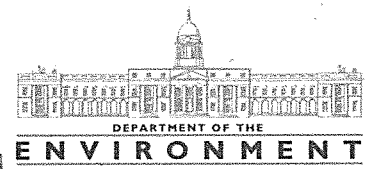


IRM 1 (ii) (c) ...



COMMITTEE MEETING
28 MAR 1996
V.E.C. DECISION
Item 7(ii)(c)
Noted.

Our Ref:- S.539/6.
Circular Letter S.5/96

21st February, 1996.

DEPARTMENT OF
THE ENVIRONMENT
AN ROINN COMHSHAOIL
GOVERNMENT OFFICES
BALLINA, CO. MAYO
OIFIGI RIALTAIS
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TEL 096 70677
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GTN 7 96 1

RECKONABILITY FOR PENSION PURPOSES OF SERVICE ABROAD
WITH APSO

A Chara,

I am directed by the Minister for the Environment to refer to circular letter S.14/95 of 26th October, 1995 regarding the reckoning of volunteer service under the aegis of APSO for pension purposes.

In dealing with the contributions to be paid by APSO to organisations to which the Local Government Superannuation Scheme applies no account was taken of the position of officers who are or will be subject to full PRSI. Accordingly, the following table covers the APSO contributions liability for both modified PRSI and full PRSI officer volunteers:

TABLE

	<u>Officers on Modified PRSI</u>	<u>Officers on Full PRSI</u>
Main Scheme only	15 1/6% of relevant pay*	4 2/3% of relevant pay* plus 10 1/2% of net relevant pay#
Main Scheme and S&C/W&O Scheme	18 1/6% of relevant pay*	6 1/6% of relevant pay* plus 12% of net relevant pay#

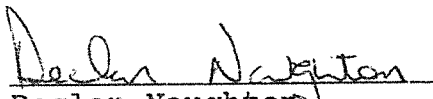
* relevant pay = the uprated equivalent at the time of payment of the contributions by APSO of the person's pay on the last day of paid employment prior to commencement of service with APSO.

net relevant pay = the uprated equivalent at the time of payment of the contributions by APSO of the person's pay (less twice the annual equivalent of the maximum weekly rate of Social Welfare Old Age Contributory Pension) on the last day of paid employment prior to commencement of service with APSO.

Cases where employees are giving volunteer service with APSO should be taken up with the Department to determine the relevant contribution rates.

Any queries in relation to this circular letter should be addressed to the Superannuation Section in writing or by telephone 096-70677 extensions 406,407,408 and 409.

Mise le meas,


Declan Naughton,
Higher Executive Officer,
Superannuation Section,
Ext. 408.

To each local authority and body to which the Local Government Superannuation Code applies.