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| **Resource Toolkit** | Single Scheme Administration Project (Phase 1)  **Death of a Pensioner Resources** |
| **Resource Name** | Template Letter – Pension Payment Notification Letter to Child |
| **Resource Reference** | SPS.DTH.DOP.TL.07 (Phase 1) |
| **Description** | This letter may be used to confirm payment of pension benefit in respect of an eligible child of a deceased Pensioner |
| **Version** | V1.0 |

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| **PLEASE NOTE:** Administratorsmay accesslegislation, Circulars or Letters to Personnel Officers noted in this Procedure by accessing the Circulars & Legislation Section of the Single Scheme Website at [www.singlepensionscheme.gov.ie/circulars](http://www.singlepensionscheme.ie/circulars) |

**Strictly Private & Confidential**

<<Title>> <<Forename>> <<Surname>>

<<Home Address 1>>

<<Home Address 2>>

<<Home Address 3 >>

dd/mm/yyyy

**Re: Single Public Service Pension Scheme**

**Pensioner: <<Member name>> (Deceased)**

**Set-up of Child Pension - <<Insert Name of Eligible Child>>**

Dear <<Title>> <<Surname>>

I acknowledge receipt of completed Child Pension Benefit Acknowledgement Form and Bank Payment Mandate Form.

**Payment of Child Pension**

Arrangements have now been made to set-up this pension. It will be paid to the account nominated on the Bank Payment Mandate Form along with any arrears due.

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| **Child Pension**  **Commencement Date** | <<Day after deceased member’s date of death>> |
| **Child Pension**  **Arrears Amount due** | €0.00 |
| **Expected first payment date** |  |
| **Payroll frequency** | <<weekly>><<fortnightly>><<monthly>> |

You should note that pensions are treated as “earned income” for tax purposes. The pension amounts notified are the amounts before tax and any other deductions that we must, by law, make from this pension. Please note that this pension is payable to you in arrears.

Subject to the consent of the Minister for Public Expenditure & Reform, pensions in payment may be increased annually in line with inflation (based on the Consumer Price Index).

**Continued Eligibility to Receive Child Pension Benefit**

The onus is on you to notify us in writing if beneficiary circumstances change. If they do, eligibility to continue to receive a pension benefit may cease. You should refer to the Death of a Pensioner Information Note for more information on eligibility criteria.

**Pensioner Declaration**

Each year, we are required to send a Pensioner Declaration Form to beneficiaries in receipt of a Scheme pension. The purpose of the Pensioner Declaration Form is to confirm that you are entitled to continue to receive this pension. It is a condition of receiving this pension that you complete and return a Pensioner Declaration Form annually. This pension may be suspended in the event that a completed Declaration Form is not returned within the timeframe advised.

**Future changes to your address or bank account**

If you wish to notify changes to correspondence address or the bank account to which this pension is paid you should contact:

<<Payroll contact details e.g. phone & email >>

If you have any queries, please contact me by telephone on <<insert Pension Administrator’s Phone Number>> or by e-mail <<insert Pensions Administrator’s Email Address>>.

Yours sincerely

**<<Pension Administrator’s Name>>**

**<<Pension Administrator’s Department**