

PRD (Public Service Pension-related Deduction)

The PRD is governed by the *Financial Emergency Measures in the Public Interest Act 2009*. The Act defines a person to whom the PRD applies as a person who

- i. is a public servant, **and**,
- ii. is a member of a public service pension scheme, or,
- iii. is entitled to a benefit under a public service pension scheme, or,
- iv. Receives a payment in lieu of membership of a public service pension scheme.

All teaching and non -teaching staff who are members of a public service pension scheme, are liable for PRD.

Employee PRD Status Form

All employees should complete Form DES PRD10. It is a declaration of an individual's status with regard to any public service pension scheme. It also is a declaration of an individual's main and subsidiary employers where an individual has more than one public service employment. If your main employment is a public service employment then **all of your earnings** from the state funds, which for the purposes of the PRD is classed as a subsidiary employment, **will have the PRD applied at the top rate of 10.5%**.

Payroll: From 1st January 2011, the pension-related deduction (PRD) which is charged to earnings in the public service will be subject to employee PRSI and the Universal Social Charge (USC).

Tax Relief is allowed on the Pension Related Deduction enabling the employee to get tax relief at the appropriate rates.

PRD Rates

The amended table that will apply to PRD rates with effect from 1st January 2017 is as follows:

Measure	Bands	Rates
Pension-Related Deduction	Up to €28,750	Exempt
	€28,750 – €60,000	10.0%
	Above €60,000	10.5%

Emergency PRD rate is 10.5%