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

*(This guideline supersedes guideline 23 - 2024/2025)*

## Part 2 Annual Administration Activities

**Related FSSU Guideline:**

Guideline 14-2025/2026 Single Public Service Pension Scheme for Department sanctioned staff in Community & Comprehensive schools – Part 1 Review of the SPSPS Covers:

- Review of current Department of Education and Youth (DEY) sanctioned staff employed since 2013
- Recruitment of DEY sanctioned staff by the board of management
- Employee contribution rates for SPSPS members
- Remittance of contributions collected

The objective of this guideline is to provide support to boards of management and clerical officers on the administration of the Single Public Service Pension Scheme (SPSPS) in Community & Comprehensive schools. This guideline covers the annual core administration activities that a board is required to carry out.

The six annual administration activities required by the Department of Public Expenditure and Reform (DPER) are as follows:

1) **Annual Scheme Membership Survey (Timeframe – January)**
   As the board of management is a Relevant Authority, the annual scheme membership survey must be completed.
2) **Single Scheme Pensioners' Payroll Adjustments (Timeframe – January-February)**
   This applies to pensioners on the school payroll receiving a pension from the SPSPS.
3) **Updating/CPI Increases to Deferred Members' Benefits (Timeframe – January-June)**
   This applies if members have paid contributions to the scheme for 24 months or more and finished pensionable employment before retirement age.
4) **Preparation and Issue of Annual Benefit Statements (Timeframe – January-June)**
   As the board of management is a Relevant Authority, issuing an annual benefit statement is a legal requirement under Part 43 (2) of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012. The statement will reflect the member's pension position on 31 December last. The statement should issue no later than 30 June each year. This statement is issued to each active member by the school.

5) **Pensioner Declaration Exercise (Timeframe – September-November)**
   This applies to persons on the school payroll receiving a pension from the SPSPS.

6) **Transfer of Single Scheme membership to the DPER databank.**
   Each Relevant Authority is required to make periodic electronic submissions to the single scheme databank in respect of its single scheme members, pensioners and beneficiaries through a secure portal.

This is the website link for annual administration activities. Below we have included more detail on each of the annual activities required:

**1. Annual Scheme Membership Survey (Timeframe – January)**

- Annual fees are payable to the pension authority for the SPSPS. The fee is based on the total active membership of the SPSPS on the 1st of January annually.
- DPER has undertaken on behalf of all SPSPS employers across the public service, to calculate and remit the annual fees due to the pension authority in respect of the single scheme.
- It is suggested that schools prepare for this survey in early January each year by preparing a report of active and deferred members on the last day of the previous year.
- To assist with the calculation of the pension authority fees, DPER sends a brief questionnaire to all Relevant Authorities at the start of January for completion and request that it is returned by a specified date to ensure the timely payment of fees to the pension authority.
- The school will need its designated relevant authority number to complete the survey. This can be found by clicking here.
- If you require any assistance in relation to this survey return, please email: singleschemequeries@per.gov.ie.

**2. Single Scheme Pensioners' Payroll Adjustments (Timeframe – January-February)**

- This applies to persons on the school payroll receiving a pension from the SPSPS.
- A key feature of the SPSPS is that increases to pensions in payment under the scheme are linked to inflation (CPI). Changes in inflation are communicated annually by a DPER Circular and have effect from 1 January of that year to single scheme pensions in payment at the end of the previous year.
- As such, pensions in payment on 31 December annually under the SPSPS are reviewed and adjusted for inflation (CPI) when sanctioned by the Minister for Public Expenditure & Reform. This includes single scheme survivor's pensions and children's pensions.
- While preparations for this review may be undertaken upon completion of the preceding December payroll (e.g., running reports with details of any single scheme pensioners), the

exercise cannot be progressed until the relevant sanctioned CPI rate has been notified by DPER.

- Schools may access a single scheme Pensioner in Payment CPI Uprating Tool in the Employer's Tool section of the SPSPS website. As the Calculation Tool Guidelines explain, by inserting the existing rates of pensions in payment and inputting the CPI rate to be applied, the Calculation Tool will calculate the revised rate of pension payable.

### 3. Updating/CPI Increases to Deferred Members' Benefits (Timeframe – January-June)

- This applies if there are members who have paid contributions to the scheme for 24 months or more and finish pensionable employment before retirement age.

- It is recommended that schools undertake a comprehensive review of all deferred single scheme members' benefits to establish if their deferred benefits need to be increased for CPI (as per active members). If the school is not using an automated pension system this can be done using the administrators' contributions and referable amounts calculation tool as applies to active members in Section 6 below.

  See **Appendix A** for further information on this.

- In doing so this will help to ensure that schools are well-placed to:
  - ➢ Promptly respond to pension queries from deferred members;
  - ➢ Promptly calculate deferred member benefits at the time of their retirement (or death prior to retirement);
  - ➢ Efficiently respond to queries from other public service employers about a former/deferred member's pension position;
  - ➢ Readily collate information required centrally as part of an actuarial assessment, for example, or to facilitate the migration of accurate data across to a new pension system;
  - ➢ Provide up-to-date information on single scheme membership when requested by the DPER.

### 4. Preparation and Issue of Annual Benefit Statements (Timeframe – January-June)

- As the board of management is a Relevant Authority, issuing an annual benefit statement is a legal requirement under Part 43 (2) of the 2012 Act. The statement will reflect the member's pension position on 31 December last. The statement should issue no later than 30 June each year to each active member.

- The annual benefit statement is an important document. It shows the benefits that members have earned under the SPSPS up to 31 December in this employment. It also confirms the regular contributions that they have paid during this employment up to 31 December last.

- Changes in inflation (CPI) are communicated annually by official DPER Circular early in the new year. Once this notification issues each Relevant Authority is responsible for issuing annual benefit statements to all active members of the single scheme that were in pensionable employment on 31 December.

- Annual statements are required to have issued by Relevant Authorities i.e., boards of management, to each active member by 30 June annually and outline certain key information as at the end of the preceding year.

- The accurate preparation of an annual benefit statement for each member requires:
  - ➢ Collating members' Personal Details (e.g., date of birth, date of retirement, Pensions Adjustment Order information, personal address etc.).
  - ➢ Summary calculation of members' total contributions paid in the scheme year for which the Statement is being prepared.
  - ➢ Summary calculation of members' total referable amounts (pension & lump sum) in the scheme year for which the Statement is being prepared.

**IMPORTANT:** Unlike the application of CPI to pensioners, there is effectively a 12 month "freeze" before any increase is applied to referable amounts earned in the most recent full year for active members. An Annual Benefit Statement being prepared at 31 December 2025 for a member who has been in the Scheme for several years would be handled in the following way:

- Referable amounts earned before 2025 would be increased by the notified CPI rate at 31 December 2025.
- Referable amounts earned in 2025 would not be increased by CPI until 31 December 2026 (and would be the subject of a DPER Circular in early 2026, assuming an increase was recorded for that year).
- The most recent circular notifying increases or otherwise in the applicable rates of CPI provide a good overview of how CPI is to be applied to the most recent year's referable amounts and, if applicable, earlier years' referable amounts. This circular/notification can be accessed here.

- A suggested template for the annual benefit statement may be accessed in the Annual Administrator Activities Toolkit.
- Please check with your payroll provider as they may have the ability to produce the annual benefit statement.
- For schools whose payroll does not have an automated facility to calculate the referable amounts the administrators' contributions and referable amounts calculation tool is available to assist.
  See **Appendix A** for further information on this.

**5. Pensioner Declaration Exercise (Time frame – September-November)**

- This applies to persons on the school payroll receiving a pension from the SPSPS.

  The purpose of the declaration is to establish a pension recipient's ongoing eligibility to receive a pension under the terms of the SPSPS.

- The declaration form must be completed by the pension recipient and a pension paying authority i.e., the school may place a hold on pensions in payment where forms are not returned on time.

- Click here for a template of the Pensioner Declaration Form.

- The school should ensure that those in receipt of a pension under the SPSPS are included in the schools' regular pension declaration exercise which may be carried out on an annual or bi-annual basis.

**6. Transfer of Single Scheme membership to the DPER databank.**

- **Who is required to submit data to the Single Scheme Databank?**

  All Relevant Authorities to which the SPSPS applies are required to upload their members' and pensioners' data to the databank for each scheme year since 2013.

- **Does the board of management still have to submit data if it has no Single Scheme members?**

  Yes. A submission is required from relevant authority for each scheme year since 2013 even if your organisation does not yet have any single scheme members.

  Initially, your organisation will be required to submit "catch up" data for each scheme year from 2013 to the most recent scheme year. Thereafter, your organisation will submit data annually once single scheme annual benefit statements have issued for the previous scheme year.

- **What data is submitted to the Single Scheme Databank?**

  Each Relevant Authority must make an annual return to the databank for each scheme year since 2013. The annual return consists of three scheme files templates being accurately completed and uploaded to the databank using the Data Gathering Validation Tool (DGVT).

  Single scheme membership data file contains data on all active, deferred, and former members of the scheme. It also includes information on refunds paid to non-vested leavers.

  Single scheme benefit payments data file which records details of any retirement or death benefits paid under the single scheme in that year, as well as details of pensions in payment.

  You can find further information on the format of each of the scheme data files, including information on permissible values, on the single scheme databank training page for administrators at:
  https://singlepensionscheme.gov.ie/databank/employers/resources/training.

- **Where can I get further information?**

  You should consult the single scheme databank training page for administrators at https://singlepensionscheme.gov.ie/databank/training.

## 7. Leaver Statements

This statement must be issued to all pensionable employees within six months leaving employment and, where appropriate, copied to new public service employers.

Guidance on issuing leaver statements and template documents are available on the DPER single pension scheme website https://singlepensionscheme.gov.ie.

## 8. Further information

Further information on the administration of the single pension scheme as outlined in this document can be obtained from the single public service pension scheme authority singleschemequeries@per.gov.ie. The Department of Education and Youth Pensions Unit is also available to advise and can be contacted at spscandcschools@education.gov.ie.

Financial Support Services Unit
Tel: 01 2690677
info@fssu.ie

26th *February 2026*

# Appendix A

The administrators' contributions and referable amounts 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. The results may help pension administrators to prepare the annual benefit statement at 31 December each year and Leavers statements up to date of leaving.

- There is a separate tab for monthly, fortnightly and weekly-paid members to reflect the difference in the Contributory State Pension offsets. Use the most appropriate tab based on the employee pay frequency.

**Select period:** paid monthly **Select a year:** 2026

- On the relevant tab, the following data must be input for each pay period:
  - **Actual gross pensionable basic pay earned** (without pensionable allowances) in pay period;
  - **Actual gross pensionable allowance** earned in pay period;
  - **Full-Time Equivalent (FTE) Work pattern for member in pay period.** This is the hours worked with reference to a full-time person in grade (e.g. full-time = FTE 1.0; half-time = FTE 0.5)

**Inputs by Administrators**

| Pay Period | Actual Gross Pensionable Pay | Actual Gross Pensionable Allowance | FTE Work Pattern |
|---|---|---|---|
| January | 1000 | 500 | 1 |
| February | 1000 | 500 | 1 |

- Once the tables have been populated with the figures it is important to press the "Calculate" button to ensure the figures are calculated.

Calculate

- The following fields are calculated based on information input:
  - Total Actual Gross Pensionable Remuneration:
  - Full-Time Equivalent (FTE) Total gross Pensionable Remuneration.

| Pay Period | Total Actual Gross Pensionable Remuneration | FTE Total Gross Pensionable Remuneration |
|---|---|---|
| January | 1,500.00 | 1,500.00 |
| February | 1,500.00 | 1,500.00 |

- The member pension contributions are displayed in the first part of the Scheme Contributions and referable amounts table. The actual amounts earned in each year are totalled at the end of each column.

**Scheme Contributions Payable and Referable Amounts**

| Pay Period | Member Contribution 1 (3.0%) | Member Contribution 2 (3.5%) | Total Member Contributions |
|---|---|---|---|
| January | 45.00 | 52.50 | 97.50 |
| February | 45.00 | 52.50 | 97.50 |

- The member benefits (referable amounts) are displayed in the second part of the Scheme Contributions and referable amounts table.

| Total Pension Referable Amounts | Lump Sum Referable Amount |
|---|---|
| 18.75 | 56.25 |
| 18.75 | 56.25 |

- The assumptions for each year are displayed at the top of the tool, when you select the appropriate year. They reflect changes to the weekly Contributory State Pension rate since the Scheme began. For 2018, the tool has been updated to reflect the change in CSP rate from 26 March 2018. The monthly assumptions for March 2018 are adjusted to reflect this change.

| 2026 assumptions |
|---|
| Weekly CSP rate: 0.00<br>Monthly offset (2xCSP): 0.00<br>Referable amounts threshold: 0.00 |

- To include data in the annual benefit statement and leaver statement summary, once you have input data and calculated for the current year you are working on, you must press the "Save tables to sheet" button at the end of the tool. You must do this for each year you are working on. This will also include that year's data in any information you may wish to download to an Excel workbook.

Save tables to sheet

- When you have done this for each year you wish to input and calculate data for, you can save all data to a downloadable Excel workbook, which will have a separate sheet for each year. Click on the "Save data as excel" button at the bottom of the tool.

**Save data as excel**

- Under each year, if there is a CPI adjustment needed, the detail of this calculation is included, with the adjusted figure shown in the latest year.

| 2025 benefits adjusted for subsequent CPI to 31/12/2021 (see Circular 01/2023) | % CPI Increase | Total Pension Referable Amounts | Lump Sum Referable Amount |
|---|---|---|---|
| Year ending 31/12/2026 | 0.00% | 0.00 | 0.00 |

- Summary data for the annual benefit statement and leaver statement can be found in the dashboard at the end of the tool with adjustments applied for inflation for earlier years where applicable.

| **Contributions** | **2025** | **All years prior to 2025** | **Total to 31/12/2025** |
|---|---|---|---|
| Member contributions | 0.00 | 0.00 | **0.00** |
| **Referable Amounts** | **2025** | **All years prior to 2025 (Adjusted for CPI)** | **Total to 31/12/2025** |
| Once off Lump Sum | 0.00 | 0.00 | **0.00** |
| Annual Pension | 0.00 | 0.00 | **0.00** |

- When completing a Leaver Statement, you will still use the figure in the column "Total to 31/12/202X" to determine what benefits (“Referable Amounts”) have been earned and contributions paid to date of leaving.

Further information can be found on the administrator’s guidance notes.

# Scéim Pinsean Aonair na Seirbhíse Poiblí do bhaill foirne atá ceadaithe ag an Roinn i bPobalscoileanna agus Scoileanna Cuimsitheacha

*(Tá an treoirlíne seo ag teacht in ionad threoirlíne 23 - 2024/2025)*

## Cuid 2 – Gníomhaíochtaí Bliantúla Riaracháin

**An Treoirlíne ón FSSU a Bhaineann le hÁbhar:**

Clúdaítear an méid seo faoi Threoirlíne 14-2025/2026 maidir le Scéim Pinsean Aonair na Seirbhíse Poiblí (SPASP) do bhaill foirne atá ceadaithe ag an Roinn i bPobalscoileanna agus Scoileanna Cuimsitheacha – Cuid 1 Athbhreithniú ar SPASP:

- Athbhreithniú ar bhaill foirne reatha atá ceadaithe ag an Roinn Oideachais agus Óige a fostaíodh ó 2013
- Fostaithe ceadaithe ag an Roinn arna n-earcú ag an mbord bainistíochta
- Rátaí ranníocaíochta fostaithe do bhaill SPASP
- Na ranníocaíochtaí a bailíodh a íoc

Is é cuspóir na treoirlíne seo tacaíocht a chur ar fáil do bhoird bhainistíochta agus d'oifigigh chléireachais maidir le riar Scéim Pinsean Aonair na Seirbhíse Poiblí (SPASP) i bPobalscoileanna agus Scoileanna Cuimsitheacha. Clúdaítear sa treoirlíne seo na croíghníomhaíochtaí bliantúla riaracháin a éilítear ar bhord a dhéanamh.

Is iad seo a leanas na sé ghníomhaíocht bhliantúla riaracháin a theastaíonn ón Roinn Caiteachais Phoiblí agus Athchóirithe:

1) **Suirbhé bliantúil ar bhallraíocht na scéime (Achar ama – Eanáir)**
   Ós rud é gur Údarás Iomchuí é an bord bainistíochta, ní mór an suirbhé bliantúil ar bhallraíocht na scéime a dhéanamh.

2) **Coigeartuithe do Phárolla Pinsinéirí na Scéime Aonair (Achar ama – Eanáir-Feabhra)**
   Baineann sé seo le daoine ar phárolla na scoile a fhaigheann pinsean ó SPASP

3) **Uasdáthuithe/Méaduithe Praghasinnéacs Tomhaltóirí ar Shochair Iarchurtha Ball (Achar ama – Eanáir-Meitheamh)**
   Tá feidhm aige seo má d'íoc baill ranníocaíochtaí leis an scéim ar feadh 24 mí nó níos mó agus má chríochnaigh siad fostaíocht inphinsin roimh an aois scoir.

**4) Ráitis Sochair Bhliantúil a Ullmhú agus a Eisiúint (Achar ama – Eanáir-Meitheamh)**
Ós rud é gur Údarás Iomchuí é an bord bainistíochta, is ceanglas dlíthiúil é ráiteas sochair bhliantúil a eisiúint faoi Chuid 43 (2) den Acht um Pinsin na Seirbhíse Poiblí (Scéim Aonair agus Forálacha Eile), 2012. Léireoidh an ráiteas seasamh pinsin an bhaill ar an 31 Nollaig seo caite. Ba chóir go n-eiseofaí an ráiteas tráth nach déanaí ná an 30 Meitheamh gach bliain. Eisíonn an scoil an ráiteas seo chuig gach ball gníomhach.

**5) Gníomh Dearbhaithe Pinsinéirí (Achar ama – Meán Fómhair-Samhain)**
Baineann sé seo le daoine ar phárolla na scoile a fhaigheann pinsean ó SPASP.

**6) Aistriú ballraíochta sa Scéim Aonair chuig bunachar sonraí an RCPA.**
Iarrtar ar gach Údarás Iomchuí de réir dlí aighneachtaí leictreonacha a dhéanamh ó am go ham chuig bunachar sonraí na scéime aonair maidir lena bhaill, pinsinéirí agus tairbhithe sa Scéim Aonair trí thairseach shlán.

Seo an nasc chuig an láithreán gréasáin le haghaidh gníomhaíochtaí bliantúla riaracháin. Thíos tá níos mó sonraí curtha ar fáil againn maidir le gach ceann de na gníomhaíochtaí bliantúla a theastaíonn:

**1. Suirbhé bliantúil ar bhallraíocht na scéime (Achar ama – Eanáir)**

- Bíonn táillí bliantúla iníoctha leis an údarás pinsin i leith SPASP. Bíonn an táille bunaithe ar bhallraíocht ghníomhach iomlán SPASP ag an 1 Eanáir gach bliain.

- Thar ceann fhostóirí uile SPASP ar fud na seirbhíse poiblí, tá an RCPA tar éis glacadh air féin na táillí bliantúla atá dlite don údarás pinsin i leith na scéime aonair a ríomh agus a tharchur.

- Moltar do scoileanna an suirbhé sin a ullmhú go luath i mí Eanáir gach bliain trí thuairisc a ullmhú maidir leis na baill ghníomhacha agus iarchurtha ar an lá deireanach den bhliain roimhe sin.

- Chun cabhrú leis na táillí údaráis pinsin a ríomh, seolann an RCPA ceistneoir gairid chuig na hÚdaráis Iomchuí uile ag tús mhí Eanáir lena chomhlánú agus iarrtar orthu é a chur ar ais faoi dháta sonraithe chun a chinntiú go n-íocfar táillí in am is i dtráth leis an údarás pinsin.

- Beidh a huimhir údaráis iomchuí féin ag teastáil ón scoil chun an suirbhé a chur i gcrích. Cliceáil anseo leis an uimhir sin a fháil.

- Má theastaíonn aon chúnamh uait maidir leis an tuairisceán suirbhé seo, seol ríomhphost chuig singleschemequeries@per.gov.ie.

**2. Coigeartuithe do Phárolla Pinsinéirí na Scéime Aonair (Achar ama – Eanáir-Feabhra)**

- Baineann sé seo le daoine ar phárolla na scoile a fhaigheann pinsean ó SPASP.

- Príomhghné de SPASP is ea go mbíonn méaduithe ar phinsin atá á n-íoc faoin scéim nasctha le boilsciú (Praghasinnéacs tomhaltóirí). Cuirtear athruithe boilscithe in iúl gach bliain i gCiorclán ón RCPA agus bíonn éifeacht acu ón 1 Eanáir den bhliain sin ar scéimeanna pinsin aonair atá á n-íoc ag deireadh na bliana roimhe sin.

- Mar sin, i gcás pinsin atá á n-íoc ar an 31 Nollaig gach bliain faoi SPASP, déantar iad a athbhreithniú agus a choigeartú le haghaidh boilsciú (praghasinnéacs tomhaltóirí) nuair a cheadaíonn an tAire Caiteachais Phoiblí agus Athchóirithe é. Áirítear leis sin pinsin mharthanóra agus pinsin leanaí de chuid na scéime aonair.

- Cé gur féidir tabhairt faoi ullmhúcháin don athbhreithniú seo nuair a bheidh párolla na Nollag roimhe sin críochnaithe (m.sh., tuairiscí a rith le sonraí faoi aon phinsinéirí atá ar an scéim aonair), ní féidir an gníomh a bhrú chun cinn go dtí go mbeidh an ráta praghasinnéacs tomhaltóirí ceadaithe curtha in iúl ag an RCPA

- Féadfaidh scoileanna rochtain a fháil ar Uirlis Ardaithe PIT do Phinsinéirí atá á nÍoc ar an rannán Sraith Uirlisí d'Fhostóirí ar shuíomh idirlín SPASP. Mar a mhínítear i dTreoirlínte na nUirlisí Ríofa, ríomhfaidh an Uirlis Ríofa an ráta athbhreithnithe pinsin is iníoctha trí rátaí na bpinsean atá á n-íoc atá ann cheana a chur isteach mar íocaíocht agus an ráta Praghasinnéacs Tomhaltóirí atá le cur i bhfeidhm a ionchur.

## 3. Uasdáthuithe/Méaduithe Praghasinnéacs Tomhaltóirí ar Shochair Iarchurtha Ball (Achar ama – Eanáir-Meitheamh)

- Bíonn feidhm aige seo má tá baill ann a d'íoc ranníocaíochtaí leis an scéim ar feadh 24 mhí nó níos mó agus a chríochnóidh fostaíocht inphinsin roimh an aois scoir.

- Moltar go dtabharfadh scoileanna faoi athbhreithniú cuimsitheach ar sochair uile bhaill na scéime aonair iarchurtha chun a fháil amach an gá a sochair iarchurtha a mhéadú i leith an Phraghasinnéacs Tomhaltóirí (de réir na mball gníomhach). Mura bhfuil córas pinsin uathoibrithe á úsáid ag an scoil is féidir é seo a dhéanamh trí úsáid a bhaint as uirlis ríofa ranníocaíochtaí suimeanna inghairthe na riarthóirí mar a bhaineann le baill ghníomhacha in Alt 6 thíos.
  Féach **Aguisín A** chun tuilleadh eolais a fháil faoi seo.

- Agus é sin á dhéanamh cabhróidh sé sin lena chinntiú go mbeidh scoileanna i suíomh maith chun an méid seo a dhéanamh:
  - ➢ Freagra pras a thabhairt ar cheisteanna faoi phinsin ó bhaill iarchurtha;
  - ➢ Ríomh pras a dhéanamh ar shochair ball iarchurtha ag tráth a scoir (nó ag tráth a mbáis sula ndeachaigh siad ar scor);
  - ➢ Freagra éifeachtach a thabhairt ar cheisteanna ó fhostóirí eile seirbhíse poiblí faoi shuíomh pinsin iarbhaill/baill iarchurtha;
  - ➢ Faisnéis a theastaíonn go lárnach a thiomsú gan mhoill mar chuid de mheasúnú achtúireach, mar shampla, nó chun aistriú sonraí cruinne a éascú trasna chuig

córas pinsin nua;

➢ Faisnéis cothrom le dáta a sholáthar maidir le ballraíocht sa scéim aonair nuair a iarrann an RCPA í

**4. Ráitis Sochair Bhliantúil a Ullmhú agus a Eisiúint (Achar ama – Eanáir-Meitheamh)**

- Ós rud é gur Údarás Iomchuí é an bord bainistíochta, is ceanglas dlíthiúil é ráiteas sochair bhliantúil a eisiúint faoi Chuid 43 (2) d'Acht 2012. Léireoidh an ráiteas seasamh pinsin an bhaill ar an 31 Nollaig seo caite. Ba chóir go n-eiseofaí an ráiteas tráth nach déanaí ná an 30 Meitheamh gach bliain chuig gach ball gníomhach.

- Is doiciméad tábhachtach é do Ráiteas Sochar Bliantúil. Léiríonn sé na sochair atá tuillte ag baill faoi SPASP suas go dtí an 31 Nollaig san fhostaíocht seo. Deimhnítear ann freisin na ranníocaíochtaí rialta a d'íoc siad le linn na fostaíochta seo suas go dtí an 31 Nollaig seo caite.

- Cuirtear athruithe ar bhoilsciú (praghasinnéacs tomhaltóirí) in iúl go luath san Athbhliain gach bliain i gCiorclán oifigiúil ó RCPA. Nuair a eisítear an fógra seo tá gach Údarás Iomchuí freagrach as ráitis sochair bhliantúla a eisiúint do gach ball gníomhach den scéim aonair a bhí i bhfostaíocht inphinsin an 31 Nollaig.

- Ceanglaítear ar Údaráis Iomchuí, is é sin boird bhainistíochta, ráitis bhliantúla a bheith eisithe chuig gach comhalta gníomhach faoin 30 Meitheamh gach bliain agus breac-chuntas a thabhairt ar phríomhfhaisnéis áirithe amhail ag deireadh na bliana roimhe sin.
- Teastaíonn an méid seo chun ráiteas sochair bliantúil do gach ball a ullmhú go cruinn:
  - ➢ Sonraí Pearsanta na mball a bhailiú (m.sh., dáta breithe, dáta scoir, faisnéis faoi Ordú Coigeartaithe Pinsean, seoladh pearsanta srl.).
  - ➢ Ríomh achomair ar iomlán na ranníocaíochtaí íoctha ag na baill sa bhliain scéime a bhfuil an Ráiteas á ullmhú ina leith.
  - ➢ Ríomh achomair ar iomlán suimeanna inghairthe na mball (pinsean agus cnapshuim) sa bhliain scéime a bhfuil an Ráiteas á ullmhú ina leith.

**TÁBHACHTACH:** Murab ionann agus cur i bhfeidhm PIT maidir le pinsinéirí, bíonn "reo" 12 mhí ann go héifeachtúil sula gcuirtear aon mhéadú i bhfeidhm ar mhéideanna inghairthe arna dtuilleamh sa bhliain iomlán is déanaí i gcás baill ghníomhacha. Dhéileálfaí ar an mbealach seo a leanas le Ráiteas Sochair Bhliantúil atá á ullmhú an 31 Nollaig 2025 do bhall atá sa Scéim le roinnt blianta anuas:

- Dhéanfaí méideanna inghairthe arna dtuilleamh roimh 2025 a mhéadú faoin ráta PIT a fógraíodh amhail an 31 Nollaig 2025.
- Ní mhéadófaí méideanna inghairthe arna dtuilleamh in 2025 i leith PIT go dtí an 31 Nollaig 2026 (agus bheidís ina n-ábhar do Chiorclán ón RCPA go luath in 2026, ag glacadh leis gur taifeadadh méadú don bhliain sin).
- Sa chiorclán is déanaí lena dtugtar fógra faoi arduithe nó eile ar na rátaí PIT is infheidhme, tugtar forbhreathnú maith ar an gcaoi a bhfuil PIT le cur i bhfeidhm ar mhéideanna inghairthe na bliana is déanaí agus, más infheidhme, ar mhéideanna inghairthe blianta roimhe sin. Is féidir teacht ar an gciorclán/ar an bhfógra sin anseo.

- Is féidir teacht ar theimpléad molta do ráiteas sochair bhliantúil sa tSraith Uirlisí do Ghníomhaíochtaí Bliantúla Riarthóirí.
- Seiceáil le do sholáthraí párolla mar go bhféadfadh an cumas a bheith acu an ráiteas sochair bhliantúil a chruthú.
- I gcás scoileanna nach bhfuil saoráid uathoibrithe ag a bpárolla chun na suimeanna inghairthe a ríomh, tá uirlis ríofa ranníocaíochtaí agus suimeanna inghairthe riarthóirí ar fáil chun cabhrú leo. Féach aguisín A chun tuilleadh eolais a fháil faoi seo.

**5. Gníomh Dearbhaithe Pinsinéirí (Achar ama – Meán Fómhair-Samhain)**

- Baineann sé seo le daoine ar phárolla na scoile a fhaigheann pinsean ó SPASP.
- Is é cuspóir an dearbhaithe incháilitheacht leanúnach an fhaighteora pinsin a dheimhniú chun pinsean a fháil faoi théarmaí SPASP.
- Ní mór don fhaighteoir pinsin agus d'údarás íoctha pinsin an fhoirm dhearbhaithe a chomhlánú, is é sin féadfaidh an scoil pinsin le híoc a choinneáil ar coimeád nuair nach dtugtar foirmeacha ar ais in am
- Cliceáil anseo le haghaidh teimpléid den Fhoirm Dhearbhaithe do Phinsinéirí**.**
- Ba chóir don scoil a chinntiú go n-áirítear iad siúd a fhaigheann pinsean faoi SPASP i ngníomh rialta dearbhaithe pinsin na scoile a d'fhéadfaí a dhéanamh ar bhonn bliantúil nó débhliantúil.

**6. Aistriú ballraíochta sa Scéim Aonair chuig bunachar sonraí an RCPA**

- **Cé a cheanglaítear sonraí a chur faoi bhráid Bhunachar Sonraí na Scéime Aonair?**

  Ceanglaítear ar gach údarás iomchuí lena mbaineann SPASP sonraí a mball agus pinsinéirí a uaslódáil chuig an mbunachar sonraí do gach bliain scéime ó 2013.

- **An gcaithfidh an bord bainistíochta sonraí a chur isteach fós mura bhfuil aon bhaill den Scéim Aonair aige?**

  Caithfidh. Teastaíonn aighneacht ó údarás iomchuí do gach bliain scéime ó 2013 fiú mura bhfuil aon bhaill den scéim aonair ag d'eagraíocht go fóill.

  Ar dtús, beidh ar d'eagraíocht sonraí "breith suas" a chur isteach do gach bliain scéime ó 2013 go dtí an bhliain scéime is déanaí. Ina dhiaidh sin, cuirfidh d'eagraíocht sonraí isteach gach bliain nuair a bheidh ráitis sochair bhliantúla na scéime aonair eisithe don bhliain scéime roimhe sin.

- **Cad iad na sonraí a chuirtear faoi bhráid Bhunachar Sonraí na Scéime Aonair?**

  Ní mór do gach Údarás Iomchuí tuairisceán bliantúil a chur faoi bhráid an bhunachair sonraí do gach bliain scéime ó 2013. Is éard atá sa tuairisceán bliantúil ná trí theimpléad

Comhaid Scéime atá le comhlánú go cruinn agus a uaslódáil chuig an mbunachar sonraí ag baint úsáide as an Uirlis Bailíochtaithe Bailithe Sonraí (DGVT).
Tá sonraí sa chomhad sonraí ballraíochta scéime aonair maidir le gach ball gníomhach, gach ball iarchurtha, agus gach iarbhall den scéim. Cuimsíonn sé freisin faisnéis maidir le haisíocaíochtaí a íoctar le lucht fágála neamhdhílsithe.

Comhad sonraí íocaíochtaí sochair scéime aonair ina dtaifeadtar sonraí faoi aon sochair scoir nó báis a íoctar faoin scéim aonair sa bhliain sin, chomh maith le sonraí faoi phinsin le híoc.

Is féidir leat tuilleadh eolais a fháil maidir le formáid gach ceann de na comhaid sonraí scéime, lena n-áirítear faisnéis faoi luachanna ceadaithe, ar leathanach oiliúna bhunachar sonraí na scéime aonair do riarthóirí ag: https://singlepensionscheme.gov.ie/ga/databank/employers/resources/training/.

- **Cá bhfaighidh mé tuilleadh eolais?**

Ba chóir duit féachaint ar leathanach oiliúna bhunachar sonraí na scéime aonair do riarthóirí ag https://singlepensionscheme.gov.ie/databank/training.

## 7. Ráitis Lucht Fágála

Ní mór an ráiteas seo a eisiúint chuig gach fostaí inphinsin laistigh de shé mhí den fhostaíocht a fhágáil agus, nuair is cuí, an ráiteas a chóipeáil chuig fostóirí nua seirbhíse poiblí.

Tá treoir maidir le ráitis lucht fágála a eisiúint agus doiciméid teimpléid ar fáil ar shuíomh gréasáin RCPA faoin scéim pinsin aonair ar https://singlepensionscheme.gov.ie/ga/.

## 8. Tuilleadh Faisnéise

Is féidir tuilleadh eolais faoi riaradh na scéime pinsin aonair mar atá leagtha amach sa doiciméad seo a fháil ó údarás Scéim Pinsean Aonair na Seirbhíse Poiblí ag singleschemequeries@per.gov.ie. Tá Aonad Pinsean na Roinne Oideachais agus Óige ar fáil freisin chun comhairle a chur ar fáil agus is féidir teagmháil a dhéanamh leo ag spscandcschools@education.gov.ie

*An tAonad um Sheirbhísí Tacaíochta Airgeadais*
Guthán: 01 2690677
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*26 Feabhra 2026*

# Aguisín A

Cuireann Scéim Pinsean Aonair na Seirbhíse Poiblí an uirlis um ranníocaíochtaí suimeanna inghairthe na riarthóirí a ríomh ar fáil chun cabhrú le riarthóirí pinsin na ranníocaíochtaí agus na sochair a ríomh ar bhonn tréimhse phá do bhall de Scéim Pinsean Aonair na Seirbhíse Poiblí ag grád caighdeánach neamhchasta. D'fhéadfadh sé go mbeadh na torthaí ina gcuidiú ag riarthóirí pinsin an ráiteas sochair bhliantúil a ullmhú ar an 31 Nollaig gach bliain agus ráiteas chun dáta a ullmhú d'fhágálaithe tráth a bhfágála.

- Tá cluaisín ar leith ann do bhaill a n-íoctar go míosúil, go coicísiúil agus go seachtainiúil iad leis an difríocht idir fritháirimh éagsúla an Phinsin Ranníocaigh Stáit a léiriú. Bain úsáid as an gcluaisín is oiriúnaí bunaithe ar mhinicíocht pá an fhostaí.

**Select period:** paid monthly **Select a year:** 2026

- Ar an gcluaisín iomchuí, ní mór na sonraí seo a leanas a chur isteach maidir le gach tréimhse phá:
    - **Bunphá comhlán iarbhír inphinsin arna thuilleamh** (gan liúntais inphinsin) sa tréimhse phá;
    - **Liúntas comhlán iarbhír inphinsin arna thuilleamh** sa tréimhse phá;
    - **Patrún Oibre Coibhéise Lánaimseartha (FTE) i leith an bhaill sa tréimhse phá.** Is éard atá i gceist anseo ná na huaireanta a oibríodh maidir le duine lánaimseartha i ngrád (m.sh. lánaimseartha = FTE 1.0; leathaimseartha = FTE 0.5)

**Inputs by Administrators**

| Pay Period | Actual Gross Pensionable Pay | Actual Gross Pensionable Allowance | FTE Work Pattern |
|---|---|---|---|
| January | 1000 | 500 | 1 |
| February | 1000 | 500 | 1 |

- Nuair a bheidh na táblaí comhlánaithe leis na figiúirí, tá sé tábhachtach an cnaipe "Ríomh" a bhrú lena chinntiú go ríomhtar na figiúirí.

Calculate

- Ríomhtar na réimsí seo a leanas bunaithe ar an bhfaisnéis a chuirtear isteach:
    - Oll-luach saothair iomlán iarbhír inphinsin:
    - Oll-luach saothair iomlán inphinsin na Coibhéise Lánaimseartha (FTE).

| Pay Period | Total Actual Gross Pensionable Remuneration | FTE Total Gross Pensionable Remuneration |
|---|---|---|
| January | 1,500.00 | 1,500.00 |
| February | 1,500.00 | 1,500.00 |

- Taispeántar ranníocaíochtaí pinsin na mball sa chéad chuid de thábla na Ranníocaíochtaí Scéime agus na méideanna inghairthe. Déantar na méideanna iarbhír a tuilleadh i ngach bliain a chomhlánú ag deireadh gach colúin.

**Scheme Contributions Payable and Referable Amounts**

| Pay Period | Member Contribution 1 (3.0%) | Member Contribution 2 (3.5%) | Total Member Contributions |
|---|---|---|---|
| January | 45.00 | 52.50 | 97.50 |
| February | 45.00 | 52.50 | 97.50 |

- Taispeántar sochair na mball (méideanna inghairthe) sa dara cuid de thábla na Ranníocaíochtaí Scéime agus na méideanna inghairthe.

| Total Pension Referable Amounts | Lump Sum Referable Amount |
|---|---|
| 8.70 | 56.25 |
| 8.70 | 56.25 |

- Taispeántar na boinn tuisceana a bhaineann le gach bliain ag barr na huirlise tar éis an bhliain iomchuí a roghnú. Léiríonn siad athruithe ar ráta seachtainiúil an Phinsin Ranníocaigh Stáit ó thosaigh an Scéim. Maidir leis an mbliain 2018, tá an uirlis nuashonraithe chun an t-athrú a chur san áireamh a tháinig i bhfeidhm ar ráta an Phinsin Ranníocaigh Stáit an 26 Márta 2018. Tá na boinn tuisceana mhíosúla a bhaineann le Márta 2018 coigeartaithe leis an athrú sin a chur san áireamh.

| 2026 assumptions |
|---|
| Weekly CSP rate: 0.00<br>Monthly offset (2xCSP): 0.00<br>Referable amounts threshold: 0.00 |

- Le sonraí a chur san áireamh sa ráiteas sochair bhliantúil agus san achoimre ráitis fágálaí, a luaithe a bheidh sonraí curtha isteach agus ríofa agat don bhliain reatha ar a bhfuil tú ag obair, ní mór duit an cnaipe "Sábháil táblaí chuig bileog" a bhrú ag deireadh na huirlise. Caithfidh tú é sin a dhéanamh do gach bliain ar a bhfuil tú ag

obair. Leis sin, cuirfear sonraí na bliana sin san áireamh freisin in aon fhaisnéis is mian leat a íoslódáil chuig leabhar oibre Excel.

Save tables to sheet

- Nuair a bheidh sé sin déanta agat do gach bliain ar mian leat sonraí a chur isteach agus a ríomh maidir léi, is féidir leat na sonraí go léir a shábháil chuig leabhar oibre Excel in-íoslódáilte, ina mbeidh bileog ar leith do gach bliain. Cliceáil ar an gcnaipe "Sábháil sonraí mar excel" ag bun na huirlise.

Save data as excel

- Maidir le gach bliain ina bhfuil gá le coigeartú ar ráta an Phinsin Ranníocaigh Stáit, cuirtear sonraí an ríomha sin san áireamh agus taispeántar an figiúr coigeartaithe sa bhliain is déanaí.

| **2025 benefits adjusted for subsequent CPI to 31/12/2021 (see Circular 01/2023)** | **% CPI Increase** | **Total Pension Referable Amounts** | **Lump Sum Referable Amount** |
|---|---|---|---|
| Year ending 31/12/2026 | 0.00% | 0.00 | 0.00 |

- Is féidir teacht ar shonraí achoimre le haghaidh an ráitis sochair bhliantúil agus an ráitis fágálaí ar an deais ag deireadh na huirlise, agus coigeartuithe boilscithe curtha i bhfeidhm do bhlianta roimhe sin nuair is infheidhme.

| **Contributions** | **2025** | **All years prior to 2025** | **Total to 31/12/2025** |
|---|---|---|---|
| Member contributions | 0.00 | 0.00 | **0.00** |
| **Referable Amounts** | **2025** | **All years prior to 2025 (Adjusted for CPI)** | **Total to 31/12/2025** |
| Once off Lump Sum | 0.00 | 0.00 | **0.00** |
| Annual Pension | 0.00 | 0.00 | **0.00** |

- Agus Ráiteas Fágála á chomhlánú, bainfidh tú úsáid fós as an bhfigiúr sa cholún "Iomlán go 31/12/202X" lena dhéanamh amach céard iad na sochair ("Méideanna Inghairthe") atá tuillte agus na ranníocaíochtaí a íocadh go dtí an dáta fágála.

Tá tuilleadh eolais le fáil sna treoirnótaí do riarthóirí.