non-vested member who did not apply for a refund?

Yes



Annual Benefit Statement template

Suggested Annual Benefit Statement Template



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Single Public Service Pension Scheme | Annual Administration – Annual Benefit Statement

Single Public Service Pension Scheme Annual Benefit Statement at 31 December 2019 issued by <<insert Relevant Authority Name>> on <<insert date of issue>>

Part A – Personal Information

Member Name	
PPS Number	
Start date of Single Scheme membership in this 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) ¹	<<No OR Yes>>
Membership Category	Select from dropdown

Part B – About your Statement

What is the purpose of my Annual Benefit Statement?

Your Annual Benefit Statement is an important document. It shows the benefits that you have earned under the Single Public Service Pension Scheme up to 31 December in this employment. It also confirms the regular contributions that you have paid during this employment up to 31 December last, as well as:

- any extra contributions you may have paid into the Scheme from your own resources up to 31 December last 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 up to 31 December last during this employment from an external pensions arrangement in accordance with DPER Circular 15 of 2019.

Benefits you earn or contributions paid into the Scheme after 31 December last will appear in next year's Annual Benefit Statement.

Your Statement also provides you with an opportunity to check the personal information that we have on record for you. It should be read in conjunction with the following documents:

- the Scheme Booklet and "At-A-Glance" guides available at www.singlepensionscheme.gov.ie
- the Important Notes at the end of this Statement

Page 1 of 7

What information does my Statement contain?

Your Statement contains information on the following:

Part A	This confirms the personal information that we hold for you. You should review this now to make sure that it is correct. If any information is not correct, you should make contact with your Pensions Officer (see Part H) as soon as possible because the benefits on your Statement may need to be reviewed.
Part C	This provides a summary "snapshot" of contributions paid and your benefits earned during this employment as a member of the scheme at 31 December last and confirms: <ul style="list-style-type: none">total contributions that you have paid up to 31 December last, including summary details of any lump sum amounts or Transfer Values from external pension arrangements that have been paid into the Scheme;total retirement benefit amounts, termed "referable amounts," that you have earned or purchased up to 31 December last.
Part D	This provides a more detailed breakdown of the contributions paid and the retirement benefits that you have earned and/or purchased up to 31 December last under the Scheme in this employment.
Part E	This provides information on benefits that may be payable if you die in service.
Part F	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.
Part G	This provides information on how you may be eligible to secure additional benefits under this Scheme.
Part H	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.
Part I	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.

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Part A, Personal Information

Single Public Service Pension Scheme

Annual Benefit Statement at 31 December 2022

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

Part A - Personal Information

Member Name	
PPS Number	
Start date of Single Scheme membership in this 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) ¹	<<No OR Yes>>
Membership Category	Select from dropdown

Part B – About Your Statement



Part B – About your Statement

What is the purpose of my Annual Benefit Statement?

Your Annual Benefit Statement is an important document. It shows the benefits that you have earned under the Single Public Service Pension Scheme up to 31 December in this employment. It also confirms the regular contributions that you have paid during this employment up to 31 December last, as well as:

- any extra contributions you may have paid into the Scheme from your own resources up to 31 December last 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 up to 31 December last during this employment from an external pensions arrangement in accordance with DPER Circular 15 of 2019.

Benefits you earn or contributions paid into the Scheme after 31 December last will appear in next year’s Annual Benefit Statement.

Your Statement also provides you with an opportunity to check the personal information that we have on record for you. It should be read in conjunction with the following documents:

- the **Scheme Booklet** and **“At-A-Glance” guides** available at www.singlepensionscheme.gov.ie
- the Important Notes at the end of this Statement

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What information does my Statement contain?

Your Statement contains information on the following:

Part A	This confirms the personal information that we hold for you. You should review this now to make sure that it is correct. If any information is not correct, you should make contact with your Pensions Officer (see <i>Part H</i>) as soon as possible because the benefits on your Statement may need to be reviewed.
Part C	This provides a summary “snapshot” of contributions paid and your benefits earned during this employment as a member of the scheme at 31 December last and confirms: <ul style="list-style-type: none">total contributions that you have paid up to 31 December last, including summary details of any lump sum amounts or Transfer Values from external pension arrangements that have been paid into the Scheme;total retirement benefit amounts, termed “<i>referable amounts</i>,” that you have earned or purchased up to 31 December last.
Part D	This provides a more detailed breakdown of the contributions paid and the retirement benefits that you have earned and/or purchased up to 31 December last under the Scheme in this employment.
Part E	This provides information on benefits that may be payable if you die in service.
Part F	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.
Part G	This provides information on how you may be eligible to secure additional benefits under this Scheme.
Part H	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.
Part I	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.

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Part C – Summary of contributions and benefits earned to end of last year

Part C – Summary of all Contributions paid and Benefits Earned to the end of last year

Retirement benefits consist of a once-off lump sum and an annual retirement pension. Each time you pay contributions into the Single Scheme, you earn amounts based on your pensionable pay towards your potential retirement benefits². In addition, any extra contributions that may be paid into the Scheme (see Part G), will increase your potential retirement benefits under the Scheme.

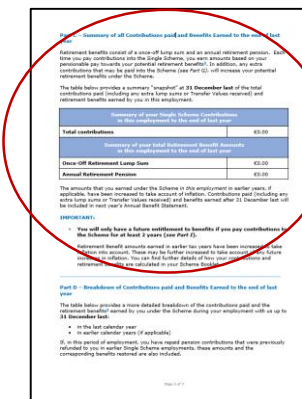
The table below provides a summary "snapshot" at **31 December last** of the total contributions paid (including any extra lump sums or Transfer Values received) and retirement benefits earned by you in this employment.

Summary of your Single Scheme Contributions in this employment to the end of last year	
Total contributions	€0.00
Summary of your total Retirement Benefit Amounts in this employment to the end of last year	
Once-Off Retirement Lump Sum	€0.00
Annual Retirement Pension	€0.00

The amounts that you earned under the Scheme *in this employment* in earlier years, if applicable, have been increased to take account of inflation. Contributions paid (including any extra lump sums or Transfer Values received) and benefits earned after 31 December last will be included in next year's Annual Benefit Statement.

IMPORTANT:

- **You will only have a future entitlement to benefits if you pay contributions to the Scheme for at least 2 years (see Part I).**
- 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 – Breakdown of all contributions paid and benefits earned to the end of last year

Part C – Summary of all Contributions paid and Benefits Earned to the end of last year

Retirement benefits consist of a once-off lump sum and an annual retirement pension. Each time you pay contributions into the Single Scheme, you earn amounts based on your personal rate payable (your personal retirement benefit). In addition, any extra contributions that you pay into the Scheme (see Part G), will increase your personal retirement benefit earned.

The table below provides a summary "snapshot" of the total contributions paid and benefits earned by you in this employment.

Summary of your Single Scheme contributions to the contributions to the end of last year	
Total contributions	€5.00
Summary of your total retirement benefit amounts to the end of last year	
Once-off Retirement Lump Sum	€5.00
Annual Retirement Pension	€5.00

The amounts that you earned under the Scheme in this employment in earlier years, if applicable, have been included to take account of inflation. Contributions paid (including any extra contributions) and benefits earned after 31 December last will be included in next year's Annual Benefit Statement.

Important notes:

- You will only have a future entitlement to benefits if you pay contributions to the Scheme for at least 3 years (see Part E).
- Retirement benefits earned in earlier tax years have been increased to take account of inflation. Contributions paid and benefits earned after 31 December last will be included in next year's Annual Benefit Statement. You can find further details of how contributions and retirement benefits are calculated in your Scheme booklet.

Part D – Breakdown of Contributions paid and Benefits Earned to the end of last year

The table below provides a more detailed breakdown of the contributions paid and the retirement benefits earned by you under the Scheme during your employment with us up to 31 December last.

- in the last calendar year
- 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.

Part D – Breakdown of Contributions paid and Benefits Earned to the end of last year

The table below provides a more detailed breakdown of the contributions paid and the retirement benefits² earned by you under the Scheme during your employment with us up to 31 December last:

- in the last calendar year
- 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.

Breakdown of all contributions during this employment to the end of last year			
	In 2022	Before 2022	Total
Your regular contributions	€0.00	€0.00	€0.00
Refunded contributions repaid during this employment	€0.00	€0.00	€0.00
Extra contributions paid by lump sum(s) from your own resources	€0.00	N/A	€0.00
Transfer Value(s) received from external pension arrangement(s)	€0.00	N/A	€0.00
Total	€0.00	€0.00	€0.00

Breakdown of all benefits earned to the end of last year			
	In 2022	Before 2022	Total
Benefit in respect of this employment only	€0.00	€0.00	€0.00
Annual pension benefit related where contributions were paid by lump sum(s) from your own resources	€0.00	€0.00	€0.00
Transfer Value(s) received from external pension arrangement(s)	€0.00	N/A	€0.00
Total Retirement Lump Sum(s)	€0.00	€0.00	€0.00

Breakdown of all benefits earned to the end of last year			
	In 2022	Before 2022	Total
Benefit in respect of this employment only	€0.00	€0.00	€0.00
Annual pension benefit related where contributions were paid by lump sum(s) from your own resources	€0.00	€0.00	€0.00
Transfer Value(s) received from external pension arrangement(s)	€0.00	N/A	€0.00
Total Retirement Pension(s)	€0.00	€0.00	€0.00

Important notes:

- You will only have a future entitlement to benefits if you pay contributions to the Scheme for at least 10 months (see Part 5).
- Retirement benefit amounts earned in earlier tax years have been increased to take inflation into account. There may be further increases 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 – Breakdown of all contributions paid and benefits earned to the end of last year



Breakdown of all contributions during this employment to the end of last year:			
	In 2022	Before 2022	Total
Your regular contributions	€0.00	€0.00	€0.00
Refunded contributions repaid during this employment	€0.00	€0.00	€0.00
Extra contributions paid by lump sum(s) from your own resources	€0.00	N/A	€0.00
Transfer Value(s) received from external pension arrangement(s)	€0.00	N/A	€0.00
Total	€0.00	€0.00	€0.00

Breakdown of all contributions during this employment to the end of this year:

	In 2022	Before 2022	Total
Your regular contributions	€0.00	€0.00	€0.00
Refunded contributions repaid during this year	€0.00	€0.00	€0.00
Extra contributions paid by lump sum(s) from your own resources	€0.00	N/A	€0.00
Transfer value(s) received from external pension arrangement(s)	€0.00	N/A	€0.00
Total	€0.00	€0.00	€0.00

Breakdown of all contributions during this employment to the end of last year:

	In 2021	Before 2021	Total
Earned in respect of this employment only	€0.00	€0.00	€0.00
Once-off lump-sum benefit restored where contributions repaid	€0.00	€0.00	€0.00
Extra contributions paid by lump sum(s) from your own resources	€0.00	N/A	€0.00
Transfer value(s) received from external pension arrangement(s)	€0.00	N/A	€0.00
Total Retirement Lump Sum²	€0.00	€0.00	€0.00

Breakdown of all contributions during this employment to the end of last year:

	In 2021	Before 2021	Total
Earned in respect of this employment only	€0.00	€0.00	€0.00
Once-off lump-sum benefit restored where contributions repaid	€0.00	€0.00	€0.00
Extra contributions paid by lump sum(s) from your own resources	€0.00	N/A	€0.00
Transfer value(s) received from external pension arrangement(s)	€0.00	N/A	€0.00
Total Retirement Pension³	€0.00	€0.00	€0.00

Important:

- You will only have a future entitlement to benefits if you pay contributions to the Scheme for at least 10 months (see Part 5).
- Retirement benefit amounts earned in earlier tax years have been increased to take inflation into account. There may be further increases 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.

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Part D – Breakdown of all contributions paid and benefits earned to the end of last year



Referable Amounts earned towards your <i>once-off retirement lump sum</i> at the end of last year:			
	In 2022	Before 2022 (Adjusted) ³	Total
Earned in respect of this employment only	€0.00	€0.00	€0.00
Once-off lump-sum benefit restored where contributions repaid	€0.00	€0.00	€0.00
Extra contributions paid by lump sum(s) from your own resources	€0.00	N/A	€0.00
Transfer Value(s) received from external pension arrangement(s)	€0.00	N/A	€0.00
Total Retirement Lump Sum²	€0.00	€0.00	€0.00



Part D – Breakdown of all contributions paid and benefits earned to the end of last year

Breakdown of all contributions during this employment to the end of last year			
	In 2022	Before 2022 (Adjusted)	Total
Your regular contributions	€0.00	€0.00	€0.00
Refunded contributions repaid during this employment	€0.00	€0.00	€0.00
Extra contributions paid by lump sum(s) from your own resources	€0.00	N/A	€0.00
Transfer value(s) received from external pension arrangement(s)	€0.00	N/A	€0.00
Total	€0.00	€0.00	€0.00
Referable Amounts earned towards your annual retirement pension at the end of last year			
	In 2022	Before 2022 (Adjusted)	Total
Earned in respect of this employment only	€0.00	€0.00	€0.00
Annual pension benefit restored where contributions repaid	€0.00	€0.00	€0.00
Extra contributions paid by lump sum(s) from your own resources	€0.00	N/A	€0.00
Transfer value(s) received from external pension arrangement(s)	€0.00	N/A	€0.00
Total Retirement Pension²	€0.00	€0.00	€0.00

Notes:

- ¹ You may have a future entitlement to benefits if you have made contributions to the Scheme for 10 years or more.
- ² Retirement benefit amounts earned in earlier tax years have been increased to take inflation into account. There may be further increases 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.

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Referable Amounts earned towards your *annual retirement pension* at the end of last year:

	In 2022	Before 2022 (Adjusted) ³	Total
Earned in respect of this employment only	€0.00	€0.00	€0.00
Annual pension benefit restored where contributions repaid	€0.00	€0.00	€0.00
Extra contributions paid by lump sum(s) from your own resources	€0.00	N/A	€0.00
Transfer Value(s) received from external pension arrangement(s)	€0.00	N/A	€0.00
Total Retirement Pension²	€0.00	€0.00	€0.00



Part E – Benefits payable in the event of death in service

Part E – Benefits payable in the event of your death in service

If you die while serving as a member of the Scheme, the following death in service benefits may be payable:

Death Gratuity

This is equal to the value of two times your pensionable pay in the year before your death and is payable to your Legal Personal Representative.

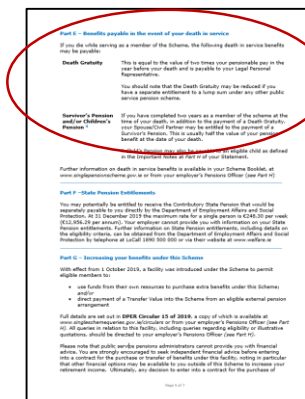
You should note that the Death Gratuity may be reduced if you have a separate entitlement to a lump sum under any other public service pension scheme.

Survivor's Pension and/or Children's Pension ⁴

If you have completed two years as a member of the scheme at the time of your death, in addition to the payment of a Death Gratuity, your Spouse/Civil Partner may be entitled to the payment of a Survivor's Pension. This is usually half the value of your pension benefit at the date of your death.

A Child's Pension may also be payable to an eligible child as defined in the Important Notes at *Part H* of your Statement.

Further information on death in service benefits is available in your Scheme Booklet, at www.singlepensionscheme.gov.ie or from your employer's Pensions Officer (see *Part H*)





Part F – State Pension Entitlements

Part E – Benefits payable in the event of your death in service

If you are the only surviving member of the Scheme, the following death in service benefits may be payable:

Death Gratuity

This is equal to the value of two times your gross annual salary in the year before your death and is payable to your legal Personal Representative.

You should note that the Death Gratuity may be reduced if you have a separate entitlement to a lump sum under any other public service pension scheme.

Survivor's Pension and/or Children's Pension

If you have completed two years as a member of the scheme at the time of your death, in addition to the payment of a Death Gratuity, your dependent(s) may be entitled to the payment of a Survivor's Pension. This is usually half the value of your pension at the date of your death.

A Child's Pension may also be payable to an eligible child as defined in the Department's Pension Rules.

Further information on death in service benefits is available from the Department of Employment Affairs and Social Protection or from your employer's Pensions Officer (see Part F).

Part F – State Pension Entitlements

You may potentially be entitled to receive the Contributory State Pension that could be separately payable to you directly by the Department of Employment Affairs and Social Protection. At 1 January 2023 the maximum rate for a single person is €265.30 per week (€13,843.35 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.

Full details are set out in **DESP Circular 15 of 2018**, a copy of which is available at www.singlepensionscheme.gov.ie or from your employer's Pensions Officer (see Part F).

All claims in relation to the Scheme, including queries regarding eligibility or entitlement to payments, should be directed to your employer's Pensions Officer (see Part F).

Please note that public bodies' pension administrators cannot provide you with financial advice. You are strongly encouraged to seek independent financial advice before entering into a contract for the purchase or transfer of benefits under the Scheme, noting in particular that other financial options may be available to you outside of the Scheme to increase your retirement income. Ultimately, any decision to enter into a contract for the purchase of

Part F – 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. At 6 January 2023, the maximum rate for a single person is €265.30 per week (€13,843.35 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



Part G – Increasing your benefits under this Scheme

Part G – Increasing your benefits under this Scheme

With effect from 1 October 2019, a facility was introduced under the Scheme to permit eligible members to:

- use funds from their own resources to purchase extra benefits under this Scheme; *and/or*
- direct payment of a Transfer Value into the Scheme from an eligible external pension arrangement

Full details are set out in **DPER Circular 15 of 2019**, a copy of which is available at www.singleschemequeries.gov.ie/circulars or from your employer's Pensions Officer (see *Part H*). All queries in relation to this facility, including queries regarding eligibility or illustrative quotations, should be directed to your employer's Pensions Officer (see *Part H*).

Please note that public service pensions administrators cannot provide you with financial advice. You are strongly encouraged to seek independent financial advice before entering into a contract for the purchase or transfer of benefits under this facility, noting in particular that other financial options may be available to you outside of this Scheme to increase your retirement income. Ultimately, any decision to enter into a contract for the purchase of



Part H – If you have further queries

Additional benefits under this facility is a decision for you with no attaching liability on the part of your employer and/or the Minister for Public Expenditure & Reform.

Part H – 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 employer's Pensions Officer.

Part 5 – Important Notes

(Part A) * If a Pension Adjustment Order has been issued by a Family Law Court and applied to your benefits under this Scheme, the benefits under this Statement make allowance for this. Further information on your Pension Adjustment Order can be obtained from your legal advisor. General information on Pension Adjustment Orders is also available from the Revenue Authority at www.pensionscheme.gov.ie.

(Part B) * If in order to be entitled to a long-term retirement benefit, members must have paid contributions into the Scheme for a continuous period amounting to 10 months (12 months in order to be entitled to a benefit at retirement age. This is called the waiting period).

(Part C) * Annual retirement pension and once-off lump sum retirement 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 (CPI) for a given pension year. The CPI applies to additional annual retirement pension and once-off lump sum retirement amounts provided by you from your own resources and/or by Transfer Value from an external Revenue approved pension benefit(s).

(Part D) * Eligible Child means a child or step-child or legally adopted child of a deceased member, where the child:

- a. has not reached the age of 16 years,
- b. has reached the age of 16 years but has not reached the age of 22 years and:
 - i. is receiving full-time educational or vocational instruction, or
 - ii. is undergoing full-time instruction or training by any person for any specific profession or trade, or
- c. is permanently incapacitated by reason of mental or physical infirmity from maintaining himself or herself and this, when the date of the permanent incapacity first occurred, was a person to whom paragraph (a) or (b) related.

* If you were in two public service posts at the same time during the period covered by the 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 maximum of one full-time employment. If the rules do not allow, disregard this Statement and make contact with us to allow the position to be corrected.

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Part H –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 employer's Pensions Officer:

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



Part I – Important notes

Additional benefits under this Policy is a function for you with no affecting liability on the part of your employer and/or the Minister for Public Expenditure & Reform.

Part 10: If you have further queries

You should consult the documentation referred to in Part 8 of your Statement. If you still have queries, you should contact your employer's Pensions Officer.

Important Notes

1. 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 Pensions Adjustment Orders is also available from the Pensions Authority at www.pensionsauthority.ie.

(Parts C & D) 2. 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) in order to be entitled to a benefit at retirement age. This is called the Vesting Period.

(Part D) 3. Annual retirement pension and once-off lump sum 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. This also applies to additional annual retirement pension and once-off lump sum referable amounts purchased by you from your own resources and/or by Transfer Value from an external, Revenue approved pension benefit(s).

(Part E) 4. Eligible Child means a child or step-child or lawfully adopted child of a deceased member where the child—

a) has not reached the age of 16 years,

b) has reached the age of 16 years but has not reached the age of 22 years and—

i. is receiving full-time educational or vocational instruction, or

ii. is undergoing full-time instruction or training by any person for any vocation, profession or trade, or

c) is permanently incapacitated by reason of mental or physical infirmity from maintaining himself or herself and who, when his or her permanent incapacity first occurred, was a person to whom paragraph (a) or (b) related.

* 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.

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Part I – Important Notes

(Part A) ¹ 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 Pensions Adjustment Orders is also available from the Pensions Authority at www.pensionsauthority.ie

(Parts C & D) ² 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) in order to be entitled to a benefit at retirement age. This is called the Vesting Period.

(Part D) ³ Annual retirement pension and once-off lump sum 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. This also applies to additional annual retirement pension and once-off lump sum referable amounts purchased by you from your own resources and/or by Transfer Value from an external, Revenue approved pension benefit(s).

(Part E) ⁴ Eligible Child means a child or step-child or lawfully adopted child of a deceased member, where the child—

a) has not reached the age of 16 years,

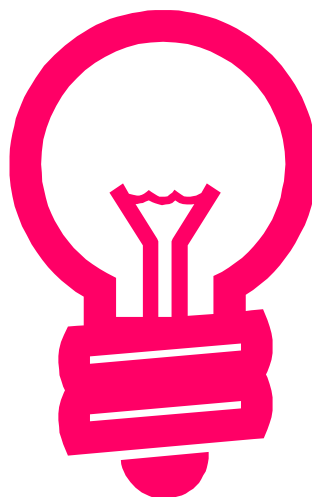
b) has reached the age of 16 years but has not reached the age of 22 years and—

i. is receiving full-time educational or vocational instruction, or

ii. is undergoing full-time instruction or training by any person for any vocation, profession or trade, or

c) is permanently incapacitated by reason of mental or physical infirmity from maintaining himself or herself and who, when his or her permanent incapacity first occurred, was a person to whom paragraph (a) or (b) related

- 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.





What is the official instruction to apply CPI to referable amounts earned by active members of the Scheme and to Single Scheme pensions in payment?

DPER Circular or Letter



Who is legally responsible for the issue of Annual Benefit Statements?

Relevant Authority



Other Annual Administration Activities



Pensioner Declaration Form

- Audit requirement / best practice (Pensions Authority guidelines)
- Declaration form issues to **all** pensioners – pre and post 2013
- Hold placed on payment of pension where form not returned to Pension Paying Authority
- Reminder:
 - *Retirement Pensions*
 - *Spouse/Civil Partner Pensions*
 - *Eligible Child Pensions*
 - *Designated Beneficiary (PAO)*

DPER Annual Survey of Membership



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Phoiblí agus Athchóirithe
Department of Public
Expenditure and Reform

- For administrative ease, DPER calculates and remits fees to the Pensions Authority on behalf of all Relevant Authorities
- Fee payable is based on active membership of Single Scheme at **1 January**
- Annual survey requesting membership data issues at the start of each year by Single Scheme Project Team
- Important that this is completed in a timely manner
- Allows DPER to examine membership data across the public service and measure compliance

www.singlepensionscheme.gov.ie



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Phoiblí agus Athchóirithe
Department of Public
Expenditure and Reform

Single Public Service Pension Scheme

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Single Public Service Pension Scheme > Employers > General Information > Administrator FAQs

Administrator FAQs

Purpose

Current Administrator FAQs for Single Pension Scheme. Administrator FAQs should be read with [Scheme Booklet](#).

Document Name

Administrator FAQs

Date of Issue

19 June 2019



(PDF, 587 KB)



Employers



General Information



Administrator FAQs



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



www.singlepensionscheme.gov.ie



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An Roinn Caiteachais
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Department of Public
Expenditure and Reform



Single Public Service Pension Scheme

Annual Administration Activities

Tuesday, 4 April 2023

