

Additional Information on Public Service Pension Reduction (PSPR) for Retired Civil Servants

Feb. 2020

Public Service Pension Reduction (PSPR)

1. What is PSPR?

PSPR is a further reduction under the legislation and it applies to people who retired before 01 April 2019 only. All PSPR deductions are listed on your payslip as “pension reduction”, showing a minus value.

The PSPR rates, under various categories, are outlined in [Circular 02/2018](#).

2. When will the PSPR adjustment for 2020 be applied to my pension?

A large volume of these cases have been processed for 2020 and the majority of those eligible have received adjustments in their pension payment. These adjustments are shown as a positive figure across from “pension reduction” on the pay slip.

Processing of the remainder of the adjustments is under way and this work should be completed by Quarter 2, 2020.

Example:

PSPR adjustment given at the same time.

Gross Earnings		Deductions	
PENSION REDUCTION	165.59	USC	59.78
PENSTON	1741.50	PAYE	179.50

Public Service Pension Reduction (PSPR) Changes from 2011 to 2020

3. How is a PSPR Pensioner Identified?

Group A - PSPR on pre-March 2012 pension up to €34,132*

Group B - PSPR on pre-March 2012 pension above €34,132*

Group C - PSPR on Post-March 2012 Pension above €32,500

*Before the PSPR is applied to pre-2012 retirees. This was expressed as €32,500. (After PSPR) in the FEMPI Act 2013

4. What annual pension is not subject to PSPR?

Group B Pre March 2012

Year	Value
2017	Up to 22K
2018	Up to 30K
2019	Up to 39K
2020	Up to 54K

Group C Post March 2012

Year	Value
2017	Up to 39K
2018	Up to 60K
2019	Up to 60K
2020	Up to 60K

Below is a summary table of PSPR changes from 2011 to 2020.

(Source: The information contained in the summary table was collated from Circular 02/2018: Pension increase policy in the public service until end-2020 - Appendix 3 - page 15/16.)

Key Points

This section is aimed at addressing queries as to how you can identify PSPR on your pay slip.

Key Points
PSPR is applied to your Pension Salary.
PSPR is shown as ' Pension Reduction ' on your payslip which is a minus figure.
A normal deduction will be shown as follows: ' Pension Reduction ' - 60.50
Any arrears of PSPR will be shown beside this heading with a positive figure.
For example, a refund of PSPR will appear on the Payslip under ' Pension Reduction ' 31.29

Queries

5. If I have a query who do I contact?

If you have a query please contact the following:

Telephone: NSSO Helpdesk 076 - 1002702

Email: pmgpensions@nssso.gov.ie inserting 'PSPR Query' in the subject line

Post: NSSO Data Cleanse Team, Central Business Park, Tullamore, Co. Offaly.

PSPR Rates 2011 to 2020

Group A PSPR on pre-March 2012 retirees with pensions up to €34,132*		2016		2017		2018	
January 2011 to end 2015	Rate	Band	Rate	Band	Rate	Band	Rate
Up to 12k	0%	Up to 18.7k	0%	Up to 26k	0%	Up to 34,132	0%
12k-24k	6%	18.7k - 24k	6%	26k+	9%		
24k+	9%	24k+	9%				

* Before the PSPR is applied to pre-2012 retirees. This was expressed as €32,500 (after PSPR) in the FEMPI Act 2013.

Group B PSPR on pre-March 2012 retirees with pensions above €34,132*		2016		2017		2018		2019		2020	
January 2012 to end June 2013	Rate	Band	Rate	Band	Rate	Band	Rate	Band	Rate	Band	Rate
Up to 12k	0% (0%)	Up to 12k	0%	Up to 17k	0%	Up to 22k	0%	Up to 30k	0%	Up to 39k	0%
12k-24k	6% (6%)	12k - 24k	8%	17k - 24k	8%	22k - 24k	3%				
24k - 60k	9% (9%)	24k - 60k	12%	24k - 60k	12%	24k - 60k	12%	30k - 60k	12%	39k - 60k	12%
60k - 100k	12% (12%)	60k - 100k	17%	60k - 100k	17%	60k - 100k	17%	60k - 100k	17%	60k - 100k	17%
100k +	20% (12%)	100k+	28%	100k+	28%	100k+	28%	100k+	28%	100k+	28%

2011 rates shown in brackets

Group C PSPR on retirees from March 2012 onward - pensions above €32,500

July 2013 to end 2015		2016		2017		2018		2019		2020	
Band	Rate	Band	Rate	Band	Rate	Band	Rate	Band	Rate	Band	Rate
Up to 12k	0%	Up to 29.3k	0%	Up to 39k	0%	Up to 60k	0%	Up to 60k	0%	Up to 60k	0%
12k-24k	2%										
24k - 60k	3%	29.3k - 60k	3%	39k - 60k	2%						
60k - 100k	5%	60k - 100k	5%	60k - 100k	5%	60k - 100k	5%	60k - 100k	3%	60k - 100k	1%
100k +	8%	100k +	8%	100k +	8%	100k +	8%	100k +	8%	100k +	6%

Group D Retirees after 1 April 2019 - No PSPR

Sunset Clause - Ministerial Order to be made by end-2020 to set a date, as yet unknown, for ending PSPR. The 2020 rates will apply indefinitely from 2020. A Ministerial Order is required for these rates to be stood down