

Single Public Service Pension Scheme for Department sanctioned staff in Community & Comprehensive Schools

(This guideline supersedes guideline 27 - 2022/2023)

Part 1: Review of the SPSPS

The objective of this guideline is to provide support to boards of management and clerical officers on the single public service pension scheme (SPSPS) in Community & Comprehensive Schools.

1. Introduction

In general, Department of Education sanctioned staff in Community & Comprehensive schools are members of either the 'Single Public Service Pension Scheme' or a 'pre-existing, sector-specific pension scheme'.

➤ **Pre-existing, sector-specific pension scheme**

This is known as the 'Contributory pension scheme for non-teaching employees of Comprehensive and Community Schools'.

Department of Education sanctioned staff recruited **before 2013** belong to this specific pension scheme. Queries in relation to this scheme should be addressed to the board of management in the first instance. If further clarifications are required, the board should then consult Schools Division Financial in the Department of Education.

➤ **Single Public Service Pension Scheme (SPSPS)**

The SPSPS started on 1 January 2013.

If on or after 1 January 2013 a Department of Education sanctioned staff member joined a Community & Comprehensive school, then this is generally the pension scheme that applies to them.

This pension scheme does not apply to secretaries, caretakers, cleaners, etc. funded from the SSSF grant and general school funds and paid directly by the board.

All relevant information on the Scheme (the Act, Information Booklet, etc) is available on at <https://singlepensionscheme.gov.ie>

2. Recruitment of Department sanctioned staff by the board of management

As employers, boards of management of schools must confirm, where the person is being appointed to a Department sanctioned post for the first time after the 1st January 2013, that the appointee should be a member of the SPSPS.

To carry out this confirmation, an application declaration form must be issued to the 'new recruits' once a candidate has been offered a pensionable post and before they are set up on payroll. The form should be updated with the schools' details before issuing to the new recruit.

Once the application declaration form has been completed, **the recruitment process map** and association **recruitment process guideline** should be used as an aid to make a determination as to their correct pension scheme and to the correct pension scheme clause to be included in the employment contract. The board of management are obliged to check and record on the basis of the appointee's self-declaration whether the appointee is a member of the single scheme.

Click [here](#) to find:

1. Recruitment process map
2. Recruitment process guidelines
3. Applicant Declaration form
4. Circulars and Legislation with further information on the recruitment process from new employees to the scheme.

This declaration form must be kept on the employee's permanent file. This form is for school records and is not to be sent to any other authority.

Appendix A sets out what statutory employment records are to be kept in a personnel's permanent file as set out by the Workplace Relations Commission (WRC).

Appendix B sets out what statutory records for the SPSPS are to be kept in a personnel's permanent file.

If the approval process has not been followed for Department of Education sanctioned staff employed since 2013, then the above process should be carried out for them as a matter of urgency.

The Principal should email the SPSPS singleschemequeries@per.gov.ie stating the school's Relevant Authority Number and asking for advice on back dating the contributions owed from the time the employee should have been entered into the scheme.

Relevant Authority Number

Each Public Service employer to which the terms of the SPSPS apply is called a Relevant Authority. Boards of management of all Community and Comprehensive schools should be listed as a Relevant Authority. Click [here](#) to find your Relevant Authority Number. This must be quoted on all correspondence with the SPSPS.

3. Employee contribution to the Single Scheme members

It is the responsibility of all Relevant Authorities to collect and remit Single Scheme member contributions for the benefit of the Exchequer.

3.1 Calculation of Employee contribution

The standard employee contribution rate for most members is:

- 3% of gross pensionable remuneration PLUS
- 3.5% of net pensionable remuneration

reduced pro rata to the work pattern where the member works on a non-full-time basis (part-time, work-sharing), with definitions as following applying:

- Gross pensionable remuneration is pensionable pay plus any approved pensionable allowances, expressed on a full-time basis.
- Net pensionable remuneration is gross pensionable remuneration less twice the value of the State Pension (Contributory).



Remember: The earnings for a fulltime member are used to calculate your Scheme contributions, even if you work part-time. If you work part-time, contributions are first calculated as if you were a full-time worker and then reduced by your % work pattern.

The SPSPS contribution must be processed on the school payroll system for the employee.

[The administrators' contributions and referable amounts calculation tool](#) can be used to verify pension contribution calculations. See **Appendix C** for further information.

3.2 Remittance of contributions collected

Department sanctioned staff that are members of the SPSPS have their contributions deducted from each pay period and the board (Relevant Authority) is required under the Public Service Pensions (Single Scheme and Other Provisions) Act 2012 to remit member contributions collected on a monthly basis.

All contributions must be remitted to the relevant DPER bank account with an appropriate breakdown by the 20th day of the month subsequent to the deduction for example the contribution paid in February must be remitted to DPER by the 20th of March. "[Letter to personnel officers, 7 November 2013](#)" contains all the information on remitting to DPER. See **Appendix D** for this letter.

Bank Transfer

Within the information provided in the EFT transfer, the school must add at the start its Relevant Authority Number, plus the month and year that the deductions relate to, e.g., "RA123 Sept 2022...."

Each time contributions are remitted, the template at the link below must be completed and submitted by e-mail to singlescheme@per.gov.ie. The template spreadsheet to be submitted with remittances can be downloaded [here](#). (Please note if you have trouble downloading the template copy the link address and paste the address into the website address bar. This should download the file.)

This ensures that DPER can correctly allocate funds received for a Relevant Authority. Under the legislation, the contributions must be received by the 20th day of the month subsequent to the month in which deductions were made e.g., if contributions are deducted for a member in October, they must be received by DPER by 20th of November. Please note: no personal information (including employees names) should be provided on any remittance notification being forwarded to the single public pension scheme.

4. Checklist

Appendix E includes a checklist to assist with the review as outlined above.

Further information or clarification on the administration of the SPSPS as outlined in this document can be obtained from the at singleschemequeries@per.gov.ie

Tel: 01-269 0677

info@fssu.ie

11th November 2024

Appendix A

What to Keep in a Personnel File - WRC - Statutory Employment Records

In compliance with Employment Legislation, and in order to demonstrate that employees are receiving their proper entitlements, an employer is obliged to maintain certain statutory records. The list below sets out the main records required.

1. Employer registration number with the Revenue Commissioners
2. Full Name, Address and PPS Number for each employee (full-time and part-time)
3. Terms of Employment for each employee
4. Payroll details – i.e. Gross to Net, Rate per hour, Overtime, Deductions, Shift and other Premiums and Allowances etc.
5. Employees' Job Classifications
6. Dates of commencement and, where relevant, termination of employment
7. Hours of Work for each employee (including starting and finishing times, meal breaks and rest periods).
8. Register of employees under 18 years of age
9. Holiday and Public Holiday entitlements received by each employee
10. Any documentation necessary to demonstrate compliance with employment rights legislation
11. Copies of Payslips

Appendix B

What to Keep in a Personnel File - Single public pension scheme record

1. Application Declaration form
2. Minutes of board meeting confirming entering into the Single Public Pension Scheme
3. Annual Benefit Statements for each year

Appendix C

[The administrators' contributions and referable amounts calculation tool](#)

This calculation tool is provided by the single public pension scheme to assist pension administrators to calculate the contributions and benefits on a pay period basis for a non-complex standard grade member of the single public service pension scheme.

- Select from the drop-down options whether the employee is paid monthly, fortnightly or weekly-paid and select the relevant year.
- For each period, the administrator should input into the boxes headed “Inputs by Administrator” the actual gross pensionable pay, actual gross pensionable allowances if applicable and the full-time equivalent (FTE) work pattern (This is the hours worked with reference to a full-time person in the same grade (e.g., full-time = FTE 1.0; half-time = FTE 0.5))

Single Public Service Pension Scheme Aa Aa Search Filter by - Q

Home Overview Members Employers News Contact -

Single Public Service Pension Scheme > Contributions and Referable Amounts

Administrators' Contribution and Referable Amounts Calculation Tool

Please read the [Disclaimer and Guidance Notes](#).
By using this CRA tool, you agree and accept the [Disclaimer](#).

Select period: **Select a year:**

**2024 assumptions
(include change to Contributory State Pension rate from 05/01/2024)**

January 2024
 Weekly CSP rate (1 Jan – 4 Jan): 265.30
 Weekly CSP rate (from 5 Jan): 277.30
 Monthly offset (2xCSP) (Jan pro-rata): 2398.12
 Referable amounts threshold (Jan pro-rata): 4484.48
 From 5 January 2024
 Weekly CSP rate (from 5 Jan): 277.30
 Monthly offset (2xCSP) (5 Jan - Dec): 2411.59
 Referable amounts threshold (5 Jan - Dec): 4509.67

Show input boxes

Inputs by Administrators

Pay Period	Actual Gross Pensionable Pay	Actual Gross Pensionable Allowance	FTE Work Pattern	Pay Period	Total Actual Gross Pensionable Remuneration	FTE Total Gross Pensionable Remuneration
January	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="1.00"/>	January	0.00	0.00
February	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="1.00"/>	February	0.00	0.00
March	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="1.00"/>	March	0.00	0.00

- Once you have entered the relevant data press the “Calculate” button. This calculates the pension contribution payable for the period and the pension and lump sum referable amounts

Scheme Contributions Payable and Referable Amounts

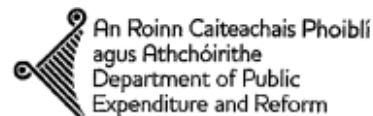
Pay Period	Member Contribution 1 (3.0%)	Member Contribution 2 (3.5%)	Total Member Contributions	Total Pension Referable Amounts	Lump Sum Referable Amount
January	90.00	21.07	111.07	17.40	112.50

- There is a dropdown option for each year since the beginning of the scheme in 2013 to the current year.

Appendix D

Letter to Personnel Officers, 7 November 2013

To: All Personnel Officers



Single Public Service Pension Scheme – changes concerning the remittance and reporting of member pension contributions

Dear Personnel Officer,

1. I refer to the following Letters to Personnel Officers issued by the Department of Public Expenditure and Reform (DPER) concerning the Single Public Service Pension Scheme:
 - Letter of 30 January 2013: ***Single Public Service Pension Scheme: Instructions for Relevant Authorities concerning the collection and remittance of member contributions.***
 - Letter of 28 June 2013: ***Single Public Service Pension Scheme: limited option for relevant authorities during 2013 to retain pension contributions of certain temporary staff.***
2. The key instruction points for Single Scheme "Relevant Authorities" set out in these letters can be summarised as follows:
 - Single Scheme member contributions to be remitted monthly to the relevant bank account (Paymaster General (PMG) or Danske Bank).
 - **All such contributions** to be remitted to the relevant bank account, except that in restricted circumstances contributions of some temporary staff could be retained by the Relevant Authority (as set out in the 28 June 2013 letter).
 - Monthly spreadsheet-based reports with member-level details of contributions to be sent to DPER.
3. **The purpose of this letter is to notify changes, effective immediately, to the contributions remittance and reporting arrangements (summarised in paragraph 2 above) which were set out in the earlier letters.**

Remittance of member contributions

4. Remittances of Single Scheme member contributions must continue to be made to the relevant bank account by Relevant Authorities on a once-per-month basis, regardless of the number of pay periods in any month. Remittances of contributions collected in each month must be made by the 20th of the following month, and for reference purposes the bank account details are set out again below:

- (i) **Paymaster General (PMG) Supply Account:** For Relevant Authorities in sectors directly paid by Government Departments, including **the civil service, Gardaí, Permanent Defence Force, and primary and post-primary (non-VEC) teachers**, member contributions must be remitted to the Paymaster General (PMG) Supply Account. Details of this account are as follows:

Account Name:	Supply Account PMG
Account No:	
Account Sort Code:	Contact DPER for this information
Account IBAN:	Online detail removed as anti-fraud measure
Account BIC/SWIFT:	

Lodgements by Relevant Authorities to the PMG Supply Account must indicate that the funds lodged are proper to 301000.65710 (301000 being the "Superannuation Business Unit" and 65710 being the "Object Account"). Where such a lodgement is made by Internal Funds Transfer (IFT) please note that the relevant PMG Code is 780 SUPE.

- (ii) **Danske Bank account:** For Relevant Authorities in sectors **NOT** directly paid by Government Departments, including **State bodies / agencies, local authorities, Education & Training Boards, universities, Institutes of Technology, hospitals, and clerical and maintenance staff in community and comprehensive schools**, member contributions must be remitted to the Danske Bank account. Details of this account are as follows:

Account Name:	Dept of Public Expenditure and Reform - Single Pension Scheme Contributions - EFT - Public Bank Account
Account No:	
Account Sort Code:	Contact DPER for this information
Account IBAN:	Online detail removed as anti-fraud measure
Account BIC/SWIFT:	

Retention by Relevant Authorities of contributions in certain circumstances

5. All member contributions should continue to be remitted to the relevant bank account as per paragraph 4 above **except that Relevant Authorities may retain (withhold) contributions to the extent that is necessary to meet the cost of refunds of (Single Scheme) contributions to qualifying staff who**

- (i) have already left employment, or**
- (ii) are expected to leave employment in the immediate future.**

For most staff departures which give rise to refunds, retaining contributions paid by still-serving staff at the time of the departure(s) should suffice to allow Relevant Authorities to meet the refund cost. This means that, in any given year, the money value of member contributions deducted by a Relevant Authority should equal (or closely approximate) the total remittances paid into the bank account combined with the total contributions refunds paid out.

6. Paragraph 5 above applies strictly to Single Scheme contributions and refunds only. In particular, it is not permissible to retain Single Scheme contributions to finance pension refunds in respect of other pension schemes.

Reporting of member contributions

7. The requirement for monthly submission of spreadsheet-format "Single Scheme Contributions Reports" by Relevant Authorities to DPER is being discontinued with immediate effect.
8. Revised contributions reporting arrangements are being drawn up, and will be the subject of a further DPER communication. These revised arrangements are expected to specify annual reporting, not monthly reporting, and are likely to request aggregate-level data from each Relevant Authority, not individual member data. (Relevant Authorities will remain responsible for compiling, retaining and reconciling records of the Single Scheme contributions paid by, or refunded to, individual employees or former employees.)
9. Pending receipt of further information from DPER on the revised contributions reporting arrangements, each Relevant Authority should ensure that, early in 2014, it will be able to provide DPER on request with aggregate-level Single Scheme outturn figures as follows:
 - Total contributions deducted from Single Scheme members in 2013.
 - Total value of remittances of Single Scheme member contributions paid into the relevant bank account (PMG or Danske Bank) in 2013.
 - Total value of contributions refunds paid in 2013 to Single Scheme members who left employment.
 - Number of staff at the end of 2013 who were Single Scheme members.

Circulation and queries

10. Please bring this notification to the attention of public service agencies / bodies operating under the aegis of your Department, ensuring in particular that it is sent to all Relevant Authorities; could you please also confirm to singleschemequeries@per.gov.ie that you have done this.
11. Queries which Departments / Offices / bodies / agencies may have about this notification can be emailed to singleschemequeries@per.gov.ie.

Yours sincerely,

David Denny
Public Service Pensions Policy
Department of Public Expenditure and Reform
7 November 2013

Appendix E

Checklist for Single Public Pension Scheme Review

Step 1: Review Current Year Census (Annual Review)		
A	Obtain the current year census for the school	
B	Identify the sanctioned staff members employed by the board of management on or after 1st January 2013.	
Step 2: Review application declaration forms (Annual Review)		
A	Has an application declaration form been completed and approved for all Department sanctioned staff employed on or after 1 st January 2013? If yes move to question C, if no move to question B.	
B	Have the relevant employee complete the application declaration form and email the Single Public Service Pension Scheme (SPSPS) singleschemequeries@per.gov.ie for advice on back dating the pension contributions. Quote the school's Relevant Authority number in the email.	
C	If the application declaration form has been completed, has it been placed on the employee's permanent file? If yes move to Step 3. If no, set up a permanent file for the employee and place the application declaration form on it.	
Step 3: Review employee contribution calculations (Annual Review)		
A	Review a sample of payslips for each employee to ensure that the single public pension scheme contribution calculation is calculated correctly.	
Step 4: Remittance of contributions collected (Monthly Review)		
A	Print a report from the payroll package showing the contributions made per each employee in the SPSPS in the period.	
B	Check that the total amount of contributions in the month has been paid over to the relevant DPER bank account.	
C	Has the email been sent to singlescheme@per.gov.ie for the month with the template spreadsheet stating the school's Relevant Authority number?	

Scéim Pinsean Seirbhíse Poiblí Aonair do bhaill foirne atá ceadaithe ag an Roinn i bPobalscoileanna agus Scoileanna Cuimsitheacha

(Tá an treoirlíne seo ag teacht in ionad Threoirlíne 27 - 2022/2023)

Cuid 1: Athbhreithniú ar an SPSPA

Is é cuspóir na treoirlíne seo tacaíocht a chur ar fáil do bhoird bhainistíochta agus d'oifigigh chléireachais maidir le riar na scéime pinsin seirbhíse poiblí aonair (SPSPA) i bPobalscoileanna agus Scoileanna Cuimsitheacha.

1. Réamhrá

Go ginearálta, tá baill foirne neamhtheagaisc atá ceadaithe ag an Roinn Oideachais i bPobalscoileanna agus Scoileanna Cuimsitheacha ina mbaill den 'Scéim Pinsin Seirbhíse Poiblí Aonair' no de 'scéim pinsin earnáilsonrach a bhí ann cheana'.

➤ Scéim pinsin earnáilsonrach a bhí ann cheana

Is éard a thugtar air seo ná an 'Scéim Pinsean Ranníocach d'fhostaithe neamhtheagaisc Pobalscoileanna agus Scoileanna Cuimsitheacha.

Is leis an scéim shonrach pinsin seo atá fostaithe neamhtheagaisc ceadaithe ag an Roinn Oideachais a earcaíodh **roimh 2013**. Ba chóir fiosruithe maidir leis an scéim seo a sheoladh chuig an mbord bainistíochta ar an gcéad dul síos. Má theastaíonn tuilleadh soiléirithe, ba chóir don bhord dul i gcomhairle le Rannóg Airgeadais na Scoileanna sa Roinn Oideachais.

➤ Scéim Pinsin Seirbhíse Poiblí Aonair (SPSPA)

Thosaigh an SPSPA an 1 Eanáir 2013.

Más rud é, ar an 1 Eanáir 2013 nó ina dhiaidh sin, go ndeachaigh ball foirne atá ceadaithe ag an Roinn ag obair i bPobalscoil nó Scoil Chuimsitheach, is gnách gurb é seo an scéim pinsin a bhaineann leo.

Ní bhaineann an scéim pinsin seo le rúnaithe, feighlithe scoile, glantóirí, srl. a mhaoinítear ó dheontas an Chiste Tacaíochta Seirbhísí Scoile agus ó chistí ginearálta scoile, agus a n-íocann an bord go díreach iad.

Tá gach eolas ábhartha faoin Scéim (an tAcht, an Leabhrán Eolais, srl) ar fáil ag <https://singlepensionscheme.gov.ie/ga/>

2. Fostaithe ceadaithe ag an Roinn arna n-earcú ag an mbord bainistíochta

Mar fhostóirí, ní mór do bhoird bhainistíochta scoileanna a dheimhniú, i gcás ina bhfuil an duine á cheapadh chuig post atá ceadaithe ag an Roinn den chéad uair tar éis an 1 Eanáir 2013, gur cheart go mbeadh an ceapaí ina bhall den SPSPA.

Chun an deimhniú seo a dhéanamh, ní mór foirm dearbhaithe iarratais a eisiúint chuig na 'earcaigh nua' a luaithe a thairgtear post inphinsin d'iarrthóir agus sula socraítear suas ar an bpárolla iad. Ba chóir an fhoirm a nuashonrú le sonraí na scoile sula n-eisítear í chuig an earcach nua.

Nuair a bheidh an fhoirm dearbhaithe iarratais comhlánaithe, ba cheart **léarscáil an phróisis earcaíochta agus treoirlíne an phróisis earcaíochta** bhainteach a úsáid mar chabhair chun cinneadh a dhéanamh maidir lena scéim cheart pinsin agus leis an gclásal ceart scéime pinsin atá le cur san áireamh sa chonradh fostaíochta. Tá dualgas ar an mbord bainistíochta seiceáil agus taifead a dhéanamh ar bhonn fhéindhearbhú an ceapaí an bhfuil an ceapaí ina bhall den scéim aonair.

Cliceáil [anseo](#) chun teacht ar an méid seo:

1. Léarscáil an phróisis earcaíochta
2. Treoirlínte an phróisis earcaíochta
3. Foirm Dhearbhaithe an Iarratasóra
4. Ciorcláin agus Reachtaíocht le tuilleadh eolais ar an bpróiseas earcaíochta ó fhostaithe nua chuig an scéim.

Ní mór an fhoirm dhearbhaithe seo a choinneáil ar chomhad buan an fhostaí. Is le haghaidh thaifid na scoile amháin atá an fhoirm seo agus níl sí le cur chuig aon údarás eile.

Leagtar amach in **Aguisín A** na taifid fostaíochta reachtúla atá le coinneáil i gcomhad buan pearsanra mar atá leagtha amach ag an gCoimisiún um Chaidreamh san Áit Oibre (CCÁO).

Leagtar amach in **Aguisín B** taifid reachtúla an SPSPA atá le coinneáil i gcomhad buan an phearsanra.

Murar leanadh an próiseas ceadaithe do bhaill foirne ceadaithe na Roinne a fhostaítear ó 2013 i leith, ba chóir an próiseas thuas a chur i gcrích dóibh mar ábhar práinne.

Ba chóir don Phríomhoide ríomhphost a sheoladh chuig an SPSPA ag singleschemequeries@per.gov.ie, agus Uimhir Údaráis Ábhartha na scoile á lua, agus comhairle a iarraidh maidir leis na ranníocaíochtaí atá dlite a dhátú siar ón am ar chóir don fhostaí a bheith curtha isteach sa scéim.

Uimhir Údaráis Ábhartha

Tugtar Údarás Ábhartha ar gach fostóir Seirbhíse Poiblí lena mbaineann téarmaí an SPSPA. Ba chóir don bhord bainistíochta i ngach Pobalscoil agus Scoil Chuimsitheach a bheith liostaithe mar Údarás Ábhartha. Clliceáil [anseo](#) chun d'Uimhir Údaráis Ábhartha a aimsiú. Ba chóir an uimhir seo a lua ar gach comhfhreagras leis an SPSPA.

3. Ranníocaíocht an fhostaí do bhaill na Scéime Aonair

Tá sé de fhreagracht ar na hÚdaráis Ábhartha uile ranníocaíochtaí ball den Scéim Aonair a bhailiú agus a chur ar ghaidh chun tairbhe an Státchiste.

3.1 Ranníocaíocht an Fhostaí a ríomh

Is é an ráta caighdeánach ranníocaíochta fostaí don chuid is mó de na baill ná:

- 3% den luach saothair inphinsin comhlán MÓIDE
- 3.5% den ghlanluach saothair inphinsin

laghdaithe ar bhonn pro rata leis an bpatrún oibre sa chás go n-oibríonn an ball ar bhonn neamh-lánaimseartha (páirtaimseartha, comhroinnt oibre), agus tá sainmhínithe mar seo a leanas i bhfeidhm:

- Is pá inphinsin é oll-luach saothair inphinsin móide aon liúntais inphinsin ceadaithe, scríofa ar bhonn lánaimseartha.
- Is éard atá i nglanluach saothair inphinsin ná oll-luach saothair inphinsin lúide dhá oiread luach an Phinsin Stáit (Ranníocach).



Cuimhnigh: go n-úsáidtear an tuilleamh do bhall lánaimseartha chun do ranníocaíochtaí Scéime a ríomh, fiú má oibríonn tú go páirtaimseartha. Má oibríonn tú go páirtaimseartha, ríomhtar ranníocaíochtaí ar dtús amhail is dá mba oibrí lánaimseartha thú agus laghdaítear iad ansin de réir do phatrún oibre céatadánach

Ní mór an ranníocaíocht SPSPA a phríoiseáil ar chóras párolla na scoile don fhostaí.

[Is féidir uirlis ríofa ranníocaíochtaí agus méideanna inghairthe na riarthóirí](#) a úsáid chun ríomhanna ranníocaíochta pinsin a fhíorú. Féach **Aguisín C** chun tuilleadh eolais a fháil.

3.2 Na ranníocaíochtaí bailithe a íoc

I gcás baill foirne atá ceadaithe ag an Roinn agus ar baill iad den SPSPA, asbhaintear a gcuid ranníocaíochtaí ó gach tréimhse phá agus éilítear ar an mbord (an t-Údarás Ábhartha) faoin Acht um Pinsin na Seirbhíse Poiblí (Scéim Aonair agus Forálacha Eile), 2012 ranníocaíochtaí ball a bailíodh a íoc ar bhonn míosúil.

Ní mór gach ranníocaíocht a chur ar aghaidh chuig an gcuntas bainc cuí de chuid an RCPA maille le briseadh síos cuí faoin 20ú lá den mhí tar éis na hasbhainte, mar shampla, ní mór an ranníocaíocht a íocadh i mí Feabhra a chur ar aghaidh chuig an RCPA faoin 20 Márta. Tá an t-eolas ar fad faoi íocaíocht a dhéanamh leis an RCPA ar fáil in "[Litir chuig oifigigh phearsanra, 7 Samhain 2013](#)". Féach **Aguisín D** don litir seo.

Aistriú Bainc

Laistigh den fhaisnéis a chuirtear ar fáil sa ríomhaistriú bainc, ní mór don scoil a Uimhir Údaráis Ábhartha a chur leis ag an tús, móide an mhí agus an bhliain a mbaineann na hasbhaintí leis, mar shampla, "RA123 Meán Fómhair 2022..."

Gach uair a chuirtear ranníocaíochtaí ar aghaidh, ní mór an teimpléad ag an nasc thíos a chomhlánú agus a chur isteach tríd an ríomhphost chuig singlescheme@per.gov.ie. Is féidir an scarbhileog theimpléid a bhíonn le cur isteach leis na ranníocaíochtaí a íoslódáil [anseo](#). (Má bhíonn deacracht agat ag íoslódáil an teimpléid, cóipeáil seoladh an naisc agus greamaigh isteach i mbarra seoltaí do bhrabhsálaí é. Ba cheart go dtosódh an comhad ag íoslódáil leis sin.

Cinntíonn sé seo gur féidir leis an RCPA cistí a fhaightear d'Údarás Ábhartha a leithdháileadh i gceart. Faoin reachtaíocht, ní mór na ranníocaíochtaí a bheith faighte faoin 20ú lá den mhí tar éis na míosa ina ndearnadh asbhaintí m.sh. má asbhaintear ranníocaíochtaí do bhall i mí Dheireadh Fómhair, ní mór iad a bheith faighte ag an RCPA faoin 20 Samhain.

Tabhair faoi deara: níor chóir aon fhaisnéis phearsanta (lena n-áirítear ainmneacha fostaithe) a sholáthar ar aon fhógra seoltáin a chuirtear ar aghaidh chuig an scéim pinsin phoiblí aonair.

4. Seicliosta

Áirítear in **Aguisín E** seicliosta chun cabhrú leis an athbhreithniú mar atá leagtha amach thuas.

Is féidir tuilleadh eolais nó soiléirithe ar riar an SPSPA mar atá leagtha amach sa doiciméad seo a fháil ó singleschemequeries@per.gov.ie.

Guthán: 01-269 0677
info@fssu.ie

11 Samhain 2024

Aguisín A

Céard ba chóir a Choinneáil i gComhad Pearsanra – CCÁO – Taifid Fostaíochta Reachtúla

I gcomhréir leis an Reachtaíocht Fostaíochta, agus chun a thaispeáint go bhfuil fostaithe ag fáil a dteidlíochtaí cearta, tá dualgas ar fhostóir taifid reachtúla áirithe a choinneáil. Leagtar amach sa liosta thíos na príomhthaifid a theastaíonn.

1. Uimhir chlárúcháin an fhostóra leis na Coimisinéirí Ioncaim
2. Ainm Iomlán, Seoladh agus Uimhir PSP do gach fostaí (lánaimseartha agus páirtaimseartha)
3. Téarmaí Fostaíochta do gach fostaí
4. Sonraí párolla – is é sin Comhlán le Glan, Ráta in aghaidh na huaire, Ragobair, Asbhaintí, Aistriú agus Prémheanna agus Liúntais eile srl.
5. Aicmithe Poist na bhFostaithe
6. Dátaí tosaithe agus, i gcás inarb iomchuí, foirceannadh fostaíochta
7. Uaireanta Oibre do gach fostaí (lena n-áirítear amanna tosaithe agus críochnaithe, sosanna béile agus tréimhsí scíthe).
8. Clár d'fhostaithe faoi 18 mbliana d'aois
9. Teidlíochtaí Saoire agus Saoire Poiblí a fhaigheann gach fostaí
10. Aon cháipéisí is gá chun comhlíontacht leis an reachtaíocht um chearta fostaíochta a léiriú
11. Cóipeanna de Dhuillíní Pá

Aguisín B

Céard atá le Coimeád i gComhad Pearsanra – Taifead scéime pinsin poiblí aonair

1. Foirm Dearbhaithe Iarratais
2. Miontuairiscí an chruinnithe boird ina ndeimhnítear go ndeachthas isteach sa Scéim Pinsean Poiblí Aonair
3. Ráitis Sochar Bhliantúla do gach bliain

Aguisín C

[Uirlis ríofa ranníocaíochtaí agus méideanna inghairthe na riarthóirí](#)

Cuireann an scéim pinsin seirbhíse poiblí aonair an uirlis ríofa seo ar fáil chun cabhrú le riarthóirí pinsin na ranníocaíochtaí agus na sochair a ríomh ar bhonn tréimhse pá do bhall den scéim pinsin seirbhíse poiblí aonair ag grád caighdeánach neamhchasta.

- Roghnaigh ó na roghanna anuas cibé acu a íoctar an fostaí go míosúil, go coicísiúil nó go seachtainiúil agus roghnaigh an bhliain chuí.
- I gcás gach tréimhse, ba chóir don riarthóir an méid seo a chur isteach sna boscaí a bhfuil an teideal “Inputs by Administrator” orthu: an pá comhlán inphinsin, liúntais chomhlána inphinsin iarbhír, más infheidhme, agus an patrún oibre coibhéiseach lánaimseartha (FTE) (Is é seo na huaireanta a oibrítear ag tagairt do dhuine lánaimseartha sa ghrád céanna (m.sh., lánaimseartha = FTE 1.0; páirtaimseartha = FTE 0.5))

Single Public Service Pension Scheme Aa Aa Search Filter by -

Home Overview Members Employers News Contact -

Single Public Service Pension Scheme > Contributions and Referable Amounts

Administrators' Contribution and Referable Amounts Calculation Tool

Please read the [Disclaimer](#) and [Guidance Notes](#).
By using this CRA tool, you agree and accept the [Disclaimer](#).

Select period: **Select a year:**

2024 assumptions
(include change to Contributory State Pension rate from 05/01/2024)

January 2024
Weekly CSP rate (1 Jan – 4 Jan): 265.30
Weekly CSP rate (from 5 Jan): 277.30
Monthly offset (2xCSP) (Jan pro-rata): 2398.12
Referable amounts threshold (Jan pro-rata): 4484.48
From 5 January 2024
Weekly CSP rate (from 5 Jan): 277.30
Monthly offset (2xCSP) (5 Jan - Dec): 2411.59
Referable amounts threshold (5 Jan - Dec): 4509.67

Inputs by Administrators

Pay Period	Actual Gross Pensionable Pay	Actual Gross Pensionable Allowance	FTE Work Pattern	Pay Period	Total Actual Gross Pensionable Remuneration	FTE Total Gross Pensionable Remuneration
January	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="1.00"/>	January	0.00	0.00
February	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="1.00"/>	February	0.00	0.00
March	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="1.00"/>	March	0.00	0.00

- Agus na sonraí ábhartha curtha isteach agat, brúigh an cnaipe “Ríomh”. Ríomhtar leis sin an ranníocaíocht phinsin is iníoctha don tréimhse, mar aon leis an tsuim phinsin agus an chnapshuim.

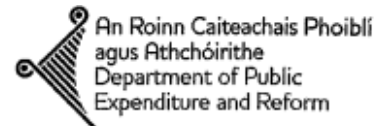
Pay Period	Member Contribution 1 (3.0%)	Member Contribution 2 (3.5%)	Total Member Contributions	Total Pension Referable Amounts	Lump Sum Referable Amount
January	90.00	21.07	111.07	17.40	112.50

- Tá rogha anuas ann do gach bliain ó thús na scéime in 2013 go dtí an bhliain reatha.

Aguisín D

Litir chuig Oifigigh Phearsanra, 7 Samhain 2013

To: All Personnel Officers



Single Public Service Pension Scheme – changes concerning the remittance and reporting of member pension contributions

Dear Personnel Officer,

1. I refer to the following Letters to Personnel Officers issued by the Department of Public Expenditure and Reform (DPER) concerning the Single Public Service Pension Scheme:
 - Letter of 30 January 2013: ***Single Public Service Pension Scheme: Instructions for Relevant Authorities concerning the collection and remittance of member contributions.***
 - Letter of 28 June 2013: ***Single Public Service Pension Scheme: limited option for relevant authorities during 2013 to retain pension contributions of certain temporary staff.***
2. The key instruction points for Single Scheme "Relevant Authorities" set out in these letters can be summarised as follows:
 - Single Scheme member contributions to be remitted monthly to the relevant bank account (Paymaster General (PMG) or Danske Bank).
 - **All such contributions** to be remitted to the relevant bank account, except that in restricted circumstances contributions of some temporary staff could be retained by the Relevant Authority (as set out in the 28 June 2013 letter).
 - Monthly spreadsheet-based reports with member-level details of contributions to be sent to DPER.
3. **The purpose of this letter is to notify changes, effective immediately, to the contributions remittance and reporting arrangements (summarised in paragraph 2 above) which were set out in the earlier letters.**

Remittance of member contributions

4. Remittances of Single Scheme member contributions must continue to be made to the relevant bank account by Relevant Authorities on a once-per-month basis, regardless of the number of pay periods in any month. Remittances of contributions collected in each month must be made by the 20th of the following month, and for reference purposes the bank account details are set out again below:

- (i) **Paymaster General (PMG) Supply Account:** For Relevant Authorities in sectors directly paid by Government Departments, including **the civil service, Gardaí, Permanent Defence Force, and primary and post-primary (non-VEC) teachers**, member contributions must be remitted to the Paymaster General (PMG) Supply Account. Details of this account are as follows:

Account Name:	Supply Account PMG
Account No:	
Account Sort Code:	Contact DPER for this information
Account IBAN:	Online detail removed as anti-fraud measure
Account BIC/SWIFT:	

Lodgements by Relevant Authorities to the PMG Supply Account must indicate that the funds lodged are proper to 301000.65710 (301000 being the "Superannuation Business Unit" and 65710 being the "Object Account"). Where such a lodgement is made by Internal Funds Transfer (IFT) please note that the relevant PMG Code is 780 SUPE.

- (ii) **Danske Bank account:** For Relevant Authorities in sectors **NOT** directly paid by Government Departments, including **State bodies / agencies, local authorities, Education & Training Boards, universities, Institutes of Technology, hospitals, and clerical and maintenance staff in community and comprehensive schools**, member contributions must be remitted to the Danske Bank account. Details of this account are as follows:

Account Name:	Dept of Public Expenditure and Reform - Single Pension Scheme Contributions - EFT - Public Bank Account
Account No:	
Account Sort Code:	Contact DPER for this information
Account IBAN:	Online detail removed as anti-fraud measure
Account BIC/SWIFT:	

Retention by Relevant Authorities of contributions in certain circumstances

5. All member contributions should continue to be remitted to the relevant bank account as per paragraph 4 above **except that Relevant Authorities may retain (withhold) contributions to the extent that is necessary to meet the cost of refunds of (Single Scheme) contributions to qualifying staff who**
- (i) have already left employment, or**
 - (ii) are expected to leave employment in the immediate future.**

For most staff departures which give rise to refunds, retaining contributions paid by still-serving staff at the time of the departure(s) should suffice to allow Relevant Authorities to meet the refund cost. This means that, in any given year, the money value of member contributions deducted by a Relevant Authority should equal (or closely approximate) the total remittances paid into the bank account combined with the total contributions-refunds paid out.

6. Paragraph 5 above applies strictly to Single Scheme contributions and refunds only. In particular, it is not permissible to retain Single Scheme contributions to finance pension refunds in respect of other pension schemes.

Reporting of member contributions

7. The requirement for monthly submission of spreadsheet-format "Single Scheme Contributions Reports" by Relevant Authorities to DPER is being discontinued with immediate effect.
8. Revised contributions reporting arrangements are being drawn up, and will be the subject of a further DPER communication. These revised arrangements are expected to specify annual reporting, not monthly reporting, and are likely to request aggregate-level data from each Relevant Authority, not individual member data. (Relevant Authorities will remain responsible for compiling, retaining and reconciling records of the Single Scheme contributions paid by, or refunded to, individual employees or former employees.)
9. Pending receipt of further information from DPER on the revised contributions reporting arrangements, each Relevant Authority should ensure that, early in 2014, it will be able to provide DPER on request with aggregate-level Single Scheme outturn figures as follows:
 - Total contributions deducted from Single Scheme members in 2013.
 - Total value of remittances of Single Scheme member contributions paid into the relevant bank account (PMG or Danske Bank) in 2013.
 - Total value of contributions refunds paid in 2013 to Single Scheme members who left employment.
 - Number of staff at the end of 2013 who were Single Scheme members.

Circulation and queries

10. Please bring this notification to the attention of public service agencies / bodies operating under the aegis of your Department, ensuring in particular that it is sent to all Relevant Authorities; could you please also confirm to singleschemequeries@per.gov.ie that you have done this.
11. Queries which Departments / Offices / bodies / agencies may have about this notification can be emailed to singleschemequeries@per.gov.ie.

Yours sincerely,

David Denny
Public Service Pensions Policy
Department of Public Expenditure and Reform
7 November 2013

Aguisín E

Seicliosta Athbhreithnithe maidir leis an Scéim Pinsin Poiblí Aonair

Céim 1: Déan athbhreithniú ar mhóráireamh na bliana reatha (Athbhreithniú Bliantúil)		
A	Faigh móráireamh na bliana reatha don scoil	
B	Sainaithin na baill foirne ceadaithe fostaithe ag an mbord bainistíochta ar an 01 Eanáir 2013 nó dá éis	
Céim 2: Déan athbhreithniú ar na foirmeacha dearbhaithe iarratais (Athbhreithniú Bliantúil)		
A	An bhfuil foirm dearbhaithe iarratais comhlánaithe agus faofa do gach ball foirne ceadaithe ag an Roinn a fostaíodh ar an 1 Eanáir 2013 nó dá éis? Má tá, téigh chuig ceist C. Mura bhfuil, téigh chuig ceist B	
B	Iarr ar an bhfostaí cuí foirm dearbhaithe iarratais a chomhlánú agus seol ríomhphost chuig an Scéim Pinsin Seirbhíse Poiblí Aonair (SPSPA) singleschemequeries@per.gov.ie chun comhairle a fháil maidir leis na ranníocaíochtaí pinsin a shiardhátú. Luaigh uimhir Údaráis Ábhartha na scoile sa ríomhphost.	
C	Má tá an fhoirm dearbhaithe iarratais comhlánaithe, an bhfuil sí curtha ar chomhad buan an fhostaí? Má tá, bog chuig Céim 3. Mura bhfuil, cruthaigh comhad buan don fhostaí agus cuir an fhoirm dearbhaithe iarratais ann.	
Céim 3: Déan athbhreithniú ar ríomhanna ranníocaíochta fostaí (Athbhreithniú Bliantúil)		
A	Déan athbhreithniú ar shampla de dhuillíní pá do gach fostaí lena chinntiú go ndéantar ríomh aonair ranníocaíochta na scéime pinsin poiblí a ríomh i gceart.	
Céim 4: Íoc na ranníocaíochtaí a bailíodh (Athbhreithniú Míosúil)		
A	Priontáil tuarascáil ón bpacáiste párolla ina léirítear na ranníocaíochtaí a rinneadh in aghaidh gach fostaí sa SPSPA sa tréimhse.	
B	Seiceáil go bhfuil suim iomlán na ranníocaíochtaí sa mhí íochta leis an gcuntas bainc ábhartha de chuid an RCPA.	
C	Ar seoladh an ríomhphost chuig singlescheme@per.gov.ie don mhí agus an raibh Uimhir Údaráis Ábhartha na scoile luaite ar an scarbhileog theimpléid?	