

## Financial Guideline 2021/2022 - 22

### Community & Comprehensive Schools

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

This guideline supersedes guideline 2018/2019-30.

## 1. Introduction

**The Contributory State Pension** has been increased by €5 a week from **the 1<sup>st</sup> January 2022**. The top rate of contributory state pension will now be €253.30 (over 80 €263.30) a week. There will be proportional increases for dependant adults and those on reduced rates.

The new rate of €253.30 should be used for the purpose of calculating the contribution due under the scheme (and those of the Contributory Pension Scheme for Spouse and Children of full-time non-teaching employees serving on the staff where applicable) with effect from the pay week commencing the 1<sup>st</sup> January 2022.

## 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	€253.30

Contribution calculation:

- a)  $€700 - (€253.30 \times 2) = €193.40 \times 3.5\% = €6.77$   
Plus
- b)  $€700 \times 1.5\% = €10.50$   
Equals
- c) Total Deduction €17.27

ii) Method of calculation the contribution for members of both the Contributory Pension Scheme and the Contributory Pension Scheme for Spouses 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	€253.30

Contribution calculation:

- a)  $€700 - (€253.30 \times 2) = €193.40 \times 3.5\% = €6.77$   
Plus
- b)  $€700 - (€253.30 \times 2) = €193.40 \times 1.5\% = €2.90$   
Plus
- c)  $€700 \times 1.5\% = €10.50$   
Equals
- d) Total Deduction: €20.17

[Please click here for a template to assist with the calculations.](#)

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10<sup>th</sup> January 2022

## Treoirlíne Airgeadais 2021/2022 - 22

### Pobalscoileanna agus Scoileanna Cuimsitheacha

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

Tá an treoirlíne seo ag dul in ionad threoirlíne 2018/2019-30.

### 1. Réamhrá

Méadaíodh **an Pinsean Stáit Ranníocach** faoi €5 in aghaidh na seachtaine ón **an 1 Eanáir 2022**. Is é €253.30 (€263.30 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 €253.30 a úsáid chun an ranníocaíocht atá dlite faoin scéim a ríomh (agus ranníocaíochtaí atá dlite faoin Scéim Pinsean Ranníocach do Chéilí agus Leanaí fostaithe neamhtheagaisc lánaimseartha atá ar an bhfoireann más infheidhme) le héifeacht ón tseachtain phá dar tús an 1 Eanáir 2022.

### 2. An modh chun an ranníocaíocht a ríomh

*i) An modh chun an ranníocaíocht a ríomh do bhaill na Scéime Pinsean Ranníocáí 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	€253.30

An ranníocaíocht a ríomh:

$$d) \text{ €700} - (\text{€253.30} \times 2) = \text{€193.40} \times 3.5\% = \text{€6.77}$$

Móide

$$e) \text{ €700} \times 1.5\% = \text{€10.50}$$

Cothrom le

$$f) \text{ Laghdú lomlán €17.27}$$

ii) An modh chun an ranníocaíocht a ríomh do bhaill na Scéime Pinsean Ranníocaí agus na Scéime Pinsean Ranníocaí do Chéilí 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	€253.30

An ranníocaíocht a ríomh:

$$e) \text{ €700} - (\text{€253.30} \times 2) = \text{€193.40} \times 3.5\% = \text{€6.77}$$

Móide

$$f) \text{ €700} - (\text{€253.30} \times 2) = \text{€193.40} \times 1.5\% = \text{€2.90}$$

Móide

$$g) \text{ €700} \times 1.5\% = \text{€10.50}$$

Cothrom le

$$h) \text{ Laghdú lomlán €20.17}$$

[Clliceáil anseo le haghaidh teimpléad a chabhróidh leat leis na ríomhanna.](#)

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An 10 Eanáir 2022