

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