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| **Resource Toolkit** | Single Scheme Administration Project (Phase 1)  **Leaver Resources** |
| **Resource Name** | Template Letter B |
| **Resource Reference** | SPS.LVR.TL.04 (Phase 1) |
| **Description** | Template Letter B may be used where employee leaves employment, is not vested and is not immediately taking up employment with another public service employer |
| **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)  **IMPORTANT:** This process does not apply to individuals availing of an unpaid leave of absence, a career break or any form of unpaid statutory protected leave such as unpaid maternity leave, unpaid parental leave, etc. |

**Strictly Private & Confidential**

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

<<Home Address 1>>

<<Home Address 2>>

<<Home Address 3>>

<<Dd/mm/yyyy>>

**This is an important document that you should keep in a**

**safe place for future reference.**

**Re: Single Public Service Pension Scheme**

**Leaving Service Options (Non-Vested Member)**

Dear <Title> <Surname>

I am writing to you following the conclusion of your pensionable employment with us.

You were a member of the Single Public Service Pension Scheme during your employment with us from <<insert pensionable start date dd/mm/yyyy>> to <<inset pensionable end date dd/mm/yyyy>>. When allowance is made for any earlier public service employments as a member of the Single Scheme prior to <<insert pensionable start date dd/mm/yyyy>> for which we understand that you did not receive a refund, the total period that you have paid pension contributions to the Scheme is *less than 2 years altogether*. As such, you are **not** entitled to a long-term retirement benefit under the rules of the scheme.

We understand that you do not anticipate taking up pensionable employment with another Irish Public Service employer to which the terms of the Single Public Service Pension Scheme apply. If this is the case, you are invited to apply for a refund of the member contributions paid by you to the Single Scheme during your employment with us. Irrespective of your rate of income tax, we are obliged to deduct 20% tax from the gross amount of your refund. The nett refund due to you has been calculated as follows:

Gross employee pension contributions paid: € 0.00

*Less deduction of tax at 20%: € 0.00*

**Nett employee pension contribution payable: € 0.00**

To progress a refund, please complete the enclosed *“Application for a Refund of Member Pension Contributions” Form* and return it as soon as possible to the following address:

Address 1/Address 2/Address 3/Address 4

You can normally expect your refund to be paid to you within <<insert time period>> working days of your fully completed Application Form having been received by us.

I have enclosed a Leaver Statement that sets outs the contributions paid and the benefits accrued under the Single Public Service Pension Scheme during your most recent employment with us. It notes:

* Details of the Single Scheme contributions that you have paid as a member of the Single Public Service Pension Scheme during your employment with us;
* Details of the amounts earned towards your retirement lump sum and your retirement pension under the Single Public Service Pension Scheme during your employment with us

**Important Notes:**

1. If you complete the enclosed form to claim a refund of the member contributions that you paid with us as a member of the Single Public Service Pension Scheme, and should you become re-employed within 24 months of the last date of your employment with us in another pensionable post in a Public Service Body to which the terms of this Scheme also apply, you may opt to restore the retirement amounts earned with us under the Scheme if you repay the contributions refunded to you plus compound interest at rates decided by the Minister for Public Expenditure & Reform.

1. In the event that you take up employment in a pensionable position with another organisation within the public service to which the terms of the Single Public Service Pension Scheme apply, to allow me to review the position, you are requested to please:
   1. Write to me with details of your new public service employer
   2. Alert the Pensions Officer of your new public service employer that you were previously a member of the Single Public Service Pension Scheme during your employment with us and make available a copy of the enclosed Leaver Statement.

If you have any queries following review of this correspondence, please check to see if your query is addressed on the Single Pension Scheme website at *www.singlepensionscheme.gov.ie*. Otherwise, please feel free to make contact with me:

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

Yours sincerely

**<<Pension Administrator’s Name>>**

**<<Pension Administrator’s Department**