

Additional Superannuation Contribution (ASC)

Following are some of the key points in relation to the operation of ASC. For further details please refer to Department of Public Expenditure and Reform *Circular 21/2018-Transition to Additional Superannuation Contribution (ASC) from Pension Related Deduction (PRD) in the Public Service on 1 January 2019* [Circular 21/2018](#)

Pension Related Deduction (PRD) has been replaced by Additional Superannuation Contribution (ASC).

While the effective date is 1 January 2019, similar to PRD the operative date is the first payroll date in 2019. In this regard PRD is applied up to the last payroll date in 2018 (and/or last salary payments made in 2018).

The key changes/differences are:

- ASC applies to all pensionable remuneration only, whereas PRD applied to all taxable remuneration and
- ASC has thresholds based on the pension scheme you are a member of, PRD did not.
- ASC will apply to all gross pensionable remuneration **as and when paid**, whereas PRD applied when earned.

ASC will apply only to individuals **who are in receipt of pensionable pay** and applies to a person who:

- (a) Is a member of a public service pension scheme or
- (b) Receives a payment-in-lieu of pension or
- (c) Is entitled to an ex-gratia retirement gratuity (annual or lump sum) on retirement.

There are 3 different sets of thresholds and rates depending on the pension scheme/arrangement applicable to an individual:

1. Single Public Service Pension Scheme (“Single Scheme”) – in general, new entrants to the Public Service on or after 1 January 2013.
2. Standard Accrual members of Pre-2013 Public Service Pension Schemes (pre-existing schemes).
3. Fast Accrual members of Pre-2013 Public Service Pension Schemes (pre-existing schemes).

For the purpose of Circular 21/2018, all public servants should be considered “covered” public servants, pursuant to section 3 of the Public Service Pay and Pensions Act 2017.

Covered Public Servant - 2019

Covered PS - 2019 Standard Accrual Group	Covered PS - 2019 Fast Accrual Group	Covered PS - 2019 Single Scheme Group
First €32,000 @ 0 %	First €28,750 @ 0 %	First €32,000 @ 0 %
Next €28,000 @ 10%	Next €31,250 @ 10%	Next €28,000@ 6.66%
Balance @ 10.5%	Balance @ 10.5%	Balance @ 7%