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| **Resource Toolkit** | Single Scheme Administration Project (Phase 1)  **Ill-Health Retirement Resources** |
| **Resource Name** | Final Retirement Statement – Template Cover Letter to member |
| **Resource Reference** | SPS.RET.IHR.TL.04 (Phase 1) |
| **Description** | This letter may be used to send the Final Retirement Benefit Statement to a member prior to their ill-health retirement |
| **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.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**

**Final Retirement Benefit Notification**

**Date of Retirement - <<dd/mm/yyyy>>**

Dear <<Title>> <<Surname>>

I am writing to confirm the final benefits payable to you under the Single Public Service Pension Scheme following your retirement.

**Retirement Benefit Statement**

You may recall that we were unable to confirm final details of your benefits to you in advance of your retirement until you had received your final salary payment. Please find enclosed a Final Retirement Benefit Statement that confirms the benefits payable to you under this Scheme. It is important that you read the enclosed Statement along with the Scheme Member Information Leaflet that you can access at www.singlepensionscheme.gov.ie.

**Payment of any retirement benefit arrears**

If a balancing lump sum or arrears of pension is payable to you this will be indicated on the enclosed Statement along with the date of payment of these amounts.

All pensions are treated as “earned income” for tax purposes. The pension amounts noted on the enclosed Statement are the amounts before tax and any other deductions that we must, by law, make from your pension.

Your pension is payable to you in arrears. On your Statement, you will find details of the following in relation to your pension:

* The payment frequency of your pension i.e. weekly/fortnightly/monthly
* The date you can expect to receive any arrears of benefits, if applicable.

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).

**Re-employment in the Irish Public Service after your retirement**

I would like to remind you that Section 6 of the DPER Guidance Note 01/2017 outlines how your ill-health retirement pension will cease in the event that you are re-employed in the Irish Public Service. You should ensure that you read this section in the Guidance Note as it also explains what will happen to the Single Scheme benefits that applied under earlier employments.

If you are re-employed in the public service in any paid capacity, it is important that you contact us (in writing) and provide us with details of this new position. You will receive a prompt acknowledgement of any correspondence to us on receipt. Please be aware that the onus is on you to ensure that you receive this acknowledgement from us.

**Documentation required after your retirement**

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 your pension and that you have not engaged in paid employment after retirement elsewhere in the Public Service that may affect the rate of your Scheme Pension. It is a condition of receiving your pension that you complete and return a Pensioner Declaration Form annually. Your 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**

Following your retirement, if you wish to notify changes to your correspondence address or the bank account to which your pension paid you should contact:

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

If you have any queries following your review of this correspondence please make contact me. My details are below:

<<Pension Administrator’s contact details e.g. phone & email >>

Yours sincerely

**<<Pension Administrator’s Name>>**

**<<Pension Administrator’s Department**