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A

A1 Abatement of Pension

a. Return to work after retirement – prior to commencement of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012

(i) The Education Sector Superannuation Scheme provides for abatement of pensions payable under the scheme if the pensioner receives payment for services rendered from a local authority (this includes a VEC, Institute of Technology). The pension is abated by the relevant amount if the aggregate of the rate of pay and pension exceed the old rate of pay (up rated to current rates).

(ii) Members who retired under an early retirement scheme such as the Strands, CNER, ISER, etc. must have the terms of the particular retirement scheme under which they retired applied to them, if they return to employment.

(iii) Members who retired in accordance with the terms of ill-health must have the conditions of ill-health retirement applied to them, if they are subsequently deemed fit to return to employment and take up a job.

(iv) There is no abatement of pension if a member returns to work in an organisation/school etc not covered by the Local Government (Superannuation) Scheme - subject to (ii) and (iii) above.

Background:

It came to light recently that information contained in the “Green Book”, which was compiled and provided to VEC/IOT sector in December 2001 by the Department, advised that abatement should occur in the event of any re-employment in the education sector of the public sector generally. The booklet was provided as a general guide and did not purport to be a legal interpretation nor did it confer any rights (or penalties) which were not conferred in the scheme.

While the content of the “Green Book” was used both by VEC/IOT and staff in the Pension Unit to advise on abatement situations the fact is that the abatement provisions in the Local Government (Superannuation) (Consolidation) Scheme 1998 does not provide for such a broad application of abatement. The provisions in relation to reduction of pension where the pensioner returns to work are set out in section 113 of the Local Government (Superannuation) (Consolidation) Scheme 1998. These provisions provide for the reduction of pensions payable under the Local Government Superannuation Scheme only if the pensioner returns to employment in a local authority (this includes a VEC, Institute of Technology) and this is the only legal basis for abatement.

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b. In the event of return to work after retirement – Following commencement of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012

The Public Service Pensions (Single Scheme and Other Provisions) Act 2012, which became law on 28 July 2012, enables the extension of pension abatement so that a retiree's public service pension is liable to abatement on re-entering public service employment, even where the new employment is in a different area of the public service. **This extension of abatement will not come into effect until the Minister for Public Expenditure and Reform signs a commencement order.** The change will apply in those cases where a person with a public service pension in payment takes up a public service post from the date of the commencement; a person in public service employment on the date the order is made will not be affected by the change while he or she remains in that employment. (See section 52, excluding subsections (6) and (7), of the Act.)

A.3. Adult Literacy Organisers

a. What is the retirement age for an A.L.O.

The retirement age is determined by the rules applicable at the time of commencement of employment. This should be made clear to the employee at the time of appointment. The following sentence should be included in all contracts which covers any future government changes "or such other age as may, from time to time be determined".

b. What divisor should be used with regard to Part time A.L.O.

CL M15/2001 (para 5) "Pay and Conditions for Full-time Adult Literacy Organisers" confirms that for the purposes of reckoning part-time ALO service, the number of hours employed per week will be taken as a proportion of a 35 hour week and a 219 day/1533 hour working year.

A4 Application of Revised Social Welfare integration to existing arrangements (Ref: D/PER Circular 19/2005)

Revised method of calculation of pension entitlement for public servant whose pensions are integrated with Social Welfare Benefits

The Revised pro-rata calculation method (1/200) only applies to staff members who accept the terms of CL25/08. If a staff member opts to remain with the existing arrangement, the divisor of 1/80 is applied to the pension calculation.

As per Dept of Finance CL 19/05, the revised method of calculation of pension is 1/200 of PR below 3 1/3 times OACP x total no of years reckonable service

Plus (where applicable)

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1/80 of PR in excess of 3 /13 times OACP x total no of years reckonable service

A.5 Authority to Grant Ill Health Retirement:

The authority to grant or refuse an application for retirement pension on the grounds of ill-health rests with the VEC in accordance with the terms of the pension schemes. The VEC makes the decision based on the recommendation of the Occupational Health Physician.

This position is re-affirmed by DES in C/L 0006/2012 issued on 8 February, 2012 that draws attention to the necessity to seek the opinion of an Occupational Physician in the case of staff presenting for retirement on the grounds of ill health.

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C

C.1. Change of PRSI Class

The appropriate treatment of staff who were insurable at PRSI class D in April 1995 but who moved to a new employment is determined by the following circumstances:

- a) Where there is no break in service between employments, and the new post is pensionable, Class D shall apply,
- b) Where there is no break in service between employments, and the new post is not pensionable, Class A shall apply to the new employment even when the post becomes pensionable at a later stage,
- c) Where there is a break in service, Class A shall apply to the new post irrespective of whether the post was pensionable or not.

These scenarios only apply to staff who were in employment on 5 April 1995. Staff recruited after that date are not covered by these provisions.

E

E.1. Eligibility of 1956 Scheme members for preserved benefits

General:

In the 1956 scheme there is no facility for preservation. A member has to be in service and have at least 20 years service to be eligible for any entitlements.

(i) A Former employee, resigned from service, was a member of the 1956 Scheme, on attaining age is employed in a private capacity, is there any preserved entitlement?

If former employees were in the 1956 Scheme and left service, and did not re-enter the Sector (thereby becoming a member of the 1977 or 1998 Schemes) there is no provision for Preserved Benefits and no entitlements available. Refund should have been given at date of leaving service. Nil Cost of Living Index is applicable.

(ii) A Former member of the 1956 scheme is now re-employed and is a member of the ESSS/VTSS. What is the position regarding earlier years service under the 1956 Scheme that refund of contributions had been paid?

The member must repay the refunded contributions plus compound interest, to make the former service reckonable. All Reckonable service will be included when calculating entitlements at retirement.

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I

1.1 Ill Health Gratuities for Part timers

Department of Public Expenditure and Reform's (D/PER) circular 11/2012 formally sets out the arrangements that are to apply to part-time public servants with effect from 1 August 2012.

DES circular 25/2008 emanates from D/PER circular 20/2005 and it is the terms of DES circular 25/2008 that are applicable to VECs/IoTs.

Please note that Paragraph 22 of DES circular 25/2008 advises that the approach to be used in the case of death-in-service/ill health situations is still under consideration and any such cases are to be referred to DES. Pensions Unit in DES used the draft version of the D/PER circular 11-2012 to advise on such cases until such time as the formal arrangements were advised from D/PER. D/PER circular 11/2012 now formally sets out the arrangements that are to apply to part-time public servants with effect from 1 August 2012. The arrangements set out in it apply to the Vocational Teachers and the Education Sector Superannuation Schemes and can be applied retrospectively.

Any queries arising from this circular should be directed to Regulatory Pensions Section, Pensions Unit of the Department of Education & Skills via the IVEA Pensions Task Group, (i.e. Ms Nessa Doyle, IVEA - nessa.doyle@ivea.ie).

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1.2 Impact of periods of unpaid leave

(e.g. parental leave, etc.) on accrual of pensionable service (ref:D/PER letter dated 29 March 2006, entitled Unpaid Absences and Pension Accrual)

Under the Superannuation Acts, pension accrues in years. Under Circular 46/75 and the Civil Service Superannuation Regulations 1980 (S. I. 188 of 1980), parts of a year in excess of completed years is calculated on a pro-rata basis i.e. $X \text{ Days}/365$ (subject to a maximum of $364/365$).

Particular attention should be paid to this where a person is worksharing in the final year of service.

1. Unpaid absence is treated as follows:
 - a. for absences of individual days, a day is discounted for each day's absence or the portion of the day the person was scheduled to work is discounted if the person is scheduled to work less than the full day.
 - b. for absences of more than one day (and less than 13 weeks – see par. 7 below), the period of absence is taken as a block and all days (or portion of a day) that the person was scheduled to work in the period from the start to the end of the absence, inclusive, is discounted, including weekend days where the person has been absent on the last working day before and the first working day after the weekend. For worksharers the weekend days are calculated by multiplying those days by the F.T.E. decimal. Where the person has been absent on the last working day before a Public Holiday and the first working day after the Public Holiday, the pensionable service loss in respect of the Public Holiday is equal to the proportion of the day the person was scheduled to work on that day.

Saturdays, Sundays, Public/Bank Holidays and Privilege Days falling at the start or finish of a period of unpaid leave are, in general, not reckoned as part of the period of unpaid leave (para 5.1 of Circ Letter 2/76 refers), unless otherwise specified in the terms of the leave. An example of where it is otherwise specified is Term Time Leave, where there is a minimum period of leave which must be taken and the period is specified in weeks. In such a case, for pension purposes, pensionable service is reduced by the number of days resulting from the number of weeks multiplied by 7, multiplied by the FTE of the person's attendance pattern.

Public/Bank Holidays (and Privilege Days) falling within a period of unpaid leave are, in general, reckoned as part of the period of unpaid leave (para 5.1 of Circ Letter 2/76 refers), and consequently do not reckon for pension purposes, unless otherwise specified in the terms of the leave. Examples of where it is otherwise specified are Additional Maternity Leave and Additional Adoptive Leave. Where payment is made in respect of a Public/Bank Holiday, falling within such a period of unpaid leave, that day (or part of the day) is pensionable.

- c. For longer periods of absence, such as career breaks, the accrual of pensionable service is stopped and resumes when the member returns from the break.

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These rules apply to all unpaid absences, including periods of parental leave

N

N.1. New Entrants to Pension Scheme

IVEA Pensions Task Group considered the categories for inclusion and can provide the following clarification (as per 20th March minutes)

ESOL

Adult Refugee Programme

FAS Advocacy

Skills VEC

Self Financing

Skills for Work

The above categories have been put by DES to DPER for consideration

The instruction from the DES is that if a full time comparator exists and the post is Oirechtas funded then entry is permitted, the decision on who the comparator is, remains a matter for the **employer** based on **contract type**.

AS PER DPER CLARIFICATION VECs have no choice but to implement the terms of CL25/08 & 24/08, if at retirement the staff member does not meet the 2 years service threshold then a refund of contributions should be given.

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P

P.1 Part time Staff and Pro-Rata Superannuation Membership (CL 25/08)

Under Circular letter 25/2008, the offer of an option only applies to staff serving on and after 1 September 2001 and up to date of circular. All contracts issued on or after date of circular are subject to Pro-Rata membership and these staff should not receive an option to remain under existing conditions.

P.2 Pension Adjustment Orders (PAO):

If someone is legally separated and they are a member of the original widows and Orphans scheme, do they still have to pay non periodic contributions?

A divorce will not debar them from having to pay contributions. Contributions to the original widow and orphans scheme have to be paid up to retirement. If a divorce takes place a refund may be given at retirement from the date of divorce up to the retirement date if there is a NIL PAO in place. If there is a PAO awarding payment to the former spouse or if we have had no PAO a refund will not take place. No refund given if person is a member of the revised Spouse & Children's scheme.

P.3 Pension Board Registration Number – Vocational Teachers Superannuation Scheme & Education Sector Superannuation Scheme:

The Pension Board Registration Number for the Vocational Teachers Superannuation Scheme is PB250969 and for the Education Sector Superannuation Scheme is PB250975.

P.4 Pension Credit for work with Concern Agency:

In general, if the programme was funded by APSO, they would pay the pension contributions of the volunteer thus making the service pensionable. In practice APSO would confirm in writing to the employer that they were prepared to pay the pension contributions for the period concerned. The employer would then invoice APSO accordingly and when payment was received, the service became pensionable.

Under the terms of cl S.19/05, the organisation APSO was abolished in January 2004. The situation in relation to pensionable persons who are serving as volunteers abroad and who meet the qualifying criteria for the reckoning of such service remains unchanged in so far as superannuation contributions will now fall to be paid out of the funds of the Civil Society of Development Corporation, Ireland, since the former APSO workload is now dealt with by this body within the Department of Foreign Affairs.

If it is unclear from correspondence on file from Irish Aid, APSO or Concern whether the programmes concerned were definitely funded by APSO, it is necessary to obtain confirmation from the Civil Society of Development Corporation that the volunteering service was funded by APSO and, if so, the Civil Society of Development Corporation will need to confirm in writing to the VEC, as the employer, that they are prepared to pay the pension contributions for the period concerned. The VEC will then need to invoice the Civil Society of Development Corporation accordingly and when payment is

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received, the service will become pensionable.

P.5 Pensionability of Dual Employment

a. Service Limitations –

Prior to the Public Service Pension (Single Scheme and Other Provisions) Act 2012

It depends on what scheme the person is/was in and the scheme rules of both employments.

The 40 years limit on service applies only within a particular scheme, in this case the Local Government Superannuation Scheme (LGSS). Each scheme grants benefits in accordance with the scheme rules of that scheme only. The LGSS does not have any call on service that it is not reckoning.

Therefore, if a member chooses to transfer in their service from their previous employment to the LGSS, then this service would be counted as reckonable service in the LGSS and the 40 year limit would apply.

However, where a person chooses to preserve their benefits with their first employment, the scheme rules of that employment apply for the pension from that employment only and is not counted as reckonable service under the LGSS. Therefore, reckonable service within the LGSS is accrued from day one of the LGSS employment only.

This is subject to the limitation that a scheme member shall not be entitled to reckon as service a particular period more than once.

Therefore, as per advice from D/PER there are provisions in the LGSS which prevent the same service being reckoned twice.

Following the Public Service Pension (Single Scheme and Other Provisions) Act 2012

The [Public Service Pensions \(Single Scheme and Other Provisions\) Act 2012](#) imposes a 40-year limit on the total service which can be counted towards pension where a person has been a member of more than one existing public service pension scheme; such a limit already applies to service in any one scheme. **This extended 40-year limit came into effect on 28 July 2012**, though persons exceeding the limit on that date will not lose any service accrued up to that point. (See section 52, subsections (6) and (7), of the Act.)

b. What is the pension position of a staff member in two categories of employment (Teacher/Admin)? –

Calculate two separate pension in respect of each and add together to establish total payment due, remembering, that no more than one year may be allowed in aggregate in respect of the total actual service given in both positions.

P6 Pensionability of FÁS Advocate

These posts are not pensionable unless the contract with FÁS allowed for the pension costs. If an individual still feels aggrieved by this decision, they should appeal their case to the Pension Ombudsman. (D/PER currently dealing with Pension Ombudsman case)

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P7 Pensionability of Honorarium Payments

General Rule:

DES examined circular 45/99 (Management Structure for VTOS). It states that "the co-ordinator will be required to be in attendance for the full duration of the VTOS course as specified by the VEC. The Prison Honorarium will be payable pro-rata in respect of extra summer attendance over that pertaining in the normal school year of 167 days." There is no indication in circular 45/99 that this "extra summer attendance" is obligatory for the VTOS co-ordinator, unless the course is actually specified by the VEC to run over the summer months. The Honorarium payment is not a set amount, it is payable pro-rata in respect of extra summer attendance only. This indicates that courses were expected to run for different lengths of time during the summer months, and the co-ordinator would be paid the Honorarium based on the extra hours he worked only (similar to overtime).

ESR Section confirmed that the honorarium as it applied to teachers in prisons (and in other centres by extension) is not pensionable. On the basis of this clarification, DES is satisfied that the honorarium paid to VTOS co-ordinators is not a pensionable payment.

Exception - Pensionability of honorarium payments to Directors of Senior Traveller Training Centres (STTC):

STTC Directors are in a different position as the longer working year is not optional for them and they have a defined honorarium payment included in their actual salary.

It is clear from Circular Letter 44/99 that the payment of this Honorarium is in respect of duties which are required of Directors of Traveller Training Centres, i.e. it is to compensate for working additional days over and above the standard 167 days as applied in mainstream schools, and is not optional for Directors.

Following consideration of the matter, the Department wishes to confirm that this payment should be treated as a pensionable allowance.

Where the Honorarium has been paid to a currently serving Director from 1 January 1999 or from his/her date of appointment, if later, the Honorarium will be reckonable as pensionable subject to the payment of the appropriate pension contributions with effect from the date from which the Honorarium became payable. Deduction of ongoing pension contributions from salary in the normal way will commence as soon as practicable.

The Honorarium, where held for the final three years of pensionable service, will be reckoned in full for superannuation purposes on retirement. Where held only for portion of the final 3 years of pensionable service the Honorarium will be averaged by reference to the number of days held as a fraction of three years.

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The pensions of Directors who have retired since 1 January 1999 and who had the benefit of the Honorarium in pay while serving should be revised to take account of the pensionability of this allowance. Arrears of contributions will be recovered by deduction from the benefits payable.

P8 Pensionability of Supervision & Substitution (S&S) Scheme

Staff who worked in an area where S&S applied and are subsequently transferred to an area that has no provision for S&S, how is this dealt with when the staff member comes to retirement. As S&S is averaged over the last 3 years prior to retirement and the member of staff will not be paid S&S from now to retirement, should the superannuation contributions paid be refunded to him.

S&S is averaged over the last 3 years and currently there is no scope to refund contributions.

The intention with S&S was that it would be the teacher who would opt in or out, so the consequences of the action would be due to the decision of the teacher. In this instance, it hasn't been the choice of the teacher to opt out because there is no scheme to participate in, which would not have been considered at the outset.

While that is the background, the fact is that currently there is no scope to refund contributions.

Exception – Retiring on grounds of ill-health

Where a member is retiring on grounds of ill-health, having completed only two out of the last three years S&S, the S&S amount to be used in his superannuation calculations will be the total of the S&S paid to him over the last three years, divided by two.

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Q

Q1 Qualifying Recognised Overseas Pension Scheme (QROPS)

The Primary Teachers Superannuation Scheme, Vocational Teachers Superannuation Scheme & the Secondary, Community & Comprehensive Teachers Superannuation Schemes were accepted as a Qualifying Recognised Overseas Pension Schemes (QROPS) for UK purposes with effect from 6 May 2009.

The ESSS was also accepted as a Qualifying Recognised Overseas Pension Scheme (QROPS) for UK purposes with effect from 30 January 2009.

This allowed the **payment of Transfer Values from the UK into these schemes**. However, **these schemes could not pay out a Transfer Value to the UK**.

It is possible for teachers in pension schemes covering primary, secondary, comprehensive and vocational schools to affect a transfer value to the Northern Ireland Teachers' Pension Scheme (NITPS), but they cannot affect a transfer value to any other part of the UK (England, Scotland or Wales). There are no plans to extend this arrangement further.

R

R.1 Rate of Contributions

(i) School Secretaries:

If a DES school is amalgamating with a VEC, then the school secretary retains their current conditions of service. For example, DES school secretaries pay 1½% of gross pay plus 5% of co-ordinated pay whereas VEC admin staff pay 3% of gross pay plus 3½% of co-ordinated pay. In this case, the school secretary on amalgamation will continue to pay the 1½% of gross pay plus 5% of co-ordinated pay and her pension benefits will reflect this. If a school secretary with the DES resigns their position and subsequently takes up a position with the VEC, they will pay the VEC rate of superannuation applicable.

(ii) Outdoor Education Staff:

Only Outdoor Education Managers, Secretaries, Senior Instructors and Caretakers, as approved by DES, are eligible for membership to the Pension Scheme. Managers, Secretaries and Senior Instructors are classed as Officers and their S&C contribution is 1.5% of Gross. Caretakers are classed as non-Officers and their S&C contribution is 1.5% of current co-ordinated salary. Other self financing posts e.g Outdoor Education Instructors, etc are self-financed and are not eligible to join the Pension Scheme.

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R2 Reckonability of FÁS CE Scheme for Pension Purposes:

FAS CE Scheme participants (supervisors/workers) have no pension entitlement.

R3 Re-Employment of Retirees

All retirees who take up part time positions immediately after their retirement will be liable for PRSI Class A, providing that they have not yet reached their 66th birthday. The reason for this is; they terminated their previous contract when they decided to retire. They are now taking up a new employment. Therefore PRSI Class A is applicable until they reach the age of 66.

Superannuation contributions will be deducted from their salary in the normal way. As appointments are for a very short period, they may be entitled to a refund of superannuation contributions once the service has ceased.

R4 Reinstatement of service which has become non reckonable because of a refund of contributions – Revised provisions

Where a member, on resuming pensionable service on or after the date of Circular Letter 25/08, wishes to reinstate a period of service in respect of which contributions have been refunded, the following provisions will apply.

Where the period of service in question has been given entirely since 1 September 2001 or, in the case of a non-officer, entirely since 1 April 1996, the period will be re-instated through paying contributions on the basis of permanent wholtime equivalent pay rates current at the time of payment.

Where the period to which the refund relates includes service given prior to 1 September 2001 or, in the case of a non-officer, includes service given prior to 1 April 1996, the service in question will be reinstated through repayment of the sum refunded, together with compound interest–

(a) in respect of the period between date of payment and 13 November 2000 at the following rates-

(i) 7% per annum in respect of so much of the refund as pertains to service given prior to 1 January 1984, and

(ii) 6% per annum in respect of so much of the refund as pertains to service given on or after 1 January 1984, and

(b) in respect of the period between 14 November 2000 or date of payment, whichever is the later, and date of repayment, at the rate of 4% per annum of the total amount of the refund.

VECs and Institutes of Technology are reminded that the method of charging compound interest and the relevant interest rates, are in accordance with Circular PEN 15/05 issued on 20 May 2005.

The arrangements specified in CL 0025/2008 in respect of the repayment of refunds also apply to wholtime staff.

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S

S.1. SNA's – Change to deductions and refunds:

The Circular Letters (PPT 02/05, PEN2/04, PD31/04, PEN01/05, PPT02/05, and 005/06) pertaining to SNAs have been reviewed, and it is agreed that the Spouse & Children contribution that should be deducted is the rate of 1.5% current co-ordinated pay i.e. that of non-officer. This decision was confirmed by DES in the following email.

'The Department's view that the rate of Spouses & Children's contribution to be deducted from ongoing pay for SNAs is 1.5% of current Co-ordinated Pay.

Current pay is gross pensionable pay. **Current co-ordinated pay** is Current Pay less twice the rate of State Pension Contributory (formerly Contributory Old Age Pension). The term net pay when used in the context of Superannuation has the same meaning as Current Co-Ordinated pay. (Net pay for superannuation is not to be confused with the net pay after statutory deductions that one sees on a payslip)'.
SNAs are now entitled to a refund of overpaid S/C contributions.

As this is an overpayment, income tax should be deducted at the normal personal rate and not the special rate used in the case of superannuation deductions refunded when no superannuation benefit has accrued.

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PENSIONS STAFF ARE ADVISED THAT THIS DOCUMENT WAS LAST UPDATED IN OCTOBER 2012 – THEREAFTER REFERENCE SHOULD BE MADE TO THE MINUTES OF PENSIONS TASK GROUP MEETINGS

S.2 Supplementary Pensions

What is the position if a supplementary pension is not claimed for some time after retirement?

It is the responsibility of the retiree to apply for supplementary pension and to get proof from Dept of Social Protection re any benefits/contributions transactions in the period queried. Revisit accordingly on a case by case basis.

A class A PRSI staff member who wants to retire before minimum retirement age under cost neutral early retirement (CNER). Is it possible to pay a supplementary pension before age 60?

Under CNER, supplementary pension is not payable until age 60 or 65, as appropriate (circular PEN07/05 para 16).

Is an entitlement to a UK Social Welfare benefit taken into account when assessing eligibility to a supplementary pension?

No, an entitlement to a UK Social Welfare benefit is not taken into account when assessing eligibility to a supplementary pension.

T

T.1. The Public Service Pensions (Single Scheme and Other Provisions) Act 2012 –Aggregation of pensions for impositions of the Public Service Pension Reduction (PSPR):

The PSPR reduces certain public service pensions by reference to a set of money bands and rates. It is currently imposed separately on each public service pension, but the Public Service Pensions (Single Scheme and Other Provisions) Act 2012 provides for it to be imposed on the aggregated value of all public service pensions held by a person who has more than one such pension. This change will come into effect when the Minister for Public Expenditure and Reform signs a commencement order. (See sections 68 to 71 of the Act.)

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T.2. Transfer of Service while on Career Break

(a) Can a staff member transfer service if they commence employment with one VEC while on a career break from a permanent wholetime position in another VEC?

The staff member cannot transfer pensionable service from the first VEC until they resigns from it.

(b) Are they eligible to join the pension scheme in the second VEC?

In order to accurately determine whether the staff member is eligible to join the pension scheme with the second VEC, it is necessary to establish the terms of their career break with the first VEC.

T3. Treatment of Personal Fund Threshold (PFT) in the case of pensions subject to a Pension Adjustment Order

As per legal advice obtained by the Department of Public Expenditure and Reform, the member of the pension scheme has responsibility to declare the full amount of the pension in the PFT. This declaration is included in the RETD1 form (application form for retirement). The PAO beneficiary has no liability and nothing to return in respect of the benefit gained on the PAO in respect of PFT tax declaration. Both the member and the PAO beneficiary are separately responsible for income tax on the pension and PAO amount in the normal way.

V

V.1. Variables and Acting Up Allowances

What is the latest CL issued to VEC's in respect of Variable and Acting Up Allowances?

The Department of Environment circular 17/97 is the latest circular issued to VECs on this matter, and, as such, it should be the one that is implemented by VECs.

V.2. Various Clarifications on 55/35 year rule:

General:

Two years will be credited to a teacher with a pre-service training period of 4 years or more; one year will be credited to a teacher with a pre-service training period of 3 years. This includes VEC teachers, although the HDip is not a requirement of the sector. The minimum period to attain the qualification is all that can be considered.

If teaching, even part-time in the VEC sector while doing the HDip, a teacher has the choice to either reckon a period of teaching service given during the HDip year for pension purposes or to use the HDip year to count towards pre-service credit. However, the same period of service may not be

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taken into account both for pre-service training and for any reckonable service, as to do so would amount to "double counting" of the year involved.

Various Clarifications

(i) Is this scheme still available to those Academics who were employed after 01/04/2004 when the age of retirement was raised?

No, new retirement age applies (minimum 65 years-no max) - refer to Appendix 1, CL PEN 03/04.

(ii) Can an apprenticeship be taken into account when looking at pre-service training? For example, if a trade teacher wishes to retire at age 55 yrs with 35 yrs service. They have 4 – 5 years apprenticeship and 2 years trade cert. This was the requirement to become a trade teacher back in the 70's/80's. C/L 0027/97 states pre service training as 4 yrs or 3 yrs, it does state this has to be a degree or and H-Dip. Can the terms of 0027/97 be applied in these cases?

No. Periods of apprenticeships and trade certs are not covered by the 55/35 year rule.

(iii) Can periods of approved leave of absence e.g. career break, unpaid maternity leave be reckoned in the same way as pre training credit when retiring under the over age 55/ 35 years service rule?

No. Periods of unpaid leave (sanctioned or otherwise) cannot be reckoned for the 55/35 rule. It has to be 35 years actual service, inclusive of reckonable teacher training.

(iv) Are Arts Education Officer/ Education Officer/Adult Education Officer entitled to retire under the 55/35 rule?

No. These posts are not covered under the 55/35 rule, as they are not academic posts and therefore these members are not members of the Vocational Teachers Superannuation Scheme.

Pensions unit
Dept of Education & Skills
August 2012