



STATUTORY INSTRUMENTS.

S.I. No. 292 of 2015



EDUCATION AND TRAINING BOARD TEACHERS
SUPERANNUATION SCHEME 2015

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SUPERANNUATION SCHEME 2015

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EDUCATION AND TRAINING BOARD TEACHERS
SUPERANNUATION SCHEME 2015

I, JAN O’SULLIVAN, Minister for Education and Skills, with the consent of the Minister for Public Expenditure and Reform, in exercise of the powers conferred on me by section 2 and section 5 of the Local Government (Superannuation) Act 1980 (No. 8 of 1980) and the Order entitled Vocational Education Superannuation Schemes (Transfer of Departmental Administration and Ministerial Functions) Order, 1998 — S.I. No. 362/1998, hereby make the following scheme:

Part 1

CITATION AND GENERAL INTERPRETATION

Citation

1. This Scheme may be cited as the ETB Teachers Superannuation Scheme 2015.

Interpretation

2. “1956 Scheme” means the provisions relating to personal pension benefits for ETB Teachers who were members of the Local Government Superannuation Scheme, but who did not opt to become members of this Scheme, under Paragraph 4(4)(a);

“1956 Scheme Members” means members of the 1956 Scheme who did not opt to become members of Part 2 of this Scheme, under Article 4(4)(a);

“2004 Act” means the Public Service Superannuation (Miscellaneous Provisions) Act 2004 (No. 7 of 2004);

“2010 Act” means the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010 (No. 24 of 2010);

“2012 Act” means the Public Service Pensions (Single Scheme and Other Provisions) Act 2012 (No. 37 of 2012);

“age limit” means the maximum age, stipulated by the Minister with the consent of the Minister for Public Expenditure and Reform, to which pensionable service may accrue;

“active member” means a member who has not terminated his or her employment or has not had his or her employment terminated with the Board or Institute through resignation, retirement, dismissal or death and “active membership” shall be construed accordingly, provided that a period of active membership while on unpaid absence or on Temporary Rehabilitation Remuneration shall not reckon as

*Notice of the making of this Statutory Instrument was published in
“Iris Oifigiúil” of 14th July, 2015.*

pensionable or qualifying service for any scheme benefit including “qualifying service” as defined in Article 7 (Minimum Pension Age);

“actual remuneration” means in the case of a person in Limited Membership, the actual salary and actual allowances received from time to time by the member or former member while working on a part-time basis;

“actual pensionable service” means service as defined in Article 9 but excluding notional service as defined at Article 9(3)(a)(ii),(iii),(iv), (vi) and (viii);

“adoption order” means an order for the adoption of a child made before the establishment day for the Adoption Authority of Ireland, by An Bord Uchtála under the Adoption Acts 1952 to 1998, or on or after the establishment day for the Adoption Authority of Ireland, by that Authority under the Adoption Act 2010;

“allowances” means such allowances, expressed on a wholetime basis, in the nature of pay, lawfully determined or lawfully approved by the Board, which are designated as pensionable by the Minister with the consent of the Minister for Public Expenditure and Reform, but excluding any sums paid in respect of overtime, commission, gratuity, special fees, travelling allowance, subsistence allowance and the like, the money equivalent of any emolument or benefit in kind (including motor car or other vehicle) or payment toward or in respect of such emoluments;

“approved pension scheme” means a pension scheme or an organisation that provides a pension scheme that has been designated by the Minister for the Environment, Community and Local Government or the Minister for Public Expenditure and Reform for the purpose of transferring service between pension schemes;

“Board” means, on or after 1 July 2013, an Education and Training Board established under section 9 of the Education and Training Boards Act 2013 (No. 11 of 2013) and prior to that date a Vocational Education Committee;

“Chaplain” means a person employed in a designated community college on a full-time basis in an ex-quota post approved by the Minister, in accordance with the model lease agreement for designated community colleges;

“civil partner” means a civil partner within the meaning of the 2010 Act;

“compound interest” means-

- (a) where a period in respect of which outstanding contributions were not repaid was before 14 November 2000,
 - (i) and the period of service in respect of which the repayment or payment is made was before 1 January 1984, 7% per annum,
 - (ii) and the period of service in respect of which the repayment or payment is made was on or after 1 January 1984, 6% per annum,

- (b) 4% per annum where a period in respect of which outstanding contributions were not repaid was on or after 14 November 2000 and before 1 December 2014,
- (c) 3.5% per annum where a period in respect of which outstanding contributions were not repaid was on or after 1 December 2014 and
- (d) at any other rate per annum as determined from time to time by the Minister for Public Expenditure and Reform;

“compulsory retirement age” means, other than in the case of new entrants, the age attained by the member on the last day of the school year in which the member attains 65 years of age;

“contributory State Pension” means the maximum personal rate of State Pension (Contributory) payable under the Social Welfare Acts from time to time to a single person excluding any addition that is payable on age grounds, or by virtue of the recipient living alone, or in respect of a qualified adult or child dependent;

“contributory survivor’s pension” means “the Widow’s, Widower’s or surviving Civil Partner’s (Contributory) Pension” payable under the Social Welfare Acts;

“Cost Neutral Early Retirement” has the meaning given in Article 18(2);

“deceased member” has the meaning given in Article 39 and Article 51 (Power to Grant Survivors’ and Children’s Pensions);

“deceased’s pension” has the meaning given in Article 40 and Article 52 (Survivors’ Pensions — Calculation);

“death gratuity” has the meaning given in Article 21;

“earlier service” has the meaning given in Article 72;

“ETB Teacher” means a teacher in accordance with the terms of the Education Act 1998 (No. 51 of 1998) and the Teaching Council Act 2001 (No. 8 of 2001) as appropriate, who is employed by a Board to teach in an approved post, funded by the Oireachtas, and appointed by that Board on the basis of having the required qualifications and experience for the post; “ETB Teacher” includes Pro-rata Part-time teachers (PRPTT) formerly called Eligible Part-time teachers;

“former member” means a person who, having ceased to be an active member, is entitled to or is in receipt of retirement benefits under this Scheme or is entitled to claim at some future date retirement benefits under this Scheme;

“fully insured” in this scheme means having employment in respect of which the person concerned is an employed contributor within the meaning of section 12(1) of the Social Welfare Consolidation Act 2005—

- (a) who is liable for an employee contribution payable at a rate specified in section 13(2) of that Act, not being a person to whom Article 81, 82, 83,

or 88 of the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 (S.I. No. 312 of 1996) applies, or

(b) to whom Article 87 of those Regulations applies;

“historic pay” has the meaning given in Article 10(2);

“ill-health vesting period” means, in relation to retirement on medical grounds, the equivalent of 5 years’ wholetime actual pensionable service or, for any retirement that takes place on or after 1 August 2012, 5 years’ in pensionable service whether whole-time or part-time;

“job-sharer” means a whole-time employee who, under an arrangement which has been approved by the Minister with the consent of the Minister for Public Expenditure and Reform, works 50% of the standard hours of the wholetime post;

“lawfully adopted child” means a child adopted by a Scheme member or former Scheme member (whether alone or jointly with any other person) either in pursuance of an adoption order or in accordance with the law of a country or territory other than the State and recognised by the law of the State as valid;

“Limited Membership” means terms which are applicable to a part-time member who being a fully insured member of Part 2 prior to 21 May 2008, does not exercise an option to have or is not eligible to have pro-rata terms applied to him or her under the terms of Department of Education and Science Circular Letter 25/08 and such a person shall be known as a Limited Scheme Member;

“Local Government Superannuation Code” means any scheme or regulation made under the Local Government (Superannuation) Act 1980 (No. 8 of 1980) other than the Local Government (Superannuation) (Gratuities) Regulations 1984 (as amended) or the provisions of Part V of the Local Government (Superannuation) (Consolidation) Scheme 1998;

“lump sum” means an amount, other than pension, calculated in accordance with this Scheme and due as a consequence of retirement, or resignation of the member;

“lump sum payment” means a once off payment in respect of superannuation contributions or the purchase of notional service;

“medical grounds” shall be construed in accordance with Article 19(7);

“member” has the meaning given in section 2 of the Pensions Act 1990, that is, in relation to this Scheme, any person who, having been admitted to membership under the rules of the Scheme, remains entitled to any benefit under the Scheme. It includes an active member, a former member and a pensioner;

“minimum pension age” has the meaning given in Article 7;

“Minister” means the Minister for Education and Skills or any of his or her predecessors;

“new entrant” has the meaning given in section 2 of the 2004 Act;

“net actual remuneration” means in relation to a person in Limited Membership, the amount by which the actual remuneration of such Scheme member exceeds twice the rate of contributory State Pension payable from time to time;

“net pensionable remuneration” in relation to a Scheme member, means the amount by which the pensionable remuneration of such Scheme member exceeds twice the rate of contributory State Pension payable from time to time;

“net remuneration” in relation to a Scheme member, means the amount by which the remuneration of such Scheme member exceeds twice the rate of contributory State Pension payable from time to time;

“net pensionable remuneration (survivor’s benefits)” means the amount by which pensionable remuneration exceeds the rate of contributory State Pension payable on the last day of pensionable service;

“net salary” in relation to a Scheme member, means the amount by which the salary of such Scheme member exceeds twice the rate of contributory State Pension payable from time to time;

“non-periodic contributions” has the meaning assigned to it in Article 47 and Article 59;

“part-time employee” means an employee who works less than the standard hours of a comparable employee in a whole-time post;

“pension” means the benefit or benefits, other than any lump sum, payable periodically—

- (a) to a person, in respect of his or her pensionable service, as a consequence of his or her retirement, resignation, or otherwise ceasing or having ceased to be a Scheme member, or
- (b) in respect of such service, to another person as a consequence of death or otherwise,

but does not include payments, or so much of any payment, paid solely in respect of any injury caused as a result of such service;

“pensionable allowance” shall be construed in accordance with Article 5;

“pensionable remuneration” has the meaning given in Article 5(1);

“pensionable post” means, subject to the approval of the Minister with the consent of the Minister for Public Expenditure and Reform, a post or position which-

- (a) is declared in the conditions of service attaching to the post to be a pensionable post for the purposes of this Scheme

(b) which is stated in a written offer of appointment to the post to be a pensionable post for the purposes of the Scheme, or

(c) other than the case in (a) or (b), subsequent to a person's appointment to a post, that post has been declared to be a pensionable post;

“pensionable service” has the meaning given in Article 9;

“pension adjustment order” means an order made by the court under section 12 of the Family Law Act 1995, section 17 of the Family Law (Divorce) Act 1996 or section 121 or 187 of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010;

“pensioner” means a member who is in receipt of a benefit under this scheme;

“Pension Scheme” in relation to this Scheme, is an occupational pension scheme for the provision of pension and lump sums on the terms set out in these Regulations;

“Pensions Ombudsman Regulations” means the Pensions Ombudsman Regulations 2003 to 2007 including any enactment or regulation which amends or extends or may amend or extend any or all of those regulations;

“periodic contributions” has the meaning assigned to it by Article 44 and Article 56;

“personal rate” in relation to a contributory Social Welfare Benefit, means the rate of such benefit payable under the Social Welfare Acts to a single person excluding any addition that is payable on age grounds, or by virtue of the recipient living alone, or in respect of a qualified adult or child dependent and “maximum personal rate” shall be construed accordingly;

“preserved death gratuity” has the meaning given in Article 16;

“preserved lump sum” has the meaning given in Article 14 and Article 16;

“preserved pension” has the meaning given in Article 14 and Article 15;

“preserved pension age” has the meaning given in Article 8;

“pre-service training” has the meaning given in Article 7 (Minimum Pension Age);

“PRPTT” means pro-rata part-time teacher formerly called Eligible Part-time teacher;

“public service body” has the meaning given in section 5 of the 2012 Act;

“public service pension scheme” has the meaning given in Section 1(1) of the 2004 Act;

“reckonable service” means pensionable service;

“reduced rate”, in relation to any Social Welfare benefit, means the personal rate of such benefit if that rate is less than the rate of contributory State Pension;

“remuneration” means the aggregate of salary and allowances (multiplied by 52.18 in the case of weekly allowances);

“salary” means the annual wholetime equivalent basic rate of remuneration, excluding allowances, payable from time to time as lawfully determined or lawfully approved by the Board with the approval of the Minister and approved as pensionable by them, within guidelines issued by the Minister for Public Expenditure and Reform, excluding any sums in respect of overtime, commission, gratuity, special fees, travelling allowance, subsistence allowance and the like, the money equivalent of any emolument or benefit in kind (including motor car or other vehicle) or any payment toward or in respect of such emoluments;

“school year” means a year beginning on the first day of September and ending on the following thirty first day of August;

“Social Welfare Acts” means the Social Welfare Acts 1981 to 2013 including any enactment which amends or extends any or all of those Acts and any Regulation, Warrant or Order made under those Acts as amended;

“Social Welfare Benefit” means State Pension (Contributory), State Pension (Transition); Illness Benefit, Invalidity Pension or Jobseekers Benefit payable under the Social Welfare Acts or any equivalent contributory benefit, by whatever name called, substituted for any of those benefits in any future enactment amending the Social Welfare Acts;

“spouse” means a partner to a marriage recognised at a given time by the law of the State as valid;

“supplementary pension” has the meaning given in Article 20;

“survivor’s pension” has the meaning given in Part 3;

“survivor’s supplementary pension” shall be construed in accordance with Article 41(6) (Survivors’ Pensions — Grant and Payment);

“temporary rehabilitation remuneration” means a payment made, in certain circumstances, by the Board to a member who is on sick leave. Any period in respect of which the member is in receipt of such a payment does not constitute pensionable service in this Scheme and the payment does not constitute remuneration for the purposes of this Scheme;

“transfer network” means the Public Service Transfer Network or the Local Government Transfer Network under the Local Government Superannuation Code which provides for the transfer of service between participating public service pension schemes under certain conditions;

“transfer value payment” means—

- (a) a payment calculated in accordance with such tables approved and in such manner as is determined by the Minister for Public Expenditure

and Reform or the Minister for the Environment, Community and Local Government under the Local Government Code,

or

- (b) a payment from a Revenue approved pension scheme or arrangement to the Scheme so as to secure additional service for a member in accordance with such tables approved by the Minister for Public Expenditure and Reform,

— as appropriate;

“vesting period” means for any period ending after 1 June 2002, 24 months service as an active member, whether wholetime or part-time; for any period ending on or after 30 June 1976 and before 2 June 2002, 5 years’ actual pensionable service and for any period ending before 30 June 1976, 10 years’ actual pensionable service. A member shall be regarded as having completed the vesting period if for any period ending after 1 June 2002—

- (a) in the case of a member who is working on a casual basis, he or she has been employed to teach for 334 days, and
- (b) in all other cases, he or she has been employed to teach under a contract of employment for a period or periods comprising not less than 730 days;

“years” means a figure determined by the formula $A + (B/365)$, where A is the number of completed years in the period in question and B is any number of days additional to the completed number of years in that period, and “year” shall be construed accordingly.

Part 2

MEMBERS’ PERSONAL PENSION PROVISIONS

Commencement (Part 2)

- 3. This Part shall be deemed to have come into operation on 27 May 1977.

Chapter 1

Members’ Main Personal Pension Provisions

Scheme Membership and Access to Scheme Membership

- 4. (1) Subject to Paragraph (2), membership of this Part is compulsory for all ETB Teachers employed in a pensionable post.

- (2) Membership of this Part does not apply to a person who—

- (a) is not a new entrant and whose potential service on appointment to a pensionable post would be less than the vesting period;
- (b) was given an option for membership under paragraph 4 and did not accept the option.

(3) Subject to Paragraph (2), each of the following persons is automatically a member of this Part:

- (a) permanent wholetime ETB Teachers who commenced pensionable employment on or after 1 June 1978. Prior unqualified service must be reckoned and the relevant contributions paid;
- (b) effective from 1 September 1996 and in accordance with Department of Education and Science Circular Letter Pen 30/99, all Pro-Rata Teachers, Temporary Wholetime Teachers and Part-time Teachers who were employed from the outset of the school year for 9 hours each week or more, provided that such Teachers had met the medical conditions for membership and were either fully qualified or had Pre-1987 Status;
- (c) effective from 1 September 2001, an unqualified ETB Teacher is automatically admitted to membership of this Part in accordance with Department of Education and Science Circular Letter 24/2008. Prior service must be reckoned and contributions paid in accordance with Article 10;
- (d) effective from 1 September 2001, a part-time ETB Teacher appointed on or after that date will automatically become a member of this Part, in accordance with Department of Education and Science Circular Letter 25/2008, provided that he or she has an appropriate full-time comparator who is serving in a pensionable post;
- (e) effective from 1 September 1996 and in accordance with Department of Education and Science Circular Letter Pen 30/99 and Department of Education and Science Circular Letter Pen 3/01, all chaplains, provided that they meet the medical conditions for membership. Prior service must be reckoned and contributions paid in accordance with Article 10.

In this Paragraph, “pre-1987 status” in respect of an ETB Teacher means a teacher who has been in regular part-time service with a Board from a date prior to 1 September 1987, and satisfied the service criteria.

(4) Subject to Paragraph 2, each of the following persons is a member of this Part following acceptance of an option to become a member and on the terms attaching to the option:

- (a) An ETB Teacher who was a member of the 1956 Scheme and who exercised an option during the period 27 May 1977 and 31 May 1978 or between 1 January 1990 and 30 November 1990 to become a member of Part 2;
- (b) effective from 1 September 2001, a part-time ETB Teacher who has an appropriate full-time comparator, who is employed in a pensionable post and who paid the appropriate contributions.

(5) On an ETB Teacher's first appointment to a pensionable post, the Board shall make available to him or her a copy of the rules of this Scheme.

(6) An ETB Teacher who is not a new entrant may not continue in membership of this Part after having reached the compulsory retirement age.

Pensionable Remuneration

5. (1) In this Part "pensionable remuneration" means the aggregate of—

- (a) retiring salary and
- (b) pensionable allowances.

(2) In this Article, "retiring salary" means—

(a) subject to subparagraph (b), the annual rate of salary payable to the member at the date of his or her retirement or death, or

(b) subject to sub-paragraph (c), in the case of a member who is working on a part-time basis—

(i) where such service is given under a regular part-time contract by a Pro-rata Part Time teacher (PRPTT) and subject to the terms of Department of Public Expenditure and Reform Circular Letter 11/2012, a rate of salary equal to the full time equivalent annual rate of salary to that which he or she is paid at the date of his or her retirement or death,

(ii) where such service is given otherwise than under a regular part-time or job-sharing contract and the member is paid on an hourly basis, the hourly rate of salary payable to him or her at the date of his or her retirement or death multiplied by wholetime equivalent hours, apply, or

(c) in the case of a member with Limited Scheme Membership who is working on a part-time basis, salary is based on the actual remuneration at retirement or death. In the case of a member who has fluctuating hours, remuneration is calculated on a year by year basis using the uprated actual salary at retirement or death.

(3) For the purposes of Paragraph (2), in the case of a person on approved leave without pay at the date of his or her retirement or death, the rate of salary or hourly rate of salary payable to him or her means the rate which would have been paid if he or she were not on an approved leave without pay.

(4) Pensionable Allowances means—

(a) Subject to subparagraphs (c) to (f), for the purposes of this Article pensionable allowances in respect of any member who ceases pensionable service shall comprise the aggregate of the annual rate of each such allowance (in this paragraph referred to as a "relevant

allowance”) held on the last day of pensionable service, provided that such allowance has been held at all times during the last 3 years of pensionable service immediately preceding retirement or death.

- (b) For the purposes of this paragraph, in the case of a person on an approved leave without pay at the date of his or her retirement or death, the rate of allowance held by him or her means the rate which would have been held if he or she were not on an approved leave without pay.
- (c) If pensionable allowances are held in the final 3 years of such pensionable service and are held for more than the minimum period as specified by the Minister and for less than the full 3 years, the pensionable allowances for the purposes of this Article shall, subject to subparagraphs (e) and (f), comprise the average of the relevant allowance or allowances determined in accordance with subparagraph (d).
- (d) The average of a relevant allowance shall be determined by the following formula:

$$\frac{\mathbf{A} \times \mathbf{B}}{\mathbf{1095}}$$

1095

where—

A is the annual rate of the allowance on the last day of pensionable service and

B is the number of days during the last 3 years of pensionable service in respect of which the allowance was payable.

- (e) Paragraph (d) shall not apply to a relevant allowance where a member—
 - (i) dies in service and who, but for his or her death, would have had the potential of holding the allowance for not less than 3 years of pensionable service, before 31 August in the year in which he or she would have reached 65 years, or
 - (ii) who ceases to be an active member on retirement on medical grounds before 60 years of age and who, but for his or her retirement, would have had the potential of holding the allowance, for not less than 3 years of pensionable service, on reaching such age.
- (f) The pensionable allowances, for the purposes of this Article, for a member referred to in Paragraph (e) shall be the aggregate of the annual rate of each such allowance held on the date of retirement or death.

- (g) Supervision and substitution payments may be included in pensionable remuneration for such duration as is specified in accordance with the terms approved by the Minister from time to time for a member who—
- (i) entered into a commitment on or after 1 September 2004 to undertake supervision or substitution duties and fulfilled that commitment, and
 - (ii) received an actual payment no later than the end of the 2012-2013 school year for fulfilling the commitment.

Qualifying Conditions for Benefits

6. (1) Other than for a benefit under Article 19(1) (Retirement on Medical Grounds) payable where a member has less than 2 years' service, a scheme member who has not completed the vesting period will not be entitled to receive personal pension benefits and on leaving service will be entitled to a refund of contributions under Article 10(4).

(2) Subject to Paragraph (3), if the member has completed the vesting period, he or she may not receive such benefits until he or she has reached the minimum pension age in the case of retirement or the preserved pension age where the member resigns with an entitlement to a preserved pension.

(3) Notwithstanding Paragraph (2), pensions benefits may be payable under this Part to a member before the minimum pension age or the preserved pension age, as the case may be, in accordance with the provisions of Article 15(3) (Preserved Pension payable on Medical Grounds), Article 18 (Cost Neutral Early retirement) or Article 19 (Retirement on Medical Grounds).

(4) Benefits in respect of a member on death in service, may be paid without reference to the vesting period or the minimum pension age.

Minimum Pension Age

7. (1) Subject to sub-paragraph (2), the minimum pension age for new entrants is age 65 and for all other members is age 60.

(2) In the case where a member, who is not a new entrant and who on or after 31 July 1996 has 35 years qualifying service, the minimum pension age is 55 in accordance with Department of Education and Science Circular Letter 27/1997.

For the purposes of this Article:

“qualifying service” means a period in service as an active member in paid employment, whether wholtime or part-time plus, on or after 31 July 1996, credit for pre-service training. The credit for pre-service training is two years in the case of an ETB Teacher with a pre-service training period of 4 full-time years and one year in the case of an ETB Teacher with a pre-service training period of 3 full-time years, provided that a period of actual pensionable service may not be taken into account in calculating credit for pre-service training.

“pre-service training” means the minimum period in which the essential required training and/or qualification for the teaching post can be gained.

Preserved Pension Age

8. (1) The preserved pension age is age 65 for new entrants and age 60 for all other members.

Pensionable Service

9. (1) For the purposes of this Part, pensionable service shall exclude service given after the age limit in the case of a member who is not a new entrant and, subject to a maximum of 40 years, subject to a maximum of 1 years reckonable service for each year as a member of this Part and subject to Article 65 (Prohibition on Duplication of Benefits) and Article 72 (Treatment of Earlier Service), shall comprise the aggregate of—

- (a) paid service given as an ETB Teacher on or after the commencement of scheme membership (not being service falling within subparagraph (c) of this paragraph), and in the case of a member who is not a new entrant such service shall exclude service after reaching the compulsory retirement age, provided that any period during which a member was or is a job-sharer shall be reckonable in the proportion which the hours worked bear to comparable whole-time hours;
- (b) service given in a temporary wholetime position as an ETB Teacher before the date of commencement of membership for which appropriate contributions have been paid in accordance with Article 10(2)(Contributions);
- (c) service given in a part-time position as an ETB Teacher on or after the commencement of scheme membership on the basis of the relevant provisions in Paragraphs (d) to (h);
- (d) Where the service referred to in subparagraph (c) was given on or after 1 September 2001—
 - (i) if given under a part-time pro-rata contract, such crediting shall be, in respect of a school year, in accordance with the formula:

Formula for purposes of paragraph 9(1)(d)(i)

$$\frac{A}{22} \times \frac{B}{365}$$

where A is the number of hours the member has contracted to work in each week in the school year concerned and B is the number of days for which the contract is held excluding periods of unpaid leave.

Where the contracted hours are less than wholetime, any additional pensionable part-time reckonable hours should be calculated in accordance with Paragraph (d) (ii) subject to a maximum of one year’s credit for each year of service;

- (ii) if given under a part-time contract, such crediting shall be, in respect of a school year, in accordance with the formula:

Formula for purposes of paragraph 9(1)(d)(ii)

$$\frac{A}{735}$$

735

where A is the number of **reckonable** hours worked in the school year concerned;

- (e) where the service referred to in Paragraph (c) was given on or after 1 September 1996 and before 1 September 2001—

- (i) if given under a pro-rata part-time contract, all such service so given calculated, in respect of a school year, in accordance with the formula:

Formula for purposes of paragraph 9(1)(e)(i)

$$\frac{A}{22} \times \frac{B}{365}$$

22 365

where A is the number of hours the member has contracted to work in each week in the school year concerned and B is the number of days for which the contract is held excluding periods of unpaid leave.

Where the contracted hours are less than wholetime, any additional reckonable part-time hours should be calculated in accordance with Paragraphs (e) (ii) subject to a maximum of one year's credit for each year of service.

- (ii) if given under a part-time contract, such crediting shall be, in respect of a school year, in accordance with the formula below:

- (I) in the case of a member who gave not less than 368 reckonable hours of service in a school year, all of such service calculated, in respect of a school year, in accordance with the following formula:

Formula for purposes of paragraph 9(1)(e)(ii)(I)

$$\frac{A}{1148}$$

1148

where A is the number of hours worked in the school year concerned, subject to a maximum of one year's credit for each year of service.

- (II) in the case of a member who gave less than 368 reckonable hours of service in a school year, such of that service calculated, in respect of a school year, by applying the following formula to only so much of the reckonable hours so worked

that comprise 9 or more hours in the week or each of the weeks concerned:

Formula for purposes of paragraph 9(1)(e)(ii)(II)

$$\frac{A}{1148}$$

where A is the number of hours set out in this subparagraph (II);

(f) where the service referred to in Paragraph (c) was given in the school year 1995/96—

(i) if given under a part-time pro-rata contract, such crediting shall be, in respect of a school year, in accordance with the formula:

Formula for purposes of paragraph 9(1)(f)(i)

$$\frac{A}{22} \times \frac{B}{365}$$

where A is the number of hours the member has contracted to work in each week in the school year concerned and B is the number of days for which the contract is held excluding periods of unpaid leave.

Where the contracted hours are less than wholetime, any additional pensionable part-time reckonable hours should be calculated in accordance with Paragraph (f) (ii) subject to a maximum of one year's credit for each year of service;

(ii) if given under a part-time contract, such crediting shall be, in respect of a school year, in accordance with the following:

(I) where the number of reckonable hours service given in that school year is 735 or more, 1 year of pensionable service,

(II) where 368 reckonable hours or more and 734 reckonable hours or less service is given in that school year, pensionable service is calculated in accordance with the formula:

Formula for the purposes of paragraph 9(1)(f)(ii)(II)

$$\frac{A}{735}$$

where A is the number of reckonable hours service given in accordance with this subparagraph (II);

(III) where the number of reckonable hours service given in that school year is less than 368, such of that service as calculated by applying the following to only so much of the reckonable hours so worked that comprise 10 or more hours worked in the week or each of the weeks concerned:

Formula for the purposes of paragraph 9(1)(f)(ii)(III)

$$\frac{A}{735}$$

where A is the number of reckonable hours service given in accordance with this subparagraph (ii)(III)

- (g) Where the service referred to in Paragraph (c) was given on or after 27 May 1977 and before 1 September 1995:
- (i) if given under a part-time pro-rata contract, such crediting shall be, in respect of a school year, in accordance with the formula:

Formula for the purposes of paragraph 9(1)(g)(i)

$$\frac{A}{22} \times \frac{B}{365}$$

where A is the number of hours the member has contracted to work in each week in the school year concerned and B is the number of days for which the contract is held excluding periods of unpaid leave.

Where the contracted hours are less than wholetime, any additional pensionable part-time reckonable hours should be calculated in accordance with Paragraph (g) (ii) subject to a maximum of one year's credit for each year of service;

- (ii) if given under a part-time contract, such crediting shall be, in respect of a school year, in accordance with the following:
- (I) where the number of reckonable hours of service given in a school year is equal or greater than 800, pensionable service in that school year is 1 year,
- (II) where the number of reckonable hours of service given is equal or greater than 400 and less than 800, pensionable service is calculated by the formula:

Formula for the purpose of paragraph 9(1)(g)(ii)(II)

$$\frac{A}{800}$$

where A is the number of hours set out in this subparagraph (ii)(II),

- (III) where a member who gave less than 400 reckonable hours of service in a school year, such of that service calculated by applying the following formula to only so much of the reckonable hours so worked that comprise 10 or more hours worked in the week or each of the weeks concerned:

Formula for the purpose of paragraph 9(1)(g)(ii)(III)

$$\frac{A}{800}$$

800

where A is the number of hours set out in this subparagraph (ii)(III);

- (h) where the service referred to in subparagraph (c) was given under a part-time contract, prior to 27 May 1977—
- (i) where the number of reckonable hours service given in a school year is greater than 800, 1 year of pensionable service;
 - (ii) where the number of reckonable hours service given in a school year is 400 or more but less than 800, one half of a year's pensionable service, and
 - (iii) where the number of reckonable hours service given in a school year is less than 400, pensionable service in that school year is calculated as one half of a week for each week where 10 reckonable hours or more service is given;
- (i) service given in a part-time position as an ETB Teacher before the date of commencement of scheme membership for which contributions have been paid in accordance with Article 10(2) (Contributions), the amount of service to be determined in accordance with Paragraphs (d) to (h).

(2) No member is entitled to a period of pensionable service, other than ill-health added years as provided for in Article 19 (Retirement on Medical Grounds), unless the appropriate contributions have been paid.

Transferred Service and Additional Notional Pensionable Service

- (3) (a) The following actual or notional pensionable service may be added to actual service in this Scheme subject to the relevant conditions, the maximum aggregate years which may be added under Paragraphs (iii) and (vi) of 10 years and the overall limit on reckonable service of 40 years—
- (i) service which is pensionable (or but for the condition that it is less than the vesting period would be pensionable) under an approved pension scheme and has been transferred to this Scheme under the Transfer Networks;
 - (ii) notional service which a member may opt to purchase in accordance with Chapter 2 of Part 2 (Additional Voluntary Benefits: Purchase of Notional Service);
 - (iii) any notional service credited under Article 19 (Retirement on Medical Grounds);

- (iv) in the case of a member for whom a transfer value in respect of superannuation benefits in a former employment other than service referred to in Paragraph (i) is received by this Scheme, such additional service as the amount of the transfer value will purchase on the basis of actuarial tables approved by the Minister for Public Expenditure and Reform;
- (v) strike days restored under the terms of Department of Education and Science Circular Letter Pen 3/02 on payment of the appropriate contributions;
- (vi) professional added years in accordance with Department of Education and Science Circular Letter 45/2000 and Department of Education and Science Circular Letter 23/05;
- (vii) such additional service as may be credited by the repayment, with compound interest, of a marriage gratuity in accordance with terms approved by the Minister for Public Expenditure and Reform;
- (viii) special leave without pay for a person under a contract to work in a programme funded or recognised by the organisation known as Irish Aid up to a maximum period of 2 years if the term of work under that contract is 6 months or longer and the person is a member of this Scheme at the beginning of the contract and the organisation purchases the service in accordance with Chapter 2 of this Part (Additional Voluntary Benefits: Purchase of Notional Service);
- (ix) such additional service as may be credited by the repayment, with compound interest, of a gross superannuation refund received on resignation in respect of a previous period of service in accordance with terms approved by the Minister for Public Expenditure and Reform;
- (x) service credited under Article 17(3);
- (xi) where a member of this Part is granted special leave without pay by the Board in order to take up an appointment with an institution of the European Union and such special leave ceases by reason of his or her return to employment in a pensionable post in the Board, he or she shall be entitled to reckon as service the period of service with the E.U. institution which was actual service reckonable for the purposes of the institution's pension scheme where—
 - (I) he or she is not awarded a pension, preserved pension, severance gratuity, compensation payment or any equivalent benefit from the E.U. institution, and
 - (II) the E.U. institution makes an agreed payment to the Board in respect of such service.

(4) Except as otherwise provided for in this Part, a period of unpaid leave of absence or of unpaid absence from service is not reckonable for pension purposes.

Contributions

10. (1) Contributions under this Part for service given after entry to the Scheme membership are:

- (a) in the case of members who are not fully insured, 5% of remuneration;
- (b) subject to Paragraph (c), in the case of members who are fully insured, 1.5% of remuneration and 3.5% of net remuneration;
- (c) in the case of part-time members who are fully insured and limited membership applies, under the terms of Department of Education and Science Circular Letter 30/99 or Department of Education and Science Circular Letter 24/08, 1.5% of actual remuneration and 3.5% of net actual remuneration;
- (d) in the case of part-time members who are fully insured and the revised arrangements for certain part-time public servants applies, under the terms of Department of Education and Science Circular Letter 25/08, 1.5% of remuneration and 3.5% of net remuneration multiplied in each case by the proportion the contract hours bear to the wholetime equivalent hours;
- (e) in the case of a part-time member who pays contributions in accordance with Paragraph (c) and subsequently becomes wholetime he/she must pay the appropriate pro-rata contributions in accordance with Paragraph (d);
- (f) where in respect of any members referred to in Paragraphs (a) and (b) in respect of any period that the member was not working on a full-time basis, contributions are adjusted by proportion that the number of hours worked bears to comparable whole-time hours.

(2) Contributions under this Part for service given prior to entry to Scheme membership are:

- (a) in the case of members who are not fully insured—
 - (i) in the case of temporary whole-time service, 2.5% of historic pay for any reckonable service given up to 31 December 1985 and 5% of historic pay for any reckonable service given after that date;
 - (ii) in the case of reckonable part-time service, 5% of historic pay for any reckonable service;
 - (iii) where there is a liability for contributions under subparagraph (a)(i) or (a)(ii), he or she should receive a notification that the contributions outstanding should be paid over a specified period of time;

- (iv) where the outstanding contribution is not paid within the specified period, compound interest shall be applied to any outstanding balance. Any outstanding balance including compound interest shall be deducted from any benefits payable under this Scheme.

In this Paragraph—

“the specified period” means a period equal to the period of service as an ETB Teacher prior to entry to this Scheme;

“historic pay” means the actual remuneration, without adjustment, paid to the member on the date the service was given;

“historic net pay” means the amount by which historic pay exceeds the rate of contributory State Pension payable at that time.

- (b) subject to Paragraph (c), in the case of members who are fully insured—

- (i) in the case of temporary wholetime service or part-time service (with the exception of service under subparagraph (b)(ii)), 1.5% of actual remuneration and 3.5% of net actual remuneration calculated on the basis of actual remuneration and contributory State Pension rates applicable on the date which is three months after he or she became pensionable;

- (ii) in the case of unqualified part-time teaching service prior to 1 September 2001, 1.5% of actual remuneration and 3.5% of net actual remuneration calculated on the basis of actual remuneration and contributory State Pension rates applicable on the date which is three months after the member became pensionable or the rates applicable on 20 December 2001, whichever is more favourable;

- (iii) where there is a liability for contributions under subparagraph (b) (i), he or she should be given three months from the date he or she is presented with the notification to pay the necessary contributions. The member should be informed in writing that if the sum outstanding is not paid in full within the three month period, compound interest will accrue on any outstanding balance from the date the three month period expires. Any outstanding contributions, including compound interest, shall be deducted from any benefits payable under this Scheme;

- (iv) where there is a liability for contributions under subparagraph (b) (ii), he or she when notified will have two months to decide on how he or she wishes to make payment. This can be done in one of three ways:—

- (I) Lump Sum:

The lump sum must be paid within six months of receiving a notification to pay the necessary contributions;

(II) Instalments:

The arrears will be recovered by increasing the ongoing contribution. The period of the increase will not continue beyond the length of previous service to which the arrears relate. The rate of contribution will be the same as that for a person paying by way of lump sum. Where through no fault of the Board, the full liability is not discharged by the end of the stated period of the increase, the outstanding liability will be determined by the remuneration and contributory State Pension rates applicable on the date of payment. If the full outstanding liability is not discharged by the date of retirement, the arrears payable will be calculated based on the pensionable remuneration and contributory State Pension rates applicable on that date and will be deducted from any benefits payable;

(III) At retirement:

The arrears payable will be calculated based on the pensionable remuneration and contributory State Pension rates applicable on the date of retirement and the relevant amount will be deducted from the retirement lump sum.

- (c) in the case of part-time members who are fully insured and the revised arrangements for certain part-time public servants applies in accordance with Department of Education and Science Circular Letter 25/2008—
- (i) in the case of temporary wholtime service or part-time service (with the exception of service under subparagraph (c) (ii), 1.5% of remuneration and 3.5% of net remuneration calculated on the basis of remuneration and the contributory State Pension rates applicable on the date which is three months after he or she became pensionable;
 - (ii) in the case of unqualified part-time teaching service prior to 1 September 2001, 1.5% of remuneration and 3.5% of net remuneration calculated on the basis of remuneration and contributory State Pension rates applicable on the date which is three months after the member became pensionable or the rates applicable on 20 December 2001, whichever is more favourable;
 - (iii) where there is a liability for contributions under subparagraph (c) (i) or (ii) or additional contributions under the revised arrangements for certain part-time public servants, he or she should be presented with the notification to pay the necessary contributions. The member should be informed in writing that he or she must pay the contributions in accordance with the time limits imposed by Department of Education and Science Circular Letter 25/2008 or if notified of contributions due on or after 1 September 2014

in accordance with the time limits imposed by Department of Education and Skills Circular Letter 62/2014;

- (iv) if the full liability for contributions under subparagraph (i) and (ii) is not discharged in accordance with subparagraph (iii) the outstanding liability will be determined by the salary and contributory State Pension rates applicable on the date of payment. Any outstanding liability will be deducted from any benefits payable under this Scheme based on the salary and contributory State Pension rates applicable on the date of the payment of the benefits;
- (d) where there are outstanding contributions in accordance with this Article he/she should not be required to pay more than 20% of his/her gross annual salary in any one year. If the sum outstanding exceeds the 20% threshold the period can be extended in accordance with Department of Education and Science Circular Letter 39/2009.
- (3) (a) Where a member is in receipt of a reduced rate of remuneration because of absence from employment during a period in respect of which the member was in receipt of sick pay, the contributions in respect of that period will be calculated by reference to the rate of remuneration payable to him or her if he or she were not so absent.
- (b) No contributions are payable during a period in respect of which a member is in receipt of Temporary Rehabilitation Remuneration.

Refund of Contributions in certain cases

- (4) (a) Where a member who has not completed the vesting period—
 - (i) whose active membership of this Scheme ceases other than on medical grounds or death, and
 - (ii) who does not transfer his or her pensionable service in accordance with the Transfer Network,
 his or her contributions, including contributions paid under Part 3 (Survivors' and Children's Benefits) shall be returned, without interest, to him or her by the Board, less an amount equal to any income tax or other statutory liability. Accordingly the person is, except where Paragraph (5) applies, not entitled to receive any further benefit under this Scheme in respect of the period of such membership.
- (5) Where a person—
 - (a) has had contributions returned under Paragraph (4),
 - (b) is subsequently re-employed before 21 May 2008 as a pensionable member in this Scheme or in another Public Service Pension Scheme to which the service may be transferred, and

- (i) pays such amount to the Board as would, on the date of payment or of the final payment where Paragraph (4) applies, represent the gross amount of contributions paid to him or her with, compound interest on such amount as may be specified by the Board and such rate of interest as determined by the Minister for Public Expenditure and Reform,

then he or she shall have his or her pensionable service, referred to in Paragraph (4), restored.

- (c) is subsequently re-employed after 21 May 2008 as a pensionable member in this Scheme or in another Public Service Pension Scheme to which the service may be transferred, and

- (i) where the period of service being restored has been given since 1 September 2001, the period will be restored through paying contributions to the Board on the basis of wholetime equivalent pay rates current at the time of payment or

- (ii) where the period of service being restored has been given prior to 1 September 2001, the service will be restored by payment of such amount to the Board as would, on the date of payment or of the final payment, represent the amount of gross contributions paid to him or her with compound interest on such amount and at such rate per annum as may be specified by Board with the approval of the Minister for Public Expenditure and Reform.

(6) For the purposes of this article, the Board may at its discretion agree to accept payment of the outstanding amount concerned in more than one payment, but, unless otherwise provided for in this Article, compound interest will continue to apply on all outstanding contributions.

Pension Calculation on Retirement

11. (1) A member who is not fully insured who retires having attained the minimum pension age shall be eligible to receive a pension of an amount per annum calculated at the rate of 1/80th of his or her pensionable remuneration at retirement for each year of pensionable service.

(2) Subject to Paragraphs (3) and (4), a member who is fully insured and has a pension in payment on or after 1 January 2004, or retires on or after that date having completed the vesting period and having attained the minimum pension age, shall be eligible to receive a pension of an amount per annum calculated in accordance with the formula:

$$[A \times C/200] + [B \times C/80], \text{ where}$$

A is—

- (a) if the member's pensionable remuneration is less than or equal to 3 and 1/3rd times the annual rate of contributory State Pension payable

on the last day of the member's pensionable service, the amount of the member's pensionable remuneration;

or

- (b) if the member's pensionable remuneration exceeds 3 and 1/3rd times the annual rate of contributory State Pension payable on the last day of the member's pensionable service, that part of the member's pensionable remuneration which equals 3 and 1/3rd times the rate of contributory State Pension;

B is that part (if any) of the member's pensionable remuneration which exceeds 3 and 1/3rd times the annual rate of contributory State Pension payable on the last day of the member's pensionable service; and

C is the amount of the member's pensionable service, subject to a maximum of 40 years.

(3) Where a former member who was fully insured and who had an entitlement to a pension prior to 1 January 2004, that pension in respect of any period in payment prior to 1 January 2004 is calculated as 1/80th of his or her net pensionable remuneration at retirement for each year of pensionable service.

(4) Where a member or former member has Limited Membership the pension is calculated as 1/80th of his or her net pensionable remuneration at retirement for each year of pensionable service.

Lump Sum Calculation on Retirement

12. (1) A member who retires having attained the minimum pension age shall be eligible to receive a lump sum calculated at the rate of 3/80th of pensionable remuneration for each year of pensionable service subject to a maximum of 120/80th.

(2) Where a general increase in pay becomes effective within a period of 3 months following the member's 65th birthday and the former member who has opted to retire on his or her 65th birthday is alive on the date the increase becomes effective, the lump sum determined under Paragraph (1) may be adjusted to take into account the pensionable remuneration which would have applied on the date such general increase becomes effective.

Balancing Gratuity on Death in Retirement

13. (1) If the person who has been granted a pension and lump sum dies and the aggregate amount of—

- (a) pension paid or payable (including any amount which would have been payable had the provisions of Article 60, (Employment subsequent to Resignation or Retirement) or Article 61 (Re-employment of a Pensioner by a Public Service Body) not applied, and
- (b) the lump sum (before any deductions are made for non-periodic contributions in respect of survivor's benefits or other contributions deducted from the lump sum) is less than the gratuity which would have been granted to his or her legal personal representative, had the

former member died on the date of his or her retirement if calculated in accordance with Article 21(1)(a), (Death Gratuity on Death in Service), the legal personal representative shall be eligible to receive a gratuity equal to the deficiency.

Preservation of Benefits

14. (1) Where a member ceases to be an active member after completing the vesting period before preserved pension age other than—

- (a) on retirement on medical grounds with immediate pension, having completed the ill-health vesting period or
- (b) not having completed the ill-health vesting period and having opted in writing for the gratuities under Article 19(2), (Retirement on Medical Grounds),

he or she will, on attaining the preserved pension age, be eligible to receive a preserved pension and preserved lump sum, provided that—

- (i) he or she does not receive any other benefit in respect of the service which gave rise to preserved pension or lump sum, and
- (ii) that service is not reckoned for pension purposes by him or her in another employment in any public service pension scheme.

(2) Where a member to whom Paragraph (1) applies and provided that member became a Part 2 member before 1 February 1995, he or she may, in writing, waive the entitlement to preserved pension and preserved lump sum and apply to have his or her superannuation contributions returned to him or her by the Board. On receipt of the member's application, the Board shall return the relevant contributions to the former member less an amount equal to income tax or any other statutory liability and the Board shall not grant any other benefit to or in respect of the former member.

Preserved Pension Calculation including Preserved Pension payable on Medical Grounds

15. (1) A preserved pension shall be the amount which would have been awarded to the former member under Article 11 (Pension Calculation on Retirement) if he or she had attained minimum pension age on the date of resignation, as adjusted in accordance with Article 68 (Adjustment to Pensions) in the interval between the date of resignation and the date of attaining preserved pension age.

(2) A preserved pension shall be awarded to the former member on attaining preserved pension age and on application being made by him or her. Where the former member dies on or after attaining the preserved pension age without having applied for the preserved pension, an amount equal to the preserved pension which would have been payable between the preserved pension age and the date of death shall be payable to the legal personal representative of the former member on valid application being made.

(3) Where a person to whom Paragraph (1) applies incurs permanent ill-health and satisfies the Board that, if still serving, he or she would be eligible to retire on medical grounds under Article 19(7), (Retirement on Medical Grounds) then a preserved pension and preserved lump sum may be paid, without the award of ill-health added years, with effect from the date on which the Board is so satisfied, but not earlier than the date of the receipt by the Board of the former member's application.

(4) Where a preserved pension is granted to a person in accordance with Paragraph (3), the Board may, at any time after the person is awarded the pension and before the person has reached the preserved pension age, review or further review the matter and upon such reviews—

- (a) where the pension is being paid and the Board is satisfied that, had the application been made at the date of the review (or further review), such application would not have been granted, the Board shall grant no further payments of pension, from the date of the review, until the person attains the preserved pension age, or
- (b) where the payment of the pension has ceased in accordance with Paragraph (a), and the Board is satisfied that, had such application been made at the date of the further review the application would have been allowed, payment of the pension shall be recommenced, from the date of the further review.

Preserved Lump Sum or Preserved Death Gratuity

16. (1) The amount of a preserved lump sum or preserved death gratuity shall be the amount which would have been awarded to the former member under Article 12 (Lump Sum Calculation on Retirement) if he or she had attained minimum pension age on the date of resignation, as adjusted by reference to Article 68 (Adjustment to Pensions) in the interval between the date of resignation and the date—

- (a) on which he or she attains the preserved pension age, in the case of a preserved lump sum, or
- (b) of his or her death before preserved pension age, in the case of a preserved death gratuity.

(2) A lump sum shall be awarded to the former member on attaining preserved pension age and on application being made by him or her or in the event that he or she dies before reaching that age, a preserved death gratuity shall be payable in respect of the member on application by his or her legal personal representative.

Split Pensions in this Scheme

17. (1) (a) A new entrant who is entitled to preserved benefits payable at age 60 in respect of earlier service as a member, or
- (b) a fully insured member who is entitled to preserved benefits as a member during which service he or she was not fully insured,

may opt in writing, before any benefit falls due for payment, to retain entitlement to the preserved benefits in this Scheme subject to—

- (i) payment of the preserved pension not commencing before the date on which his or her membership of the Scheme ceases,
- (ii) in the event of death in service, for the purposes of Article 21(1)(a), (Death Gratuity on Death in Service) actual annual remuneration is reduced by an amount calculated as 3/80th of pensionable remuneration, as adjusted in accordance with Article 68 (Adjustment to Pensions), at date of death for each year of earlier service as a scheme member, and
- (iii) in the event of death in service, the aggregate of the preserved death gratuity and the death gratuity shall not exceed the amount of gratuity calculated on the basis of 40 years pensionable service.

(2) In the absence of receipt of a valid option under Paragraph (1), the Board will pay the benefits due on the basis of the aggregate of the 2 periods of service.

(3) In accordance with the PCW (Programme for Competitiveness and Work) agreement, where a member of this Part who is not fully insured had a period of actual service which was given by him or her in a Secondary, Community or Comprehensive school, where

- (a) the service was not pensionable at the time, and
- (b) he or she was fully insured during that period of service,

the member may opt in writing before any benefit falls due for payment, to transfer this service on payment of the relevant contributions and the benefits due for such service will be calculated under this Part as fully insured service.

Cost Neutral Early Retirement

18. (1) This Article shall be deemed to have come into operation on 1 April 2004.

(2) (a) In this Article—

a member has attained the “specified age” where he or she has attained an age such that the difference between that age and his or her preserved pension age is 10 years or less;

“cost neutral early retirement” means retirement in the circumstances and under the conditions set out in the relevant circulars and in respect of which retirement provision is made by that circular for eligibility for the payment of certain benefits;

“relevant circulars” means Department of Education and Science Circular Letter Pen 05/05 and Department of Education and Science Circular Letter Pen 24/05.

(3) Where—

- (a) on or after 1 April 2004, a member, having completed the vesting period, resigns and on the date on which that resignation has effect he or she has not attained the preserved pension age but has attained or will have attained the specified age, and
- (b) before the date on which that resignation has effect, the member had applied in writing to the Board to have his or her pension and lump sum benefits paid with effect from that date, and
- (c) the Board agrees to those benefits being so paid,

then those benefits shall be calculated by reference to the calculation of the member's preserved benefits but the amount of each benefit shall be reduced by reference to the actuarial table in Paragraph (6) and the benefits shall be paid in accordance with the provisions of Paragraphs (4) to (12).

(4) In this Article, a reference to an application for cost neutral early retirement being granted is a reference to such an application that is made, and which is granted, in accordance with the relevant circular.

Benefits under Cost Neutral Early Retirement

(5) Subject to Paragraphs (9) to (11), where an application for cost neutral early retirement by a member is granted, the amount of lump sum and pension payable to the member shall be the amount, if any, arrived at by the formula:

$$[A + ((B/365) \times (C - A))] \times D$$

where

A is the actuarial reduction factor in relation to lump sum or pension specified in—

- (a) column (2) or (3), as the case may be, of the Table in Paragraph 6(a) of this Article in the case of members who have a preserved pension age of 60, and
- (b) column (2) or (3), as the case may be, of the Table in Paragraph 6 (b) of this Article in the case of members who have a preserved pension age of 65

B is the number of days since the member's last birthday,

C is the relevant actuarial reduction factor specified in the definition of "A", but, for the purposes of this definition, a reference in column (1) of Table(a) or (b) to an age of the member shall be read as a reference to that age at the member's next birthday, and

D is the preserved benefit the member would be entitled to receive based on service referred to in Article 14 (Preservation of Benefits) and without the application of an actuarial reduction.

(6) TABLES

Factors to be applied to preserved benefits to derive actuarially reduced benefits.

(a)

Members with a preserved age of 60		
Age last birthday	Pension	Lump sum
50	62.4%	82.2%
51	65.1%	83.9%
52	67.9%	85.5%
53	71.0%	87.2%
54	74.3%	88.9%
55	77.8%	90.7%
56	81.6%	92.4%
57	85.7%	94.3%
58	90.1%	96.1%
59	94.8%	98.0%

(b)

Members with a preserved age of 65		
Age last birthday	Pension	Lump sum
55	58.2%	82.4%
56	61.1%	84.0%
57	64.1%	85.6%
58	67.4%	87.3%
59	71.0%	89.0%
60	74.8%	90.7%
61	79.0%	92.5%
62	83.6%	94.3%
63	88.5%	96.1%
64	94.0%	98.0%

The values in these tables may be amended by a determination from time to time by the Minister for Public Expenditure and Reform, from an effective date specified by that Minister.

(7) Where an application for cost neutral early retirement by a member is granted, the relevant actuarial reduction factor shall apply for the lifetime of

the payment of the pension and the member shall not be entitled to receive a preserved pension on reaching the preserved pension age.

(8) Where an application for cost neutral early retirement by a member is granted, a supplementary pension in accordance with Article 20 (Supplementary Pension) may be payable to the former member but not before reaching his or her preserved pension age.

Purchase of Notional Service and Cost Neutral Early Retirement

(9) Where a member, who is not a new entrant, is purchasing notional service in accordance with Chapter 2 of this Part (Additional Voluntary Benefits: Purchase of Notional Service in this Scheme) on the basis of retiring on attaining 65 years of age and his or her application for cost neutral early retirement is granted then, in determining pensionable service for the purpose of the formula specified in Paragraph (5), the notional purchase actuarial reduction factors appropriate to retirement at 60 years of age shall be applied to the proportionate amount of notional service purchased at the time of resignation or, where purchase is being made by way of lump sum, the amount of notional service contracted for, and that figure shall be added to actual pensionable service.

(10) Where a member, other than a person to whom Paragraph (1) applies, is purchasing notional service in accordance with Chapter 2 of this Part (Additional Voluntary Benefits: Purchase of Notional Service in this Scheme) and his or her application for cost neutral early retirement is granted then, in determining pensionable service for the purpose of the formula specified in Paragraph (5), the proportionate amount of notional service purchased at the time of resignation or, where purchase is being made by way of lump sum, the amount of notional service contracted for, shall be added to actual pensionable service.

(11) Where a person who has been awarded Professional Added Years opts for cost neutral early retirement two reductions will apply. Firstly, the appropriate reduction arrangements (under the relevant Added Years Scheme) which apply in the case of termination of service below minimum pension age will apply. Secondly, the resultant service (if any) will then be added to actual service and the relevant cost neutral early retirement factor in the relevant Table in Paragraph 6 will be applied to the preserved benefits derived from the aggregate service.

Restriction on reckoning of service on subsequent employment.

(12) Notwithstanding anything in Article 9(3)(a)(i), (Pensionable Service), where a person retires on foot of an application for cost neutral early retirement that has been granted and subsequently is appointed to a pensionable post, pensionable service in respect of which that application was granted shall not be reckonable for the purposes of calculating pensionable service on his or her future retirement or for transferring service in accordance with the Transfer Network.

Retirement on Medical Grounds

19. (1) A member who has completed at least one year's actual pensionable service and less than the vesting period who ceases to be an active member on retirement on medical grounds in accordance with Paragraph (7) shall be eligible to receive a gratuity of 1/12th of pensionable remuneration at retirement for each year of pensionable service.

(2) A member who has completed the vesting period but not the ill-health vesting period who ceases to be an active member on retirement on medical grounds in accordance with Paragraph (7) shall be eligible to receive a gratuity of 1/12th of pensionable remuneration for each year of pensionable service and, in addition, a gratuity equal to 3/80th of pensionable remuneration for each year of pensionable service, provided the member opts in writing to accept such gratuities in lieu of any preserved benefits under the scheme.

(3) A member who has completed the ill-health vesting period and who ceases to be an active member on retirement on medical grounds in accordance with Paragraph (7), may have a period of notional service (to be referred to as "ill-health added years") as provided for in Paragraph (4), added to his or her pensionable service and have pension and lump sum payable from a date as determined by the Board.

(4) The ill-health added years shall be calculated as follows—

- (a) a member whose actual pensionable service is between 5 and 10 years will be allowed an equivalent amount of ill-health added years, provided such added years does not exceed the additional amount of pensionable service the member would have had, if he or she served to age 65 or, if earlier, the date on which the member's contract of employment would expire;
- (b) a member whose actual pensionable service is between 10 and 20 years will be allowed the more favourable of—
 - (i) added years equal to the period by which 20 years exceeds the member's actual pensionable service, provided such added years does not exceed the additional amount of pensionable service the member would have had if he or she had served to 65 or, if earlier, to the date on which his or her contract of employment would expire; or
 - (ii) 6 years and 243 days, the added years not to exceed the additional amount of pensionable service the member would have had if he or she served to age 60 or, if earlier, to the date his or her contract of employment would expire;
- (c) A member who has more than 20 years of actual pensionable service at retirement will be allowed added years, whichever is the lesser of—
 - (i) 6 years and 243 days, or

- (ii) the amount of additional service the member would have had, if he or she had served to age 60, or, if earlier, to the date on which his or her contract of employment would expire.

(5) Where there is a limit stipulated for the total amount of added years in Paragraph 4 by reference to potential service to age 60 or 65, such years will be calculated in respect of job-sharing or part-time members as provided for in Department of Public Expenditure and Reform Circular 11/2012.

(6) In calculating added years under Paragraph (4), service which is transferred under Article 9(3)(a)(i) (Pensionable Service) or in respect of which an application to transfer has been received by the Board shall be taken into account by the Board as if it was actual pensionable service.

(7) Subject to the provision of the retirement procedures of the Board, as approved from time to time by the Minister, where a member ceases to be an active member on retirement on medical grounds, a benefit under this Article shall only be paid where the following conditions are met—

- (a) Medical evidence must be supplied, in relation to which the Board must be satisfied that the member is incapable due to infirmity of mind or body of discharging the duties of his or her post and that the infirmity is likely to be permanent. The member must, when requested by the Board, undergo examination by a registered medical practitioner and his or her case must be assessed by an Occupational Physician nominated by the Minister. The Occupational Physician will make a recommendation to the Board based on the evidence available;
- (b) the retirement must be wholly due to the infirmity;
- (c) the infirmity must not be caused by the member's own fault or negligence;
- (d) the member must not have made a false declaration about his or her health nor have suppressed a material fact about his or her health when applying to take up a post in the Board;
- (e) the decision to approve an application for retirement on medical grounds is made by the Board based on the recommendation of the Occupational Physician.

(8) Where any of the conditions in Paragraph 7 are not met, Articles 11 (Pension Calculation on Retirement) and 12 (Lump Sum Calculation on Retirement) or Articles 14 (Preservation of Benefits), 15 (Preserved Pension Calculation including Preserved Pension payable on Medical Grounds), 16 (Preserved Lump Sum or Preserved Death Gratuity) or 18 (Cost Neutral Early Retirement), shall apply, as appropriate, in lieu of benefits under this Article.

- (9) (a) An ETB Teacher who ceases to be an active member on retirement on medical grounds and is in receipt of ill-health retirement pension

benefit, may from time to time be required by the Minister or the Board to submit medical evidence of the continued existence of the ill-health, and may be required to attend for medical examination.

- (b) Prior to taking up any teaching post, following application for and provisional appointment to such a post in the case of a former member to whom Paragraph (a) applies, he or she must submit fresh medical evidence to the Occupational Physician nominated by the Board.
- (c) If the Occupational Physician deems the ETB Teacher medically fit to teach,
 - (i) pension benefits in payment will cease immediately on taking up a post under Paragraph (b),
 - (ii) future pension and lump sum benefits will be based on actual service and will not include the notional ill-health added years in the calculation and
 - (iii) the lump sum awarded on subsequent retirement will be reduced by the amount of the lump sum paid on the occurrence of the first retirement;
- (d) If a member fails or refuses to submit medical evidence of the continued existence of the ill-health and/or attend for medical examination the pension benefits in payment will cease.

Supplementary Pension

20. (1) This Article refers to a member who—

- (a) is fully insured as a member of this Scheme, or,
- (b) whose pension is calculated on a combination of service provided when the person was not fully insured and of service provided when the person was fully insured under this Scheme, and

who is in receipt of a pension under Article 11 (Pension Calculation on Retirement), 18 (Cost Neutral Early Retirement) or 19 (Retirement on Medical Grounds) or a preserved pension.

(2) Where a member to whom Paragraph (1) applies—

- (a) for reasons outside of his or her control, fails to qualify for a Social Welfare Benefit or qualifies for a Social Welfare benefit at a reduced rate,
- (b) is unemployed and
- (c) other than a person in receipt of a pension under Article 19 (Retirement on Medical Grounds), has reached the minimum pension

age or, in the case of a member in receipt of a pension under Article 18 (Cost Neutral Early Retirement), the preserved pension age,

then, so long as the Board is satisfied that the pre-conditions set out in this Article are met, the former member may, at the discretion of the Board, be paid a supplementary pension.

(3) The amount of supplementary pension payable shall be the amount, if any, arrived at by the formula:

A — (B + C) where—

A is the amount of pension or preserved pension which would have been payable, in respect of the period for which he or she was a fully insured member, to the former member if he or she had not been fully insured;

B is the amount of pension actually payable to the former member, in respect of the period for which he or she was a fully insured member, and

C is the amount of personal Social Welfare Benefit payable to the former member.

(4) A member who is in receipt of a supplementary pension under this Article, is obliged to inform the Board if circumstances change which would affect his or her eligibility for a supplementary pension or which would impact on the amount of supplementary pension for which he or she is eligible.

(5) The Board shall review supplementary pensions in payment periodically and shall confirm whether or not a supplementary pension should continue in payment and the rate of such payment (if any).

Death Gratuity on Death in Service

21. (1) Subject to Article 17 (Split Pensions in this Scheme), if a member dies while an active member, his or her legal personal representative shall, subject to Paragraph (3), be eligible to receive a death gratuity which will be the greater of—

- (a) his or her actual annual remuneration payable at date of death, or
- (b) the lump sum that would have been payable had the member retired on medical grounds on the date of his or her death,

and in the case of a part-time member or a job-sharer, the provisions of Department of Public Expenditure and Reform Circular 11/2012 will apply.

(2) Notwithstanding the provisions of Paragraph (1), the gratuity may, in respect of an ETB Teacher who dies in service on or after 1 January 1986 and who is married or in a civil partnership at date of death, be granted at the discretion of the Board, with the approval of the Minister, but subject to Paragraph (3), to the spouse or civil partner, as appropriate.

(3) Payment of a Death Gratuity under this Article is subject to compliance with the requirements of the Office of the Paymaster General.

Surrender of Portion of Pension

22. A member who retires may surrender a portion of their pension to a civil partner, spouse or specified dependant in accordance with the terms and conditions approved by the Minister from time to time with the consent of the Minister for Public Expenditure and Reform.

Gratuity or Allowance in Case of Injury

23. (1) Where a member is injured—

(a) in the actual discharge of his or her duty, and

(b) without his or her own default, and

(c) by some injury attributable solely to the nature of his or her duty,

the Board may grant to him or her, and, if within seven years after the date of the injury, he or she dies as a direct result thereof, to his or her spouse, civil partner, father or mother, if wholly dependent on him or her at the time of his or her death, and to or in respect of his or her children, or any of them, such gratuity or allowance in money for life or for a limited period as the Board may consider reasonable and as may be sanctioned by the Minister either generally or in any particular case.

(2) Where an allowance is granted under this Article to, or in respect of, an injured person and there is also payable to, or in respect of him or her, all or any of the following:

(a) any other pension, allowance or temporary rehabilitation remuneration payable by the Board,

(b) any lump sum or gratuity so payable,

(c) (i) any amount so payable by way of compensation under section 97 of the Social Welfare Consolidation Act 2005, or by way of injury benefit or disablement benefit under Chapter 13 of Part 2 of the Social Welfare Consolidation Act 2005,

(ii) State Pension (contributory), retirement pension, invalidity pension, illness benefit, disability benefit or unemployment benefit, and

(d) where he or she has died, any pension payable to his or her spouse or civil partner under Chapter 13 of Part 2 of the Social Welfare Consolidation Act 2005,

the allowance under this article together with so much as may be equivalent to whatever is also payable as aforesaid shall not exceed five-sixths of the remuneration (inclusive of the money value of emoluments (being any apartments,

rations or other perquisites in kind), if any) of the position in which he or she received the injury.

Chapter 2

Additional Voluntary Benefits: Purchase of Notional Service in this Scheme

Purchase of Notional Service — commencement (Chapter 2)

24. (1) This Chapter shall be deemed to have come into operation on 27 May 1977.

Purchase of Notional Service — interpretation

25. (1) For the purposes of this Chapter—

“1981 arrangements” means the arrangements, set out in S.I. 421/1986 concerning purchase of service, introduced with effect from 2 February 1981;

“1990 arrangements” means the arrangements, set out in S.I. 184/1992 concerning purchase of service, introduced with effect from 1 July 1990;

“regular part-time” means, in relation to a member of Part 2, (Members Personal Pension Provisions) a member who has been working part-time for not less than 2 consecutive years under a regular part time contract and has an established part-time work pattern as a proportion of full time attendance;

“relevant age” means—

- (a) 65 years of age in the case of a new entrant or in the case of a member, other than a new entrant, who opts to purchase service in accordance with the appropriate Table in Schedule 1, being a Table the heading of which specifies the age of 65;
- (b) 60 years of age in the case of members, who are not new entrants and who opt to purchase service in accordance with the appropriate Table in Schedule 1, being a Table the heading of which specifies the age of 60.

Purchase of Notional Service — application of Chapter 2

26. (1) This Chapter applies to members of Part 2 (Members Personal Pension Provisions) who are giving pensionable service on or after 2 February 1981, and who—

- (a) are in permanent or temporary full time or job-sharing positions or, from 20 October 2006, are in regular part-time posts;
- (b) would have not less than 9 years’ actual pensionable service (excluding purchased notional service) by the time they attain the relevant age;
- (c) subject to Article 27(10) (Purchase of Notional Service — General Conditions), are not on sick leave or suspended from duty (either with or without pay);

- (d) are not disqualified by virtue of having received, or having an entitlement to, retained benefits within the meaning of Schedule 2 (Limits on the amount of Service which may be Purchased); and
- (e) exercise a valid option in accordance with this Chapter.

Purchase of Notional Service — General Conditions

27. (1) The service which may be purchased under this Chapter shall not exceed the limits specified in Schedule 2.

- (2) (a) An option to purchase service by periodic deductions from salary may be exercised at any time during the member's service, provided that—
 - (i) he or she is in appropriate service at the time of exercise of the option,
 - (ii) not less than 2 years will elapse between the date of the member's next birthday and the date on which the member will reach the relevant age, and
 - (iii) without the purchase of service under this Chapter he or she would not have 40 years pensionable service before reaching the relevant age.
- (b) For the purposes of Paragraph (a), "appropriate service" means—
 - (i) pensionable service given as an ETB Teacher in a pensionable full time or a job-sharing capacity;
 - (ii) pensionable service given on or after 20 October 2006 as a regular part-time ETB Teacher.
- (3) An option to purchase service by lump sum payment may be exercised while a person is a member of Part 2 subject to the following conditions:
 - (a) where the option is exercised on or after 20 October 2006, it shall be exercised—
 - (i) by way of a lump sum payment, no more than once during each year, provided that—
 - (I) the amount of contribution is not less than 10% of the member's annual rate of salary, or
 - (II) where the amount of the contribution that would be required to purchase all of the service that is capable of being purchased under this Chapter is less than 10% of the member's annual rate of salary or net salary as appropriate, the member shall purchase all of the service capable of being so purchased;

or

- (ii) by way of lump sum payment where a member has been on a period of leave without pay, in order to reckon such period or such shorter period as the member chooses, provided that it is exercised within 6 months of return to duty following such period of leave, and the period of leave has interrupted a periodic purchase contract;
- (b) where the option is exercised on or after 1 July 1990 and before 20 October 2006—
- (i) within 2 years of the person becoming a member of Part 2 (Members Personal Pension Provisions) or commencing full time service as an ETB Teacher whichever is later, or
 - (ii) on the date of the member's retirement or within 2 years prior to that date, or
 - (iii) within 6 months of the member's return to duty following a period of leave without pay provided that the amount of service which may be purchased in such a case shall not exceed the duration of the period of leave;
- (c) where the option is exercised after 2 February 1981 and before 1 July 1990, or before 2 February 1981 in the case of a member who was in pensionable service on that date, within 2 years of the person becoming a member of Part 2 (Members Personal Pensions Provisions), or 2 February 1983, whichever is the later.

(4) Notwithstanding anything in the preceding provisions of this Article, where the amount of service being purchased is less than one year it shall be payable by way of a lump sum payment.

(5) An option to purchase service by either lump sum or periodic deduction shall be exercised in writing while the member is giving pensionable service and before he or she reaches the relevant age.

(6) A member shall be prohibited from revoking an option exercised in accordance with this Chapter except where notice in writing of the revocation is given before the lump sum payment is made or the periodic deductions commence.

(7) In the case of an option exercised to pay by way of periodic deductions, a member may, if he or she so wishes, choose to cease paying the contributions—

- (a) on or after 20 October 2006, with effect from the date of his or her next available pay day, not being later than 4 weeks from the date of receipt by the Board of written notification of such cesser, or
- (b) before 20 October 2006, with effect from the date of his or her next birthday following receipt by the Board of his or her written notification of such cesser.

(8) Where a member exercises more than one option to purchase service, each such option shall be treated separately for the purposes of this Chapter.

(9) An option to purchase service by reference to 60 years of age shall not be available to new entrants.

(10) A member who retires on ill-health grounds on or after 1 July 1990 shall be eligible to purchase service by lump sum payment, but not later than the date of retirement.

(11) The reference in Paragraph (3)(a)(ii) to a period of leave having interrupted a periodic purchase contract shall be construed as a reference to a period of leave having been taken at a date falling within the period over which a contract to purchase service by periodic contributions operates.

(12) Where a member, on or after 1 January 1995, goes on special leave without pay under a contract to work in a programme funded or recognised by the organisation known as Irish Aid for a minimum period of 6 months, Irish Aid may purchase under this Chapter notional service on behalf of the member for a minimum amount of notional service of 6 months and a maximum amount of 2 years.

Purchase Conditions for Specific types of Contracts

28. (1) Subject to Paragraph (2), a member who is employed on a fixed-term contract or a fixed purpose contract and who, in either case, is in pensionable service on or after 20 October 2006 may purchase service under this Chapter.

(2) A member who is employed on—

(a) a fixed-term contract which provides that it is non-renewable, or

(b) a fixed-purpose contract which would not be expected to extend beyond a 9 year period,

may not purchase service under this Chapter unless he or she has prior pensionable service or has transferred service under approved transfer arrangements which, in either case, would result in potential service exceeding 9 years.

(3) A member who is employed on a contract of indefinite duration shall be regarded as having potential service to the relevant age.

Purchase provisions for job-sharing and part-time members

29. (1) Before 1 July 1990, a member who is job-sharing may purchase service under this Chapter where his or her potential service to the relevant age, if he or she were to return to full time service, would be less than 40 years.

(2) On or after 1 July 1990 and before 20 October 2006, a member who is job-sharing may purchase service under this Chapter provided that—

- (a) the period over which his or her contract to purchase service under this Chapter is to operate will not expire before his or her reaching 65 years of age; and
- (b) either—
 - (i) he or she has, at the time he or she exercises the option to purchase such service, been job-sharing for not less than 5 years, or
 - (ii) he or she is not less than 50 years of age at the time he or she commences job-sharing.

(3) On or after 20 October 2006, a member who is job-sharing or working part-time may purchase service under this Chapter provided that he or she has, at the time he or she exercises an option to purchase service, been job-sharing or working part-time for not less than 2 consecutive years in a regular part-time position.

(4) Where a member who is purchasing service pursuant to Paragraph (2) or (3) increases his or her job-sharing or part-time attendance pattern, or returns to full-time service and, as a result, the service being purchased exceeds the amount required to bring his or her potential pensionable service, by the relevant age, to 40 years service, the contribution rate shall be adjusted or, if necessary, the payment of contributions shall be cancelled and the member is entitled to a refund of any excess contributions (including all contributions if necessary).

Purchase Provisions relating to leave without pay

30. (1) A period of leave without pay may be purchased under this Chapter as notional service only if:

- (a) the period commences on or after 1 July 1990;
- (b) the member concerned is otherwise eligible to purchase service under this Chapter;
- (c) the member concerned pays the appropriate contributions during the period of leave without pay; and
- (d) the application to have that period reckoned as notional service is made before the period of leave commences.

(2) The contributions under this Article shall be payable before the last day of each of the following months, namely November, February, May and August.

(3) The following contribution rates shall apply for the purposes of this Article:

- (a) in the case of leave without pay commencing on or after 1 July 1990 and on or before 20 October 2006, or leave without pay and the 1990 arrangements applied, the appropriate rate set out in the S. I. 184 of 1992;

- (b) in the case of leave without pay commencing on or after 20 October 2006, payment at the lump-sum contribution rate applicable to the member concerned and specified in the appropriate Table in Schedule 1 (Purchase of Notional Service Tables and Actuarial Reduction Tables for Purchase of Notional Service), determined by the member's age next birthday on the last day of the quarter in respect of which the quarterly payment due is being calculated.

Provisions for payment of unpaid purchase contributions during a Periodic Purchase Agreement

31. (1) Where a period of leave without pay has interrupted a periodic purchase contract referred to in Paragraph (11) of Article 27 (Purchase of Notional Service — General Conditions), the following options may be exercised in order to make good the resulting deficiency in purchased notional service:

- (a) making a single lump sum payment, of an amount determined in accordance with Paragraph (2), within 6 months from the date of return to duty from the period of leave, or
- (b) doubling-up on the periodic contributions for a period equivalent to the period of leave without pay when the member recommences payment of periodic contributions.

(2) The amount of the single lump-sum payment referred to in Paragraph (1)(a) shall be the amount obtained by applying the purchase rate the member is paying under the purchase contract to the annual rate of salary applicable on the date the member returns to duty and multiplying that result by the number of days on leave without pay divided by 365.

Provisions for Periodic or Lump Sum Purchase of Notional Service

32. (1) Subject to Article 30 (Purchase Provisions Relating to Leave without pay), where a member opts to purchase service under this Chapter by way of periodic deductions from salary, contributions shall be payable from the date of the member's next birthday until the date the member reaches the relevant age.

(2) The amount of a periodic contribution payable under this Article shall be based on the member's salary and the rate of contribution shall be determined in accordance with the appropriate Table in Schedule 1 (Purchase of Notional Purchase Tables and Actuarial Reduction Tables for Purchase of Notional Service), provided that the values in these tables may be amended by a determination from time to time of the Minister for Public Expenditure and Reform, from an effective date specified by that Minister.

- (3) (a) Where a member opts to purchase service under this Chapter by way of lump sum payment, the contribution shall be based on salary at the date the member exercises the option and the rate of contribution shall be determined in accordance with the appropriate Table in Schedule 1 (Purchase of Notional Service Tables and Actuarial Reduction Tables for Purchase of Notional Service), provided that the values in these tables may be amended by a determination from

time to time of the Minister for Public Expenditure and Reform, from an effective date specified by that Minister.

- (b) A lump sum payment under Paragraph (a) shall be paid not later than 6 months from the date of exercising the option.
- (c) Where payment is not made within the period specified in Paragraph (b), the exercise of the option shall be deemed invalid.

(4) Where a member opts to purchase a number of years of notional service by way of periodic deductions or by way of lump sum and the pensionable remuneration by reference to which his or her retirement lump sum, death gratuity, preserved lump sum or preserved death gratuity includes pensionable allowances, an additional contribution will be payable by him or her by way of a deduction from the retirement lump sum, death gratuity, preserved lump sum or preserved death gratuity. The additional contribution will be the amount calculated as if—

- (a) at the date of retirement, resignation or death, he or she had exercised an option to purchase by a single payment the number of years of notional service which he or she had already opted to purchase, and
- (b) the rate of salary by reference to which the calculation is made is equal to the amount of the pensionable allowances.

(5) (a) Where, at any time, it appears to the Minister for Public Expenditure and Reform that the contribution rates or the actuarial reduction factors do not meet the requirement that the provisions contained in this Chapter are cost-neutral, he or she may revise such rates or factors.

- (b) The provisions of Paragraph (a) shall not apply to a person who, before the effective date of any revision of contribution rates or factors, had opted to purchase notional service under this Chapter.

Crediting of Purchased Service

33. (1) Subject to the following provisions of this Article, service purchased under this Chapter shall be taken into account for the purpose of calculating all pension benefits other than marriage gratuities.

(2) In the case of a retirement by a member who entered into a contract under the 1981 arrangements, the member shall, in order to benefit from the service purchased, have attained the age of 60 years, except where he or she dies or retires on medical grounds.

(3) A member who entered into a contract under the 1990 arrangements, shall have the service purchased reckoned with effect from date of commencement of pension payments, subject, where appropriate, to actuarial reduction provided for in Paragraph (6).

(4) Where a member continues in service until the relevant age and where he or she is purchasing service under this Chapter by way of periodic contributions and continues to pay such contributions up to the relevant age, the full amount of any service purchased shall count as pensionable service.

(5) Where a member, who is purchasing service under this Chapter by way of periodic deductions, ceases to pay such contributions before the relevant age, the amount of purchased service to be granted to the member shall be determined by the formula:

$$(A*B)/C$$

Where—

A is the number of years' service which the member opted to purchase,

B is the period during which periodic deductions have actually been paid, and

C is the period during which periodic contributions would have been paid if the member had continued to pay such contributions up to the relevant age.

(6) Service purchased by way of lump sum payment or the proportionate service (calculated in accordance with Paragraph (5) and purchased by way of periodic contributions) shall be actuarially reduced at a rate calculated in accordance with the appropriate Table in Schedule 1, Table 9 or 10 as applicable, (Purchase of Notional Service Tables and Actuarial Reduction Tables for Purchase of Notional Service), as adjusted to take into account the number of days for which purchase contributions have been made since last birthday, where the following circumstances apply:

- (a) a member who has purchased service under the 1981 arrangements qualifies, before 60 years of age, for a benefit, other than a benefit arising from death in service;
- (b) a member who has purchased service under the 1990 arrangements qualifies for a benefit before age 65, other than a benefit arising from death in service, or
- (c) a member, other than a member to whom Paragraph (a) or (b) related, who has purchased service under this Chapter qualifies for a benefit before the relevant age, other than a benefit arising from death in service.

(7) When exercising an option to purchase service under this Chapter, a member may also opt for the preservation of benefits in circumstances where he or she satisfies the conditions for the award of such preserved benefits as specified in Article 14 (Preservation of Benefits), but if the member retires on medical grounds in accordance with Article 19 (Retirement on Medical Grounds) nothing in this paragraph shall restrict the right of the member to elect for a gratuity under Article 19(2).

(8) Where a member who has purchased service under this Chapter qualifies for additional service on ill-health grounds under Article 19 (Retirement on Medical Grounds), the service purchased under this Chapter shall be credited, after the added service under Article 19 is credited.

Refunds of Purchase Contributions in certain circumstances (Chapter 2)

34. (1) Where a member, who has purchased service under this Chapter, does not qualify for a benefit or for a transfer of service for pension purposes to an approved pension scheme, the member is entitled to a refund of contributions paid under this Chapter.

(2) (a) A member who is in pensionable service on or after 1 August 1998 and who has purchased service under this Chapter such that his or her total pensionable service would exceed 40 years and 91 days is entitled to a refund of those of the contributions paid under this Chapter as constitute the excess pensionable service.

(b) The amount of moneys to be refunded under Paragraph (a) shall be determined by the formula:

$$(A/B)*C$$

where—

A is the excess service, and

B is the total amount of service purchased

C is the total value of the contributions paid

(3) (a) Where a member who has purchased service under this Chapter ceases employment with less than 9 years' actual reckonable service, including transferred service, and does not transfer to a pensionable post in another public service body, all purchase contributions will be refunded.

(b) Where a member who has purchased service under this Chapter ceases employment and does not transfer to a pensionable post in another public service body, and he or she has exceeded the limits specified in Schedule 2, the excess purchase contributions shall be refunded in accordance with the formula:

$$A/B*C$$

Where—

A is the excess service purchased,

B is the total amount of service purchased

C is the total value of the contributions paid

(4) Where a member to whom Chapter 2 of Part 3 (Survivors' and Children's Contributory Pension Provisions — Closed Scheme) applies, while unmarried and not in a civil partnership—

- (a) dies in service, or
- (b) retires or resigns (other than when the member's service is transferred to another organisation or service),

the former member or his or her legal personal representative is entitled to a refund of the survivors' and children's portion of the purchase contributions paid under this Chapter in accordance with the following:

- (i) if the member has paid by periodic deductions, the amount of the refund is all of the survivors' and children's portion of the purchase contributions paid, if the member was unmarried or not in a civil partnership at all times as a Part 2 (Members Personal Pension Provisions) member or all of the survivors' and children's portion of the purchase contributions paid since the member's marriage or civil partnership or, as the case may be, last marriage or last civil partnership ended;
- (ii) if the member has paid by lump sum payments, the amount of the refund is the lesser of the following:
 - (I) all the survivors' and children's portion of the purchase contributions paid where the member was unmarried or not in a civil partnership at all times during the period of Part 2 (Members Personal Pension Provisions) membership, or
 - (II) the survivors' and children's portion of the purchase contributions paid as determined by the formula—

$A/B * C$, where—

A is the period (expressed to the nearest day) from the date the member's marriage or civil partnership, or, as the case may be, last marriage or civil partnership ended, to the date of member's final day of service,

B is the period (expressed to the nearest day) from the date on which the member exercised the option to purchase service to the member's final day of service, and

C is the total value of the contributions paid.

(5) The rate of contribution for survivors' and children's benefits is the rate obtained by subtracting the rate of contribution appropriate to a member who is not a member of Part 3 (Survivors' and Children's Benefits) from the rate of contribution actually paid.

(6) A refund made in accordance with Paragraph (4) will be subject to the deduction in respect of any liability for income tax and any other statutory liability, as such deductions would apply to salary.

(7) Where a member is purchasing service by periodic deductions and it becomes clear that he or she would not qualify for a benefit in respect of all of the service which he or she contracted to purchase, a revised rate of periodic contribution (using the same Table under which the original rate was determined) shall be determined based on the member's age next birthday, on the date of the original option and the maximum period of purchased service which would be reckonable.

(8) (a) Where Paragraph (7) applies, the deductions at the revised rate referred to in that paragraph shall commence as soon as possible but excess contributions paid under the original option shall be offset against contributions due under the option exercised to make contributions at that revised rate.

(b) The amount of the excess contributions under the original option shall be equal to the proportion of all contributions paid to date under that option determined in accordance with the formula—

A/B, where—

A is the portion of such service in respect of which the member would not qualify for a benefit, and

B is the period of service which the member contracted to purchase.

Transitional Arrangements

35. (1) A member, other than a new entrant, serving between 27 April 2005 and 20 October 2006 may, if more favourable, opt to purchase service by reference to age 60 using the rates applicable to their age on a birthday, known as “the relevant birthday”, occurring between those 2 dates rather than the rates applicable to their age on their next birthday. The option must be exercised not later than 20 January 2007 in accordance with the following provisions—

(a) in the case of a lump sum purchase, the contribution due will be calculated by reference to the member's salary on the date the option was exercised and must be paid in full within 6 months of that date,

(b) in the case of an option to purchase by periodic contributions, payment will commence on the member's next available payday and will continue until the date on which the member attains age 60. The arrears of contributions due for the period between the member's relevant birthday (being a date not earlier than 27 April 2005) and the date of the commencement of payment of contributions must be paid within 12 months of that payday.

Transitional arrangements and purchase rates operative prior to 20 October 2006

(2) Notwithstanding the revocations in Article 74, the Purchase Tables for Officers (Part 2 Membership) set out in S.I. 421 of 1986 continue to apply in respect of members who purchased or continue to purchase service under the 1981 arrangements and the Purchase Tables for Officers (Part 2 Membership) set out in S.I. 184 of 1992 continue to apply to members who purchased or continue to purchase service under the 1990 arrangements.

Part 3

SURVIVORS' AND CHILDREN'S BENEFITS

Chapter 1

Current Survivors' and Children's Contributory Pension Provisions

Commencement (Chapter 1)

36. (1) This Chapter shall be deemed to have come into operation on 1 September 1984.

Interpretation (Chapter 1)

37. (1) In this Chapter—

“child” means, subject to paragraphs (2),(3) and (4), a child, step-child or lawfully adopted child of the deceased who is—

- (a) under 16 years of age,
- (b) under 21 years of age, or with effect from 1 January 1997, under 22 years of age and who is—
 - (i) receiving full-time instruction at any university, college, school or other educational establishment, or
 - (ii) undergoing full-time instruction or training approved by the Minister with the consent of the Minister for Public Expenditure and Reform and provided by any person (in this Chapter referred to as “the employer”) for any vocation, profession or trade, or
- (c) 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 described in Paragraphs (a) or (b);

“children’s pension” has the meaning assigned to it by Article 42 and 43;

“deceased member” means a member or former member of Chapter 1 referred to in Article 39;

“deceased’s pension” has the meaning given in Article 40;

“former member” in respect of Chapter 1 membership, means a member of Chapter 1 who dies, retires on pension under Part 2 or resigns from employment as an ETB Teacher;

“pensionable service” means service which is pensionable under Article 9 and, in the case of a member of this Chapter who died in service or who, on or after 1 June 1973 retired on medical grounds, the member’s potential service to compulsory retirement age or, in the case of a new entrant, to 65 years of age, provided that total pensionable service shall not exceed 40 years;

“survivor’s pension” has the meaning assigned to it by Article 40.

(2) (a) Subject to Paragraph (b), where, in relation to a person referred to in Paragraph (b) of the definition of “child” in Paragraph (1), a break occurs in his or her full-time instruction or training then, unless the Board, with the approval of the Minister, in its absolute discretion otherwise directs, he or she shall, for the duration of such break, be regarded as having ceased to be a child for the purposes of this Chapter.

(b) Where a child referred to in Paragraph (a), is undertaking a multi-annual programme of education, instruction or training, the relevant institution’s holiday period shall not constitute a break, provided that the child resumes the period of training or instruction immediately following the holiday period.

(3) The following persons shall not be regarded as a child within the meaning of this Chapter, namely:

(a) a person who was not wholly or mainly dependent on a member or former member immediately preceding the member’s death,

(b) a person who is married, in a civil partnership or is cohabiting, or

(c) a person referred to in Paragraph (b)(ii) of the definition of “child” in Paragraph (1) to, or in respect of whom, emoluments in respect of such instruction or training are payable by, or on behalf of, the employer and which are of such an amount as makes the person self-supporting,

save that, where the Board, subject to the direction of the Minister is satisfied that there are compassionate grounds for doing so, he or she may direct that a person be treated as such a child notwithstanding the foregoing provisions and, where the Minister gives such a direction, then, for so long as the direction remains in force, the person shall be treated as such a child.

(4) Where in respect of a person to whom Paragraph (3)(c) relates, a break occurs in his or her education, instruction or training, then unless the Board with the approval of the Minister, in its absolute discretion, otherwise directs, he or she shall for the duration of such break, be regarded as a child for the purposes of this scheme.

Membership (Chapter 1)

38. (1) Each of the following persons is a Chapter 1 member:

- (a) a person admitted to Part 2 membership for the first time on or after 1 January 1986 with effect from the date he or she is admitted to such membership;
- (b) a person who having had Part 2 membership during the period from 1 September 1984 to 31 December 1985 elected in writing during that period to have this Chapter applied to him or her with effect from 1 September 1984 or the date his or her Part 2 membership commenced, whichever is the later.

(2) Where a person who is entitled to exercise an option to become a Chapter 1 member dies before 31 December 1985 without having exercised the option, the option may be exercised by the person's spouse or personal representative.

Power to grant Survivors' and Children's Pensions (Chapter 1)

39. (1) Subject to the provisions of this Chapter, the Board shall, on the death of a member or former member of Chapter 1 (in this Chapter referred to as "the deceased member") and in respect of whom a pension, preserved pension, death gratuity or preserved death gratuity has been or may be awarded under Part 2, grant, in respect of the deceased's service—

- (a) where he or she is survived by a spouse or civil partner, a pension to that spouse or civil partner (in this Chapter referred to as a "survivor's pension"), and
- (b) where he or she is survived by a child or children (whether or not a survivor's pension is, or can be, granted), a pension for that child or those children (in this Chapter referred to as a "children's pension").

Survivors' Pensions — Calculation (Chapter 1)

40. (1) In this Article, "deceased's pension" means the pension set out in each of Paragraphs (3) to (8) as appropriate in each case, but with maximum pensionable service of 40 years.

(2) The survivor's pension shall be one half of the deceased's pension.

(3) In the case where the former member dies while in receipt of a pension, other than a pension based on Article 18 (Cost Neutral Early Retirement), a preserved pension or a pension awarded on medical grounds, the deceased's pension is—

- (a) where the deceased member was not fully insured, the amount of such pension, or
- (b) where the deceased member was fully insured, the pension which would have been granted to him or her if calculated by reference to net pensionable remuneration (survivor's benefits) at the date of his

or her retirement, as adjusted by reference to Article 68 (Adjustment to Pensions).

(4) In the case where the former member dies following retirement on medical grounds, the deceased's pension is the pension which would have been granted to him or her if it fell to be calculated by reference to—

- (a) where the deceased member was not fully insured, his or her pensionable remuneration at date of retirement as adjusted by reference to Article 68 (Adjustment to Pensions), and the pensionable service which the deceased would have had if he or she had served to age 65, or, to the date on which his or her contract of employment would expire if earlier, or
- (b) where the deceased was fully insured, his or her net pensionable remuneration (survivor's benefits) at the date of retirement as adjusted by reference to Article 68 (Adjustment to Pensions) during the period between retirement and death and the pensionable service which the deceased would have had if he or she had served to age 65 or, to the date on which his or her employment contract would expire if earlier;

provided that in the case of a former member who was job-sharing or part-time, service to age 65 is calculated as set out in the Department of Public Expenditure and Reform Circular 11/2012.

(5) In the case of a preserved pension being in payment to the deceased or where the deceased had an entitlement to a preserved pension, having attained the preserved pension age, the deceased's pension is—

- (a) where the deceased was not fully insured, the amount of such pension, or
- (b) where the deceased was fully insured, the preserved pension which would have been payable to him or her if it had been calculated by reference to net pensionable remuneration (survivor's benefits) at the date of resignation as adjusted by reference to Article 68 (Adjustment to Pensions) during the period between resignation and death.

(6) In the case where the deceased member had entitlement to a preserved pension but at date of death had not attained the minimum pension age, the deceased's pension is an amount equal to:

D x E/80 where

D is the number of years of reckonable service at the date of resignation and

E is—

- (a) where the deceased member is not fully insured, his or her pensionable remuneration at date of resignation as adjusted by reference to

Article 68 (Adjustment to Pensions) during the period between resignation and death, or

- (b) where the deceased member is fully insured, his or her net pensionable remuneration (survivor's pension) at the date of resignation as adjusted by reference to Article 68 (Adjustment to Pensions) during the period between resignation and death.

(7) In the case where the deceased member dies while an active member of the scheme, the deceased's pension is the pension to which he or she would have been eligible if Paragraph (4) applied to him or her at date of death and as if references in that paragraph to retirement were removed.

(8) In the case where the deceased member elected to be paid a Cost Neutral Early Retirement Pension under Article 18, the deceased's pension is the amount of the pension calculated in accordance with Paragraph (5), had the former member not received a Cost Neutral Early Retirement Pension.

Survivors' Pensions — Grant and Payment (Chapter 1)

41. (1) A survivor's pension shall not be granted or paid under this Chapter—

- (a) where the spouse or civil partner was, at the time of the death of the member or former member, cohabiting with a person other than the deceased, or
- (b) in respect of any period after the death of the member or former member when the spouse or civil partner is married, in a civil partnership or is cohabiting with any person.

(2) Notwithstanding Paragraph (1), where—

- (a) a pension under this Chapter is not granted or ceases to be paid under Paragraph (1), and
- (b) at a date subsequent to the date of the marriage, civil partnership or cohabitation by reason of which the pension was withheld or ceased to be paid, the Board is satisfied that the marriage, civil partnership or cohabitation has come to an end, or that there are compassionate grounds for the payment of pension,

the Board with the approval of the Minister, may, if it thinks fit, grant or regrant, as may be appropriate, the pension—

- (i) in the case of a marriage, civil partnership or cohabitation which has come to an end, from the date on which such marriage, civil partnership or cohabitation ended, or
- (ii) in any other case, from a date not earlier than the date on which the relevant application is received by the Board.

- (3) (a) A spouse or civil partner shall not be eligible for a survivor's pension under this Chapter in respect of more than one member.
- (b) Where a spouse or civil partner would, save for this paragraph, be eligible for a survivor's pension in respect of two or more members, he or she shall be entitled to whichever pension provides him or her with the most favourable benefits.
- (c) As provided in section 54 of the 2012 Act, with effect from 1 November 2012, a person shall be eligible to receive only one survivor's pension from a public service pension scheme, except in the case where the person is eligible for more than one survivor's pension in respect of a deceased person who was in receipt of or was eligible to receive more than one public service pension.
- (4) Subject to Paragraph (1) and Article 69, (Cesser or reduction of benefits) a survivor's pension may be paid for the whole of the period beginning on the death of the deceased and ending with the death of the surviving spouse or civil partner.
- (5) (a) For the purposes of Article 47 (Non-periodic contributions), on the death of a member or former member of this Chapter who was not married and not in a civil partnership at retirement and who subsequently married or entered a civil partnership, a pension shall be payable under this Chapter based on all pensionable service, including service which, had the member or former member been married or in a civil partnership at retirement, would have been paid for by way of non-periodic contributions under that Article.
- (b) Where Paragraph (a) applies, the deceased member's estate shall not be liable for the payment of any further contributions under that Article.
- (6) (a) In the case of the death of a member or former member of Chapter 1 who was fully insured or where the member or former member's pension was calculated on a combination of service provided when the person was not fully insured and service provided when the person was fully insured, the Board may, subject to Paragraph (b), pay to his or her spouse or civil partner a supplementary pension, the amount of which shall not exceed the amount, if any, obtained by applying the following formula—
- A — B** where—
- A** is the rate of survivor's pension which would have resulted from the calculation referred to in Paragraph 40(3)(a) if the deceased's pension had been based on pensionable remuneration, and
- B** is the rate of survivor's pension resulting from the calculation referred to in Paragraph 40(3)(b) together with the personal rate of

the contributory survivor's pension, if any, payable to the spouse or civil partner.

- (b) The supplementary pension under Paragraph (a) may be payable in respect of any period during which the spouse or civil partner—
 - (i) fails to qualify for contributory survivor's pension where such failure is due to causes outside his or her control, or
 - (ii) qualifies for contributory survivor's pension at less than the maximum personal rate due to causes outside his or her control.

(7) Notwithstanding Paragraph (6) where, on the death of a member or former member of this Chapter, other than a former member who qualifies for a preserved pension or a Cost Neutral Early Retirement pension, a survivor's pension becomes payable, the rate of that pension may, in respect of the first month after his or her death, be increased to—

- (a) where he or she dies while a member of this Chapter, 1/12th the rate of his or her pensionable remuneration,
- (b) where he or she dies while in receipt of Temporary Rehabilitation Remuneration and the rate of Temporary Rehabilitation Remuneration is greater than the rate of the survivor's pension, one twelfth of the rate of Temporary Rehabilitation Remuneration in payment at date of death, or
- (c) where he or she dies after being granted a pension and he or she is—
 - (i) not fully insured, where the rate of pension payable to him or her on the date of his or her death is greater than the rate of survivor's pension otherwise payable under this Chapter, 1/12th such rate of pension, or
 - (ii) fully insured or where the pension is calculated on a combination of service provided when the person was not fully insured and service provided when the person was fully insured, where the rate of pension payable to him or her on the date of his or her death, if it had been calculated on the basis of net pensionable remuneration (Survivors' Benefits) instead of net pensionable remuneration, is greater than the rate of survivor's pension otherwise payable under this Chapter, 1/12th such rate of pension,

provided that the rate as so increased shall be reduced by the rate of any children's pension payable under this Chapter and that the amount payable to the spouse or civil partner under this Chapter in respect of the period of one month commencing on the day immediately following that of the deceased member's death may be paid at any time on or after the first day of such period.

Children's Pensions — Beneficiaries (Chapter 1)

42. (1) A child shall not be eligible for a children's pension in respect of more than one member.

(2) Where, save for this Article, there would be an eligibility for a children's pension in respect of two or more members, the child shall count as eligible in respect of one of them in the way which, in the opinion of the Board, will give the most favourable overall result for the child or children in question.

Children's Pensions — Rate and Mode of Payment (Chapter 1)

43. (1) (a) A children's pension under this Chapter shall be paid to the deceased's spouse where the eligible children are in the spouse's care or, where any child in respect of whom the pension is payable is not in such care, the pension shall be paid either to the child or to such other person as the Board may determine.

(b) Where children are in the care of two or more persons, different parts of the children's pension shall be paid to those persons in such proportions as the Board may determine.

(c) A children's pension shall be applied for the benefit of the children for whom it is granted.

(2) A children's pension may be paid only in relation to a period subsequent to the death of the deceased.

(3) The rate of children's pension under this Chapter is—

(a) where the deceased is not survived by a spouse or civil partner or he or she is survived by a spouse or civil partner who subsequently dies, in respect of periods after the spouse's or civil partner's death—

(i) where there is one child, $\frac{1}{3}$ the deceased's pension, or

(ii) where there are 2 or more children, a rate in respect of each child equivalent to $\frac{1}{2}$ the deceased's pension divided by the number of children;

or

(b) subject to Paragraph (4), where the deceased is survived by a spouse or civil partner—

(i) where there are not more than three children, $\frac{1}{6}$ th the deceased's pension for each child, or

(ii) where there are more than 3 children, a rate in respect of each child equivalent to $\frac{1}{2}$ the deceased's pension divided by the number of children.

(4) Where the children of the deceased are at the time of, or at any time after, his or her death in the care of some person other than the spouse or civil partner, the Board may, if it thinks fit, direct that for so long as they are in such care Paragraph (3)(a) shall apply notwithstanding that the spouse or civil partner is still alive and, where the Board so directs, Paragraph (3)(a) shall be construed and shall have effect in accordance with the direction.

(5) Notwithstanding the foregoing provisions of this Article, subject to Paragraph (6), where the deceased is survived by a spouse or civil partner and a survivor's pension is not granted under this Chapter or, if one is so granted and it ceases to be paid before his or her death, a children's pension shall not be payable under this Chapter in respect of any period comprised within the lifetime of the spouse or civil partner or within the time in respect of which the survivor's pension is not payable, as may be appropriate, unless the Board in its discretion directs that such a pension shall be payable and, where the Board gives such a direction, it may, if it thinks fit, further direct that Paragraph (4) shall apply as respects any such period.

(6) The discretion provided for in Paragraph (5) may not be exercised in a case where a survivor's pension is not payable due to the provisions of section 54 of the 2012 Act.

Periodic Contributions (Chapter 1)

44. (1) Each member of Chapter 1 shall pay periodic contributions calculated in accordance with this Article.

(2) (a) Subject to Paragraph (b), the contribution shall comprise 1.5% of remuneration, and

(b) for officers who remain in Limited Membership, contributions shall comprise 1.5% of actual remuneration,

provided that in the case of members referred to in Paragraph (a), where in respect of any period that the member is not working on a wholetime basis, the contribution rate is adjusted by reference to the proportion that the number of hours worked bears to the number of hours that would have been worked if the member had been working on a wholetime basis.

(3) A person admitted to Chapter 1 membership shall commence payment of contributions specified in this Article with effect from 1 September 1984 or the date on which he or she becomes a member, whichever is the later, and ending when he or she ceases to be a member. Such payments shall be made at such times and in such manner as the Minister may determine.

(4) Where a member of this Chapter is in receipt of reduced remuneration because of absence from employment during a period of sick leave, contributions will be payable by the member based on the amount of salary or pensionable remuneration, as the case may be, that would be payable to him or her if he or she was not so absent.

(5) Contributions shall not be payable under this Chapter by a member for any period which does not constitute pensionable service.

(6) (a) At the discretion of the Board and subject to conditions specified by it, a member may elect to pay, over a period specified by the Minister, additional contributions—

(i) subject to Paragraph (ii), equal in each case to the amount of the periodic contributions payable, or

(ii) in the case of a member who is in part-time service or job-sharing and is not in Limited Membership, payable by reference to remuneration,

in respect of such period, to reduce an outstanding liability in respect of a period for which periodic contributions were not paid.

(b) Where one or more such additional contributions are made under Paragraph (a), this Article shall apply to the person by whom the contribution or contributions is or are made subject to the modification that, in calculating the number of relevant years, such number shall be reduced by one for every annual contribution made by the person under Paragraph (a).

(c) Additional periodic contributions under Paragraph (a) shall be refundable in accordance with the provisions of Article 45.

Refund of Contributions (Chapter 1)

45. (1) (a) Where a person ceases to be a member of this Chapter, other than on death, and on so ceasing is not eligible under Part 2 for the grant of a pension and lump sum, or preserved pension and preserved lump sum, then if his or her pensionable service is not transferred to an approved pension scheme, the person is entitled to receive a refund of the whole of his or her periodic contributions made under this Chapter.

(b) Where a member who was awarded a pension on retirement on medical grounds in accordance with Article 19 is re-employed by the Board in a pensionable post, then any non-periodic contributions in respect of potential service to age 65 which were deducted from the lump sum payable on the initial retirement shall be returned to him or her.

(2) A person who, on ceasing to be a member of this Chapter, has paid periodic contributions for a period in excess of 40 years is entitled at retirement or his or her legal personal representative is so entitled on the death of the member in service to a refund of such of those contributions, beginning with his or her initial contributions and working forward, as is necessary to secure that the period in respect of which such contributions are paid by him or her without being refunded does not exceed 40 years.

(3) Where any contributions are refunded by the Board under this Article, they shall be refunded without interest and less an amount equal to any liability for income tax or any other statutory liability in respect of such contributions.

(4) (a) A Chapter 1 member who retires on pension or dies in service and who has been in the religious life and bound by a vow of celibacy throughout the period of his or her membership is entitled to a refund of his or her periodic contributions.

(b) Where a person referred to in Paragraph (a) leaves the religious life or ceases to be bound by a vow of celibacy and subsequently becomes a member of this Chapter, he or she shall repay to the Minister the amount of the periodic contributions refunded to him or her, together with compound interest on that amount from the date of payment to him or her at such rate as the Minister, with the consent of the Minister for Public Expenditure and Reform, may from time to time determine.

(5) Where periodic contributions are refunded in accordance with Paragraph (1) to a person who subsequently becomes a member of this Chapter, the period to which the contributions relate may become pensionable under this Chapter only if the contributions are treated as contributions refunded under Article 10 and are repaid in accordance the provisions of that Article.

Former Members returning to Membership (Chapter 1)

46. (1) Subject to Paragraph (2), where a former member becomes a member of this Chapter and does not opt for a split pension under Article 17 (Split Pensions in this Scheme), any entitlement to a survivor's pension or children's pension under this Chapter in respect of his or her previous membership shall be disregarded (and, accordingly, any entitlement to survivor's pension or children's pension shall be determined solely by reference to the member's present membership of this Chapter but with the earlier service reckonable).

(2) Where a person, on becoming a member of this Chapter, had at any time previously been a member of this Chapter and had paid periodic contributions during such period of membership, such period shall be excluded in determining the number of relevant years under Article 47(8) provided that—

(a) no refund of those contributions is or was paid, or

(b) such refund, where made in accordance with Paragraph (5) of Article 45, has been repaid in accordance with that paragraph, or

(c) in the case of a refund made under Article 45(1), the period of service to which the refund relates has been made pensionable in accordance with Article 10(5).

(3) Where a person to whom Paragraph (1) or (2) applies becomes a former member by retiring on pension, whether on medical grounds or otherwise, then the contribution payable under Article 47 (Non-periodic Contributions) at the termination of his or her final period of membership shall be reduced by the

amount of the contribution paid under that Article when he or she first became a former member (that is to say, on the first occasion of his or her becoming a former member), provided there was no refund of that contribution.

(4) Where a member was entitled to claim separate preserved pensions or a single aggregated pension but had not made an application for the pension or pensions before his death while a member, the survivor's and children's pension in respect of that member shall be calculated on the greater of the following:

- (a) the separate pensions;
- (b) the single aggregated pension.

Non-Periodic Contributions (Chapter 1)

47. (1) Non-periodic contributions shall not be payable by or in respect of a member or former member of Chapter 1 who has been unmarried and not in a civil partnership throughout the period of his or her membership.

(2) Where a member of this Chapter was married or in a civil partnership throughout the period, or for a portion of the period, of his or her membership and he or she ceases to be a member due to—

- (a) death, or
- (b) retirement on pension or resignation with entitlement to a preserved pension,

then, unless the number of relevant years is nil, a contribution under this Article (in this Article referred to as a “non-periodic contribution”) shall be payable by way of reduction in the amount of his or her retirement lump sum, death gratuity, preserved lump sum or preserved death gratuity or in such other manner as the Board may require.

- (3) (a) Subject to Paragraph (b) and Paragraph (4), the non-periodic contribution shall comprise 1% of pensionable remuneration multiplied by the number of relevant years, including days in excess of completed years, and
- (b) for officers who remain in Limited Membership, contributions shall comprise 1% of actual pensionable remuneration multiplied by the number of relevant years.

(4) Where the non-periodic contribution is to be deducted from a preserved lump sum or preserved death gratuity, the contribution shall be calculated by reference to the member's pensionable remuneration taking into account any pay adjustments that correspond to matching pensions adjustments made in the interval between the date of resignation and the date—

- (a) on which he or she attains the preserved pension age, in the case of a preserved lump sum, or

(b) of his or her death, in the case of a preserved death gratuity.

(5) Where, subsequent to the date on which a person ceases to be a member of Chapter 1, the pension payable to him or her or to his or her spouse or civil partner (but not the retirement lump sum, death gratuity, preserved lump sum or preserved death gratuity) falls to be increased because of an increase in the pensionable service of such member, the Board may adjust the amount of the contribution under this Article to take account of such increase.

(6) The maximum pensionable service for the purposes of this Article is 40 years.

(7) Where a person to whom Paragraph (1) or (3) of Article 60 (Employment subsequent to Resignation or Retirement) applies becomes a former member of Chapter 1 by retiring on pension, whether on medical grounds or otherwise, then the contribution payable under Paragraph (3) or (4) at the termination of his or her final period of membership shall be reduced by the amount of the contribution paid under the relevant paragraph when he or she became a former member, provided there was no refund of that contribution.

(8) In this Article, “the number of relevant years” means—

(a) in relation to a member of Chapter 1 who, being then married or in a civil partnership, ceases to be an active member—

(i) if such cesser is caused otherwise than by death or retirement on medical grounds, the number of years of pensionable service which he or she then had, or

(ii) if such cesser is due to death or retirement on medical grounds—

(I) in the case of a member who is not a new entrant, the number of years of pensionable service which he or she would have had if he or she had served to compulsory retirement age,

(II) in the case of a new entrant, the number of years pensionable service which he or she would have had if he or she had served to 65 years of age, or

(III) the date on which his or her contract of employment would expire if this date is earlier than the age specified at (I) or (II),

reduced, in each case, by the period of pensionable service, if any, for which periodic contributions have been paid by him or her and are not refundable; or

(b) in relation to a member of Chapter 1 who, being then unmarried and not in a civil partnership, ceases to be a member—

- (i) by reason other than death, the period of pensionable service which he or she had on the date of termination of his or her last marriage or civil partnership while in service,
- (ii) due to death, and there is no Pension Adjustment Order in place in respect of the Survivors' Pension on death-in-service, the period of pensionable service which he or she had at the termination of his or her last marriage or civil partnership,
- (iii) due to death and there is a Pension Adjustment Order in place in respect of the Survivors' Pension on death-in-service—
 - (I) the number of years of pensionable service which he or she would have had if he or she had served to compulsory retirement age,
 - (II) in the case of a new entrant, the number of years pensionable service which he or she would have had if he or she had served to 65 years of age, or
 - (III) the date on which his or her contract of employment would expire if this date is earlier than the age specified at (I) or (II),

reduced by the period of pensionable service, if any, for which periodic contributions have been paid by him or her and are not refundable.

(9) For the purposes of this Chapter, in the case of a member who is part-time or job-sharing, potential service to compulsory retirement age, age 65 or to the end of the contract of employment is calculated, where applicable, in accordance with Department of Public Expenditure and Reform Circular 11/2012.

(10) Where a member or former member of Chapter 1 gave service, other than as an ETB Teacher, which is reckonable under Article 9 (Pensionable Service), any portion of that service in respect of which he or she paid periodic contributions under Chapter 2 of this Part or under a pension scheme similar to this Chapter shall, provided that those contributions were not refunded to him or her, be excluded in determining the number of relevant years under Paragraph (8).

Chapter 2

Survivors' and Children's Contributory Pension Provisions (Closed Scheme) Introduced in 1968

Commencement (Chapter 2)

48. This Chapter shall be deemed to have come into operation on 23 July 1968 in respect of male members and on 10 January 1984 in respect of female members.

Interpretation (Chapter 2)

49. (1) In this Chapter—

“child” means, subject to Paragraph (2), a child, lawfully adopted child or step-child of the deceased who is—

- (a) under 16 years of age,
- (b) under 21 years of age or, with effect from 1 January 1997, is under 22 years of age, and who, in either case, is—
 - (i) receiving full-time instruction at any university, college, school or other educational establishment, or
 - (ii) undergoing full-time instruction or training approved by the Minister and provided by any person (in this Chapter referred to as “the employer”) for any vocation, profession or trade, or
- (c) 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 described in any of the foregoing paragraphs of this definition,

save that, in the case of the person who reaches 21 years of age before 27 May 1977, this definition shall not apply to him or her during the period beginning on the day on which he or she reaches such age and ending on 27 May 1977;

“children’s pension” has the meaning assigned to it by Article 54 and 55;

“deceased member” means a member or former member of Chapter 2 referred to in Article 51 (Power to Grant Survivors’ and Children’s Pensions (Chapter 2));

“deceased’s pension” has the meaning given in Article 52 (Survivor’s Pension — Calculation (Chapter 2));

“former member” in respect of Chapter 2 membership, means a member of Chapter 2 who, being then married or in a civil partnership, dies, retires under Part 2 or resigns from employment as a member of Part 2;

“pensionable service” means service which is pensionable under Article 9 together with any additional service provided for in this Chapter for the purposes of the calculation of any Survivor’s or Children’s pension under this Chapter provided that total pensionable service shall not exceed 40 years;

“survivor’s pension” has the meaning assigned to it by Article 51 (Power to grant Survivors’ and Children’s Pensions (Chapter 2)).

(2) Paragraphs (2), (3) and (4) of Article 37 (Interpretation (Chapter 1)) shall apply to the definition of “child” in this Article as they apply to the definition of “child” in Article 37.

Membership (Chapter 2)

50. (1) Each of the following persons is a Chapter 2 member:

- (a) any male ETB Teacher who is a member of Part 2 and who—
 - (i) became pensionable on or after 1 January 1970 and before 1 January 1986, or
 - (ii) being pensionable during the whole or any part of the period beginning on 23 July 1968 and ending on 31 December 1969—
 - (I) who between 23 July 1968 and 31 December 1971 elected in writing to have Chapter 2 apply to him, with effect from 23 July 1968 or from the date of becoming a Part 2 member, whichever is later;
- (b) Paragraph (a)(ii) shall apply to the widow or legal personal representative of a person to whom that paragraph applies.
- (c) any female ETB Teacher who is a member of Part 2 and who—
 - (i) became a member of Part 2 on or after 1 October 1984 and before 1 January 1986, with effect from the date of her membership of Part 2;
 - (ii) having been a Part 2 member between 10 January 1984 and the 30 September 1984, elected in writing during that period to have Chapter 2 applied to her with effect from 10 January 1984 or from the date of the commencement of her Part 2 membership, whichever is later.
- (d) Paragraph (c)(ii) shall apply to the widower or legal personal representative of a person to whom that paragraph applies.

(2) This Chapter ceases to apply to person who elected to have the terms Chapter 1 applied to him or her.

Power to grant Survivors' and Children's Pensions (Chapter 2)

51. (1) Subject to the provisions of this Chapter, the Board shall, on the death of a person referred to in Paragraph (2) (in this Chapter referred to as the “deceased member”) grant, in respect of the person’s service—

- (a) where he or she is survived by a spouse or civil partner, a pension to that person (in this Chapter referred to as a “survivor’s pension”), and
- (b) where he or she had a spouse at any time after this Chapter first applied to him or her (whether or not the marriage continued until his or her death and whether or not a survivor’s pension is, or can be, granted), a pension for his or her children (in this Chapter referred to as a “children’s pension”),

provided that any marriage or civil partnership of the deceased which takes place after he or she has ceased to be a member shall not be taken into account for the purposes of this Chapter, and accordingly any reference to a marriage, civil partnership, a spouse, a civil partner, the widow, widower or the children of the deceased shall be construed in accordance with this proviso.

(2) The person mentioned in Paragraph (1) is a person in relation to whom the following conditions are satisfied—

(a) the person is—

(i) a member of this Chapter, or

(ii) a former member of this Chapter, and

(b) a pension, death gratuity, preserved pension or preserved death gratuity or, if the person retired on medical grounds before 27 May 1977 having given not less than 5 and not more than 10 years pensionable service, a gratuity, has been, or is awarded, to or in respect of the person.

Survivors' Pensions — Calculation (Chapter 2)

52. (1) In this Article, “deceased’s pension” means the pension set out in each of Paragraphs (3) to (8) as appropriate in each case, but calculated on the basis of no more than 40 years pensionable service.

(2) The survivor’s pension shall be one half of the deceased’s pension.

(3) In the case where the former member dies while in receipt of a pension, other than a pension based on Article 18 (Cost Neutral Early Retirement), a preserved pension or a pension awarded on medical grounds, the deceased’s pension is the amount of such pension.

(4) In the case where the former member dies following retirement on medical grounds, the deceased’s pension is the pension which would have been granted to him or her if it fell to be calculated by reference to his or her pensionable remuneration at date of retirement as adjusted by reference to Article 68 (Adjustment to Pensions), and the pensionable service which the deceased would have had if he or she had served to age 65, or, to the date on which his or her contract of employment would expire if earlier, provided that in the case of a former member who was job-sharing or part-time, service to age 65 is calculated as set out in the Department of Public Expenditure and Reform Circular 11/2012.

(5) In the case of a preserved pension being in payment to the deceased or where the deceased had an entitlement to a preserved pension, having attained the minimum pension age, the deceased’s pension is the amount of such pension.

(6) In the case where the deceased member had entitlement to a preserved pension but at date of death had not attained the minimum pension age, the deceased’s pension is an amount equal to:

D x E/80 where

D is the number of years of reckonable service at the date of resignation and

E is his or her pensionable remuneration at date of resignation as adjusted by reference to Article 68 (Adjustment to Pensions) during the period between resignation and death.

(7) In the case where the deceased member dies while an active member of the scheme, the deceased's pension is the pension to which he or she would have been eligible if Paragraph (4) applied to him or her at date of death and as if references in that paragraph to retirement were removed.

(8) In the case where the deceased member elected to be paid a Cost Neutral Early Retirement Pension under Article 18, the deceased's pension is the amount of the pension calculated in accordance with Paragraph (5), had the former member not received a Cost Neutral Early Retirement Pension.

Survivors' Pensions — Grant and Payment (Chapter 2)

53. (1) A survivor's pension shall not be granted or paid under this Chapter—

- (a) where the spouse or civil partner was, at the time of the death of the former member, cohabiting with a person other than the deceased, or
- (b) in respect of any time after the death of the former member when the surviving spouse or civil partner is remarried or in a civil partnership or is cohabiting with any person.

(2) Notwithstanding Paragraph (1), where—

- (a) a pension under this Chapter is not granted or ceases to be paid under Paragraph (1), and
- (b) at a date subsequent to the date of the marriage or civil partnership or cohabitation by reason of which the pension was withheld or ceased to be paid, the Board is satisfied that the marriage or civil partnership or cohabitation has come to an end, or that there are compassionate grounds for the payment of pension,

the Board with the approval of the Minister may, if it thinks fit, grant or re-grant, as may be appropriate, the pension—

- (i) in the case of a marriage, civil partnership or cohabitation which has come to an end, from the date on which such marriage, civil partnership or cohabitation ended, or
- (ii) in any other case, a date not earlier than the date on which the relevant application is received by the Board.

(3) (a) A person shall not be eligible for a survivor's pension under this Chapter in respect of more than one member.

- (b) Where a person would, save for this paragraph, be eligible for a survivor's pension in respect of two or more members that person shall be entitled to whichever pension provides him or her with the most favourable benefits.
- (c) As provided in section 54 of the 2012 Act, with effect from 1 November 2012, a person shall be eligible to receive only one survivor's pension from a public service pension scheme, except in the case where the person is eligible for more than one survivor's pension in respect of a person who was in receipt of or was eligible to receive more than one public service pension.

(4) Subject to Paragraph (1), a survivor's pension may be paid for the whole of the period beginning on the death of the deceased and ending with the death of the surviving spouse or civil partner.

(5) Where, on the death of a member or former member of this Chapter, other than a former member who qualifies for a preserved pension or a cost neutral early retirement pension, a survivor's pension becomes payable, the rate of that pension may, in respect of the first month after his or her death, be increased to—

- (a) where he or she dies while an active member of this Chapter, 1/12th the rate of his or her pensionable remuneration,
- (b) where he or she dies while in receipt of Temporary Rehabilitation Remuneration and the rate of Temporary Rehabilitation Remuneration is greater than the rate of the survivor's pension, one twelfth of the rate of Temporary Rehabilitation Remuneration at date of death, or
- (c) where he or she dies after being granted a pension where the rate of pension payable to him or her on the date of his or her death is greater than the rate of survivor's pension otherwise payable under this Chapter, 1/12th such rate of pension,

provided that the rate as so increased shall be reduced by the rate of any children's pension payable under this Chapter and that the amount payable to the spouse or civil partner under this Chapter in respect of the period of one month commencing on the day immediately following that of the deceased members death may be paid at any time on or after the first day of such period.

Children's Pensions — Beneficiaries (Chapter 2)

54. (1) A pension may be granted under this Chapter for a child (other than an adopted child or step-child) only if—

- (a) the deceased is married to the mother or father of the child, as the case may be, at some time during the period of his or her membership; and

- (b) the child is born before or during the period of the deceased's membership or not more than 10 months after the deceased ceased to be a member.

(2) A pension may be granted under this Chapter for an adopted child of the deceased only if—

- (a) the adoption occurs
 - (i) before or during the period of the deceased's membership; or
 - (ii) after the period of the deceased's membership but only if the deceased had applied, before the termination of membership, for an adoption order in respect of the child, the deceased dies before the adoption procedure is completed and the child is subsequently adopted by the member's spouse;

and

- (b) the deceased is married at some time during the period of his or her membership.

(3) A pension may be granted under this Chapter for a step-child of the deceased—

- (a) only in respect of a period on or after 1 January 1979; and
- (b) only if the deceased's marriage that makes the deceased the step-parent of the step-child occurs—
 - (i) before the period of the deceased's membership and the marriage continues to the time that the deceased became a member; or
 - (ii) during the period of the deceased's membership.

(4) (a) A child shall not be eligible for a children's pension in respect of more than one member.

- (b) Where, save for this paragraph, there would be an eligibility for a children's pension in respect of two or more members, the child shall count as eligible in respect of one of them in the way which, in the opinion of the Board, will give the most favourable overall result for the child or children in question.

Children's Pensions — Rate and Mode of Payment (Chapter2)

55. (1) (a) A children's pension under this Chapter shall be paid to the relevant former member's spouse where the eligible children are in his or her care or, where any child in respect of whom the pension is payable is not in such care, the pension shall be paid either to the child or to such other person as the Board may determine.

- (b) Where children are in the care of 2 or more persons, different parts of the children's pension shall be paid to those persons in such proportions as the Board may determine.
 - (c) A children's pension shall be applied for the benefit of the children for whom it is granted.
- (2) A children's pension may only be paid in relation to a period subsequent to the death of the deceased.
- (3) The rate of children's pension under this Chapter is—
- (a) where the deceased is not survived by a spouse or civil partner or is survived by a spouse or civil partner who subsequently dies, in respect of periods after the death of the spouse or civil partner—
 - (i) where there is one child, 1/3rd of the deceased's pension, or
 - (ii) where there are 2 or more children, a rate in respect of each child equivalent to 1/2 the deceased's pension divided by the number of children;
 - (b) subject to Paragraph (5), where the deceased is survived by a spouse or civil partner—
 - (i) 1/6th of the deceased's pension for each child where there is one child or 2 children, and
 - (ii) where there are 3 or more children, a rate in respect of each child equivalent to 1/2 the deceased's pension divided by the number of children.
- (4) Where, the children of the deceased person are at the time of, or at any time after, his or her death in the care of some person other than his or her spouse or civil partner, the Board may, if it thinks fit, direct that for so long as they are in such care Paragraph (3)(a), shall apply notwithstanding that the spouse or civil partner is still alive, and, where the Board so directs, Paragraph (3)(a) shall be construed and have effect in accordance with the direction.
- (5) Notwithstanding the foregoing provisions of this Article, where the deceased is survived by a spouse or civil partner and a survivor's pension is not granted under this Chapter or, one is so granted to the spouse or civil partner and it ceases to be paid before his or her death, a children's pension shall not be payable under this Chapter in respect of any period comprised within the lifetime of the spouse or civil partner or within the time in respect of which a survivor's pension is not payable, as may be appropriate, unless the Board in its discretion directs that such a pension shall be payable and, where the Board gives such a direction, it may, if it thinks fit, further direct that Paragraph (4) shall apply in respects any such period. This discretion may not be exercised where a survivor's pension is not payable due to the provisions of section 54 of the 2012 Act.

Periodic Contributions (Chapter 2)

56. (1) Each member of Chapter 2 shall pay periodic contributions calculated in accordance with this Article.

(2) (a) Subject to Paragraph (b), the contribution shall comprise 1.5% of remuneration, and

(b) for officers who remain in Limited Membership, contributions shall comprise 1.5% of actual remuneration,

provided that in the case of members referred to in Paragraph (a), where in respect of any period that the member is not working on a wholetime basis, the contribution rate is adjusted by reference to the proportion that the number of hours worked bears to the number of hours that would have been worked if the member had been working on a wholetime basis.

(3) A person admitted to Chapter 2 membership shall commence payment of contributions specified in this Article with effect from the date of commencement of this Chapter or the date on which he or she becomes a member, whichever is the later, and ending when he or she ceases to be a member, such payments shall be made at such times and in such manner as the Minister may determine.

(4) Where a member of this Chapter is in receipt of reduced remuneration because of absence from employment during a period of sick leave, contributions will be payable by the member based on the amount of salary or pensionable remuneration, as the case may be, that would be payable to him or her if he or she was not so absent.

(5) Contributions shall not be payable under this Chapter by a member for any period which does not constitute pensionable service.

(6) (a) At the discretion of the Board and subject to conditions specified by it, a member may elect to pay, over a period specified by the Minister, additional contributions—

(i) subject to Paragraph (ii), equal in each case to the amount of the periodic contributions payable,

(ii) in the case of a member who is in part-time service or job-sharing, and is not in Limited Membership, payable by reference to remuneration,

in respect of such period, to reduce an outstanding liability in respect of a period for which periodic contributions were not paid.

(b) Where one or more additional contributions are made under Paragraph (a), this Article shall apply to the person by whom the contribution or contributions is or are made subject to the modification that, in calculating the number of relevant years in Article 59 (Non-Periodic Contributions (Chapter 2)), such number shall be reduced

by one for every annual contribution made by the person under Paragraph (a).

- (c) Additional periodic contributions under Paragraphs (a) shall be refundable in accordance with the provisions of Article 57 (Refund of Contributions).

Refund of Contributions (Chapter 2)

57. (1) Where a person—

- (a) ceases to be a member of Chapter 2 and was unmarried and not in a civil partnership at all times during his or her membership of this Chapter, or
- (b) on ceasing to be a member of Chapter 2 other than on death, on so ceasing was married or in a civil partnership, and is not eligible under Part 2 for the grant of a pension, lump sum, preserved pension or preserved lump sum,

then, if his or her pensionable service is not transferred to an approved pension scheme, the Board will refund the contributions he or she made in respect of membership of this Chapter, less an amount equal to any income tax or other statutory liability.

(2) In any case, other than a case referred to in Paragraph (1), a member of this Chapter on ceasing to be a member is entitled at retirement, or his or her legal personal representative is so entitled on the death of the member in service, to a refund of such of those contributions, if any, beginning with his or her initial contributions and working forward, or, in the case of a member to whom Paragraph (b) of this paragraph applies, his or her final contributions and working back, as is necessary to secure that the period in respect of which such contributions are paid by him or her without being refunded—

- (a) does not exceed 40 years, or
- (b) if he or she is unmarried and not in a civil partnership when he or she ceased to be a member, does not exceed a period equal to the length of service on the date of his or her spouse's or civil partner's death.

(3) Where a married member or a member in a civil partnership retires on medical grounds and his or her spouse or civil partner subsequently dies before the former member attains compulsory retirement age the former member is entitled to a refund of contributions paid in respect of the period subsequent to the spouse's or civil partner's death.

(4) Where any contributions are refunded under this Article, they shall be refunded without interest.

(5) Where periodic contributions are refunded in accordance with this Article to a person who subsequently becomes a member of this Chapter, the period

to which the contributions relate may become reckonable under this Chapter provided that—

- (a) contributions in respect of Part 2 (Members Personal Pension Provisions) for the period in question have not been refunded or, where they have been refunded together with the periodic contributions, have been repaid in accordance with Article 10 (Contributions), and
- (b) the person repays to the Minister the amount of the periodic contributions so refunded to him or her and the provisions of Article 10 (Contributions) apply to the repayment.

Former Members returning to Membership (Chapter 2)

58. (1) Subject to Paragraph (2), where a former member becomes, a member of this Chapter, any prospective entitlement to a survivor's or children's pension under this Chapter in respect of his or her previous service shall be disregarded (and, accordingly, any entitlement to a survivor's pension or children's pension shall be determined solely by reference to the member's present membership of this Chapter).

(2) Where a person, on becoming a member of this Chapter, had at any time previously been a member of this Chapter and had paid periodic contributions during such period of membership, the period in respect of which he or she paid such periodic contributions shall be excluded in determining the number of relevant years under Article 59(7) (Non-periodic Contributions), provided that—

- (a) no refund of those contributions is or was paid, or
- (b) such refund, where paid, has been repaid in accordance with Article 57(5) (Refund of Contributions) or, where the application to repay the periodic contributions and contributions made under Part 2 (Members Personal Pension Benefits) has been made, appropriate contributions in respect of the period of service to which the refund relates have been made.

(3) Where a person to whom Paragraph (1) or (2) applies becomes a former member by retiring on pension, whether on medical grounds or otherwise, then the contribution payable under Article 59 (Non-periodic Contributions) at the termination of his or her final period of membership shall be reduced by the amount of the contribution paid under that Article when he or she first became a former member (that is to say, on the first occasion of his or her becoming a former member), provided there was no refund of that contribution.

(4) Where a member was entitled to claim separate preserved pensions or a single aggregated pension but had not made a claim under Article 17 (Split Pensions in this Scheme) before his or her death while a member, the survivor's and children's pensions in respect of that member shall be calculated on the greater of the following:

- (a) the separate pensions;
- (b) the single aggregated pension.

Non-Periodic Contributions (Chapter 2)

59. (1) Non-periodic contributions shall not be payable by or in respect of a member who has been unmarried and not in a civil partnership throughout the period of his or her membership.

(2) Where a member of this Chapter was married or in a civil partnership at any time during the period of his or her membership and he or she—

- (a) ceases to be a member and such cesser is due to—
 - (i) death, and his or her pensionable service together with the pensionable service he or she would have if he or she had served until compulsory retirement age is not less than the vesting period, or
 - (ii) retirement on pension or resignation with entitlement to a preserved pension,

then, unless the number of relevant years is nil, a contribution under this Article (in this Article referred to as a “non-periodic contribution”) shall be payable by way of reduction in the amount of the member’s retirement lump sum, death gratuity, preserved lump sum, preserved death gratuity or the gratuity payable to a member who retired on medical grounds or in such other manner as the Minister may require.

- (3) (a) Subject to Paragraph (b) and Paragraph (4), the non-periodic contribution shall comprise 1% of pensionable remuneration multiplied by the number of relevant years, including days in excess of completed years, and
- (b) for officers who remain in Limited Membership, contributions shall comprise 1% of actual pensionable remuneration, multiplied by the number of relevant years.

(4) Where the non-periodic contribution is being deducted from a preserved lump sum or preserved death gratuity, the non-periodic contribution shall be calculated by reference to the member’s pensionable remuneration or net pensionable remuneration as appropriate taking into account any pay adjustments that correspond to matching pensions adjustments granted during the period between the date of resignation and the date—

- (a) on which he or she attains 60 years of age in the case of a preserved lump sum, or
- (b) of his or her death, in the case of a preserved death gratuity.

(5) Where, subsequent to the date on which a person ceases to be an active member, the pension payable to him or her or to his or her spouse or civil

partner (but not the retirement lump sum, death gratuity, preserved lump sum or preserved death gratuity) falls to be increased because of an increase in the pensionable service of such a member, the Board may adjust the amount of the contribution under this Article to take account of such increase.

(6) The maximum pensionable service for the purposes of this Article is 40 years.

(7) In this Article, “the number of relevant years” means—

(a) in relation to a member of this Chapter who, being then married or in a civil partnership, ceases to be a member because of death the period of pensionable service which he or she would have had if he or she had served to compulsory retirement age, reduced by the period of service, if any, in respect of which periodic contributions have been paid by him or her and are not refundable,

(b) in relation to a member of this Chapter who, being then unmarried and not in a civil partnership, ceases to be an active member—

(i) by reason other than death, the period of pensionable service which he or she had on the date of termination of his or her last marriage or civil partnership while in service,

(ii) due to death, and there is no Pension Adjustment Order in place in respect of Survivors’ Pension on death-in-service, the period of pensionable service which he or she had at the termination of his or her last marriage or civil partnership, or

(iii) due to death, and there is a Pension Adjustment Order in place, the period of pensionable service which he or she would have had if he or she had served to compulsory retirement age or, if earlier, the date on which his or her contract of employment would expire,

reduced by the period of service, if any, for which periodic contributions have been paid by him or her and are not refundable. In the case of a member who is part-time or job-sharing, potential service to compulsory retirement age or to the end of the contract of employment, if earlier, is calculated where applicable, in accordance with Department of Public Expenditure and Reform Circular 11/2012,

(c) in relation to a member of this Chapter who, being then married or in a civil partnership, ceases to be a member on retirement on medical grounds, the period of pensionable service which he or she would have had if he or she had served to compulsory retirement age, reduced by the period of service, if any, for which periodic contributions have been paid by him or her and are not refundable, or

(d) in relation to a member of this Chapter who, being then married or in a civil partnership, ceases to be a member on retirement, otherwise

than on medical grounds, the period of pensionable service which he or she then had, reduced by the period of service, if any, for which periodic contributions have been paid by him or her and are not refundable.

(8) Where a member or former member of this Chapter gave service, other than as an ETB Teacher, which is reckonable under Article 9 (Pensionable Service), any portion of that service in respect of which he or she paid periodic contributions under a pension scheme similar to this Chapter shall, provided those contributions were not refunded to him or her, be excluded in determining the number of relevant years under Paragraph (7).

(9) For the purposes of this Chapter, in the case of a member who is part-time or job-sharing, potential service to compulsory retirement age, or to the end of the contract of employment is calculated, where applicable, in accordance with Department of Public Expenditure and Reform Circular 11/2012.

Part 4

GENERAL PROVISIONS

Employment subsequent to Resignation or Retirement

60. (1) Where a member whose contributions have been refunded to him or her under Article 10(4) is re-employed in pensionable service, the service for which such contributions were refunded may be reckoned provided that he or she pays to the Board the amount outstanding as provided for in Paragraphs (5) and (6) of Article 10 (Contributions).

(2) Where a former member who has retired on grounds of ill-health and been awarded a pension and lump sum, or a gratuity only, and is subsequently appointed to pensionable service, the amount of any lump sum or gratuity awarded to the person on his or her subsequent retirement from that service shall be reduced by the amount of the lump sum paid to him or her on the occurrence of the first retirement.

(3) Where a former member who has retired and been awarded a pension and lump sum, or a gratuity only, and is subsequently appointed to a post which accrues pensionable service under Part 2, no more of any pension or preserved pension payable to him or her shall be paid for any period of receipt of the payment under that pensionable service as may be specified by the Minister than so much as, with such payment, equals the remuneration which the person would have received in respect of such period if, during it, he or she—

- (a) held the position in which he or she served on the last day of his or her pensionable service, and
- (b) was remunerated at the rate of remuneration which he or she was in receipt of on that date.

(4) For the purposes of Paragraph (3) if, subsequent to the former member's last day of pensionable service in the position referred to in Paragraph (a) of that paragraph—

- (a) changes have taken place in the rate of remuneration referred to in that paragraph, or
- (b) where that position has ceased to exist, changes to the said rate would have taken place if that position had not ceased to exist,

then the rate of remuneration referred to in that paragraph shall be treated as being varied by taking account of so much of those changes as may be specified by the Minister.

Re-employment of a Pensioner by a Public Service Body

61. (1) Where—

- (a) a pension is duly payable from this Scheme to a former member under the Scheme and
- (b) the pensioner is appointed, on or after 1 November 2012, to a position in respect of which remuneration is paid by a public service body,

then no more of the pension shall be paid, in respect of any specified period of receipt of the remuneration to which Paragraph (b) relates, than so much as, with that remuneration, equals the pensionable remuneration which the pensioner would have received in respect of that period if, during it, he or she—

- (i) held the position or employment in which he or she served on the last day of his or her service but was remunerated—
 - (I) at the rate of pensionable remuneration for that position or employment on that day, or
 - (II) at that rate of pensionable remuneration as amended to take account of so much of any change in that rate since that day as may be specified by the Minister.

Prohibition on Duplication of Benefits

62. (1) A member shall not be entitled to reckon—

- (a) the same period of service more than once unless, in the case of a gratuity, he or she has repaid a gratuity having an entitlement to do so, or
- (b) service in any week which brings total service in respect of that week to more than full time service for the purposes of Part 2.

(2) In this Article, “service” means a period of service for the purposes of Part 2 or for the purposes of any approved pension scheme.

Applications for Benefits

63. (1) No benefit shall be paid under this Scheme unless the Board receives an application in respect of the benefit that meets the requirements of this Article.

(2) The application shall be made in the form and manner determined by the Board and shall contain—

- (a) a declaration as to eligibility for the benefit and other matters relating to the benefit applied for that is in such form as the Board may require, and
- (b) evidence of date of birth of the relevant member or former member or child.

(3) The application may be made by—

- (a) in the case of benefits payable under this Scheme to a former member, the member (before becoming the former member) or the former member or, if he or she dies, his or her personal representative,
- (b) in the case of benefits payable under this Scheme to a surviving spouse or civil partner of a former member, the spouse, civil partner or the personal representative of the former member, or
- (c) in the case of benefits payable under this Scheme in respect of a child of a former member or the personal representative of the former member, a spouse of the former member or a parent or person having the care of the child.

(4) The person submitting the application shall provide such additional information that the Board may require to determine eligibility for benefits and for the proper operation of this Scheme.

(5) Where a member intends to retire or resign from a particular date, he or she may opt, not later than 6 months and not earlier than 12 months before that date, to give the Board notice in writing stating—

- (a) that he or she intends to retire on that date, and
- (b) that he or she wishes to be given details of his or her prospective benefits on retirement.

(6) Within 2 months of receipt of a written notice referred to in Paragraph (5), the Board will give to the member a statement of the prospective benefits due to the member on the retirement or resignation date indicated by the member, together with any qualifications relating to any benefit relating to potential service to that date.

Obligation to pay Benefits

64. (1) In respect of pensionable service as a member of this Scheme, pension benefit and lump sum benefit (including any such benefit that is a preserved pension benefit or preserved lump sum benefit and any such benefit that is a survivor's or children's benefit and any such benefit that is a gratuity) shall only be paid under the rules of this Scheme.

(2) The calculation and payment of any benefits which fall due to be paid under this Scheme shall be a function of—

- (a) the Board or
- (b) such other body that the Minister has directed in writing to carry out such function either generally or in respect of any class or classes of active or former Scheme members.

(3) Nothing in Paragraph (2) shall be read so as to prevent the Board making arrangements for the payment as its agent of any Scheme benefit through a third party.

(4) Pensions payable under this scheme shall be paid in arrears and shall continue—

- (a) throughout the life of the former Scheme member concerned, and
- (b) where appropriate, after the former Scheme member's death, during the period of entitlement in respect of any other person concerned.

(5) Where a benefit is payable under this Scheme to a person who is a beneficiary of the scheme (in this Article called "the relevant person") with respect to whom the Board is satisfied, on the certificate of a registered medical practitioner approved by the Minister, that the relevant person concerned is unable by reason of mental or physical disability to give a receipt for the amount, the Board may, unless a court of competent jurisdiction has otherwise ordered, pay the benefit—

- (a) wholly or partly to any institution or person having care of the relevant person, or
- (b) as to part thereof, to any institution or person having care of the relevant person, and, as to the remainder, wholly or partly to or both—
 - (i) the spouse or civil partner of the relevant person, and
 - (ii) such persons as the relevant Board, having sought and considered all relevant facts in the case, considers to be dependents of the relevant person,

and in such manner as the Board thinks fit and on the condition that the payments made are applied for the benefit of the relevant person.

(6) No action by the relevant body under Paragraph (5) affects any enduring power of attorney provided for in accordance with Part II of the Powers of Attorney Act 1996.

(7) Any payments made under Paragraph (5) shall discharge the Board as makes them, as fully as if they were made directly to the relevant person.

Periodic Declaration

65. (1) Every person receiving a pension under this Scheme shall periodically, by a date specified by the paying authority, provide the Board or the Board's paying authority with a declaration in respect of continued entitlement for the benefit and other matters relating to the benefit as required by the paying authority and that is in such form as the paying authority may specify.

(2) Every person receiving a supplementary pension under this Scheme shall periodically as requested by the paying authority provide a declaration in respect of continuing eligibility for the benefit and any other matters relating to the benefit as the paying authority may specify.

Applications for Refunds

66. (1) No refund of contributions shall be paid under this Scheme unless the Board receives an application in respect of the refund that meets the requirements of this Article.

(2) The application shall be made in the form and manner determined by the Board and shall contain a declaration as to eligibility for the refund, and other matters relating to the refund applied for that is in such form as the Board may require.

(3) The application may be made by the person entitled to the refund or if he or she dies, his or her personal representative.

(4) The person submitting the application shall provide such additional information that the Board may require to determine entitlement for the refund and for the proper operation of this Scheme.

Assignments

67. (1) Other than as provided for in Article 64(5) (Obligation to pay Benefits) or Article 69 (Cesser or Reduction of Benefits), every assignment of, or charge on, and every agreement to assign or charge a pension under this Scheme shall be void.

Adjustment to Pensions

68. (1) The relevant body shall implement such adjustments to pensions in payment as may be authorised from time to time by the Minister for Public Expenditure and Reform.

Cesser or Reduction of Benefits

69. (1) In accordance with the provisions of the 2012 Act, where a member—

- (a) is dismissed or retired, or resigns or retires, as a consequence of misconduct involving a finding of a financial loss to the Board or the State, or
- (b) otherwise ceases to hold employment
 - (i) as a consequence of misconduct involving a finding of a financial loss to the Board or the State, or
 - (ii) in contemplation of such a finding which is substantially made,

then the Board may, in order to make good the loss together with compound interest at a rate as may be determined by the Minister from time to time for the purpose of making good the value of the loss, take any action set out in Paragraph (2).

(2) For the purposes of Paragraph (1), the Board may—

- (a) where contributions would, but for this Article, be returned to a scheme member under Article 10 (Contributions), Article 45 (Refund of Contributions (Chapter 1) or Article 57 (Refund of Contributions (Chapter 2)), reduce or not return the amount of such returnable contributions,
- (b) in any other case (including a case to which provisions relating to death or retirement on medical grounds relate) refuse or reduce any preserved pension, any preserved lump sum or any other benefit with effect from the date the person ceases to hold employment which might otherwise be duly payable.

(3) Where a pension is being paid to a person by the Board and that person is convicted in any court of an offence in the commission of which a financial loss to the Board or the State has occurred, then the Board may reduce or cease paying the pension in order to make good such loss together with compound interest at a rate as may be determined by the Minister from time to time for the purpose of making good the value of the loss.

(4) Interest to which this Article relates shall be charged in respect of the period between the date on which the loss was incurred and the date of the final payment.

Appeals

70. (1) An actual or potential beneficiary, or a person acting on his or her behalf, may make an application to the Minister for a determination in relation to a complaint or dispute through the Internal Disputes Resolution procedure operated by the Department of Education and Skills. An actual or potential beneficiary, or a person acting on his or her behalf, may apply to the Minister for a determination in respect of—

- (a) a complaint relating to circumstances in which he or she believes he or she has sustained financial loss caused by an act of maladministration, or
- (b) any dispute of fact or law that arises in relation to an act,

done by or on behalf of a person responsible for the management of this Scheme.

(2) An application shall be in writing, signed by or on behalf of the actual or potential beneficiary and shall contain the following details—

- (a) the full name, address and date of birth of the actual or potential beneficiary,
 - (b) the address to be used for service of documents in connection with the application,
 - (c) a statement concerning the nature of the complaint or dispute with sufficient details to show why the actual or potential beneficiary is aggrieved, and
 - (d) such other information as the Minister may reasonably require.
- (3) (a) The Minister shall make a determination in relation to an application and notify in writing the complainant and the Board of the determination within 3 months from the date on which all the details specified in Paragraph (2) are received by the Minister.
- (b) The notification under Paragraph (a) shall include—
- (i) a statement of the determination,
 - (ii) a reference to any legislation (other than this Scheme), legal precedent, ruling of the Pensions Authority, ruling or practice of the Revenue Commissioners or other material relied upon in making the determination,
 - (iii) a reference to the provisions of this Scheme relied upon in making the determination and, where a discretion has been exercised, a reference to those of its provisions by which such discretion is conferred,
 - (iv) a statement that the determination is not binding upon any person unless, upon or after the making of the determination, the person assents, in writing, to be bound by it, and
 - (v) a statement that the applicant should establish whether or not the complaint or dispute is one in respect of which the Pensions Ombudsman has jurisdiction to investigate under section 131 of the Pensions Act 1990 (No. 25 of 1990) and that further information can be found in an information booklet available from the

office of the Pensions Ombudsman (and the statement shall include details of the address of that office).

Repayment of Pensions overpaid

71. (1) Where at any time a person receives payments on foot of any Scheme benefit and such person is not entitled under this Scheme to such payments, or where a person receives payments on foot of a Scheme benefit which exceed those which are appropriate under this Scheme, such person or, where such a person is deceased, the personal representative of such person, shall pay to the Board on demand such payments or excess payments, as may be appropriate, and such payments or excess payments shall, in default of payment, be recoverable by the Board as a simple contract debt in any court of competent jurisdiction.

Treatment of Earlier Service

72. (1) “earlier service” means service by reference to which any of the benefits referred to in Paragraph (2) were calculated, subject to the relevant scheme rules.

(2) The maximum service reckonable for benefits under the Scheme is 40 years subject in the case of—

- (a) members who have retained an entitlement to preserved benefits under Article 14 (Preservation of Benefits),
- (b) members whose pensions were suspended under Article 60 (Employment subsequent to Retirement or Resignation),
- (c) members (or former members) whose pensions were abated under the provisions of Article 61 (Re-employment of a Pensioner in a Public Service Body), and
- (d) members with an entitlement to benefits payable from any other public service pension scheme,

to maximum service not exceeding the difference between the earlier service and 40 years, provided that in the case of Paragraph (d) where the member had accrued more than 40 years’ service in more than one scheme up to and including 27 July 2012, he or she retains an entitlement to the total amount of that service accrued to that date if retained in more than one scheme, in accordance with the provisions of subsections 52(6) and 52(7) of the 2012 Act.

Confirmation of certain matters

73. (1) In this Article, “pre-scheme benefit” means any benefit, including access to membership of Part 2 or Chapter 1 or Chapter 2 of Part 3—

- (a) granted before the making of this Scheme to or in respect of a member;
- (b) provision for which is not made by any other provision of this Scheme, and

(c) the granting or payment of which is—

- (i) provided for in the relevant Regulations under the Local Government Superannuation Code, Circulars or other documents approved and implemented under administrative arrangements made by the Minister with the consent of the Minister for Public Expenditure and Reform, and
- (ii) subject to the terms and conditions of those arrangements.

(2) Any pre-scheme benefit granted by the Board with the consent of the Minister before this Scheme is made is confirmed and, if the terms and conditions of the arrangements of the pre-scheme benefit are such that its payment is to continue during a period after this Scheme is made, then the benefit shall continue to be paid during that period, subject to those terms and conditions.

(3) (a) Any decision made by the Board on terms approved by the Minister before this Scheme is made, in respect of an application made by or on behalf of a member for a pre-scheme benefit or

(b) any valid option exercised, by or on behalf of a scheme member, for Scheme membership or for a pre-scheme benefit,

that is made, or exercised, as the case may be, in accordance with the terms and conditions of the option or the pre-scheme benefit, is confirmed.

(4) Notwithstanding the Revocations listed in Article 74 (referred to as the former scheme), the former scheme prevails if there is any divergence between this Scheme and the former Scheme in respect to—

(a) any pre-scheme benefit that was validly granted under the former scheme, and

(b) the power to refuse to grant a pre-scheme benefit that was exercised under the former scheme.

Revocations

74. (1) The Schemes mentioned in the following Table are revoked in so far as they make provision for Part 2 (Members Personal Pension Provisions) Members of this Scheme.

Table

Local Government Officers (Widows and Orphans Contributory Pension) Scheme, 1984 (S.I. No. 321 of 1984)
Local Government Officers (Spouses and Childrens Contributory Pension) Scheme, 1986 (S.I. No. 364 of 1986)
Local Government (Superannuation Revision) (Consolidation) Scheme, 1986 (S.I. No. 391 of 1986)
Local Government (Superannuation) (Purchase) Scheme, 1986 (S.I. No. 421 of 1986)
Local Government (Superannuation Revision) (Consolidation) (Amendment) Scheme, 1987 (S.I. No. 315 of 1987)
Local Government Officers (Spouses and Childrens Contributory Pension) (Amendment) Scheme 1989 (S.I. No. 240 of 1989)
Local Government (Superannuation Revision) (Consolidation) (Amendment) Scheme, 1990 (S.I. No. 126 of 1990)
Local Government (Early Retirement and Voluntary Redundancy) (Superannuation) Scheme, 1992 (S.I. No. 74 of 1992)
Local Government (Superannuation) (Purchase) Scheme, 1992 (S.I. No. 184 of 1992)
Local Government (Superannuation Revision) (Consolidation) (Amendment) Scheme, 1992 (S.I. No. 293 of 1992)
Local Government (Superannuation) (Removal of Controls) Scheme, 1995 (S.I. No. 367 of 1995)
Local Government (Superannuation) (Purchase) (Amendment) Scheme, 1995 (S.I. No. 368 of 1995)

SCHEDULES

Schedule 1 — Purchase of Notional Service Tables and Actuarial Reduction
Tables for Purchase of Notional Service

THE TABLES IN THE SCHEDULES ARE SUBJECT TO REVISION
FROM TIME TO TIME AS DETERMINED BY THE MINISTER FOR
PUBLIC EXPENDITURE AND REFORM AND SHALL APPLY
ACCORDINGLY.

Schedule 2 — Limits on the amount of service which may be purchased

SCHEDULE 1

Table 1 — Officers: Purchase by reference to age 65

Member of the Survivors' and Children's Scheme

Periodic contribution rates (applicable from 10/11/06)

Age next birthday	Integrated (Class A PRSI)*		Non-integrated (modified PRSI)
	% of net salary	% of gross salary	% of gross salary
26	0.68%	0.09%	0.65%
27	0.70%	0.09%	0.67%
28	0.73%	0.10%	0.70%
29	0.75%	0.10%	0.72%
30	0.77%	0.10%	0.74%
31	0.80%	0.11%	0.76%
32	0.82%	0.11%	0.79%
33	0.84%	0.11%	0.81%
34	0.87%	0.12%	0.83%
35	0.89%	0.12%	0.86%
36	0.91%	0.12%	0.88%
37	0.93%	0.13%	0.91%
38	0.96%	0.13%	0.93%
39	0.98%	0.14%	0.96%
40	1.00%	0.14%	0.99%
41	1.03%	0.14%	1.02%
42	1.05%	0.15%	1.05%
43	1.07%	0.15%	1.09%
44	1.10%	0.16%	1.13%
45	1.13%	0.17%	1.17%
46	1.16%	0.17%	1.22%
47	1.23%	0.18%	1.30%
48	1.30%	0.20%	1.38%
49	1.39%	0.21%	1.48%
50	1.49%	0.22%	1.58%
51	1.60%	0.24%	1.71%
52	1.72%	0.26%	1.85%
53	1.87%	0.29%	2.01%
54	2.05%	0.31%	2.21%
55	2.26%	0.35%	2.44%
56	2.52%	0.39%	2.73%
57	2.84%	0.44%	3.09%
58	3.25%	0.51%	3.55%

Table 1 (continued) — Officers: Purchase by reference to age 65**Member of the Survivors' and Children's Scheme****Periodic contribution rates (applicable from 10/11/06)**

Age next birthday	Integrated (Class A PRSI)*		Non-integrated (modified PRSI)
	% of net salary	% of gross salary	% of gross salary
59	3.80%	0.60%	4.17%
60	4.57%	0.72%	5.03%
61	5.72%	0.91%	6.32%
62	7.64%	1.22%	8.48%
63	11.48%	1.85%	12.80%

* see Footnote 1 to Table 5.

Table 2 — Officers: Purchase by reference to age 65**Member of the Survivors' and Children's Scheme****Lump Sum contribution rates (applicable from 10/5/05)**

Age next birthday	Integrated (Class A PRSI)	Non-integrated (modified PRSI)
	% of gross salary	% of gross salary
26	27.5%	33.6%
27	28.0%	34.3%
28	28.4%	34.8%
29	28.8%	35.4%
30	29.2%	35.9%
31	29.5%	36.3%
32	29.8%	36.7%
33	30.0%	37.0%
34	30.1%	37.3%
35	30.2%	37.6%
36	30.3%	37.8%
37	30.2%	37.9%
38	30.2%	38.0%
39	30.0%	38.0%
40	29.8%	38.0%
41	29.6%	37.9%
42	29.3%	37.7%
43	28.9%	37.6%
44	28.5%	37.3%
45	28.0%	37.0%
46	27.5%	36.7%
47	26.9%	36.3%
48	26.3%	35.9%
49	25.6%	35.4%
50	24.9%	34.9%
51	24.1%	34.3%
52	23.3%	33.7%
53	22.5%	33.1%
54	21.9%	32.5%
55	22.2%	31.8%
56	22.4%	31.1%
57	22.6%	30.4%
58	22.8%	29.7%
59	23.1%	29.1%
60	23.3%	28.5%

Table 2 — Officers: Purchase by reference to age 65**Member of the Survivors' and Children's Scheme****Lump Sum contribution rates (applicable from 10/5/05)**

Age next birthday	Integrated (Class A PRSI)	Non-integrated (modified PRSI)
	% of gross salary	% of gross salary
61	23.3%	27.9%
62	22.9%	27.3%
63	23.0%	26.8%
64	23.4%	26.3%
65	23.7%	25.8%

Table 3 — Officers: Purchase by reference to age 65**Non-member of the Survivors' and Children's Scheme****Periodic contribution rates (applicable from 10/11/06)**

Age next birthday	Integrated (Class A PRSI)*		Non-integrated (modified PRSI)
	% of net salary	% of gross salary	% of gross salary
26	0.58%	0.09%	0.58%
27	0.60%	0.09%	0.60%
28	0.62%	0.10%	0.62%
29	0.64%	0.10%	0.64%
30	0.66%	0.10%	0.66%
31	0.69%	0.11%	0.68%
32	0.70%	0.11%	0.70%
33	0.72%	0.11%	0.72%
34	0.74%	0.12%	0.74%
35	0.76%	0.12%	0.76%
36	0.78%	0.12%	0.79%
37	0.79%	0.13%	0.81%
38	0.81%	0.13%	0.83%
39	0.84%	0.14%	0.86%
40	0.85%	0.14%	0.88%
41	0.87%	0.14%	0.91%
42	0.89%	0.15%	0.94%
43	0.91%	0.15%	0.97%
44	0.93%	0.16%	1.01%
45	0.96%	0.17%	1.05%
46	0.98%	0.17%	1.09%
47	1.04%	0.18%	1.16%
48	1.10%	0.20%	1.23%
49	1.18%	0.21%	1.32%
50	1.26%	0.22%	1.42%
51	1.35%	0.24%	1.53%
52	1.46%	0.26%	1.66%
53	1.59%	0.29%	1.81%
54	1.74%	0.31%	1.99%
55	1.93%	0.35%	2.20%
56	2.15%	0.39%	2.46%
57	2.43%	0.44%	2.79%
58	2.79%	0.51%	3.21%
59	3.26%	0.60%	3.78%
60	3.93%	0.72%	4.57%

Table 3 (continued) — Officers: Purchase by reference to age 65**Non-member of the Survivors' and Children's Scheme****Periodic contribution rates (applicable from 10/11/06)**

Age next birthday	Integrated (Class A PRSI)*		Non-integrated (modified PRSI)
	% of net salary	% of gross salary	% of gross salary
61	4.94%	0.91%	5.76%
62	6.62%	1.22%	7.74%
63	9.97%	1.85%	11.71%

* see Footnote 1 to Table 5.

Table 4 — Officers: Purchase by reference to age 65**Non-member of the Survivors' and Children's Scheme****Lump Sum contribution rates (applicable from 10/5/05)**

Age next birthday	Integrated (Class A PRSI)	Non-integrated (modified PRSI)
	% of gross salary	% of gross salary
26	24.3%	30.0%
27	24.8%	30.6%
28	25.2%	31.1%
29	25.5%	31.6%
30	25.9%	32.0%
31	26.1%	32.5%
32	26.4%	32.8%
33	26.6%	33.1%
34	26.7%	33.4%
35	26.8%	33.6%
36	26.8%	33.8%
37	26.8%	33.9%
38	26.8%	34.0%
39	26.6%	34.1%
40	26.5%	34.0%
41	26.3%	34.0%
42	26.0%	33.9%
43	25.7%	33.7%
44	25.3%	33.5%
45	24.9%	33.3%
46	24.4%	33.0%
47	23.9%	32.6%
48	23.3%	32.3%
49	22.7%	31.9%
50	22.1%	31.4%
51	21.4%	30.9%
52	20.7%	30.4%
53	20.0%	29.9%
54	19.7%	29.3%
55	19.9%	28.7%
56	20.1%	28.1%
57	20.3%	27.6%
58	20.6%	27.0%
59	20.8%	26.5%
60	21.1%	25.9%

Table 4 (continued) — Officers: Purchase by reference to age 65**Non-member of the Survivors' and Children's Scheme****Lump Sum contribution rates (applicable from 10/5/05)**

Age next birthday	Integrated (Class A PRSI)	Non-integrated (modified PRSI)
	% of gross salary	% of gross salary
61	21.1%	25.4%
62	20.8%	25.0%
63	21.0%	24.5%
64	21.4%	24.1%
65	21.7%	23.70%

Table 5 — Officers: Purchase by reference to age 60**Member of the Survivors' and Children's Scheme****Periodic contribution rates (applicable from 27/4/05 — see Footnote 2)**

Age next birthday	Integrated (Class A PRSI)*		Non-integrated (modified PRSI)
	% of net salary	% of gross salary	% of gross salary
21	0.78%	0.09%	0.74%
22	0.81%	0.10%	0.77%
23	0.84%	0.10%	0.79%
24	0.87%	0.11%	0.82%
25	0.90%	0.11%	0.85%
26	0.93%	0.11%	0.88%
27	0.95%	0.11%	0.90%
28	0.98%	0.12%	0.93%
29	1.01%	0.12%	0.96%
30	1.03%	0.12%	0.98%
31	1.06%	0.13%	1.01%
32	1.09%	0.13%	1.04%
33	1.11%	0.14%	1.07%
34	1.13%	0.14%	1.10%
35	1.16%	0.14%	1.13%
36	1.19%	0.15%	1.17%
37	1.22%	0.15%	1.21%
38	1.24%	0.16%	1.24%
39	1.27%	0.17%	1.29%
40	1.30%	0.17%	1.34%
41	1.33%	0.18%	1.39%
42	1.41%	0.19%	1.48%
43	1.50%	0.20%	1.57%
44	1.60%	0.21%	1.68%
45	1.71%	0.23%	1.80%
46	1.84%	0.25%	1.94%
47	1.98%	0.27%	2.10%
48	2.16%	0.29%	2.29%
49	2.36%	0.32%	2.51%
50	2.60%	0.35%	2.78%
51	2.90%	0.39%	3.11%
52	3.27%	0.45%	3.51%
53	3.74%	0.51%	4.04%
54	4.37%	0.60%	4.74%
55	5.26%	0.73%	5.71%

Table 5 (continued) — Officers: Purchase by reference to age 60**Member of the Survivors' and Children's Scheme****Periodic contribution rates (applicable from 27/4/05 — see Footnote 2)**

Age next birthday	Integrated (Class A PRSI)*		Non-integrated (modified PRSI)
	% of net salary	% of gross salary	% of gross salary
56	6.59%	0.92%	7.18%
57	8.80%	1.23%	9.63%
58	13.22%	1.86%	14.52%

FOOTNOTE 1: *In the case of Integrated Officers, contributions are payable on both Net Salary and Gross Salary. 'Net Salary' = gross salary less twice the maximum personal rate of State Pension (Contributory). (This footnote also applies to Table 1 and 3 above).

FOOTNOTE 2: Under transitional provisions, set out in paragraph 5 of Department of Education and Science Circular 0125/2006, the relevant birthday may be the first birthday occurring after 26/4/05.

Table 6 — Officers: Purchase by reference to age 60**Member of the Survivors' and Children's Scheme****Lump Sum contribution rates (applicable from 27/4/05 — see Footnote)**

Age next birthday	Integrated (Class A PRSI)	Non-integrated (modified PRSI)
	% of gross salary	% of gross salary
21	31.5%	38.8%
22	32.1%	39.5%
23	32.6%	40.2%
24	33.1%	40.8%
25	33.5%	41.4%
26	33.8%	41.9%
27	34.1%	42.4%
28	34.4%	42.8%
29	34.5%	43.1%
30	34.7%	43.4%
31	34.7%	43.6%
32	34.7%	43.8%
33	34.6%	43.9%
34	34.4%	43.9%
35	34.2%	43.8%
36	33.9%	43.7%
37	33.5%	43.6%
38	33.1%	43.4%
39	32.6%	43.1%
40	32.1%	42.7%
41	31.4%	42.3%
42	30.8%	41.9%
43	30.0%	41.4%
44	29.2%	40.8%
45	28.4%	40.2%
46	27.5%	39.5%
47	26.6%	38.8%
48	25.6%	38.1%
49	25.1%	37.3%
50	25.3%	36.5%
51	25.6%	35.7%
52	25.8%	34.9%
53	26.0%	34.1%
54	26.3%	33.3%
55	26.6%	32.6%

Table 6 (continued) — Officers: Purchase by reference to age 60**Member of the Survivors' and Children's Scheme****Lump Sum contribution rates (applicable from 27/4/05 — see Footnote)**

Age next birthday	Integrated (Class A PRSI)	Non-integrated (modified PRSI)
	% of gross salary	% of gross salary
56	26.5%	31.9%
57	26.0%	31.2%
58	25.6%	30.5%
59	26.2%	29.9%
60	26.8%	29.2%

FOOTNOTE: Under transitional provisions, set out in paragraph 5 of Department of Education and Science Circular 0125/2006, the relevant birthday may be the first birthday occurring after 26/4/05.

Table 7 — Officers: Purchase by reference to age 60**Non-member of the Survivors' and Children's Scheme****Periodic contribution rates (applicable from 27/4/05 — see Footnote 2)**

Age next birthday	Integrated (Class A PRSI)*		Non-integrated (modified PRSI)
	% of net salary	% of gross salary	% of gross salary
21	0.69%	0.09%	0.68%
22	0.72%	0.10%	0.70%
23	0.74%	0.10%	0.72%
24	0.77%	0.11%	0.75%
25	0.79%	0.11%	0.77%
26	0.82%	0.11%	0.80%
27	0.84%	0.11%	0.82%
28	0.86%	0.12%	0.84%
29	0.89%	0.12%	0.87%
30	0.91%	0.12%	0.89%
31	0.93%	0.13%	0.92%
32	0.95%	0.13%	0.95%
33	0.97%	0.14%	0.97%
34	1.00%	0.14%	1.00%
35	1.02%	0.14%	1.03%
36	1.04%	0.15%	1.06%
37	1.06%	0.15%	1.10%
38	1.09%	0.16%	1.13%
39	1.11%	0.17%	1.18%
40	1.14%	0.17%	1.22%
41	1.17%	0.18%	1.27%
42	1.24%	0.19%	1.35%
43	1.31%	0.20%	1.44%
44	1.40%	0.21%	1.54%
45	1.50%	0.23%	1.65%
46	1.61%	0.25%	1.78%
47	1.74%	0.27%	1.93%
48	1.89%	0.29%	2.10%
49	2.07%	0.32%	2.30%
50	2.28%	0.35%	2.55%
51	2.55%	0.39%	2.85%
52	2.87%	0.45%	3.23%
53	3.29%	0.51%	3.71%
54	3.86%	0.60%	4.36%
55	4.64%	0.73%	5.27%

Table 7 (continued) — Officers: Purchase by reference to age 60**Non-member of the Survivors' and Children's Scheme****Periodic contribution rates (applicable from 27/4/05 — see Footnote 2)**

Age next birthday	Integrated (Class A PRSI)*		Non-integrated (modified PRSI)
	% of net salary	% of gross salary	% of gross salary
56	5.82%	0.92%	6.63%
57	7.79%	1.23%	8.90%
58	11.72%	1.86%	13.44%

FOOTNOTE 1: *In the case of Integrated Officers, contributions are payable on both Net Salary and Gross Salary. 'Net Salary' = gross salary less twice the maximum personal rate of State Pension (Contributory). (This footnote also applies to Table 1 above).

FOOTNOTE 2: Under transitional provisions, set out in paragraph 5 of Department of Education and Science Circular 0125/2006, the relevant birthday may be the first birthday occurring after 26/4/05.

Table 8 — Officers: Purchase by reference to age 60**Non-member of the Survivors' and Children's Scheme****Lump Sum contribution rates (applicable from 27/4/05 — see Footnote)**

Age next birthday	Integrated (Class A PRSI)	Non-integrated (modified PRSI)
	% of gross salary	% of gross salary
21	28.5%	35.4%
22	29.0%	36.0%
23	29.5%	36.7%
24	29.9%	37.3%
25	30.3%	37.8%
26	30.7%	38.3%
27	30.9%	38.7%
28	31.1%	39.1%
29	31.3%	39.4%
30	31.4%	39.7%
31	31.4%	39.9%
32	31.4%	40.0%
33	31.3%	40.1%
34	31.2%	40.1%
35	31.0%	40.1%
36	30.7%	40.0%
37	30.4%	39.9%
38	30.0%	39.7%
39	29.5%	39.4%
40	29.0%	39.1%
41	28.5%	38.8%
42	27.9%	38.4%
43	27.2%	37.9%
44	26.5%	37.4%
45	25.7%	36.9%
46	24.9%	36.3%
47	24.0%	35.7%
48	23.1%	35.0%
49	22.9%	34.3%
50	23.1%	33.6%
51	23.4%	32.8%
52	23.6%	32.1%
53	23.8%	31.4%
54	24.1%	30.7%
55	24.4%	30.1%

Table 8 (continued) — Officers: Purchase by reference to age 60**Non-member of the Survivors' and Children's Scheme****Lump Sum contribution rates (applicable from 27/4/05 — see Footnote)**

Age next birthday	Integrated (Class A PRSI)	Non-integrated (modified PRSI)
	% of gross salary	% of gross salary
56	24.3%	29.4%
57	23.9%	28.8%
58	23.6%	28.2%
59	24.2%	27.7%
60	24.8%	27.1%

NOTE: Under transitional provisions, set out in paragraph 5 of Department of Education and Science Circular 0125/2006, the relevant birthday may be the first birthday occurring after 26/4/05.

Table 9
Actuarial Reduction Factors
Purchase by reference to age 65

Age last birthday	Pension	Lump Sum
30	22.9%	50.7%
31	23.6%	51.7%
32	24.4%	52.8%
33	25.2%	53.8%
34	26.0%	54.9%
35	26.9%	55.9%
36	27.8%	57.0%
37	28.7%	58.2%
38	29.7%	59.3%
39	30.8%	60.5%
40	31.8%	61.7%
41	33.0%	62.9%
42	34.2%	64.1%
43	35.5%	65.4%
44	36.8%	66.7%
45	38.2%	68.0%
46	39.7%	69.3%
47	41.3%	70.6%
48	43.0%	72.0%
49	44.8%	73.4%
50	46.7%	74.8%
51	48.7%	76.3%
52	50.8%	77.8%
53	53.1%	79.3%
54	55.6%	80.8%
55	58.2%	82.4%
56	61.1%	84.0%
57	64.1%	85.6%
58	67.4%	87.3%
59	71.0%	89.0%
60	74.8%	90.7%
61	79.0%	92.5%
62	83.6%	94.3%
63	88.5%	96.1%
64	94.0%	98.0%
65	100.0%	100.0%

Table 10**Actuarial Reduction Factors****Purchase by reference to age 60**

Age last birthday	Pension	Lump Sum
30	30.6%	55.7%
31	31.6%	56.8%
32	32.6%	57.9%
33	33.6%	59.0%
34	34.7%	60.2%
35	35.9%	61.4%
36	37.1%	62.6%
37	38.4%	63.8%
38	39.7%	65.1%
39	41.1%	66.4%
40	42.5%	67.7%
41	44.1%	69.0%
42	45.7%	70.4%
43	47.4%	71.8%
44	49.2%	73.2%
45	51.1%	74.6%
46	53.1%	76.1%
47	55.2%	77.6%
48	57.4%	79.1%
49	59.8%	80.7%
50	62.4%	82.2%
51	65.1%	83.9%
52	67.9%	85.5%
53	71.0%	87.2%
54	74.3%	88.9%
55	77.8%	90.7%
56	81.6%	92.4%
57	85.7%	94.3%
58	90.1%	96.1%
59	94.8%	98.0%
60	100.0%	100.0%

SCHEDULE 2

LIMITS ON THE AMOUNT OF SERVICE WHICH MAY BE PURCHASED

1. For the purposes of this Schedule—

“relevant pensionable service” includes periods of leave without pay purchased in accordance with the provisions of Chapter 2 of Part 2;

“retained benefits” means benefits from another public sector pension scheme and includes pensions, commutation payments, lump sums, gratuities and refunds of superannuation contributions.

2. The maximum amount of service which may be purchased depends on the member’s prospective pensionable service at the relevant age and any retained benefits received or receivable by virtue of earlier service under another occupational pension scheme as defined in section 2 of the Pensions Act 1990.

3. For a member who would have at least 9 years’ relevant pensionable service at the relevant age and who is not entitled to retained benefits, the maximum amount of service which may be purchased is that specified in column (2) of the Table to this paragraph opposite the mention in column (1) of that Table of the relevant pensionable service which the member would have if he or she remains in service until the relevant age.

TABLE

Relevant pensionable service (1)	Maximum service which can be purchased (2)
20 years or more	Difference between 40 years and pensionable service by the relevant age
19 years	17 years
18 years	15 years
17 years	13 years
16 years	11 years
15 years	9 years
14 years	7 years
13 years	5 years
12 years	4 years
11 years	3 years
10 years	2 years
9 years	1 year

4. The limits specified in the Table to paragraph 3 are subject to the overriding restriction that the amount of service which may be purchased, together with service which is otherwise pensionable, shall not in any case exceed 40 years.

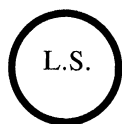
5. Where the potential pensionable service at the relevant age is less than 20 years but includes days of service in excess of a complete number of years, a number of days equal to 365 days less the excess days in question may be purchased in addition to the appropriate number of years specified in column (2) of the Table to paragraph 3.

6. Where a member is entitled to retained benefits for earlier service under another public sector pension scheme, and those benefits are identical to the benefits which would be payable under this Scheme for an equivalent period of service, the maximum number of years of notional service which may be purchased shall be the smaller of—

- (a) the maximum specified in column (2) of the Table to paragraph 3; and
- (b) 40 —A,

where A is the relevant pensionable service which the member would have at the relevant age.

7. Where the value of the retained benefits paid or payable is not identical to the value of the superannuation benefits which would be payable under this Scheme in respect of an equivalent period, the amount of service which may be purchased by the member concerned shall be determined by the Minister after consultation with the Minister for Public Expenditure and Reform.



GIVEN under my Official Seal,
9 July 2015.

JAN O'SULLIVAN,
Minister for Education and Skills.

The Minister for Public Expenditure & Reform hereby consents to the foregoing Scheme.



GIVEN under my Official Seal,
9 July 2015.

BRENDAN HOWLIN,
Minister for Public Expenditure and Reform.

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