

Collection of Contributions for Relevant Public Sector Pension Schemes

This guideline supersedes guideline 22 - 2020/2021.

1. Introduction

This guideline is being issued as a reminder of the arrangements for the collection of the pension contribution deducted from non-teaching employee's wages who are members of either the Contributory Pension Scheme for Non-Teaching Employees of the Community & Comprehensive schools or the Single Public Service Pension Scheme.

2. Collection of Contributions

In general, Department of Education sanctioned staff in Community & Comprehensive schools are members of either the Single Public Service Pension Scheme or the Contributory Pension Scheme for Full-Time Non-Teaching Employees of Community & Comprehensive Schools. Boards of management are responsible for the collection of pension contributions by making appropriate deductions from the weekly/monthly pay of members of these contributory pension schemes.

2.1. The Contributory Pension Scheme for Full-Time Non-Teaching Employees of Community & Comprehensive Schools

For members of this scheme, the Department of Education deduct the pension contributions set out in the census form from the individual schools non-teaching pay grant (no payment needs to be made by the school).

For example, a full-time caretaker on a weekly salary of €643.16 is a member of the contributory pension scheme and has a pension deduction of approximately €14 per week from their gross pay. The school's annual non-teachers pay grant will be reduced by €728 (€14*52) to take account of the total annual contributions deducted for the caretaker's wages.

As a result of this arrangement, pension contributions deducted from the members' pay should be retained by the board of management and used for the purposes of the non-teaching pay budget. **Appendix 1** sets out how to account for the pension contribution deduction in the accounting package.

2.2 The Single Public Service Pension Scheme

For members of this scheme, the board of management is required to remit the contributions collected to the relevant Department of Public Expenditure and Reform bank account, on a monthly basis.

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](#).

Appendix 2 sets out how to account for the pension contribution deduction in the accounting package.

3. Further information

Further information on these pension schemes can be found [here](#).

Tel: 01-269 0677
info@fssu.ie

18th January 2024

Appendix 1

Accounting for Contributions to the Contributory Pension Scheme for Full-Time Non-Teaching Employees of Community and Comprehensive Schools in BrightBooks (formerly Surf Accounts)

These contributions should be accounted for under the Non-Teachers Pay Budget Heading as follows;

Where a payroll journal is being used to post the wages

- The pension deduction should be,
 - **Credit** to code - **3030** Non-Teachers Pay Budget

Where a payroll journal is not being used to post the wages

- A journal will have to be used to record the pension deduction each month,
 - **Credit** to code - **3030** Non-Teachers Pay Budget
 - **Debit** the relevant wages expense code to whom the pension deduction relates to e.g., 5010 Caretakers Wages Expense, 5110 Cleaners Wages Expense or 6010 Clerical Officer Wages Expense

Appendix 2

Accounting for Contributions to the Single Public Service pension scheme pension scheme

These contributions should be accounted for as a wages expense as follows;

Where a payroll journal is being used to post the wages

- The pension deduction should be,
 - **Credit** to code - **2220** Single Public Service Pension Scheme Control Account
 - The payment should be allocated to account code 2220.

Where a payroll journal is not being used to post the wages

Post the payment to the relevant wages expense code to whom the pension deduction relates to e.g., 5010 Caretakers Wages Expense, 5110 Cleaners Wages Expense or 6010 Clerical Officer Wages Expense

Bailiú Ranníocaíochtaí do Scéimeanna Pinsean Earnála Poiblí is Ábhartha

Tá an treoirlíne seo ag teacht in ionad Threoirlíne 22 - 2020/2021.

1. Réamhrá

Tá an treoirlíne seo á heisiúint mar mheabhrúchán ar na socruithe atá ann maidir le bailiú na ranníocaíochtaí pinsin a bhaintear as pá fostaithe neamhtheagaisc atá ina mbaill den Scéim Pinsin Ranníocach d'Fhostaithe Neamhtheagaisc i Scoileanna Pobail agus Cuimsitheacha nó den Scéim Pinsean Seirbhíse Poiblí Aonair.

2. Bailiú Ranníocaíochtaí

Is iondúil go mbíonn baill foirne neamhtheagaisc atá ceadaithe ag an Roinn Oideachais i Scoileanna Pobail agus Scoileanna Cuimsitheacha ina mbaill den Scéim Pinsean Seirbhíse Poiblí Aonair nó den Scéim Pinsin Ranníocach d'Fhostaithe Lánaimseartha Neamhtheagaisc i Scoileanna Pobail agus Cuimsitheacha. Tá boird bhainistíochta freagrach as ranníocaíochtaí pinsin a bhailiú trí asbhaintí iomchuí a dhéanamh ó phá seachtainiúil/míosúil bhaill na scéimeanna pinsin ranníocach sin.

2.1. An Scéim Pinsin Ranníocach d'Fhostaithe Lánaimseartha Neamhtheagaisc i Scoileanna Pobail agus na Scoileanna Cuimsitheacha

I gcás bhaill na scéime seo, asbhaineann an Roinn Oideachais na ranníocaíochtaí pinsin atá leagtha amach san fhoirm áirimh ó dheontas pá neamhtheagaisc na scoile aonair (ní gá don scoil aon íocaíocht a dhéanamh).

Mar shampla, bíonn asbhaint pinsin thart ar €14 in aghaidh na seachtaine óna phá comhlán i gceist i gcás feighlí lánaimseartha atá ina bhall den scéim pinsin ranníocach agus a mbíonn tuarastal seachtainiúil €643.16 á fháil aige. Laghdófar deontas pá bliantúil neamhtheagaisc na scoile €728 (€14*52) chun na ranníocaíochtaí bliantúla ar fad a asbhaineadh ó phá an fheighlí a chur san áireamh.

Mar thoradh ar an socrú sin, ba cheart don bhord bainistíochta na ranníocaíochtaí pinsin a asbhaineadh ó phá na mball a choinneáil agus a úsáid chun críocha an bhuiséid pá

neamhtheagaisc. In **Aguisín 1** leagtar amach cén chaoi cuntas a thabhairt ar asbhaint na ranníocaíochtaí pinsin sa phacáiste cuntasáíochta.

2.3 An Scéim Pinsean Seirbhíse Poiblí Aonair

I gcás bhaill na scéime seo, ceanglaítear ar an mbord bainistíochta na ranníocaíochtaí arna mbailiú a chur ar aghaidh chuig an gcuntas bainc ábhartha de chuid na Roinne Caiteachais Phoiblí agus Athchóirithe ar bhonn míosúil.

Gach uair a chuirtear ranníocaíochtaí ar aghaidh, ní mór an teimpléad ag an nasc thíos a chomhlánú agus a chur isteach tríd an ríomhphost chuig singlescheme@per.gov.ie. Is féidir an scarbhileog teimpléid a bhíonn le cur isteach leis na ranníocaíochtaí a íoslódáil [anseo](#).

In **Aguisín 2** leagtar amach cén chaoi cuntas a thabhairt ar asbhaint na ranníocaíochtaí pinsin sa phacáiste cuntasáíochta.

3. Tuilleadh eolais

Tá tuilleadh eolais maidir leis na scéimeanna pinsin sin le fáil [anseo](#).

Guthán: 01-269 0677
info@fssu.ie

An 18 Eanáir 2024

Aguisín 1

Cuntas a thabhairt in BrightBooks (Surf Accounts) ar Ranníocaíochtaí leis an Scéim Pinsin Ranníocach d'Fhostaithe Lánaimseartha Neamhtheagaisc i Scoileanna Pobail agus Scoileanna Cuimsitheacha

Ba cheart na ranníocaíochtaí a áireamh sna cuntais faoin gceannnteideal Buiséad Pá Neamhtheagaisc mar seo a leanas:

I gcás go bhfuil dialann phárolla á húsáid chun an pá a phostáil

- Ba cheart an asbhaint phinsin,
 - **a chur do shochar** an chóid **3030** Buiséad Pá Neamhtheagaisc

I gcás nach bhfuil dialann phárolla á húsáid chun an pá a phostáil

- Caithfear dialann a úsáid chun an asbhaint phinsin a thaifeadadh gach mí,
 - **Cuir do shochar** an chóid **3030** Buiséad Pá Neamhtheagaisc
 - **Cuir do dhochar** an chóid costais pá ábhartha lena mbaineann an asbhaint pinsin m.sh., 5010 Costas Pá Feighlithe, 5110 Costas Pá Glantóirí nó 6010 Costas Pá Oifigeach Cléireachais

Aguisín 2

Cuntas a thabhairt ar Ranníocaíochtaí leis an Scéim Pinsean Seirbhíse Poiblí Aonair

Ba cheart na ranníocaíochtaí seo a áireamh sna cuntais mar chostas pá mar seo a leanas:

I gcás go bhfuil dialann phárolla á húsáid chun an pá a phostáil

- Ba cheart an asbhaint phinsin,
 - **a chur do shochar** don chóid **2220** Cuntas Rialaithe don Scéim Pinsean Seirbhíse Poiblí Aonair
 - an cód cuntais 2220 a shannadh don íocaíocht.

I gcás nach bhfuil dialann phárolla á húsáid chun an pá a phostáil

Postáil an íocaíocht chuig an gcód costais pá a mbaineann an asbhaint pinsin leis, m.sh., 5010 Costais Phá Feighlithe, 5110 Costais Phá Glantóirí nó 6010 Costais Phá Oifigeach Cléireachais