To: All Government Departments / Offices

**Dear Personnel Officer** 

# Commencement Orders – Chapter 4 of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012 in so far as it relates to pre-existing public service pension schemes

#### **Background**

- 1. As you are aware the <u>Public Service Pensions (Single Scheme and Other Provisions) Act</u> <u>2012</u> became law on 28 July 2012. The Act provides for a *Single Public Service Pension Scheme* (the "Single Scheme") for new public servants. It also makes certain other changes affecting pre-existing public service pension arrangements.
- 2. A number of provisions of the Act, including the Single Scheme itself, do not take effect until the Minister for Public Expenditure and Reform signs a relevant commencement order. In this connection please note that, on foot of recent commencement orders (S.I. Nos. 393 and 413 of 2012), Chapter 4 (sections 49-54) of Part 2 of the Act (*Provisions Applicable to all Public Service Pension Schemes*) becomes fully operational (in so far as it relates to pre-existing public service pension schemes) as and from 1 November 2012.

#### Chapter 4

- 3. Chapter 4 introduces a 40-year limit on total pensionable service across multiple public service pension schemes, as well as extending the scope of pension abatement. It also contains several provisions designed to support efficient pensions administration (including information-gathering). These provisions are already present in many public service pension schemes and Chapter 4 brings them together in one area of primary legislation. The sections in Chapter 4 are as follows:
  - Section 49 (Duty to give information, etc.)
  - Section 50 (Use of Personal Public Service Number (PPSN))
  - Section 51 (Duty to make declarations, etc.)
  - Section 52 (Abatement and reckoning of pensionable service)
  - Section 53 (Cesser or reduction of benefit)
  - Section 54 (Survivor's entitlement to pension)

#### 4. Please note:

- The provisions of subsections (6) and (7) of section 52 (40-year limit on total pensionable service across multiple public service pension schemes) came into effect on 28 July 2012 (the date the Act became law); the remaining subsections of that section (covering extension of pension abatement), come into effect on 1 November 2012.
- All other sections in Chapter 4 (along with the related sections 3 and 5 of the Act) in so far as they relate to pre-existing public service pension schemes, come into effect on 1 November 2012.

#### Duty to give information, etc. (Section 49)

- 5. The Act provides that a relevant authority (i.e. a body paying a public service pension) must be supplied with necessary operational and identifying information by a person applying for or in receipt of a pension including:
  - a spouse or civil partner applying for or in receipt of a pension in respect of a deceased member:
  - a person having care of a child of a deceased member applying for or in receipt of a children's pension;
  - a legal personal representative of a deceased member;
  - or any person not covered by the foregoing who is applying for or in receipt of a pension.

The Act also allows relevant operational or identifying information to be given to another relevant authority or the Minister.

#### Use of Personal Public Service Number (PPSN) (section 50)

6. The Act specifies that the PPSN in respect of the person to whom the pension is to be paid shall be supplied by a person applying for or in receipt of a pension.

#### Duty to make declarations, etc (section 51)

- 7. The Act provides that any person who:
  - takes up employment in a public service body and has an entitlement to retirement benefits or preserved retirement benefits, or has received or is in receipt of retirement benefits under any public service pension scheme, or
  - applies for a benefit from a public service pension scheme, or
  - is covered by section 52 of the Act (see below) and who applies for a public service pension,

shall provide an appropriate declaration to the relevant authority. A suggested form for use in cases where any such declaration is being sought is attached.

#### Abatement and reckoning of pensionable service (section 52)

8. The Act enables the extension of pension abatement so that a retiree's public service pension is liable to abatement on re-entering public service employment, even where the new employment is in a different area of the public service. This change applies in those cases where a person with a public service pension in payment takes up a public service post on or after 1 November 2012; a person who took up an appointment in the public service before that date will not be affected by the change while he or she continues to hold that appointment.

#### Cesser or reduction of benefit (section 53)

9. The Act makes provision for the refusal or reduction of retirement benefits, or for the reduction or non-payment of a contributions refund, where a scheme member was dismissed etc. having been found to have caused a financial loss to a public service body or to the State.

#### Survivor's entitlement to pension (section 54)

- 10. The Act limits the payment of multiple survivor's pensions to one individual save in the case where the deceased member was himself or herself entitled to receive more than one public service pension.
- 11. Please bring this notification to the attention of all employees in your Department/Office, including those on career break, maternity leave or other forms of leave. Please also bring it to the attention of public service agencies / bodies operating under the aegis of your Department.
- 12. Queries about this notification may be pursued as follows:
  - Individual public servants with queries should raise them with their employer;
  - Public service agencies/bodies with queries should raise them with their parent Department;
  - Departments/Offices with queries can consult the following officials of the Department of Public Expenditure and Reform:

Henry O'Mara - tel: 01-604-5493, email: <a href="mailto:henry.o'mara@per.gov.ie">henry.o'mara@per.gov.ie</a>
Eamonn Robbins - tel: 01-604-5485, email: <a href="mailto:henry.obbins@per.gov.ie">henry.o'mara@per.gov.ie</a>
David Owens - tel: 01-604-5755, email: <a href="mailto:david.owens@per.gov.ie">david.owens@per.gov.ie</a>

John O'Connell Assistant Secretary Department of Public Expenditure and Reform 31 October 2012

### **Declaration**

Declaration under Section 51 (Duty to make declarations, etc.) of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012

1. Section 51 (Duty to make declarations, etc.) of the Public Service Pensions (Single Scheme and

Other Provisions) Act 2012 requires that:

(a) takes up employment in a public service body, and

(1) Any person who-

(b) either—	
(i) has an entitlement to any preserve other retirement benefit, or	ed pension or any preserved lump sum or any
(ii) has received or is in receipt of ret	irement benefits,
under a pre-existing public service p member,	ension scheme of which he or she was or is a
shall provide a declaration to that effect to the relevant	authority.
(2) Any person who applies for a benefit from a promake a declaration to the relevant authority concerne lump sum or any other retirement benefit from any other is in receipt of or to which he or she has an entitlent	d of any preserved pension or any preserved ther public service pension scheme that he or
(3) Any person to whom section 52 (Abatement a shall upon application for a public service pension from to the relevant authority concerned as to whether or n from any public service body and provide any relevant for the purposes of that section.	m any public service body make a declaration of the or she is in receipt of any remuneration
2. I hereby declare that I have (*) / do not have pension benefits specified above. [To be complete public service.]	
Signed:	
Name (Block Capitals):	
PPSN:	
Date:	
3. I hereby declare that I am (+) / am not (delete (pay) from any public service body. [To be compension benefit.]	
Signed:	
Name (Block Capitals):	
PPSN:	
Date:	
(*)(+) Supply details on attached page.	

## Declaration under Section 51 (Duty to make declarations, etc.) of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012

I hereby declare that I am entitled to the following pension benefit(s) / am in receipt of remuneration from a public service body (delete as appropriate), as specified below:

PENSION BENEFIT	
Description	
Annual gross pension	
Paying authority	
	,
REMUNERATION	
Description	
Annual gross pay	
Paying authority	
Signed:	
Name (Block Capitals):	
PPSN:	
Date:	