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| **Resource Toolkit** | Single Scheme Administration Project (Phase 1)  **Retirement Resources** |
| **Resource Name** | Template Form – Retirement Options Request Form |
| **Resource Reference** | SPS.RET.U.TF.01 (Phase 1) |
|  | A form that can be universally used for all members requesting formal retirement options |
| **Version** | V1.0 |

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| Single Public Service Pension Scheme **Retirement Options Request Form** |

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| **Purpose:**This form should be fully completed by a member of the Single Public Service Pension Scheme who is retiring or requesting formal Normal Retirement Options. The purpose of this form is to capture up to date information required by employers to accurately prepare Retirement Options and to comply with relevant legislation. |

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| **SECTION A. TYPE OF RETIREMENT OPTION BEING REQUESTED** |
| 1. Retirement Option being requested: *(please tick one box below)*   🞏 Normal Retirement  🞏 Cost Neutral Early Retirement (minimum age 55)  🞏 Ill-Health Retirement (please refer to Local HR prior to submitting)   1. Indicative retirement date: \_\_\_\_/\_\_\_\_/\_\_\_\_\_\_ (DD/MM/YYYY) |

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| **SECTION B. MEMBER PERSONAL DETAILS *(please fully complete all fields below)*** |
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| **SECTION C. DETAILS OF SPOUSE / CIVIL PARTNER AND ELIGIBLE CHILDREN**  ***(Please fully complete all fields below. If not applicable, please write N/A)*** | | | | | |
| **Legal Civil Status:** | 🞏 Single | 🞏 Married | | 🞏 Civil Partnership | 🞏 Co-Habiting |
| ***(please tick ONE box only)*** | 🞏 Separated | 🞏Divorced | | 🞏 Widowed | 🞏 Surviving Civil Partner |
|  | 🞏 A Former Civil Partner  *(i.e. Formerly in a Civil Partnership that has been legally dissolved)* | | | | |
| **Name of Spouse/ Civil Partner:**  **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** | | | **Maiden Name of Spouse/Civil Partner**  **(if applicable):**    **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** | | |
| **Date of Birth of Spouse/Civil Partner:**  \_\_ /\_\_ /\_\_\_\_  (DD/MM/YYYY) | | | | | |
| **Please provide details for each eligible child1 in the table below:**   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | |  |  |  |  | | | | **#** | **Eligible Child‘s Name:** | **Gender:** | | **Date of Birth:** | | | | | | | | | | **1** |  | M 🞏 F 🞏 | | **D** | **D** | | **M** | **M** | **Y** | **Y** | **Y** | **Y** | | **2** |  | M 🞏 F 🞏 | | **D** | **D** | | **M** | **M** | **Y** | **Y** | **Y** | **Y** | | **3** |  | M 🞏 F 🞏 | | **D** | **D** | | **M** | **M** | **Y** | **Y** | **Y** | **Y** | | **4** |  | M 🞏 F 🞏 | | **D** | **D** | | **M** | **M** | **Y** | **Y** | **Y** | **Y** | | **5** |  | M 🞏 F 🞏 | | **D** | **D** | | **M** | **M** | **Y** | **Y** | **Y** | **Y** |   **Note:** If one of the children indicated above is *permanently incapacitated*, please note the number reference for this child: \_\_\_\_\_\_\_  **Please enclose the following *original* Certificates:**   * Your Birth Certificate * If applicable, your Marriage Certificate or Certificate of Civil Registration * If applicable, the Birth Certificate of your Spouse or Civil Partner | | | | | |

*1An eligible Child means a child or step-child or lawfully adopted child of a member, where the child a)has not attained the age of 16 years; b)has attained the age of 16 years but has not attained the age of 22 years* ***and*** *(i) is receiving full-time educational or vocational instruction* ***or*** *(ii) is undergoing full-time instruction or training by any person for any vocation, profession or trade; or (c) is permanently incapacitated by reason of mental or physical infirmity from maintaining himself or herself and who, when his or her permanent incapacity first occurred, was a person to who met the conditions at (a) or (b) above.*

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| **SECTION D. FAMILY LAW MATTERS** |
| **Are you currently subject to, or do you expect to become subject to, the terms of a Pensions Adjustment Order granted arising from Family Law proceedings that may affect your pension benefits under this Pension Scheme?**  Please tick as appropriate:  🞏NO🞏YES *(If ‘yes’, please enclose full details)* |

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| **SECTION E. STATUTORY PENSIONS DECLARATION FORM**  To ensure compliance with the relevant provisions of Taxes Consolidation Act 1997 and the Public Service Pensions (Single Scheme & Other Provisions Act 2012), a member or former member who is claiming retirement benefits from a Public Sector Pension Scheme is obliged to complete a Pensions Declaration Form in relation to retirement entitlements from any other source – ***other than any State Social Welfare Pension based on PRSI/National Insurance Contributions (details of which are not required).***  **NOTE: A response to ALL questions below is mandatory** | | |
| 1. On or after 7 December 2005 and up to and including the date you make this declaration, did you: 2. Become entitled to any pension, lump sum or any other pension related benefit2 from any pension arrangement, other than your pension entitlements from your current Public Service employer under the terms of the Single Public Service Pension Scheme? 3. Direct that a payment or transfer be made to an overseas pension arrangement? | YES 🞏 NO 🞏  YES 🞏 NO 🞏 | |
| 1. From the date you make this declaration up to the date of your retirement/claiming preserved pension benefits from the civil service (or public service): 2. Do you expect to become entitled to any pension, lump sum or any other pension related benefit3 from any other pension arrangement other than from the Single Public Service Pension Scheme? 3. Did you intend to direct that a payment or transfer be made to an overseas pension arrangement? | YES 🞏 NO 🞏  YES 🞏 NO 🞏 | |
| ***Important***  *If you have answered* ***“Yes”*** *to any of the above questions, you must complete* ***Form RetBen1*** *for each pension benefit source.*  *If you have answered* ***“No”*** *to each of the above questions, Form RetBen1 does not need to be completed* | | |
| 1. Do you have a certificate from the Revenue Commissioners stating the amount of your Personal Fund Threshold in accordance with section 787P of the Taxes Consolidation Act 1997?   **If the answer is 'Yes', please enclose a copy of the Certificate issued by the Revenue Commissioners.** | | YES 🞏 NO 🞏 |
| 1. On or after 8 February 2012 and up to and including the date you make this declaration, did you exercise an encashment option in accordance with section 787TA of the Taxes Consolidation Act 1997? 2. From the date you make this declaration up to the date of your retirement / claiming preserved pension benefits from the civil service (or public service), do you intend to exercise an encashment option in accordance with section 787TA of the Taxes Consolidation Act 1997? | | YES 🞏 NO 🞏  YES 🞏 NO 🞏 |
| 1. If you have exercised, or intend to exercise, an encashment option in accordance with section 787TA of the Taxes Consolidation Act 1997 (the Act) in circumstances where all or any part of the encashment tax remains (or is likely to remain) unpaid4 and, as such, is required under section 18 of the Act to treated as “chargeable excess tax” by the public sector pension administrator, please specify the amount (or likely amount) of the unpaid encashment tax: €\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | |

***If you are in any doubt as to whether or not you hold retained pension benefits, the onus is on you personally to verify this and source full up-to-date information prior to completing this Statutory Declaration.***

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| **EMPLOYEE DECLARATION** |
| I declare that the information provided by me in this form is complete and correct. I acknowledge that I am personally responsible for any tax liability that may arise due to my non-declaration/incorrect declaration of any retirement benefits on this form.  Print Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_   Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Date: \_\_ /\_\_ /\_\_\_\_ (DD/MM/YYYY) |

***\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_***

*2 This includes* ***any*** *pension, annuity, retirement lump sum or any other pension related benefit (e.g. transfer to an Approved Retirement Fund) which you became entitled to under a pension arrangement but does not include social welfare benefits, such as the State Pension. Any pension benefits which came into payment before 7 December 2005 are also not included. Please note the key point is an entitlement to a pension on or after 7 December 2005 in respect of which benefits actually came into payment e.g. if you retired or otherwise became entitled to an immediate payment of a pension benefit from a pension arrangement on or after 7 December 2005).*

*3 This includes any pension, annuity, retirement lump sum or any other pension related benefit (e.g. transfer to an Approved Retirement Fund) which you expect to become entitled to for the first time under a pension arrangement belonging to you after the date of this declaration, but does not include social welfare benefits such as the State Pension.*

*4 Under section 787TA of the Taxes Consolidation Act 1997, individuals in the Civil/Public Service with significant private sector and public service pension rights/savings may, subject to conditions, encash some or all of their private sector pensions rights in advance of drawing down their public service pension rights with a view to mitigating the chargeable excess that would otherwise arise on the crystallisation of those public service pension rights. The amount encashed is subject to income tax at a “ring-fenced” rate of 41% plus 4% USC. Encashed amounts do not constitute Benefit Crystallisation Events (BCEs) for the purposes of the Standard Fund Threshold (SFT) regime.*