

Financial Guideline 2019/2020 - 32

Community & Comprehensive Schools

Public Service Pension Increases (Public Service Pay and Pensions Act 2017)

1. Introduction

This guideline applies to schools that currently are paying pensioners through the school payroll. The guideline does not apply to Single Public Service Pension Scheme pensions.

2. Pensioners are divided into two groups

- a. Pre-March 2012 retirees
- b. Post 1st March 2012 retirees

- a. Pre-March 2012 retirees: The increases will only be passed on to the pensioners when the pay level on which their pension is based does not exceed the actual pay level of current serving staff in the same grades and on the same PayScale point.
- b. Post 1st March 2012 retirees: The increases will be passed on to the pensioners who retired on or after the 1st March 2012 in nearly all cases.

The pension increases should be applied to the pre-PSPR value of the pension.

3. Pension Increases under Public Service Stability Agreement (PSSA) 2018-2020 agreement

2017 Act basic pay increases, and qualifying ceilings for pre-March 2012 pension benefit			
Pay increase details			Approx. salary ceiling for pre-March 2012 pensions to qualify for increase *
Date	Increase	Qualifying Basic Salaries	
1 January 2018	1%	All	€31,500
1 October 2018	1%	All	€32,700
1 January 2019	1%	Salaries up to €30,000	€29,900
1 September 2019	1.75%	All	€45,500
1 January 2020	0.5%	Salaries up to €32,000	€31,700
1 October 2020	2%	All	€70,000

* These “ceilings” are not pension values. Instead they are the approximate maximum pensionable salary levels associated with pre-March 2012 pensions, up to which the pensions should benefit from each basic pay increase.

- a. No pension increase will apply if the pensionable salary associated with the pension before the pay increase exceeds the corresponding actual pay level of current serving staff in the same grades and on the same PayScale point.
- b. The basic pay increases should not be applied to that part of the pension which derives from a fixed periodic allowance.

In the case of pensions whose original award is co-ordinated (integrated) with the Contributory State Pension (CSP), any increase due under this circular should, in line with long-established practice, be applied simply to that pension itself, i.e. without CSP-based recalculation.

4. Increase of 0.5% on basic salaries no higher than €32,000, effective 1 January 2020

Which pensions should benefit from the pay increase?

This pay increase should be applied to all pensions in payment where the pensionable salary associated with the pension, just before 1 January 2020, is no more than €32,000.

5. Increase of 2% on all basic salaries, effective 1 October 2020

Which pensions should benefit from the pay increase?

Pensions awarded in respect of retirements before 1 March 2012:

- This pay increase should be applied to such pensions where, and to the extent that, such application is needed to uprate the pensionable salary associated with the pension to the corresponding in-payment salary rate.
- This means, in general, that the pre-March 2012 pensions qualifying for this increase are those with associated pre-FEMPI (pre-2010) pensionable salary **no higher than about €70,000**.

Pensions awarded in respect of retirements on or after 1 March 2012:

- This pay increase should be applied to all pensions awarded in respect of retirements on or after 1 March 2012.

For further information please see Department of Public Expenditure and Reform
[Circular 02/2018](#)

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

Tel: 01-269 0677
info@fssu.ie

26th February 2020

Appendix A

Example

Andrew was awarded a pension of €3,445. This was based on a final salary of €28,709 (he had no pensionable allowance earnings).

The pension remained in payment at €3,445 at end-2017, at which point it continued to reflect an uprated pensionable remuneration of €28,709.

Since Andrew's retirement, the salary which he was paid at retirement, being the point, he had reached on his grade's pay scale, has also changed:

- (i) It was cut on 1 January 2010 under the FEMPI (No. 2) 2009 pay cut.
- (ii) It was increased on 1 January 2016 (1%) and 1 April 2017 (€1,000) under FEMPI 2015.
- (iii) It was increased by 1% on 1 January 2018 under the 2017 Act.

Following the changes at (i) to (ii) above the salary stood at €28,546 at end-December 2017 and following the pay increase at (iii) it increased to €28,831 on 1 January 2018.

Because the pensionable salary associated with Andrew's pension is lower, at €28,709 than the corresponding in-payment salary at 1 January 2018 of €28,831, his pension should be increased on foot of the 1% pay increase on 1 January 2018.

This pension increase on 1 January 2018 should be such as uprates the pensionable salary associated with the pension, €28,709, to the corresponding in-payment salary rate, €28,831.

The pension should therefore be increased by 0.425% (not 1%), from €3,445 to €3,460.

Note : $0.425\% = ((28831 - 28709) \text{ divided by } 28709 \text{ multiplied by } 100)$

Treoirlíne Airgeadais 2019/2020 - 32

Pobalscoileanna agus Scoileanna Cuimsitheacha

Méaduithe ar Phinsin Seirbhíse Poiblí (An tAcht um Pá agus Pinsin Seirbhíse Poiblí, 2017)

1. Réamhrá

Baineann an treoir seo le scoileanna a bhfuil pinsin á n-íoc le daoine acu faoi láthair trí phárolla na scoile. Ní bhaineann an treoir le pinsin faoin Scéim Pinsean Seirbhíse Poiblí Aonair.

2. Tá dhá ghrúpa pinsinéirí i gceist

- a. Daoine a chuaigh ar scor roimh Mhárta 2012
- b. Daoine a chuaigh ar scor tar éis an 1 Márta 2012

- a) I gcás daoine a chuaigh ar scor roimh Mhárta 2012: Ní chuirfear na méaduithe ar aghaidh chuig na pinsinéirí sin ach amháin sa chás nach mó an leibhéal pá a bhfuil a bpinsean bunaithe air ná leibhéal iarbhír pá ball foirne atá ag fónamh faoi láthair ar an bpointe céanna den scála pá.
- b) Daoine a chuaigh ar scor tar éis an 1 Márta 2012: Cuirfear na méideanna ar aghaidh chuig daoine a chuaigh ar scor ar an 1 Márta 2012 nó ina dhiaidh i mbeagnach gach cás.

Ba chóir go gcuirfí na méaduithe pinsin le luach réamh-PSPR (Laghdú Pinsin Seirbhíse Poiblí) an phinsin.

3. Méaduithe Pinsin faoi Chomhaontú Cobhsaíochta na Seirbhíse Poiblí (PSSA) 2018-2020

Arduithe bunphá in Acht 2017, chomh maith le huasteorainneacha cáilitheacha le haghaidh sochar pinsin roimh Mhárta 2012			
<i>Sonraí faoi arduithe pá</i>			<i>Neas-uasteorainn tuarastail le go mbeadh pinsin roimh Mhárta 2012 i dteideal an mhéadaithe *</i>
<i>Dáta</i>	<i>Méadú</i>	<i>Buntuarastail Cháilitheacha</i>	
1 Eanáir 2018	1%	Gach ceann	€31,500
1 Deireadh Fómhair 2018	1%	Gach ceann	€32,700
1 Eanáir 2019	1%	Tuarastail suas go dtí €30,000	€29,900
1 Meán Fómhair 2019	1.75%	Gach ceann	€45,500
1 Eanáir 2020	0.5%	Tuarastail suas go dtí €32,000	€31,700
1 Deireadh Fómhair 2020	2%	Gach ceann	€70,000

*** Ní luacha pinsin iad na “huasteorainneacha” seo. Is é atá iontu, ina ionad sin, ná na neasleibhéil uasta tuarastail inphinsin a bhaineann le pinsin roimh Mhárta 2012, agus suas go dtí na leibhéil sin, ba chóir go mbainfeadh na pinsin sin tairbhe as gach ardú bunphá.**

- Ní bheidh aon mhéadú pinsin i gceist sa chás gur mó an tuarastal inphinsin a bhaineann leis an bpinsean roimh an méadú pá ná leibhéal iarbhír pá ball foirne atá ag fónamh faoi láthair sna gráid céanna ar an bpointe céanna den scála pá.
- Ní cóir go gcuirfí na méaduithe bunphá leis an gcuid sin den phinsean a dhíorthaítear ó liúntas seasta tréimhsiúil.

I gcás pinsin a bhfuil a mbronnadh an chéad lá riamh comhordaithe (comhcheangailte) leis an Scéim Pinsin Ranníocach (CSP), ba chóir, i gcás aon mhéadaithe atá dlite faoin imlitir seo, go gcuirfí an méadú sin leis an bpinsean féin amháin, de réir an chleachtais sheanbhunaithe, is é sin, gan aon atháireamh bunaithe ar CSP a bheith ann.

4. Méadú 0.5% ar bhuntuarastail nach airde iad ná €32,000, i bhfeidhm ón 1 Eanáir 2020.

Cén pinsin ar chóir go mbainfidís tairbhe as an ardú pá?

Ba chóir go mbainfeadh an t-ardú pá seo le gach pinsean atá á íoc, sa chás nach mó an tuarastal inphinsin a bhaineann leis an bpinsean díreach roimh an 1 Eanáir 2020 ná €32,000.

5. Méadú 2% ar gach buntuarastal, i bhfeidhm ón 1 Deireadh Fómhair 2020

Cén pinsin ar chóir go mbainfidís tairbhe as an ardú pá?

Pinsin a bronnadh i ndáil le daoine a chuaigh ar scor roimh an 1 Márta 2012:

- Ba chóir go gcuirfí an t-ardú pá seo le pinsin i gcás, agus sa mhéid go bhfuil sin ag teastáil chun luach an tuarastail inphinsin a bhaineann leis an bpinsean a ardú go dtí an ráta tuarastail comhfhreagrach atá á íoc.
- Ciallaíonn sin, i gcoitinne, gurb iad na pinsin roimh Mhárta 2012 atá i dteideal an mhéadaithe seo ná iad siúd a bhfuil tuarastal inphinsin réamh-FEMPI (roimh 2010) bainteach acu **nach mó é ná thart ar €70,000.**

Pinsin a bronnadh i ndáil le daoine a chuaigh ar scor ar an 1 Márta 2012 nó ina dhiaidh:

- Ba chóir go gcuirfí an t-ardú pá seo le gach pinsean a bronnadh i ndáil le daoine a chuaigh ar scor ar an 1 Márta 2012 nó ina dhiaidh.

Chun tuilleadh eolas a fháil, féach leat [Imlitir 02/2018](#) na Roinne Caiteachais Phoiblí agus Athchóirithe.

Is féidir tuilleadh eolais nó soiléiriú a fháil ar aon cheann de na saincheisteanna sa Treoirlíne seo ach dul i dteagmháil le FSSU.

Guthán: 01 269 0677
info@fssu.ie

An 26 Feabhra 2020

Aguisín A

Sampla

Bronnadh pinsean €3,445 ar Andrew. Bhí sin bunaithe ar thuarastal deiridh de €28,709 (ní raibh aon tuilleamh liúntais inphinsin aige).

Bhí pinsean €3,445 fós á íoc ag deireadh 2017, agus ag an am sin, ba ionann é fós agus luach saothair inphinsin ar luach ardaithe de €28,709.

Ó chuaigh Andrew ar scor, bhí athrú tagtha freisin ar an tuarastal a bhí á íoc leis tráth a scoir, is é sin, an pointe a bhí sroichte aige ar scála pá a ghráid:

- (i) Ciorraíodh an tuarastal sin ar an 1 Eanáir 2010 faoin gciorrú pá a tharla de réir FEMPI (Bearta Airgeadais Éigeandála ar Mhaithe le Leas an Phobail) (Uimh. 2) 2009.
- (ii) Ardaíodh é ar an 1 Eanáir 2016 (1%) agus ar an 1 Aibreán 2017 (€1,000) faoi FEMPI 2015.
- (iii) Ardaíodh é faoi 1% ar an 1 Eanáir 2018 faoi Acht 2017.

Tar éis na n-athruithe a tharla de réir (i) agus (ii) thuas, bhí tuarastal de €28,546 ann ag deireadh Nollaig 2017, agus tar éis an ardaithe pá luaite in (iii), chuaigh an tuarastal suas go dtí €28,831 ar an 1 Eanáir 2018.

Ós rud é go bhfuil an tuarastal inphinsin a bhaineann le pinsean Andrew níos ísle, ag €28,709, ná an tuarastal comhfhreagrach de €28,831 a bhí á íoc amhail ar an 1 Eanáir 2018, ba chóir go méadófaí a phinsean mar thoradh ar an ardú pá de 1% ar an 1 Eanáir 2018.

Maidir leis an méadú pinsin sin ar an 1 Eanáir 2018, ba chóir go n-ardódh sé luach an tuarastail inphinsin a bhaineann leis an bpinsean, is é sin, €28,709, go dtí an ráta tuarastail comhfhreagrach atá á íoc, is é sin, €28,831.

Mar sin, ba chóir go méadófaí an pinsean faoi 0.425% (agus ní 1%), ó €3,445 go dtí €3,460.

Tabhair faoi deara: $0.425\% = ((28831 - 28709) \text{ roinnte ar } 28709 \text{ iolraithe faoi } 100)$