



Pension Scheme Membership Determination Guidance Document

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Introduction

In order to determine an individual's pension scheme membership on taking up a new public service employment, and the appropriate contract terms to apply, a pension administrator or HR unit must obtain and undertake a review of the following information:

- (i) the individual's full public service employment history (including exact dates of employment),
- (ii) details of any breaks in service (including exact dates and nature of the break),
- (iii) pension scheme membership associated with each employment,
- (iv) PRSI class in each employment,
- (v) whether the appointment is to a permanent or temporary (fixed term) position,
- (vi) the legal basis for the appointment (in the case of public service appointments)

This document expands on the above information and provides some worked examples that show the approach to be taken in reviewing the required information and arriving at a decision on which pension scheme to place an individual in.

Examples are set out in Appendix 1 and template contract terms are set out in Appendix 2.

Important Note

This Guidance Document and the information below are intended as a guide only and should not be relied upon as a legal interpretation of pension scheme rules, legislation, etc. It does not cover every scenario that may arise, nor does it cater for non-standard scenarios in which exceptions to the normal arrangements may apply. At all times, the rules of the relevant pension scheme and governing legislation take precedence.

Pension administrators/HR units are ultimately responsible for the correct pension classification of their employees and should take care to ensure that scheme membership is determined accurately from commencement of employment, in so far as possible.



Information Requirements

- (i) The individual's full public service employment history (including exact dates of employment), and**
- (ii) Details of any breaks in service (including exact dates and nature of the break)**

Why is this information required?

A full public service employment history and details of any breaks in service are required in order to determine:

- (a) whether or not the Single Scheme will apply,
- (b) whether or not an individual is deemed to be a 'New Entrant' under the Public Service Superannuation (Miscellaneous Provisions) Act 2004,
- (c) an individual's PRSI classification and whether an individual will have their pension benefits co-ordinated (or integrated) with the State Pension (Contributory).

(a) The Single Scheme will apply to any person taking up a pensionable public service employment for the first time on or after 1 January 2013. The Single Scheme will also apply to any person taking up a pensionable public service employment on or after 1 January 2013 where they have had a break in public service employment of greater than 26 weeks, regardless of whether they previously held membership of a pre-existing public service pension scheme.

Where a person has previously been employed in the public service as a member of a pre-existing public service pension scheme, they may qualify for exemption from the Single Scheme on taking up a further pensionable public service employment. The full range of exemptions are set out in section 10 of the [Public Service Pensions \(Single Scheme and Other Provisions\) Act 2012](#) ('the 2012 Act'). The most common exemption applies where a public servant previously held membership of a pre-existing public service pension scheme and did not subsequently have a break in public service employment of more than 26 weeks. Such persons normally become members of the relevant pre-existing public service pension scheme operating in their new workplace.

(b) Public servants who are deemed to be 'New Entrants' in accordance with the [Public Service Superannuation \(Miscellaneous Provisions\) Act 2004](#) ('the 2004 Act'), as amended, generally have a minimum pension age of 65 and have no compulsory retirement age. Public servants who are deemed not to be 'New Entrants' in accordance with the 2004 Act generally have a minimum pension age of 60 and a compulsory retirement age of 70.

Section 2 of the 2004 Act sets out certain exemptions from New Entrant status, including, most commonly, where a person who is not a New Entrant ceases to serve in a public service body on or after 1 April 2004, they will not be deemed a New Entrant on taking up a subsequent public service employment, provided they do so within 26 weeks of ceasing their earlier public service employment.

(c) PRSI classification can influence the pension terms applicable to an individual under their pension scheme, for example, whether or not pension benefits are co-ordinated (or integrated) with the State Pension (Contributory). Many public service pension schemes provide for co-ordination (or integration) of pension benefits with the State Pension (Contributory) for members who pay Class A PRSI.



Certain civil and public servants pay a modified rate of PRSI (Class B, C, or D), depending on their date of appointment to the public service, their employment dates and the capacity in which they have been employed. Some public service pension schemes provide non-integrated pension terms for members paying modified PRSI.

A break in service for PRSI purposes is one day, not including weekends or public holidays. Where an individual had been paying a modified rate of PRSI and has had a break in service of one day or more at any point since 6 April 1995, they will normally become liable for Class A PRSI on taking up a new public service employment.

Note: It is necessary to verify the nature of any breaks in service as a 'break in service' for scheme membership determination purposes is generally considered a cessation of employment. Certain types of approved leave, for example a career break, are not deemed to be a break in service and a person availing of such leave will not have their scheme membership changed on returning from that period of leave.

How is this information used?

Exact dates of employment and details of any breaks in service will be used to determine:

- whether the individual's first pensionable public service employment occurred on or after 1 January 2013, or the individual is taking up their first pensionable public service employment,
- if an individual had been employed in a pensionable capacity in the public service prior to 1 January 2013, whether there have been any breaks in their public service employment greater than 26 weeks since then, and whether this break constituted cessation of employment or was a form of approved leave (e.g. career break).
- if an individual had been employed in the public service prior to 1 April 2004, whether there have been any breaks in their public service employment greater than 26 weeks since then, and whether this break constituted cessation of employment or was a form of approved leave (e.g. career break),
- if an individual had been employed in the public service prior to 6 April 1995 and paid a modified rate of PRSI, whether there have been any breaks in public service employment of one day or more since then.

(iii) Pension scheme membership associated with each employment

Why is this information required?

An individual's prior pension scheme membership will assist in determining the correct pension scheme assignment in their new employment. This information will help to establish whether, or which, previous employments were deemed pensionable, and what pension terms an individual held in their previous employments.

How is this information used?

Details of past pension scheme membership will be used in conjunction with the other required information to determine:



- whether the person held membership of a pre-existing public service pension scheme, and if so whether they qualify for exemption from Single Scheme membership (provided they meet the other criteria for exemption from Single Scheme membership),
- if an individual previously held membership of a pre-existing public service pension scheme, the terms applicable to them under that scheme e.g. was the scheme integrated, contributory, were they a New Entrant/non-New Entrant etc., and whether they will retain similar terms in the new scheme.

(iv) PRSI class in each employment

Why is this information required?

PRSI classification is governed by Department of Social Protection regulations ([SI 312/1996](#)). It is the employer's responsibility to correctly determine and apply the appropriate PRSI classification in accordance with those regulations. Any queries or disputes in relation to PRSI classification may be referred to the Scope Section of the Department of Social Protection.

Although an employee's PRSI classification is not determined by pension scheme rules, it can influence the pension terms applicable to an individual under their pension scheme. For example, whether or not pension benefits are co-ordinated (or integrated) with the State Pension (Contributory).

Where a person has previously been employed in the public service and has been paying a modified rate of PRSI (Class B, C, D), they may be entitled to retain that modified rate on changing public service employments. Generally, this applies where a civil or public servant who pays a modified rate of PRSI moves immediately from one permanent and pensionable public service to another permanent and pensionable public service post. Persons employed on fixed term (i.e. non-permanent) contracts, will pay Class A PRSI regardless of their PRSI classification in a prior employment.

A break in service for PRSI purposes is one working day (i.e. not including a weekend or public holiday). This is different to a break in service for the purposes of 'New Entrant' status under the 2004 Act, where a 26 week break in service is relevant. Similarly, in the case of determining whether Single Scheme membership will apply, a 26 week break in service is also relevant.

How is this information used?

An individual's prior PRSI classification will be used in conjunction with the information at (i) and (ii) above to determine:

- whether the individual took up public service employment for the first time on or after 6 April 1995,
- if they took up public service employment for the first time prior 6 April 1995 and have been paying a modified rate of PRSI, whether there has been a break in employment of one day or more at any stage since then,
- whether an individual will have their pension benefits co-ordinated (or integrated) with the State Pension (Contributory).



(v) Whether the appointment is to a permanent or temporary (fixed term) position

Why is this information required?

Whether an employment is deemed to be permanent or temporary (fixed term) in nature may have implications for the pension terms of an individual. This is because persons appointed to fixed term/temporary positions are generally required to pay Class A PRSI in accordance with the regulations governing PRSI classification ([S.I. 312/1996](#)). Many pre-existing public service pension schemes provide integrated pension terms for those members who are liable for Class A PRSI ('full social insurance') and non-integrated pension terms for members paying Class B, C or D PRSI ('modified social insurance').

How is this information used?

This will be used in conjunction with the other required information to determine:

- the appropriate PRSI classification,
- the appropriate pension scheme to place an individual in (e.g. in the civil service, the pre-existing pension scheme applicable to staff employed on a temporary contract is the Non-Contributory Pension Scheme for Non-Established State Employees),
- whether an individual will have their pension benefits co-ordinated (or integrated) with the State Pension (Contributory).

(vi) The legal basis for the appointment (in the case of public service appointments)

Why is this information required?

The legal basis for an appointment to a pensionable position in a public service body is relevant in order to determine what pension terms apply to staff appointed to that body.

When a public service body is established, the legislation providing for its establishment will normally contain a provision that permits the relevant Minister to make a pre-existing public service pension scheme for employees of the body who do not become members of the Single Scheme. Each public service body will therefore usually have its own pre-existing public service pension scheme in place for its employees who do not qualify for membership of the Single Scheme. Such schemes are unique to each body but many follow the terms of the 'model' pension scheme, which is set out in [S.I. No. 582/2014](#) - 'Rules for Pre-existing Public Service Pension Scheme Members Regulations 2014'.

How is this information used?

This information will be used to determine:

- the legal basis for the appointment and the pension terms applicable to the post,
- whether model scheme terms apply, and if not, what the terms of the body's pension scheme state with regard to contribution rates, integration etc.



Determining Pension Scheme Membership

Once all information required has been obtained, the steps below may be followed to determine the pension scheme membership of an individual on taking up a new pensionable public service employment.

1. The individual's exact dates of employment should be reviewed, noting when they took up their first pensionable public service employment, and following the dates through until the cessation of their latest public service employment. It may be helpful to list the dates in a chronological order.
2. If the individual has had a break in employment at any stage, note the length of that break, the nature of that break, and when that break occurred with reference to the dates in 3. below.
3. There are three key dates to keep in mind when reviewing a public service career history: 6 April 1995, 1 April 2004 and 1 January 2013.
 - 6 April 1995: if the first public service employment occurred after this date or there has been a break in employment of one day or more since this date, PRSI Class A will usually apply, regardless of prior PRSI classification.
 - 1 April 2004: if the first public service employment occurred after this date or if there has been a break in public service employment of greater than 26 weeks since this date, and the individual is not a Single Scheme member, the individual will be a New Entrant.
 - 1 January 2013: if the first employment occurred after this date or if there has been a break in public service employment of greater than 26 weeks since this date, the person will normally join the Single Scheme.

Note: Both the 2004 Act and 2012 Act provide exemptions that are tied to a '26 week break in service'. Under the 2012 Act, this exemption is specifically linked to whether the individual had been a member of a pre-existing public service pension scheme prior to 1 January 2013. However, the 2004 Act does not contain any stipulation with regard to pension scheme membership. As such, when determining 'New Entrant' status, whether a person was a member of a pre-existing public service pension scheme or not prior to 1 April 2004 is not relevant, only that they were serving in a public service body, as defined in that Act, prior to 1 April 2004.



Appendix 1 - Examples of Scheme Membership Determination

Example 1 – Civil Service to Civil Service

Information Required

Sam works in the Department of Social Protection and is taking up employment with the Department of Rural and Community Development. In order to determine pension scheme membership and the appropriate contract terms to apply, the following information has been obtained:

(i) Full public service employment history (including exact dates of employment):

- (a) 13/08/1994 - 04/01/2013 (FÁS)
- (b) 05/01/2013 - Present (Department of Social Protection)

(ii) Details of any breaks in service (including exact dates and nature of the break):

- Sam has not had any breaks in employment.

(iii) Pension scheme membership associated with each employment:

- (a) FÁS Scheme (SUPFAS) 20
- (b) Non-Contributory Pension Scheme for Established Civil Servants ("Pre-1995 Established Scheme")

(iv) PRSI class in each employment:

- (a) Class D ('modified' social insurance)
- (b) Class B ('modified' social insurance)

(v) whether the appointment is to a permanent or temporary (fixed term) position

- Sam is being appointed to a permanent position in the Civil Service.

Scheme Membership Determination

1. Sam has been employed in the public service as a member of a pre-existing public service pension scheme since 13 August 1994 and has not had a break in service exceeding 26 weeks since 1 January 2013. Therefore, membership of the Single Scheme will not apply. Instead, membership of the appropriate pre-existing civil service pension scheme will apply.
2. Sam took up employment in the public service prior to 6 April 1995 and has been paying a modified rate of PRSI. As Sam is being appointed to a permanent and pensionable position and will not have a break in service of one day or more, a modified rate of PRSI (Class B) will continue to apply.
3. As Sam is being appointed to a permanent position in the civil service and is liable for a modified rate of PRSI, membership of the Non-Contributory Pension Scheme for



Established Civil Servants will continue to apply (this is sometimes known as “pre-1995” terms).

4. Sam took up employment in the public service prior to 1 April 2004 and has not had a break in service exceeding 26 weeks since that date. Therefore, Sam is not a New Entrant under the 2004 Act.

Pension Terms Applicable

Based on this information, the following terms would apply on taking up a permanent position in the Civil Service:

- Sam should be placed in the Non-Contributory Pension Scheme for Established Civil Servants and the associated Contributory Revised Spouses' and Children's Pension Scheme.
- Sam will not pay a main scheme pension contribution and accordingly, should be placed on a Non-PPC pay scale.
- Sam will continue to pay Class B PRSI.
- Sam is not deemed to be a 'New Entrant' (as defined in the Public Service Superannuation (Miscellaneous Provisions) Act 2004), meaning the minimum age at which pension is payable is 60 and the compulsory age is 70.
- Sam will be subject to the Additional Superannuation Contribution (ASC), which is in addition to main scheme and Spouses' and Children's pension contributions.

The template contract terms as set out at Appendix 2 (B) would apply.



Example 2 – Public Service to Civil Service

Information Required

Mark works as a secondary school teacher, employed by the Department of Education and is taking up employment with the State Examinations Commission. In order to determine pension scheme membership and the appropriate contract terms to apply, the following information has been obtained:

(i) Full public service employment history (including exact dates of employment):

- (a) 01/09/1997 - 31/08/1998 (Department of Education)
- (b) 01/09/2000 - 31/08/2021 (Department of Education)

(ii) Details of any breaks in service (including exact dates and nature of the break):

- (a) Break in service from 01/09/1998 - 31/08/2000
- (b) Break in service from 01/09/2021 - Present

(iii) Pension scheme membership associated with each employment:

- (a) Secondary, Community and Comprehensive School Teachers Pension Scheme
- (b) Secondary, Community and Comprehensive School Teachers Pension Scheme

(iv) PRSI class in each employment:

- (a) Class A ('fully insured')
- (b) Class A ('fully insured')

(v) whether the appointment is to a permanent or temporary (fixed term) position

- Mark is being appointed to a permanent position in the Civil Service.

Scheme Membership Determination

1. Mark has been employed in in the public service as a member of a pre-existing public service pension scheme on two occasions prior to 1 January 2013. However, he has had breaks in his public service employment exceeding 26 weeks since then. In this instance, only the break at (ii)(b) above impacts his pension scheme membership. As he had a break in service exceeding 26 weeks after 1 January 2013, membership of the Single Scheme will apply.
2. Mark took up public service employment for the first time after 6 April 1995. He has also had breaks in his employment of one day or more. As such, Mark has never paid a modified rate of PRSI. He will therefore continue to pay Class A PRSI.



Pension Terms Applicable

Based on this information, the following terms would apply on taking up a permanent position in the Civil Service:

- Mark should be placed in the Single Scheme.
- Mark will pay a main scheme pension contribution and accordingly, should be placed on a PPC pay scale.
- Mark will pay Class A PRSI.
- The minimum age at which pension is payable is the age of eligibility for the State Pension (Contributory), currently age 66, and retirement is compulsory at age 70.
- Mark will be subject to Additional Superannuation Contributions (ASC), which is in addition to main scheme pension contributions.

The template contract terms as set out at Appendix 2 (A) would apply.



Example 3 – Public Service to Civil Service (Fixed-Term)

Information Required

Mary works in Fingal County Council and is resigning to take up a two year contract with the Chief State Solicitor's Office. In order to determine pension scheme membership and the appropriate contract terms to apply, the following information has been obtained:

(i) Full public service employment history (including exact dates of employment):

•(a) 16/07/2007 - present (Fingal County Council)

(ii) Details of any breaks in service (including exact dates and nature of the break):

•Mary has not had any breaks in employment.

(iii) Pension scheme membership associated with each employment:

•(a) Local Government (Superannuation) (Consolidation) Scheme 1998 (including Spouses' & Children's)

(iv) PRSI class in each employment:

•Class A ('fully insured')

(v) whether the appointment is to a permanent or temporary (fixed term) position

•Mary is being appointed to a fixed term (temporary) position in the Civil Service.

Scheme Membership Determination

1. Mary has been employed in the public service as a member of a pre-existing public service pension scheme since 16 July 2007 and has not had a break in service exceeding 26 weeks since 1 January 2013. Therefore, membership of the Single Scheme will not apply. Instead, membership of the appropriate pre-existing civil service pension scheme will apply.
2. Mary took up public service employment for the first time after 6 April 1995. She is also taking up a temporary (fixed-term) position. Mary will continue to pay Class A PRSI.
3. As Mary is being appointed to a temporary position in the civil service, membership of the Non-Contributory Pension Scheme for Non-Established State Employees will apply (sometimes known as the “unestablished scheme”).
4. Mary took up employment in the public service after to 1 April 2004 and has not had a break in service exceeding 26 weeks since that date. Therefore, Mary is a New Entrant under the 2004 Act.



Pension Terms Applicable

Based on this information, the following terms would apply on taking up a temporary (fixed-term) position in the Civil Service:

- Mary should be placed in the Non-Contributory Pension Scheme for Non-Established State Employees and the associated Contributory Revised Spouses' and Children's Pension Scheme.
- Mary will not pay a main scheme pension contribution and accordingly, should be placed on a Non-PPC scale.
- Mary will pay Class A PRSI.
- Mary is deemed to be a 'New Entrant' (as defined in the Public Service Superannuation (Miscellaneous Provisions) Act 2004), meaning the minimum age at which pension is payable is 65 and there is no compulsory retirement age (Mary's tenure will cease on expiration of her contract).
- Mary will be subject to the Additional Superannuation Contribution (ASC), which is in addition to Spouses' and Children's contributions.

The template contract terms as set out at Appendix 2 (G) would apply.



Example 4 – Civil Service to Public Service

Information Required

Tom works in the Office of Government Procurement and is taking up a permanent position in a public service body

(i) Full public service employment history (including exact dates of employment):

- (a) 16/10/1990 - 11/04/2010 (Department of Defence)
- (b) 12/04/2010 - present (Office of Government Procurement)

(ii) Details of any breaks in service (including exact dates and nature of the break):

- Tom took a career break from 04/06/2012 - 03/06/2013.

(iii) Pension scheme membership associated with each employment:

- (a) Non-Contributory Pension Scheme for Established Civil Servants ("Pre-1995 Established Scheme")
- (b) Non-Contributory Pension Scheme for Established Civil Servants ("Pre-1995 Established Scheme")

(iv) PRSI class in each employment:

- (a) Class B ('modified' social insurance')
- (b) Class B ('modified' social insurance')

(v) whether the appointment is to a permanent or temporary (fixed term) position

- Tom is taking up a permanent position with a public service body.

Scheme Membership Determination

1. Tom has been employed in in the civil service as a member of a pre-existing public service pension scheme since 16 October 1990 and has not had a break in service exceeding 26 weeks since 1 January 2013. A career break is a form of approved leave, during which an individual remains an employee. It therefore does not count as a break in service for scheme membership determination purposes. Membership of the Single Scheme will not apply. Instead, membership of the appropriate pre-existing public service pension scheme will apply.
2. Tom took up civil service employment for the first time before 6 April 1995 and paid a modified rate of PRSI. He has not had a break in employment of one day or more at any stage since then. He is moving from a permanent and pensionable civil service employment to a permanent and pensionable public service employment. He will therefore continue to pay a modified rate of PRSI in his new public service employment.



5. The public service body that Tom is joining operates a pre-existing pension scheme based on 'model' pension scheme terms, with rules that provide that the scheme is contributory for all members and the rate of contribution is determined by the member's PRSI class. Tom will join the body's pre-existing pension scheme and will pay the rate of main scheme pension contribution applicable to members paying a modified rate of PRSI (5% of pensionable remuneration).
6. Tom took up employment in the public service prior to 1 April 2004 and has not had a break in service exceeding 26 weeks since that date. Therefore, Tom is not a New Entrant under the 2004 Act.

Pension Terms Applicable

Based on this information, the following terms would apply on taking up a permanent position in a public service body:

- Tom should be placed in the pre-existing pension scheme operated by the body for its staff.
- Tom will pay a main scheme pension contribution. His pay rate will be that appropriate to his new role in the public service body.
- Tom will pay Class D PRSI.
- Tom is not deemed to be a 'New Entrant' (as defined in the Public Service Superannuation (Miscellaneous Provisions) Act 2004), meaning the minimum age at which pension is payable is 60 and the compulsory age is 70.
- Tom will be subject to the Additional Superannuation Contribution (ASC), which is in addition to main scheme and Spouses' and Children's contributions.

The template contract terms as set out at Appendix 2 (H) would apply.



Appendix 2 - Template Superannuation Contract Terms

Notes:

- The template text below may be used in the superannuation / pension section of employment contracts.
- These template terms reflect 'standard' pension terms in the civil service, i.e. they are not appropriate where appointment is to a 'fast accrual' or other non-standard grade.
- Where appointment is on a fixed-term (temporary) basis, the retirement age section of the relevant template text should note that tenure will cease on expiration of the fixed term contract.
- In addition to the contract clauses relating to superannuation / pension terms, the contract clause relating to remuneration / pay should be updated to reflect the appropriate pay rate based on an individual's pension scheme membership, i.e. whether a PPC or non-PPC pay rate will apply. The remuneration section should note that the pay rate is linked to the requirement to pay a main scheme contribution (PPC) or not (Non-PPC).
- The template terms relating to membership of a pre-existing public service pension scheme (Appendix 2(H)) must be completed according to the rules of the pension scheme that the individual is joining.

A. Membership of the Single Scheme

Pension Scheme Membership

Based on the information provided by you, that you were a pensionable public servant before 1 January 2013 (pre-existing scheme terms) but you have had a break in public service employment (either pensionable or not) of greater than 26 weeks since then, or you did not hold a pensionable public service position prior to 1 January 2013, you are deemed to be a member of the Single Public Service Pension Scheme. The terms of that scheme as set out in the Public Service Pensions (Single Scheme and Other Provisions) Act 2012 will apply to this appointment.

Contributions are payable at the rate of 3% of pensionable remuneration and 3.5% of net pensionable remuneration (pensionable remuneration less twice the maximum personal rate of the State Pension (Contributory)).

Full details on the Single Scheme are available at <https://singlepensionscheme.gov.ie/>

Retirement Age

The minimum age at which pension is payable is set at the higher of 66 years, or the age at which you become eligible for the State Pension (Contributory). Retirement is compulsory on reaching age 70.

Pension Abatement

If you are in receipt of a public service pension, or due to receive a public service pension during the term of your employment, your pension will be subject to abatement for the duration of this employment in accordance with section 52 of the Public Service Pensions (Single Scheme and



Other Provisions) Act 2012. Changes to your pay and/or public service pension(s) during your re-employment will cause the level of abatement to be reviewed. It is your responsibility to notify your pension paying authority of such changes. Any overpayments arising may be recouped through your pension in accordance with normal procedures.

Additional Superannuation Contribution

This appointment is subject to the Additional Superannuation Contribution (ASC) in accordance with the Public Service Pay and Pensions Act 2017. ASC is payable in addition to those contributions payable in respect of membership of your main pension scheme and/or spouses' and children's pension scheme.

B. Membership of the Non-Contributory Pension Scheme for Established Civil Servants, Non-New Entrant

Pension Scheme Membership

Based on the information provided by you, that you were a pensionable public servant before 1 January 2013 (pre-existing scheme terms) and any subsequent breaks in public/civil service employment (either pensionable or not) have been 26 weeks or less, you are not a member of the Single Scheme. The terms of the Non-Contributory Pension Scheme for Established Civil Servants and its associated Contributory Revised Spouses' and Children's Scheme will apply to this appointment.

There is no personal pension contribution payable in respect of your main superannuation scheme. Contributions are payable in respect of your membership of the Spouses' and Children's Pension Scheme at a rate of 1.5% of salary.

Further information is available at: <https://publicservicepensions.gov.ie/>

Retirement Age

Based on the information provided by you in respect of your public service employment history, you are deemed to be a "relevant public servant" as defined in the Public Service Superannuation (Miscellaneous Provisions) Acts 2004 to 2018, i.e. you are not a "New Entrant". The minimum age at which pension is payable is 60 and retirement is compulsory on reaching age 70.

Pension Accrual

Section 52(6) of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012 limits the amount of pensionable service an individual may accrue across all pre-existing public service schemes (non-Single Scheme terms) to a maximum of forty years or equivalent. This may have implications if you have acquired pension rights in a previous public service employment. Circular 13/2020 provides guidance on the method of calculating pension entitlements in such cases.

Circulars may be accessed at the following link: <https://www.gov.ie/en/circulars/>.

Pension Abatement



If you are in receipt of a public service pension, or due to receive a public service pension during the term of your employment, your pension will be subject to abatement for the duration of this employment in accordance with section 52 of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012. Changes to your pay and/or public service pension(s) during your re-employment will cause the level of abatement to be reviewed. It is your responsibility to notify your pension paying authority of such changes. Any overpayments arising may be recouped through your pension in accordance with normal procedures.

Additional Superannuation Contribution

This appointment is subject to the Additional Superannuation Contribution (ASC) in accordance with the Public Service Pay and Pensions Act 2017. ASC is payable in addition to those contributions payable in respect of membership of your main pension scheme and/or spouses' and children's pension scheme.

C. Membership of the Non-Contributory Pension Scheme for Established Civil Servants, New Entrant

Pension Scheme Membership

Based on the information provided by you, that you were a pensionable public servant before 1 January 2013 (pre-existing scheme terms) and any subsequent breaks in public/civil service employment (either pensionable or not) have been 26 weeks or less, you are not a member of the Single Scheme. The terms of the Non-Contributory Pension Scheme for Established Civil Servants and its associated Contributory Revised Spouses' and Children's Scheme will apply to this appointment.

There is no personal pension contribution payable in respect of your main superannuation scheme. Contributions are payable in respect of your membership of the Spouses' and Children's Pension Scheme at a rate of 1.5% of salary.

Further information is available at: <https://publicservicepensions.gov.ie/>

Retirement Age

Based on the information provided by you in respect of your public service employment history, you are deemed to be a "New Entrant", in accordance with the Public Service Superannuation (Miscellaneous Provisions) Act 2004. The minimum age at which pension is payable is 65 and there is no specified maximum retirement age.

Pension Accrual

Section 52(6) of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012 limits the amount of pensionable service an individual may accrue across all pre-existing public service schemes (non-Single Scheme terms) to a maximum of forty years or equivalent. This may have implications if you have acquired pension rights in a previous public service employment. Circular 13/2020 provides guidance on the method of calculating pension entitlements in such cases.

Circulars may be accessed at the following link: <https://www.gov.ie/en/circulars/>.



Pension Abatement

If you are in receipt of a public service pension, or due to receive a public service pension during the term of your employment, your pension will be subject to abatement for the duration of this employment in accordance with section 52 of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012. Changes to your pay and/or public service pension(s) during your re-employment will cause the level of abatement to be reviewed. It is your responsibility to notify your pension paying authority of such changes. Any overpayments arising may be recouped through your pension in accordance with normal procedures.

Additional Superannuation Contribution

This appointment is subject to the Additional Superannuation Contribution (ASC) in accordance with the Public Service Pay and Pensions Act 2017. ASC is payable in addition to those contributions payable in respect of membership of your main pension scheme and/or spouses' and children's pension scheme.

D. Membership of the Contributory Pension Scheme for Established Civil Servants, Non-New Entrant

Pension Scheme Membership

Based on the information provided by you, that you were a pensionable public servant before 1 January 2013 (pre-existing scheme terms) and any subsequent breaks in public/civil service employment (either pensionable or not) have been 26 weeks or less, you are not a member of the Single Scheme. The terms of the Contributory Pension Scheme for Established Civil Servants and its associated Contributory Revised Spouses' and Children's Scheme will apply to this appointment.

Personal pension contributions are payable in respect of your main superannuation scheme as follows:

- 1.5% of gross remuneration (i.e. basic salary plus any pensionable allowances), plus
- 3.5% of net remuneration (i.e. gross remuneration less twice the maximum personal rate of the State Pension (Contributory)).

Contributions are payable in respect of your membership of the Spouses' and Children's Pension Scheme at a rate of 1.5% of salary.

Further information is available at: <https://publicservicepensions.gov.ie/>

Retirement Age

Based on the information provided by you in respect of your public service employment history, you are deemed to be a "relevant public servant" as defined in the Public Service Superannuation (Miscellaneous Provisions) Acts 2004 to 2018, i.e. you are not a "New Entrant". The minimum age at which pension is payable is 60 and retirement is compulsory on reaching age 70.

Pension Accrual

Section 52(6) of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012 limits the amount of pensionable service an individual may accrue across all pre-existing public service



schemes (non-Single Scheme terms) to a maximum of forty years or equivalent. This may have implications if you have acquired pension rights in a previous public service employment. Circular 13/2020 provides guidance on the method of calculating pension entitlements in such cases.

Circulars may be accessed at the following link: <https://www.gov.ie/en/circulars/>.

Pension Abatement

If you are in receipt of a public service pension, or due to receive a public service pension during the term of your employment, your pension will be subject to abatement for the duration of this employment in accordance with section 52 of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012. Changes to your pay and/or public service pension(s) during your re-employment will cause the level of abatement to be reviewed. It is your responsibility to notify your pension paying authority of such changes. Any overpayments arising may be recouped through your pension in accordance with normal procedures.

Additional Superannuation Contribution

This appointment is subject to the Additional Superannuation Contribution (ASC) in accordance with the Public Service Pay and Pensions Act 2017. ASC is payable in addition to those contributions payable in respect of membership of your main pension scheme and/or spouses' and children's pension scheme.

E. Membership of the Contributory Pension Scheme for Established Civil Servants, New Entrant

Pension Scheme Membership

Based on the information provided by you, that you were a pensionable public servant before 1 January 2013 (pre-existing scheme terms) and any subsequent breaks in public/civil service employment (either pensionable or not) have been 26 weeks or less, you are not a member of the Single Scheme. The terms of the Contributory Pension Scheme for Established Civil Servants and its associated Contributory Revised Spouses' and Children's Scheme will apply to this appointment.

Personal pension contributions are payable in respect of your main superannuation scheme as follows:

- 1.5% of gross remuneration (i.e. basic salary plus any pensionable allowances), plus
- 3.5% of net remuneration (i.e. gross remuneration less twice the maximum personal rate of the State Pension (Contributory)).

Contributions are payable in respect of your membership of the Spouses' and Children's Pension Scheme at a rate of 1.5% of salary.

Further information is available at: <https://publicservicepensions.gov.ie/>

Retirement Age

Based on the information provided by you in respect of your public service employment history, you are deemed to be a "New Entrant" in accordance with the Public Service Superannuation



(Miscellaneous Provisions) Act 2004. The minimum age at which pension is payable is 65 and there is no specified maximum retirement age.

Pension Accrual

Section 52(6) of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012 limits the amount of pensionable service an individual may accrue across all pre-existing public service schemes (non-Single Scheme terms) to a maximum of forty years or equivalent. This may have implications if you have acquired pension rights in a previous public service employment. Circular 13/2020 provides guidance on the method of calculating pension entitlements in such cases.

Circulars may be accessed at the following link: <https://www.gov.ie/en/circulars/>.

Pension Abatement

If you are in receipt of a public service pension, or due to receive a public service pension during the term of your employment, your pension will be subject to abatement for the duration of this employment in accordance with section 52 of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012. Changes to your pay and/or public service pension(s) during your re-employment will cause the level of abatement to be reviewed. It is your responsibility to notify your pension paying authority of such changes. Any overpayments arising may be recouped through your pension in accordance with normal procedures.

Additional Superannuation Contribution

This appointment is subject to the Additional Superannuation Contribution (ASC) in accordance with the Public Service Pay and Pensions Act 2017. ASC is payable in addition to those contributions payable in respect of membership of your main pension scheme and/or spouses' and children's pension scheme.

F. Membership of Non-Contributory Pension Scheme for Non-Established State Employees, Non-New Entrant

Pension Scheme Membership

Based on the information provided by you, that you were a pensionable public servant before 1 January 2013 (pre-existing scheme terms) and any subsequent breaks in public/civil service employment (either pensionable or not) have been 26 weeks or less, you are not a member of the Single Scheme. The terms of the Non-Contributory Pension Scheme for Non-Established State Employees and of the Contributory Spouses' and Children's Pension Scheme for Non-Established State Employees will apply to this appointment.

There is no personal pension contribution payable in respect of your main superannuation scheme. Contributions are payable in respect of your membership of the Contributory Spouses' and Children's Pension Scheme for Non-Established State Employees at a rate of 1.5% of net salary (salary less the maximum personal rate of the State Pension (Contributory)).

Further information is available at: <https://publicservicepensions.gov.ie/>

Retirement Age



Based on the information provided by you in respect of your public service employment history, you are deemed to be a “relevant public servant” as defined in the Public Service Superannuation (Miscellaneous Provisions) Acts 2004 to 2018, i.e. you are not a “New Entrant”. The minimum age at which pension is payable is 65 and retirement is compulsory on reaching age 70.

Pension Accrual

Section 52(6) of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012 limits the amount of pensionable service an individual may accrue across all pre-existing public service schemes (non-Single Scheme terms) to a maximum of forty years or equivalent. This may have implications if you have acquired pension rights in a previous public service employment. Circular 13/2020 provides guidance on the method of calculating pension entitlements in such cases.

Circulars may be accessed at the following link: <https://www.gov.ie/en/circulars/>.

Pension Abatement

If you are in receipt of a public service pension, or due to receive a public service pension during the term of your employment, your pension will be subject to abatement for the duration of this employment in accordance with section 52 of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012. Changes to your pay and/or public service pension(s) during your re-employment will cause the level of abatement to be reviewed. It is your responsibility to notify your pension paying authority of such changes. Any overpayments arising may be recouped through your pension in accordance with normal procedures.

Additional Superannuation Contribution

This appointment is subject to the Additional Superannuation Contribution (ASC) in accordance with the Public Service Pay and Pensions Act 2017. ASC is payable in addition to those contributions payable in respect of membership of your main pension scheme and/or spouses’ and children’s pension scheme.

G. Membership of Non-Contributory Pension Scheme for Non-Established State Employees, New Entrant

Pension Scheme Membership

Based on the information provided by you, that you were a pensionable public servant before 1 January 2013 (pre-existing scheme terms) and any subsequent breaks in public/civil service employment (either pensionable or not) have been 26 weeks or less, you are not a member of the Single Scheme. The terms of the Non-Contributory Pension Scheme for Non-Established State Employees and of the Contributory Spouses’ and Children’s Pension Scheme for Non-Established State Employees will apply to this appointment.

There is no personal pension contribution payable in respect of your main superannuation scheme. Contributions are payable in respect of your membership of the Contributory Spouses’ and Children’s Pension Scheme for Non-Established State Employees at a rate of 1.5% of net salary (salary less the maximum personal rate of the State Pension (Contributory)).



Further information is available at: <https://publicservicepensions.gov.ie/>

Retirement Age

Based on the information provided by you in respect of your public service employment history, you are deemed to be a “New Entrant”, in accordance with the Public Service Superannuation (Miscellaneous Provisions) Act 2004. The minimum age at which pension is payable is 65 and there is no specified maximum retirement age.

Pension Accrual

Section 52(6) of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012 limits the amount of pensionable service an individual may accrue across all pre-existing public service schemes (non-Single Scheme terms) to a maximum of forty years or equivalent. This may have implications if you have acquired pension rights in a previous public service employment. Circular 13/2020 provides guidance on the method of calculating pension entitlements in such cases.

Circulars may be accessed at the following link: <https://www.gov.ie/en/circulars/>.

Pension Abatement

If you are in receipt of a public service pension, or due to receive a public service pension during the term of your employment, your pension will be subject to abatement for the duration of this employment in accordance with section 52 of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012. Changes to your pay and/or public service pension(s) during your re-employment will cause the level of abatement to be reviewed. It is your responsibility to notify your pension paying authority of such changes. Any overpayments arising may be recouped through your pension in accordance with normal procedures.

Additional Superannuation Contribution

This appointment is subject to the Additional Superannuation Contribution (ASC) in accordance with the Public Service Pay and Pensions Act 2017. ASC is payable in addition to those contributions payable in respect of membership of your main pension scheme and/or spouses’ and children’s pension scheme.

H. Membership of a Pre-Existing Public Service Pension Scheme

Pension Scheme Membership

Based on the information provided by you, that you were a pensionable public servant before 1 January 2013 (pre-existing scheme terms) and any subsequent breaks in public/civil service employment (either pensionable or not) have been 26 weeks or less, you are not a member of the Single Scheme. The terms of the... [\[insert name of pre-existing pension scheme applicable to individual, and spouses’ and children’s scheme if separate to main scheme\]](#).

a) Contributory in main scheme

Personal pension contributions are payable in respect of your main superannuation scheme as follows:

- [\[insert rate\(s\) of main scheme contribution according to the rules of the scheme applicable\]](#)



Contributions are payable in respect of survivor's pension benefits at a rate of 1.5% of [salary / net salary – insert according to the rules of the scheme applicable]

or

b) Non-contributory in main scheme

There is no personal pension contribution payable in respect of your main superannuation scheme. Contributions are payable in respect of survivor's pension benefits at a rate of 1.5% of [salary / net salary – insert according to the rules of the scheme applicable.]

Further information on this scheme may be found at: [insert link to where scheme information can be accessed].

Retirement Age

a) Non-New Entrant

Based on the information provided by you in respect of your public service employment history, you are deemed to be a "relevant public servant" as defined in the Public Service Superannuation (Miscellaneous Provisions) Acts 2004 to 2018, i.e. you are not a "New Entrant". The minimum age at which pension is payable is 60 and retirement is compulsory on reaching age 70.

or

b) New Entrant

Based on the information provided by you in respect of your public service employment history, you are deemed to be a "New Entrant", in accordance with the Public Service Superannuation (Miscellaneous Provisions) Act 2004. The minimum age at which pension is payable is 65 and there is no specified maximum retirement age.

Pension Accrual

Section 52(6) of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012 limits the amount of pensionable service an individual may accrue across all pre-existing public service schemes (non-Single Scheme terms) to a maximum of forty years or equivalent. This may have implications if you have acquired pension rights in a previous public service employment. Circular 13/2020 provides guidance on the method of calculating pension entitlements in such cases.

Circulars may be accessed at the following link: <https://www.gov.ie/en/circulars/>.

Pension Abatement

If you are in receipt of a public service pension, or due to receive a public service pension during the term of your employment, your pension will be subject to abatement for the duration of this employment in accordance with section 52 of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012. Changes to your pay and/or public service pension(s) during your re-employment will cause the level of abatement to be reviewed. It is your responsibility to notify



your pension paying authority of such changes. Any overpayments arising may be recouped through your pension in accordance with normal procedures.

Additional Superannuation Contribution

This appointment is subject to the Additional Superannuation Contribution (ASC) in accordance with the Public Service Pay and Pensions Act 2017. ASC is payable in addition to those contributions payable in respect of membership of your main pension scheme and/or spouses' and children's pension scheme.

I. No Occupational Pension Scheme – PRSA

***Note:** Any person who is over 70 years of age and who is deemed **not to be a New Entrant** in accordance with the 2004 Act should be facilitated with access to a PRSA, however, the employer will **not** contribute to the PRSA. An existing entitlement to a “full” (40 years or equivalent) pension under another pre-existing public service pension scheme is not a basis to exclude an appointee from membership of an occupational pension scheme.*

Pension Scheme Membership

As you are aged 70 or over on appointment you are not entitled to access to a public service pension scheme. You will be facilitated with, but your employer will not contribute to, a PRSA.

Pension Abatement

If you are in receipt of a public service pension, or due to receive a public service pension during the term of your employment, your pension may be subject to abatement for the duration of this employment in accordance with section 52 of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012. Changes to your pay and/or public service pensions during your re-employment will cause the level of abatement to be reviewed. It is your responsibility to notify your pension paying authority of such changes. Any overpayments arising may be recouped through your pension in accordance with normal procedures.

J. Secondment

Pension Scheme Membership

Your appointment is on the basis of secondment from [\[Insert Name of Body/Department\]](#). You will remain a member of [\[insert pension scheme name\]](#). The terms and conditions of that pension scheme shall apply to this appointment. Your pension benefits will be based on your pensionable remuneration in your substantive grade only, i.e. the grade from which you have been seconded.

Appropriate deductions in respect of pension contributions will continue to be made with reference to the pensionable remuneration in your substantiate grade.

Retirement Age

As this is a secondment arrangement, your retirement age is governed by the substantive terms and conditions of your current employment.

**Pension Abatement**

If you are in receipt of a public service pension, or due to receive a public service pension during the term of your employment, your pension may be subject to abatement for the duration of this employment in accordance with section 52 of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012. Changes to your pay and/or public service pensions during your re-employment will cause the level of abatement to be reviewed. It is your responsibility to notify your pension paying authority of such changes. Any overpayments arising may be recouped through your pension in accordance with normal procedures.

Additional Superannuation Contribution

This appointment is subject to the Additional Superannuation Contribution (ASC) in accordance with the Public Service Pay and Pensions Act 2017. ASC is payable in addition to those contributions payable in respect of membership of your main pension scheme and/or spouses' and children's pension scheme.