



**Circular Number: 0003/2021**

**To:** The Managerial Authorities of Recognised Primary, Secondary, Community and Comprehensive Schools and the Chief Executives of Education and Training Boards.

**Waiver of Abatement of Public Sector Pensions under Section 52 of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012.**

The Minister for Public Expenditure and Reform has approved a limited waiver of abatement under Section 52 (4) of the Public Service Pensions (Single Scheme and Other Provisions Act) 2012 subject to certain limited conditions.

**Circular Application:** To address the current teacher supply difficulties being experienced across the primary and post-primary education sector.

**Purpose:** To inform Managerial Authorities of Primary and Post Primary schools of the availability of the limited waiver of abatement.

**Relevant Legislation/ Documentation:** Public Service Pensions (Single Scheme and Other Provisions) Act 2012  
  
Section 52 (4) of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012  
Section 52(1) of the Public Service Pensions (Single Scheme and Other Provisions Act (2012).  
  
DES Circular 45/2020 COVID-19 operational supports for the full return to school

**Status:** This Circular is effective immediately.

**Issued by: Aisling Curley,  
Pension Unit**

**Date: 29 January 2021**



## **Circular 0003/2021: Waiver of Abatement of Public Sector Pensions**

### **1. Introduction**

To alleviate the current teacher supply difficulties, the Minister for Public Expenditure and Reform has approved, for a limited period of 3 years, the waiver of abatement of Public Service Pensions under section 52 (4) of the (Single Pension Scheme and other Provisions) Act 2012, for appropriately qualified **teachers**.

### **2. Purpose of Circular**

The purpose of this circular is to advise the sector that a waiver of abatement has been approved for a limited period and also to reaffirm the position with regard to obligations on both the Employer and the Retired Teacher relating to abatement and separately the application of the waiver of abatement. Please familiarise yourself with these responsibilities and ensure the correct procedures are in place to inform retired personnel taking up roles in your school/Education Training Board (ETB).

### **3. Abatement**

#### **3.1 Background to abatement**

Abatement ensures that the pension(s) which a Retired Teacher receives, when combined with any current public service remuneration received by the pensioner, does not exceed the relevant former pensionable remuneration they would have received had they continued to serve in their relevant former pensionable position. Abatement applies to the public service pension i.e. not to salary.

Section 52(1) of the Single Pension Scheme Act (2012) provides that abatement shall apply where a Retired Teacher who is a member of the Single Public Service Pension Scheme or any pre-existing pension scheme is re-appointed to the Public Service. The key change introduced by this section of the Act is that it extends the principle of abatement to retired public servants in receipt of a public service pension who secure another public service appointment in any public service body.



### 3.2 How Does Abatement Work?

Abatement is applied on a periodic basis to public service pensions. This means that the public service pension of an individual is abated where their current remuneration, for example, on a given day, combined with the daily pension they receive, exceeds their former pensionable remuneration for that day.

Please familiarise yourself with these responsibilities and ensure the correct procedures are in place to inform retired personnel taking up roles in your school/ETB.

## 4. Responsibility for Abatement

### 4.1 Responsibilities of the Employer

The relevant employer shall notify the Pension Paying Authority **immediately** where a Retired Teacher has been employed.

Managers of Primary (excluding community national schools), Voluntary Secondary, Community and Comprehensive schools, should ensure that this information is provided through the On Line Claims System (OLCS) or, if relevant, they must ensure the Retired Teacher, as is the practice with all public sector employees correctly completes all sections of the Pension Declaration Form (51) (as provided for under Section 51 of the Act) and returns it to the relevant payroll section within the Department.

ETB's should ensure that the necessary measures are in place to collect this information from retired teachers employed in ETB schools including Community National Schools.

There may be a requirement for the Department of Education and the ETBs to share information relating to the employment of retired teachers as provided for under Article 49 of the Single Scheme Act.

### 4.2 Responsibilities of the Retired Teacher

**Immediately**, on taking up the new employment:

- A Retired Teacher who is taking up a fixed term temporary contract of employment shall complete the relevant sections of the Pension Declaration Form (51) detailing all previous/current public service employments and all Public Service Pension entitlements (whether in payment or due to come into payment at a later date).
- A Retired Teacher taking up substitute work must provide details of all their previous/current public service employments and all Public Service Pension entitlements (whether in payment or due to come into payment at a later date) on the OLCS (Online Claims System).



The Retired Teacher shall notify their Pension Paying Authority of any changes in remuneration and/or work-sharing arrangements which may impact on the abatement calculation.

Where Retired Teachers fail to meet their obligations in relation to the application of pension abatement under the 2012 Act, and their duty to provide information, and as a result an overpayment of pension occurs, such overpayments will be recouped through their pension in accordance with normal procedures.

Please note that the Pension Paying Authority for retired teachers from the Primary (excluding community national schools), Voluntary Secondary, Community and Comprehensive schools, is the Department of Education.

The Pension Paying Authority for teachers retired from the ETB Sector and Community Schools is the relevant ETB.

## **5. Waiver of abatement.**

To alleviate the current teacher supply difficulties, the Minister for Public Expenditure and Reform has approved, for a limited period, the waiver of abatement of Public Service Pensions under section 52 (4) of the : Public Service Pensions (Single Scheme and Other Provisions) Act 2012, for appropriately **qualified teachers** who:

- are employed in the capacity for which they are qualified;
- are suitable for employment in all respects and;
- in circumstances where it is not practicable to meet the teaching requirements other than by the employment of a retired teacher.

The abatement waiver can be applied to the first **50 days** worked in any calendar year; (for the purpose of this circular you are considered to have worked a full day regardless of the numbers of hours/minutes worked on that specific day).

### **5.1 Responsibility of School Management in relation to recruitment and maintenance of records relating to employment of retired teachers.**

[The regulations and procedures for teacher recruitment are set out in Circular 0031 2011](#) (for post primary schools) and [Circular 0044/2019](#) (for primary schools). This criteria for Teacher Recruitment Registration and Qualifications must continue to be strictly adhered to in line with the circulars. *Circular 0031/2011 should be read in conjunction with this Department's letter to School Management Bodies on 20 August 2020 outlining the appropriate sequence for filing posts/hours at Post Primary level.*

Furthermore, following the cascade of measures outlined in these circulars, where a retired teacher is recruited and retained in a school in line with the



application of a waiver from abatement this must also be documented for the record; the records must be retained by the school.

## **5.2 Responsibility of the Retired Teacher on the application of the Waiver**

Immediately, on taking up the new employment:

- A Retired Teacher taking up fixed term temporary contracts of employment shall complete a Pension Declaration Form (51) detailing all previous/current public service employments and all Public Service Pension entitlements (whether in payment or due to come into payment at a later date). This declaration form should be then submitted to the Relevant Authority's payroll section.
- A Retired teacher taking up substitute work must provide this information thorough OLCS (Online Claims System) or to the relevant ETB.

Retired teachers should also advise the Department Of Education or the ETB, as appropriate, of details of any application of the waiver from abatement during the calendar year.

## **5.3 Supplementary Pension**

Some retired teachers may be in receipt of supplementary pension. Supplementary pension is not payable if you are employed in any capacity which involves the payment of a PRSI contribution which may result in payment of a Social Welfare benefit.

**The Waiver does not apply to Supplementary Pension.**

## **6. Effective date**

The waiver has been granted for a 3 year period with effect from January 2021 and will be subject to annual review.

## **7. Queries**

This Circular can be accessed on the Department's website under [www.education.ie](http://www.education.ie)

Any queries may be directed to the following email address:

[abatementqueries@education.gov.ie](mailto:abatementqueries@education.gov.ie)