

Financial Guideline 2019/2020 - 30

Community & Comprehensive Schools

Contributory Pension Scheme for full-time non-teaching employees of the Community & Comprehensive Schools

1. Introduction

The Contributory State Pension has increased by €5 a week from **29th March 2019**.

The top rate of contributory state pension will now be €248.30 (over 80 €258.30) a week. There will be proportional increases for dependant adults and those on reduced rates.

The new rate of €248.30 should be used for the purpose of calculating the contribution due under the scheme (and those of the Contributory Pension Scheme for Widows and Children of full-time non-teaching employees serving on the staff where applicable) with effect from the pay week commencing 25th March 2019.

2. Method of calculating the contribution

i) Method of calculating the contribution for members of the Contributory Pension Scheme for full-time non-teaching employees of Community & Comprehensive Schools.

Formula

a) 3.5% of weekly gross pay less twice the rate of the contributory state pension (CSP)

Plus

b) 1.5% of weekly gross pay

Equals

c) Total Deduction

Example:

Weekly Gross Pay	€700.00
Current CSP	€248.30

Contribution calculation:

- a) $€700 - (€248.30 \times 2) = €203.40 \times 3.5\% = €7.12$
- Plus
- b) $€700 \times 1.5\% = €10.50$
- Equals
- c) Total Deduction €17.62

ii) Method of calculation the contribution for members of the Contributory Pension Scheme for Widows and Children of full-time non-teaching employees servicing on the staff.

Formula

- a) 3.5% of weekly gross pay less twice the rate of the contributory state pension (CSP)
- Plus
- b) An additional 1.5% of weekly gross pay less twice the rate of the contributory state pension (CSP)
- Plus
- c) 1.5% of weekly gross pay
- Equals
- d) Total Deduction

Example:

Weekly Gross Pay	€700.00
Current CSP	€248.30

Contribution calculation:

- a) $€700 - (€248.30 \times 2) = €203.40 \times 3.5\% = €7.12$
- Plus
- b) $€700 - (€248.30 \times 2) = €203.40 \times 1.5\% = €3.05$
- Plus
- c) $€700 \times 1.5\% = €10.50$
- Equals
- d) Total Deduction: €20.67

Further information or clarification on any of the issues raised in this Guideline can be obtained from the FSSU.

Tel: 01-269 0677

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12th April 2019

Treoirlíne Airgeadais 2019/2020 - 30

Pobalscoileanna agus Scoileanna Cuimsitheacha

Scéim Pinsean Ranníocach d'fhostaithe lánaimseartha neamhtheagaisc na bPobalscoileanna agus na Scoileanna Cuimsitheacha

1. Réamhrá

Méadaíodh **an Pinsean Stáit Ranníocach** faoi €5 in aghaidh na seachtaine ón **29 Márta 2019**. Is é €248.30 (€258.30 do dhaoine os cionn 80) in aghaidh na seachtaine uasráta an phinsin stáit ranníocaigh anois. Beidh méaduithe comhréireacha i gceist do chleithiúnaithe aosaithe agus dóibh siúd atá ar rátaí laghdaithe.

Ba cheart an ráta nua de €248.30 a úsáid chun an ranníocaíocht atá dlite faoin scéim a ríomh (agus ranníocaíochtaí atá dlite faoin Scéim Pinsean Ranníocach do Bhaintreacha agus Leanaí fostaithe neamhtheagaisc lánaimseartha atá ar an bhfoireann más infheidhme) le héifeacht ón seachtain phá dar tús an 25 Márta 2019.

2. An modh chun an ranníocaíocht a ríomh

i) An modh chun an ranníocaíocht a ríomh do bhaill na Scéime Pinsean Ranníocaí le haghaidh fostaithe neamhtheagaisc lánaimseartha i bPobalscoileanna agus Scoileanna Cuimsitheacha.

An fhoirmle

d) 3.5% den phá comhlán seachtainiúil lúide dhá oiread ráta an phinsin stáit ranníocaigh (PSR)

Móide

e) 1.5% den phá comhlán seachtainiúil

Cothrom le

f) Laghdú lomlán

Sampla:

Pá Comhlán Seachtainiúil	€700.00
An PSR Reachta	€248.30

An ranníocaíocht a ríomh:

d) $€700 - (€248.30 \times 2) = €203.40 \times 3.5\% = €7.12$

Móide

e) $€700 \times 1.5\% = €10.50$

Cothrom le

f) Laghdú lomlán €17.62

ii) An modh chun an ranníocaíocht a ríomh do bhaill na Scéime Pinsean Ranníocaí do Bhaintreacha agus Leanaí fostaithe neamhtheagaisc lánaimseartha atá ar an bhfoireann faoi láthair.

An fhoirmle

a) 3.5% den phá comhlán seachtainiúil lúide dhá oiread ráta an phinsin stáit ranníocaigh (PSR)

Móide

b) 1.5% breise den phá comhlán seachtainiúil lúide dhá oiread ráta an phinsin stáit ranníocaigh (PSR)

Móide

c) 1.5% den phá comhlán seachtainiúil

Cothrom le

d) Laghdú lomlán

Sampla:

Pá Comhlán Seachtainiúil	€700.00
An PSR Reachta	€248.30

An ranníocaíocht a ríomh:

e) $€700 - (€248.30 \times 2) = €203.40 \times 3.5\% = €7.12$

Móide

f) $€700 - (€248.30 \times 2) = €203.40 \times 1.5\% = €3.05$

Móide

g) $€700 \times 1.5\% = €10.50$

Cothrom le

h) Laghdú lomlán €20.67

Is féidir tuilleadh faisnéise nó soiléiriú a fháil ar aon cheann de na saincheisteanna sa Treoir seo ach dul i dteagmháil leis an FSSU.

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An 12 Aibreán 2019