

Financial Guideline 2022/2023 – 27

Community & Comprehensive Schools

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

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 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 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.

a. 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 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](#).

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 20 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

30th March 2023

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

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.

- | | | | |
|-------------------|---|---|--|
| 2013 |  |  |  |
| | Inputs by Administrators | | |
| Pay Period | Actual Gross Pensionable Pay | Actual Gross Pensionable Allowance | FTE Work Pattern |
| 1 | 0.00 | 0.00 | 1.00 |
| 2 | 0.00 | 0.00 | 1.00 |

- | Scheme Contributions Payable | | |
|---------------------------------|---------------------------------|----------------------------|
| Member Contribution 1
(3.0%) | Member Contribution 2
(3.5%) | Total Member Contributions |
| 60.00 | 34.95 | 94.95 |

- | Referable Amounts | |
|---------------------------------------|---------------------------------|
| Total Pension
Referable
Amounts | Lump Sum
Referable
Amount |
| 12.45 | 75.00 |

- | 2020 | | | | | | | | | | | |
|---|------------------------------|------------------------------------|------------------|---|--|---|--|--|---|---------------------------|--|
| Pay Period | Inputs by Administrators | | | Total Actual Gross Pensionable Remuneration | FTE Total Gross Pensionable Remuneration | Scheme Contributions Payable | | | Referable Amounts | | |
| | Actual Gross Pensionable Pay | Actual Gross Pensionable Allowance | FTE Work Pattern | | | Member Contribution 1 (3.0%) | Member Contribution 2 (3.5%) | Total Member Contributions | Total Pension Referable Amounts | Lump Sum Referable Amount | |
| 1 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 3 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 5 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 6 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 7 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 8 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 9 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 10 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 11 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 12 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| TOTALS | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| <div> <div>2020 benefits adjusted for subsequent CPI to 31/12/2020
(see Circular 02/2022)</div> <div> <div>Year ending 31/12/2020</div> <div>Year ending 31/12/2021</div> </div> </div> | | | | | | <div>% CPI Increase</div> <div>0.00%</div> <div>3.50%</div> | <div>Total Pension Referable Amounts</div> <div>0.00</div> <div>0.00</div> | <div>Lump Sum Referable Amount</div> <div>0.00</div> <div>0.00</div> | <div>2020 assumptions</div> <div> <div>Weekly CSP rate</div> <div>Monthly offset (2xCSP)</div> <div>Referable amounts threshold</div> </div> <div> <div>248.30</div> <div>2159.38</div> <div>4038.64</div> </div> | | |
| | | | | | | | | | | Current Values | |
| 2021 | | | | | | | | | | | |
| Pay Period | Inputs by Administrators | | | Total Actual Gross Pensionable Remuneration | FTE Total Gross Pensionable Remuneration | Scheme Contributions Payable | | | Referable Amounts | | |
| | Actual Gross Pensionable Pay | Actual Gross Pensionable Allowance | FTE Work Pattern | | | Member Contribution 1 (3.0%) | Member Contribution 2 (3.5%) | Total Member Contributions | Total Pension Referable Amounts | Lump Sum Referable Amount | |
| 1 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 3 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 5 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 6 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 7 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 8 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 9 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 10 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 11 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 12 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| TOTALS | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| <div> <div>2021 benefits adjusted for subsequent CPI to 31/12/2021
(see Circular 02/2022)</div> <div> <div>Year ending 31/12/2021</div> <div>Year ending 31/12/2022</div> </div> </div> | | | | | | <div>% CPI Increase</div> <div>0.00%</div> <div>3.50%</div> | <div>Total Pension Referable Amounts</div> <div>0.00</div> <div>0.00</div> | <div>Lump Sum Referable Amount</div> <div>0.00</div> <div>0.00</div> | <div>2021 assumptions</div> <div> <div>Weekly CSP rate</div> <div>Monthly offset (2xCSP)</div> <div>Referable amounts threshold</div> </div> <div> <div>248.30</div> <div>2159.38</div> <div>4038.64</div> </div> | | |
| | | | | | | | | | | Current Values | |

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		
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		
A	Has the application declaration form been completed and approved for all Department sanctioned staff employed on or after 01 st January 2013? If yes move to question C, if no move to question B.	
B	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	<p>If the application declaration form has been completed has it been placed on the employee's permanent file?</p> <p>If yes move to Step 3.</p> <p>If no set up a permanent file for the employee and place the application declaration form on it.</p>	
Step 3: Review employee contribution calculations		
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		
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?	