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| **Resource Toolkit** | Single Scheme Administration Project (Phase 1)**Ill-Health Retirement Resources** |
| **Resource Name** | Interim Short-Service Gratuity Retirement Benefit Statement |
| **Resource Reference** | SPS.RET.IHR.TS.02 (Phase 1) |
| **Description** | This Statement may be completed and issued to a non-vested member in advance of 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) |

**Single Public Service Pension Scheme**

***Interim Ill-Health Retirement Benefit Statement***

**(*Short-Service Gratuity)***

**issued by <<insert Relevant Authority Name>> on <<dd/mm/yyyy>>**

**Part A- Personal Information**

|  |  |
| --- | --- |
| **Member Name**  |  |
| **PPS Number**  |  |
| **Date of Birth** | dd/mm/yyyy |
| **Date of Normal Retirement** |  |
| **Date of Early Retirement**  | dd/mm/yyyy |
| **Type of Retirement**  | Ill-Health Retirement |
| **Home Address** |  |
| **Civil Status**  | <<Single, Married, Civil Partnered, Co-Habiting, Separated, Divorced, Widowed, Surviving Civil Partner,A former Civil Partner>> |
| **Pension Adjustment Order** **(issued under the Family Law Acts)1**  | <<No OR Yes>> |

**Part B - About your Statement**

**What is the purpose of my Statement?**

Your Statement is being issued in advance of your ill-health retirement on the date noted above. It provides you with important information about your entitlements on retirement as a member of the Single Public Service Pension Scheme. It should be read in conjunction with the following documents:

* The information contained on the cover letter;
* The Scheme Leaflet that is available at *www.singlepensionscheme.gov.ie*
* The Important Notes at the end of your Statement;
* Department of Public Expenditure and Reform Guidance Note 01/2017 that is available at *www.singlepensionscheme.gov.ie.*

**What information does my Statement contain?**

Your Statement contains information on the following:

|  |  |
| --- | --- |
| **Part A** | This confirms the personal information that we hold for you. You should review this now to make sure that it is correct. If any information is not correct, you should make contact with your Pensions Officer (see Part G) as soon as possible because the benefits on your Statement may need to be reviewed. |
| **Part C** | This provides details of the once-off Short-Service Gratuity amount payable to you based on your anticipated earnings up to the date of your retirement.  |
| **Part D** | This provides confirmation that other than the benefit noted at Part C, there are no other benefits payable on your retirement or on your death in retirement as a result of your Single Scheme membership.  |
| **Part E** | This provides a summary of all of your employments in the public service where you earned Single Scheme benefits that were taken into account, where did you not receive a refund of contributions, in calculating your entitlement under the Scheme. It is based on the information provided to us in documentation by your former employers. If you think that this information may not be correct, you should contact your Pensions Officer (see Part G) as soon as possible because the benefits on your Statement may need to be reviewed.   |
| **Part F** | This informs you how you can obtain information on other benefits that may be payable to you separately by the Department of Social Protection.  |
| **Part G** | This provides information on how you can obtain further information and how to contact your Pensions Officer in the event of that you have a query about your Statement. |
| **Part H** | This provides explanations for some of the information contained on your Statement. It is very important that you read and understand this section as it contains key information in relation to your benefits under the Scheme. |

**Part C – Your Ill-Health Retirement Benefit**

As you will not have completed 2 years as a member of the Scheme by the date of your retirement, you will not be eligible to receive an annual retirement pension. You are only eligible to receive a once-off tax-free gratuity. This is calculated as 8.5% of your actual pensionable pay for the period of your membership of the Single Scheme (see also Part E). This gratuity is called a Short-Service Gratuity. You can find further details of how this retirement benefit is calculated in your Scheme Leaflet and in Guidance Note 01/2017.

In the following table, you will find a summary of the actual pensionable pay you earned to date as a member of the Single Scheme. You will also find information on your expected pensionable pay between the date of issue of this statement and the date of your retirement. As the table includes an estimate of future pensionable earnings it is not a final statement as the final amount may be higher or lower than that stated.

|  |  |
| --- | --- |
| **Period of employment (years)** | <<0.000 >> |
| **Pensionable pay earned to date [A]** | € |
| **Expected pensionable pay due to retirement [B]** | € |
| **Expected total pensionable pay to retirement [A] + [B] = [C]** | € |
|  |  |
| **Expected Short Service Gratuity amount [C] x 8.5%** | € |
| **Expected Short Service Gratuity payment date**  | dd/mm/yyyy |

**IMPORTANT:** Your Statement is an *Interim* Ill-Health Retirement Benefit Statement. Your final gratuity payment cannot be confirmed until you have received your final salary payment. A Final Retirement Benefit Statement will issue to you shortly after your retirement

**Part D - Other benefits payable under this Scheme**

Other than the Short Service Gratuity noted at Part C,there are **no other benefits payable** on your retirement or on your death in retirement as a result of your Single Scheme membership. For the avoidance of any doubt, there is no survivor benefit payable.

**Part E – What Single Scheme employments have been taken into account?**

The table below shows the period(s) of your Single Scheme public service employment(s) to the date of issue of this statement (where Single Scheme contributions were not refunded back to you).

|  |  |  |
| --- | --- | --- |
| **Single Scheme Employer** | **Period of Single Public Service Pension Scheme Membership\*** | **Accrual category** |
| **From**  | **To** |
| Current Employer | <<dd/mm/yyyy>> | <<Date of Statement or DOLS if earlier>> | <<Standard, Uniformed>> |
| <<Insert Former Employer Name>> | <<dd/mm/yyyy>> | <<dd/mm/yyyy>> | <<Standard, Uniformed>> |
| <<Insert Former Employer Name>> | <<dd/mm/yyyy>> | <<dd/mm/yyyy>> | <<Standard, Uniformed>> |

*(\* These dates may include periods of unpaid leave with an employer during which time*

*you were not eligible to earn benefits under the Scheme)*

The information above has been provided to us in documents completed by your former employers.

If you think that this information may not be correct, you should contact your Pensions Officer (see Part G) as soon as possible because the benefits on your Statement may need to be reviewed.

**Part F – Department of Social Protection benefits**

In addition to the benefits that are payable to you under this Scheme, you may be entitled to receive benefits from the Department of Social Protection. Your employer cannot provide you with information on these benefits. You can obtain information from the Department of Social Protection by telephone at LoCall 1890 500 000 or via their website at [*www.welfare.ie*](http://www.welfare.ie)

The payment of benefits to you by the Department of Social Protection do not affect your entitlements under this Scheme.

**Part G – If you have further queries**

You should consult the documentation referred to in Part B of your Statement. If you still have queries, you should contact your employer’s Pensions Officer:

*<<insert full contact details for Employer Pensions Officer>>*

**Part H –Important Notes**

(*Part A)* **1** If a Pensions Adjustment Order has been issued by a Family Law Court and applies to your benefits under this Scheme, the benefits noted in this Statement make allowance for this. Further information on your Pensions Adjustment Order can be obtained from your legal advisor. General information on Pension Adjustment Orders is also available from the Pensions Authority at www.pensionsauthority.ie

**Disclaimer:** This statement has been carefully prepared by your employer. In the event of a dispute that cannot be resolved with your employer, the terms of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012 and associated regulations shall apply.