



**NOTIFICATION OF THE PROTOCOL COMMITTEE MEETING
TO BE HELD BY VIDEO CONFERENCE ON THURSDAY 7 MAY 2020 AT 9.30 AM**

AGENDA

THURSDAY 7 MAY 2020

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3	Consideration of alternate locations to host Area, SPC and City Council meetings over the next 12 months as the Council Chamber is too small to facilitate social distanced meetings. Possibilities include the Rotunda, the Round Room and the Conference Centre.	
4	Identification of additional equipment/ resources/guidelines to more easily and efficiently facilitate remote working by Councillors	
5	Development of an online Councillor resource hub for ease of access to SPC papers; Area Committee presentations; Council updates; Motions; responses to queries where the response has relevance to an entire LEA and/or the city; events etc.	
6	Transition to Additional Superannuation Contribution (ASC) from Pension Related Deduction (PRD) in the Public Service on 1 January 2019	9 - 24
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MINUTES OF THE PROTOCOL COMMITTEE MEETING

HELD ON THURSDAY 20 FEBRUARY 2020

1 **Minutes of the meeting held on 19th December 2019 and matters arising**

Order: Agreed

2 **Lord Mayors Receptions and Engagements of the Deputy Lord Mayor**

Order: Agreed and Recommend to Council

3 **Conferences**

a) **Conferences Attended:**

- Cllrs. Donna Cooney and Neasa Hourigan. "Fuel Poverty Conference". 21st October 2019. Croke Park, Dublin City.
- Cllr. Sophie Nicoullaud. "Irish Waste Management Conference". 28th November 2019. Croke Park, Dublin City.

Order: Agreed and recommend to Council

b) **Conference Reports Received:**

- Cllrs. Donna Cooney and Neasa Hourigan. "Fuel Poverty Conference". 21st October 2019. Croke Park, Dublin City.
- Cllr. Sophie Nicoullaud. "Irish Waste Management Conference". 28th November 2019. Croke Park, Dublin City

Order: Noted

4 **Councillor Training Program**

Members requested that the Training Program include specific mention to courses on the Irish language and appropriate organisations that provided such training.

Order: Agreed and Recommend to Council

5 **Councillor Letterhead Options**

Order: The Members felt that the design options were too distinct from the Council's existing corporate brand. They preferred a variation on the existing letterhead with specific reference to Councillors and City Hall.

6 **City Hall Improvements - Usage & Facilities**

Order: The Manager reported that the City Hall – Newcomen Bank Working Group had met before Christmas and there was a general preference for additional Councillor facilities in City Hall. This would involve additional meeting and office space in the basement and improvement works to the existing party rooms. Cllr. Heney requested that any new furniture used would not include leather or any other animal products. The Committee Members did not oppose this request.

The Members acknowledged that the provision of additional facilities in City Hall were desirable on a temporary basis while works were taking place on the Rates Office but that their preference would be for permanent space in Newcomen Bank.

Cllr. MacDonncha informed Members that the Working Group was still at an early stage and that any proposals were a work in progress. The intention would be to survey Councillors to assess their requirements and this would be factored in to any recommendations. The Working Group will report back to the Protocol Committee with various options which would then have to be agreed by Council.

7 **Review of Councillor Email and GDPR**

In general the Members were satisfied with the policy with the exception of the section that dealt with enquiries by phone. They felt that the prohibition on divulging third party or sensitive information over the phone was too strict and would hinder them in the performance of their role. They suggested that once a staff member confirmed they were speaking with a Councillor by means of a call back, then the information could be relayed.

Order: The Manager to review the phone enquiries section and revert back to Members with an alternative taking into consideration their concerns.

8 **Approval of Councillor Attendance at the Irish Planning Institute Annual Conference in County Wexford from 22nd - 24th April 2020**

Order: Agreed and Recommend to Council

9 **Managers' Report**

- There was a Drainage issue in City Hall on Monday which resulted in the closure of the Café, Exhibition and Rotunda to the public. The problem has been resolved although further investigation will be required. Cllr. Flynn suggested that the entire building should have been closed on health and safety grounds.

Order: The Manager to review procedures when dealing with such instances in future.

- There will be a Special meeting on Monday 24th February to deal with the co-option of new members and the election of Lord Mayor and Deputy Lord Mayor. The Manager requested that due to the limited number of seats in the public gallery that guests be restricted to the family of the Lord Mayor, Deputy Lord Mayor and those being co-opted. There would also be a reception in the Mansion House after the meeting.

- The new furniture for the Supper Room would be installed on 21st February.
- The creation of a dedicated Public Reps system would be investigated through the IT Working Group. It was envisaged that any such system would be optional for Members.

10 **A.O.B.**

- Cllr. Lacey raised the issue of the inclusion of motions on Area Committee breviate and requested that some flexibility be applied.

Order: The Manager advised that the matter could be considered by the Standing Orders Working Group.

- Members raised concerns regarding the new Traffic Portal. In some instances Councillors had not received a response to the matters they had reported and also the system presupposed existing knowledge of traffic management issues.

Order: The Manager advised that she would highlight these concerns to the A/Assistant Chief Executive with responsibility for Environment and Transportation.

- Cllr. MacDonncha expressed concern regarding how major projects that effected the whole City were being dealt with at Area Committee level in the first instance. He thought it more appropriate that such City wide issues be considered either by the full Council or the relevant SPC.

Order: The Manager to prepare a report on current practice in this area.

- Cllr. Flynn highlighted the following issues in the Planning Department:

- Failure of the Planning Portal
- Failure of the Credit Card system to facilitate payments
- Lack of staff awareness that Councillors are exempt from payment of fees with regards planning observations.
- The possibility of Councillors borrowing copy of plans and designs particularly for large scale developments for public consultation.

Order: The Manager to raise these concerns with the Assistant Chief Executive of the Planning and Development Department. The Manager to invite an official from the Planning Department to attend a future meeting of the Protocol Committee to discuss any ongoing concerns in relation to planning matters.

- The next meeting of the Standing Orders Working will take place at 3pm on Tuesday 3rd March in the Richard O'Carroll Room, City Hall.

Councillor Deirdre Heney
Chairperson
Thursday 20 February 2020

Attendance:

Members:

Deirdre Heney (Chairperson)
Anne Feeney
Micheal Mac Donncha

Members:

Mannix Flynn
Michael Pidgeon

Members:

Dermot Lacey

Officers

Michael Gallagher

Deirdre Ni Raghallaigh

Apologies

Naoise O Muirí

Guidelines for Remote Video Conferencing of Council Meetings

Since the arrival of the COVID-19 Pandemic a number of Council Committee Meetings have taken place online. As this method is new to Elected Members and Officials the Protocol Committee has been asked to draw up Draft Guidelines for consideration. Please note that due to legal constraints the Monthly Council Meeting cannot take place remotely.

Software Use

The software advised for all meetings is TEAMS. This is based on detailed advice from IS Security. All Councillors have a TEAMS account which can be used on Laptop, Phone or IPAD. Zoom cannot be used for Council Meetings. You will be informed in advance if the meeting will be webcast live or subsequently.

Etiquette for Online Microsoft Teams Meetings

- Chair and meeting administrator to log on **15 minutes** prior to the meeting.
- Participants to log on **10 minutes** prior to the meeting start time to ensure their system is working correctly.
- The Chair/ should ask each participant to introduce themselves
- The Chair will then mute all mikes so that background sound and feedback will be reduced.
- Participants wishing to speak should press unmute.
- The Chair may mute a participant if the contribution is inappropriate or the Councillors is exceeding time allocation
- Participants should be located in a quiet area, where there will be no interruptions/distractions.
- All participants to switch their mobile phone to silent.
- Think about your background and lighting – for example, use a plain wall as background, avoid having a window in the background, lighting from the side is best.
- Blur your background, if appropriate, by selecting appropriate option on toolbar.
- Please do not leave the online meeting without informing the Chair of the meeting
- Speak clearly, using normal level and tone.
- Use Chat to send a message indicating if you have issues or wish to be heard
- If you have difficulty with the quality of the sound try switching off the video.

Microphone/Camera

- The Chair and the recognised speaker will keep their camera/microphone on while speaking.
- When you are not speaking, please keep your microphone on mute - The microphones can be very sensitive and will pick up a range of background sounds
- Frame the camera correctly so that you can be clearly seen.
- Position yourself directly in front of your camera/screen and look into the camera.
- Practice speaking to the camera and not the screen.

Connection

- Be as close as you can to the WIFI connection at your location.
- If there is a large number of people attending, it is possible that you may lose connection. If your connection is interrupted, please try again by refreshing the page or clicking on the original meeting link.

Remember – TEAM meetings should be considered a Public Meeting. Elected Members do not have parliamentary immunity from prosecution. Please consider if your contribution could be considered libellous or a GDPR breach.



EL 01/2019

09 January 2019

Dear HR Manager,

Re: Transition to Additional Superannuation Contribution (ASC) from Pension Related Deduction (PRD) in the Public Service on 1 January 2019

I am directed by the Minister for Housing, Planning and Local Government to advise of the transition to ASC from PRD and to set out relevant instructions pertaining to local authority employees.

In this regard I refer to the attached DPER circular 21/2018, effective from 1 January 2019 and the provisions which apply to all Public Service Employees who are members of a Public Service Pension Scheme, receive a payment in lieu of pension or receive an “ex-gratia” retirement gratuity on retirement.

Background

From 1 January 2019 onwards, local authority employees will pay an additional superannuation contribution (ASC). This arises from the Public Service Stability Agreement (PSSA, 2018-2020) (the Agreement) and the provisions of Part 4 of the Public Service Pay and Pensions Act 2017 (“the Act”) and will place the cost of public service pension benefits on a more sustainable footing. The Act provides for payment of ASC by local authority employees in the manner set out in Appendix 1 to this circular. ASC will replace the pension-related deduction (PRD) which ceased at the end of 2018. While PRD was based on taxable remuneration, ASC is based on pensionable remuneration only. Whereas PRD was a temporary emergency measure, ASC is a permanent contribution in respect of pensionable remuneration.

Effective Date

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 will run up to the last payroll date in 2018 (and/or last remuneration payments made in 2018).

Application of ASC

1. 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.
2. In accordance with Section 31 of the Act, ASC will not apply to a local authority employee who is an individual who is employed in a **non-pensionable** capacity.



Assessing ASC

Unlike PRD, ASC is only chargeable on pensionable remuneration. Pensionable remuneration includes:

1. Basic Pay (excluding non-pensionable overtime) due to the local authority employee in respect of that period, and
2. Allowances, Emoluments and Premium pay (or its equivalent) which are treated as pensionable pay.

Pensionable allowances, emoluments and premium pay shall attract ASC on an “as and when paid” basis. This includes regular rostered overtime (which has been approved by the appropriate authority as being pensionable) and acting up allowances.

ASC Thresholds

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).

It should be noted that the Act provides for different ASC regimes for “covered” and “noncovered” local authority employees for the years 2019 and 2020. **For the purpose of this circular, all local authority employees should be considered “covered” local authority employees, pursuant to section 3 of the Act.**

Rates

Detailed guidance has been issued to payroll operators on the operation of ASC.

Summary of the thresholds and rates

Covered PS - 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%
Covered PS - 2020		
Covered PS - 2020 - Standard Accrual Group	Covered PS - 2020 - Fast Accrual Group	Covered PS - 2020 - Single Scheme Group
First €34,500 @ 0 %	First €28,750 @ 0 %	First €34,500 @ 0 %
Next €25,500 @ 10%	Next €31,250 @ 10%	Next €25,500 @ 3.33%



Balance @ 10.5%	Balance @ 10.5%	Balance @ 3.5%
ALL STAFF - 2021		
Non-Covered PS - 2021 - Standard Accrual Group	Non-Covered PS - 2021 - Fast Accrual Group	Non-Covered PS - 2021 - Single Scheme Group
First €34,500 @ 0 %	First €28,750 @ 0 %	First €34,500 @ 0 %
Next €25,500 @ 10%	Next €31,250 @ 10%	Next €25,500 @ 3.33%
Balance @ 10.5%	Balance @ 10.5%	Balance @ 3.5%

Queries - This circular will be available on the Department's website. Enquiries from individual officers in respect of this circular should be addressed to the local HR Unit of their parent local authority. Any enquiries regarding the application of this circular from HR units should be emailed to: sinead.ogorman@housing.gov.ie

Yours sincerely,

Myriam Scanlon
Assistant Principal
Local Government HR & Governance of State Bodies

Circular Title: Transition to Additional Superannuation Contribution (ASC) from Pension Related Deduction (PRD) in the Public Service on 1 January 2019

File Reference: P018-028-2018

To: Government Departments and Public Service Employers

I am directed by the Minister for Public Expenditure and Reform to advise of the transition to ASC from PRD and to set out relevant instructions.

Circular Number: Circular 21/2018

Circular Application: All Public Service Employees who are members of a Public Service Pension Scheme, receive a payment in lieu of pension or receive an “ex-gratia” retirement gratuity on retirement

All Public Service Employers

All Accounting Officers

Date: 12 December 2018

Purpose: To ensure the consistent application of the Additional Superannuation Contribution across all Public Service Bodies

Relevant Legislation: Public Service Pay & Pensions Act 2017 (“the Act”)

Status: This Circular is deemed effective from 1 January 2019

Mise le meas



Colin Menton
Assistant Secretary
Public Service Pay and Pensions Division

Circular 21/2018: Transition to Additional Superannuation Contribution (ASC) from Pension Related Deduction (PRD) in the Public Service on 1 January 2019

1. Background

From 1 January 2019 onwards, public servants will pay an additional superannuation contribution (ASC). This arises from the Public Service Stability Agreement (PSSA, 2018-2020) (the Agreement) and the provisions of Part 4 of the Public Service Pay and Pensions Act 2017 (“the Act”) and will place the cost of public service pension benefits on a more sustainable footing.

The Act provides for payment of ASC by public servants in the manner set out in Appendix 1 to this circular. ASC will replace the pension-related deduction (PRD) which will cease at the end of 2018. While PRD was based on taxable remuneration, ASC is based on pensionable remuneration only. Whereas PRD was a temporary emergency measure, ASC is a permanent contribution in respect of pensionable remuneration.

2. Effective Date

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 will run up to the last payroll date in 2018 (and/or last remuneration payments made in 2018).

3. Application of ASC

- 3.1 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.
- 3.2 In accordance with Section 31 of the Act, ASC will not apply to a public servant who is
- (a) a member of a public service pension scheme that is a defined contribution scheme¹,
 - (b) a CORE member under the North/South Pension Scheme as defined in Section 28 of the Act
 - (c) a NILGOSC member under the North/South Pension Scheme as defined in Section 28 of the Act
 - (d) an individual who is employed in a **non-pensionable**² capacity

¹ “A defined contribution scheme” has the same meaning as it has in the Pensions Act 1990

² For example a retired public servant who is a member of an interview board or a Returning Officer etc.

4. Assessing ASC

Unlike PRD, ASC is only chargeable on pensionable remuneration. Pensionable remuneration includes:

1. Basic Pay (excluding non-pensionable overtime) due to the public servant in respect of that period, and
2. Allowances, Emoluments and Premium pay (or its equivalent) which are treated as pensionable pay.

Pensionable allowances, emoluments and premium pay shall attract ASC on an “as and when paid” basis. This includes regular rostered overtime (which has been approved by the appropriate authority as being pensionable) and acting up allowances³.

5. ASC Thresholds

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).

It should be noted that the Act provides for different ASC regimes for “covered” and “non-covered” public servants for the years 2019 and 2020.

For the purpose of this circular, all public servants should be considered “covered” public servants, pursuant to section 3 of the Act.

5.1 Alternative Pension arrangements⁴

A very small number of public servants, while employed in a pensionable capacity, are not members of a public service pension scheme. However, they may have alternative pension arrangements and the thresholds/rates applicable to membership of a standard accrual pension scheme shall apply.

³ Allowances, such as regular rostered overtime, are liable for ASC “as and when paid” where those allowances have the potential to be included in pensionable remuneration at time of retirement under the last 3 years/Best 3 in 10 rules.

⁴ Alternative Pension Arrangements include payment-in-lieu of pension, by way of either periodic salary payments, payment of a relevant benefit as defined in the Act e.g. an ex-gratia retirement gratuity (on an annual basis or as a one-off lump sum) or any other pension arrangement as certified by the Minister as being such a scheme except those provided for under paragraph 3.2 above – Where a doubt exists please submit a query as per instructions at paragraph 13 below.

5.2 Threshold & Rates

Detailed guidance has been issued to payroll operators on the operation of ASC. A summary of the thresholds and rates is attached at Appendix 1.

5.3 **Applicable Thresholds for membership of Multiple Pension Schemes in the same year**

In accordance with section 36 of the Act, where a relevant person moves between occupations e.g. a civil servant joins the Gardaí during a relevant year, they are entitled to the more favourable applicable threshold i.e.

- (a) Where a person becomes a member of the Single Pension Scheme (irrespective of whether or not they are a standard member or a fast accrual member under that scheme) in a relevant year, they are deemed to be a member of the Single Scheme for the entirety of that relevant year and the relevant thresholds applicable to the Single Scheme will apply – either covered or non-covered as appropriate.
- (b) Where a person becomes a Standard Accrual member of a Pre-2013 Pension Scheme in a relevant year, and they have not been a member of the Single Scheme during the relevant year they are deemed to a Standard Accrual member of a Pre-2013 Pension Scheme for the entirety of that relevant year and the relevant thresholds applicable to Standard Accrual members of a Pre-2013 Pension Scheme will apply – either covered or non-covered as appropriate.
- (c) Where a person is not a Single Scheme member and is not a Standard Accrual member of a Pre-2013 Pension Scheme but is a Fast Accrual member of a Pre-2013 Pension Scheme, they are deemed to be a Fast Accrual member of the Pre-2013 Scheme for the entirety of that relevant year and the relevant thresholds applicable to fast accrual members under the Pre-2013 Scheme will apply – either covered or non-covered as appropriate.

For example, a civil servant (who is a standard accrual member of a Pre-2013 (pre-existing) pension scheme) joins An Garda Síochána (and becomes a fast accrual member of a Pre-2013 (pre-existing) pension scheme); in accordance with section 36 of the Act, they are deemed to be a standard accrual member of a pension scheme for the entirety of that year for ASC purposes and the relevant threshold of Public Servant Standard Accrual group will apply – covered or non-covered as appropriate.

5.4 **Multiple Public Service Employments**

Similar to PRD, ASC is chargeable on **all** pensionable remuneration across multiple public service employers and based on the combined pensionable remuneration in such employments. The same procedure for calculating main and subsidiary employments will apply in respect of ASC as applied in respect of PRD.

Procedure:

An individual will nominate a main public service employment for the purpose of ASC via the ASC10 form⁵. That main public service employment will apply the ASC thresholds for that year to pensionable remuneration in that employment. All other public service employment(s) in respect of that individual are deemed to be subsidiary public service employments and the relevant public service employers will apply ASC to any pensionable remuneration at the rate of 10.5%.

The main public service employer shall, following receipt of a statement from the subsidiary employer (ASC60)⁶, carry out an “end-of-year” balancing mechanism. The “end-of-year” balancing mechanism will involve assessing the ASC liability in respect of the combined public service pensionable remuneration. The main public service employer following the “end-of-year” balancing, shall make any adjustments, as required, by way of refund or recoupment of an overpayment/underpayment and issue an amended ASC60 in respect of the main employment.

Any refund of ASC in respect of multiple public service employments is subject to an individual completing the ASC10 form.

6. Refunds of ASC

A refund (other than a refund arising from an “end-of-year” balancing as provided in paragraph 5.4 above) of ASC may arise in two scenarios:

6.1 No Retained public service benefit

An individual ceases employment in a public service body with **no** Public Service pension benefit in respect of that period of employment e.g. they have worked less than 2 years in that employment and have not met the required vesting period to preserve or retain a pension benefit in respect of that employment and

- 1 In the case of those who have been members of the Single Pension Scheme they are not currently employed elsewhere in a pensionable Public Service capacity or
- 2 In the case of those who have been members of a Pre-2013 Pension Scheme (pre-existing) they do not intend to take up another pensionable public service position and/or they are not transferring the pensionable service to another public service body.

In such circumstances the individual is entitled to a **full refund** of ASC in respect of that period of employment. The relevant employer shall process a refund and issue an ASC45 showing a “nil” ASC deduction.

⁵ An ASC10 form is a statement of an individual’s public service pensionability – see Appendix 2. The individual is required to nominate a “main employment” in accordance with the ASC10.

⁶ An ASC60 statement is an end-of-year statement, provided by the employer to the employee, of pensionable remuneration and ASC deducted in a relevant year in respect of that public service employment

6.2 Cessation of employment mid-year

Refunds in certain circumstances

The following applies where an individual retains a public service pension benefit in respect of the employment from which they are ceasing. Such an individual may be entitled to a refund of ASC where that individual has not exceeded the annual exemption thresholds and is not intending to return to work in a pensionable public service position in that year.

Annual Thresholds

Note: In accordance with the Act, an individual is entitled to the full set of thresholds in a relevant year. However, to ensure that the ASC liability is spread evenly across the year the thresholds are set up on a pro-rata basis. Where a person ceases to be employed in a pensionable public service capacity mid-year and they do not intend to return to work in a pensionable public service position in that relevant year, they remain entitled to have their ASC liability assessed against the full annual threshold.

Mid-Year Balancing

Where an individual ceases to be employed in a public service body during a relevant year, a mid-year balancing mechanism should be carried out to allow the individual concerned the benefit of the annual thresholds and a refund shall be issued by the employer subject to the following:

(a) **Not moving on to another Public Service employment and not intending to take up Public Service employment in the current year**

Where the individual is not employed in or moving to any other public service pensionable employment during the current year then the relevant employer shall apply the annual set of thresholds, process a refund (where applicable) in respect of the current year **only** and issue an ASC45 showing the amount of public service pensionable remuneration and the ASC deducted in respect of such remuneration.

(b) **Moving on to another Public Service employment**

Where an individual is moving to another public service employment the relevant employer will provide an ASC45 to the employee to furnish to the new public service employer who will assess ASC liability based on pensionable remuneration in both employments and carry out an “end-of-year” balancing mechanism as per paragraph 5.4 above.

(c) **Concurrently working elsewhere in the Public Service**

Where the individual is in another pensionable public service employment (be it a main employer or a subsidiary employer), the relevant ceasing employer will provide an ASC45 to the employee to furnish to a main public service employer who will assess ASC liability based on pensionable remuneration in both employments and carry out an “end-of-year” balancing mechanism as per paragraph 5.4 above.

(d) **Circumstances where refunds do not arise**

Refunds from the former employer under (b) and (c) above do not arise where the individual is continuing in pensionable public service employment either in a subsidiary public service employment or in a new public service employment.

(e) In the case of (b) and (c) above it may be necessary for the individual to nominate a new **main** employer where the ceasing employment has previously been the main employer.

(f) **At all times it is the payroll operator of the most recent main employer who will process any refunds.**

In applying for a refund an employee is required to complete an ASC12 accepting the terms and conditions of such a refund. ASC12 forms will be available on the PER Pensions website: <https://www.per.gov.ie/en/pensions> shortly.

6.3 Recoupments of refunds of ASC

Where a refund of ASC has been issued under 6.1 above and the individual subsequently seeks, if eligible, to restore pension scheme benefits in respect of a prior period of pensionable employment for which an ASC refund was issued, the individual shall be liable to repay the refunded ASC subject to a) the application of the relevant thresholds in that year and b) compound interest⁷.

6.4 Queries regarding refunds

Queries in respect of refunds of ASC should be addressed to the main employer who should liaise with any subsidiary employer in order to correctly assess ASC liability for a relevant year.

7. Liability for ASC after maximum pension benefits

All public service employees who have accrued maximum pension benefits (by virtue of having accrued 40 years' service (or equivalent) in a Pre-2013 (pre-existing) Public Service pension scheme remain members of such a scheme while continuing to work and continue to be **liable for payment of ASC**.

8. Recording of ASC amounts on pension statements

ASC confers no additional pension benefits and therefore should not be included in pension scheme benefit statements.⁸

⁷ Details of compound interest rates are available under the current circular "[Circular 15/2014: Revised rate of compound interest for use in the calculation of refunds](#)".

⁸ ASC is in addition to any superannuation contributions already paid by public servants (e.g. main scheme contributions and Spouses' & Children's scheme contributions) and confers no **additional** pension benefit other than those provided for in the relevant Scheme rules.

9. Public Service Employers

Public Service Employers must make deductions in accordance with the terms of the Act and this circular. Subject to further instruction from this Department, deductions made must be remitted to the relevant Parent Department within the following calendar month.

Estimates of expected ASC receipts must be prepared and transmitted to the parent Department each year in accordance with normal Estimates timetable.

10. Government Departments

Government Departments must take steps to account fully for all remittances received and bring them to account as appropriations-in-aid.

11. Disclaimer

Insofar as it describes the Additional Superannuation Contribution (ASC) and connected matters, this circular is believed to give correct information. However it carries no warranty as to that information, and is not a legal interpretation of the relevant legislation. That legislation, in particular the Public Service Pay and Pensions Act 2017 ([Public Service Pay and Pensions Act 2017](#)), is the authoritative reference on the matters covered.

12. Circulation

12.1 This circular is a public domain document which this Department will post to customary websites (<https://www.per.gov.ie/en/pensions> and <https://circulars.gov.ie>). It is intended mainly as a reference for HR/personnel units in public service workplaces and pension-paying authorities whose duties relate to pensions, and will also be of interest to public servants. It can be freely distributed to any employees or other persons.

12.2 Personnel Officers in Government Departments / Offices receiving this circular are asked to send it in the normal way to bodies operating under the aegis of their Department / Office.

13. Queries

Queries about this circular may be pursued as follows:

13.1 Individual public servants should raise queries with their employer/payroll operator.

13.2 Public service employers, payroll operators and pension-paying authorities should pursue queries through normal channels (e.g. parent Department) or may send queries (preferably by email, placing "Circular 21/2018 – ASC" in the subject line) direct pensions@per.gov.ie.

Appendix 1 – Annual Thresholds and Rates

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%

Non-Covered Public Servant - 2019

Non-Covered PS - 2019 Standard Accrual Group	Non-Covered PS - 2019 Fast Accrual Group	Non-Covered PS - 2019 Single Scheme Group
First €28,750 @ 0 %	First €24,869 @ 0 %	First €28,750 @ 0 %
Next €31,250 @ 10%	Next €35,131 @ 10%	Next €31,250 @ 6.66%
Balance @ 10.5%	Balance @ 10.5%	Balance @ 7%

Covered Public Servant - 2020

Covered PS - 2020 Standard Accrual Group	Covered PS - 2020 Fast Accrual Group	Covered PS - 2020 Single Scheme Group
First €34,500 @ 0 %	First €28,750 @ 0 %	First €34,500 @ 0 %
Next €25,500 @ 10%	Next €31,250 @ 10%	Next €25,500 @ 3.33%
Balance @ 10.5%	Balance @ 10.5%	Balance @ 3.5%

Non-Covered Public Servant - 2020

Non-Covered PS - 2020 Standard Accrual Group	Non-Covered PS - 2020 Fast Accrual Group	Non-Covered PS - 2020 Single Scheme Group
First €28,750 @ 0 %	First €24,869 @ 0 %	First €28,750 @ 0 %
Next €31,250 @ 10%	Next €35,131 @ 10%	Next €31,250 @ 6.66%
Balance @ 10.5%	Balance @ 10.5%	Balance @ 7%

ALL Public Servants - 2021 onwards

All Staff - 2021 onwards Standard Accrual Group	All Staff - 2021 onwards Fast Accrual Group	All Staff - 2021 onwards Single Scheme Group
First €34,500 @ 0 %	First €28,750 @ 0 %	First €34,500 @ 0 %
Next €25,500 @ 10%	Next €31,250 @ 10%	Next €25,500 @ 3.33%
Balance @ 10.5%	Balance @ 10.5%	Balance @ 3.5%

Appendix 2 – ASC10 form

ASC10

Additional Superannuation Contribution Employment Declaration Form



To be completed by an employee on commencement of employment in a Public Service body

With effect from 1 January 2019, all employees are required to declare their overall personal public service pension status with regard to any public service pension scheme or pension arrangement¹. The following details are required to be completed and returned immediately to the payroll department.

MAIN EMPLOYMENT

- | | | | |
|------|---|---------------------------------|--------------------------------|
| a. | Is THIS employment your MAIN ² public service employment? | YES
<input type="checkbox"/> | NO
<input type="checkbox"/> |
| i. | <i>Are you a member of a public service pension scheme in respect of THIS employment?</i> | YES
<input type="checkbox"/> | NO
<input type="checkbox"/> |
| ii. | <i>If no, do you receive a payment in lieu of pension in respect of THIS employment?</i> | YES
<input type="checkbox"/> | NO
<input type="checkbox"/> |
| iii. | <i>If no, have you an entitlement to a retirement gratuity in respect of THIS employment?</i> | YES
<input type="checkbox"/> | NO
<input type="checkbox"/> |
| iv. | <i>If no, do you have any other pension arrangement in respect of this employment?</i> | YES
<input type="checkbox"/> | NO
<input type="checkbox"/> |

If yes, please give further details:

- | | | | |
|----|---|---------------------------------|--------------------------------|
| b. | Do you have any other employment in the Public Service? | YES
<input type="checkbox"/> | NO
<input type="checkbox"/> |
|----|---|---------------------------------|--------------------------------|

If yes, please provide details of subsidiary employments overleaf or on additional sheets as required

I certify the foregoing information to be correct to the best of my knowledge and belief, and I undertake to notify the Payroll Department at _____, immediately of any change affecting the details given above/overleaf. I understand that if I am a member of a Public Service pension scheme, receive a payment-in-lieu of pension, am entitled to a retirement gratuity, or have any other pension arrangement that I am liable for the additional superannuation contribution at the appropriate rate.

Signature: _____	Date:	D	D	M	M	Y	Y	Y	Y
NAME [in block capitals] : _____	PPS:								
Employer: _____	Payroll/Works Number:								

IMPORTANT NOTE: The above information is required in order to process your payroll. Failure to complete this form **correctly** may result in non-payment of wages/salary and/or an **underpayment of ASC**.

- 1 **Note:** A pension arrangement as certified by the Minister may include membership of a public service pension scheme, payment-in-lieu of pension, a retirement gratuity payable on retirement or any other such pension arrangement ;
- 2 **Note:** A **MAIN** employment shall be the main public service employment as nominated by the individual for the purposes of the additional superannuation contribution;

Page 1 of 2 PLEASE COMPLETE THIS CERTIFICATE IN BLOCK CAPITALS

Additional Superannuation Contribution - Employment Declaration Form

SUBSIDIARY EMPLOYMENTS

Name [in block capitals]: _____ PPS No.

--	--	--	--	--	--	--	--	--	--

SUBSIDIARY EMPLOYMENT # 1

Employer: Employer Registered Number:

--	--	--	--	--	--	--	--	--	--

i. Are you a member of a public service pension scheme in respect of this subsidiary employment?

YES		NO	
-----	--	----	--

ii. If no, do you receive a payment in lieu of pension in respect of this subsidiary employment?

YES		NO	
-----	--	----	--

iii. If no, have you an entitlement to a retirement gratuity in respect of this subsidiary employment?

YES		NO	
-----	--	----	--

iv. If no, do you have any other pension arrangement in respect of this subsidiary employment?

YES		NO	
-----	--	----	--

If yes, please give further details:

SUBSIDIARY EMPLOYMENT # 2

Employer: Employer Registered Number:

--	--	--	--	--	--	--	--	--	--

i. Are you a member of a public service pension scheme in respect of this subsidiary employment?

YES		NO	
-----	--	----	--

ii. If no, do you receive a payment in lieu of pension in respect of this subsidiary employment?

YES		NO	
-----	--	----	--

iii. If no, have you an entitlement to a retirement gratuity in respect of this subsidiary employment?

YES		NO	
-----	--	----	--

iv. If no, do you have any other pension arrangement in respect of this subsidiary employment?

YES		NO	
-----	--	----	--

If yes, please give further details:

SUBSIDIARY EMPLOYMENT # 3

Employer: Employer Registered Number:

--	--	--	--	--	--	--	--	--	--

i. Are you a member of a public service pension scheme in respect of this subsidiary employment?

YES		NO	
-----	--	----	--

ii. If no, do you receive a payment in lieu of pension in respect of this subsidiary employment?

YES		NO	
-----	--	----	--

iii. If no, have you an entitlement to a retirement gratuity in respect of this subsidiary employment?

YES		NO	
-----	--	----	--

iv. If no, do you have any other pension arrangement in respect of this subsidiary employment?

YES		NO	
-----	--	----	--

If yes, please give further details:

Page 2 of 2 PLEASE COMPLETE THIS CERTIFICATE IN BLOCK CAPITALS

Europe Day Declaration of Renew Europe Mayors and Regional Ministers

9 points for 9 May

This 9th of May is a hard one for us all, as Europe and its citizens are mourning.

Citizens have mixed feelings about the handling of COVID-19 by public authorities, especially the EU institutions, and this unfortunate situation has undermined the trust of citizens in our Union, especially as many people are still struggling with the pandemic.

COVID-19 has proven to us that to protect the lives and health of citizens and preserve our economy, the European Union must take robust actions, proportionate to the dangers threatening us.

As mayors and regional ministers we are at the forefront of tackling this crisis, crucially assisting in containing the spread of the virus, in particular by maintaining public order and implementing an array of very practical measures of social distancing, reinforcing local capacities, preparedness and robustness of the health service infrastructure, as well as adopting the first measures aimed at alleviating the impact on the local and regional economy, while also guaranteeing the provision of all indispensable public services.

On this Europe Day, 70th Anniversary of the Schuman Declaration, it is our collective responsibility to revitalize the European dream and re-invigorate European integration. The Schuman Declaration called for "*the foundation of a European federation indispensable to the preservation of peace*". There has been much controversy over the decades regarding the word "federation". Let us address that briefly.

As mayors and regional ministers, we are not afraid of the word "federal", which by definition means the sharing of power between levels of government. For far too long it has been either misunderstood or deliberately distorted to imply absolute centralisation at the European level, when nothing could be further from the truth. A federal Europe means one where power is distributed between levels, with a clear distribution of competences for each level. As long-time defenders of multi-level governance, which results in a real and effective partnership between all levels of government, a federal Europe – in its true meaning - is the only way forward. When two thirds of public investment, one third of public expenditure, and one quarter of tax revenue, all take place at subnational level, it is clear that the EU cannot achieve its goals without a committed strategic partnership not just with national governments, but also local and regional authorities.

Thus, if a European federation was indispensable for peace in the past century, we believe that in this XXI Century it is indispensable of course for peace, and also for Europe's economic competitiveness, for climate change leadership, for the regulation of global finances, for the defence of consumer rights, for the protection and promotion of democracy and human rights, for the fight against international organised crime and terrorism, for the orderly management of migration flows, for the protection and promotion of multi-lateral organisations, and of course for the protection of our citizens from global public health dangers.

Therefore, the federalism that we propose is that of a rediscovered European sovereignty to face these challenges, and of a reaffirmed solidarity as the political basis of our Union.

Without a doubt, this COVID-19 pandemic has demonstrated that there are life-threatening dangers that arise when leadership is fragmented and unable to act swiftly and decisively. No nation state, no region, no municipality could be effectively governed with the degree of fragmented leadership that we have for our Union: a system which deprives citizens of a clear answer to the most fundamental democratic questions: who governs? Who is responsible? Who do I vote for as leader at the next election? Although

there are historic and valid reasons for the system we have at European level, it is not possible nor wise to continue governing in this way a united continent that faces so many grave challenges in the XXI Century.

Therefore, on the 9th of May, we make 9 calls for:

1. A Union that emerges from the Conference on the Future of Europe, with a less fragmented leadership structure: a President of the executive directly elected by European citizens, and accountable to the European Parliament which directly represents the citizens, enabling in this way the European executive to act swiftly and decisively in the areas of competence which should rightfully be managed at European level;
2. A Union where nation states continue to play their rightful role in areas of shared competence, with a more operational European Council, less reliant on summits; and where subnational governments are actively sought as real partners to achieve the agreed political, economic, environmental and social objectives;
3. A Union which, in the spirit of the Schuman Declaration, enjoys a de facto solidarity, as an automatic component of the EU crisis response mechanisms, which need to be quick, proportional to the crisis and effective; the EU needs to act as one, in particular in times of crisis;
4. A Union that measures its success in the health, security, wellbeing and freedoms of its citizens, allowing our citizens maximum individual freedoms, particularly the freedom of movement. Our citizens deserve to be treated fairly and equally across the EU if we want their trust;
5. A Union that lays down the conditions for a new type of market economy, based on carbon free energy, equal opportunities, fair competition that prevents and tackles monopolies of any kind (public or private, quasi or de facto), with appropriate regulation to protect the most vulnerable;
6. A strong and healthy Union that is committed to smart investments, not viewing smart investment as debt-generating spending, but as development of strength and resilience for present and future generations; a Union that – in partnership with national, regional and local governments - invests in hospitals, schools, sports and culture facilities, social housing, safe care homes, and widespread digital infrastructure. We need the next Multiannual Financial Framework to guarantee the capacity of our cities and regions to access much needed investment capital, also through a sufficiently leveraged EU budget when needed;
7. A Union that helps and protects small businesses as the foundation for a quick, sustainable and climate-neutral economic recovery, that leaves no city, region or citizen behind, and one that treats all forms of work and employment with equal dignity. We call on the EU to protect its SMEs and guarantee all precarious jobs through sufficient EU-financed mechanisms deployed quickly where needed, while continuing to enable every individual to freely choose the form of employment that best fits their profession as well as their personal needs and lifestyle;
8. A Union that puts in place an industrial strategy that takes into account our vulnerabilities and reduces any exposure to unreliable international supply chains in critical sectors (food, energy, health), prioritising market incentives that facilitate European autonomy in these areas;
9. A Union that is open to immigration as a reality of human society, a reflection of European history and a guarantee for Europe's demographic future, an economic necessity, and a humanitarian duty; managing its external borders effectively, investing in international development to reduce

the causes of unmanageable mass migration (extreme poverty, wars, climate crises, water scarcity), and confidently putting in place effective and coordinated integration policies.

We invite all Europeans on this 70th anniversary to join us in urging our national and European leaders to build this Union we call for. It is time for a Europe of partnership, a sovereign federal Europe. It is time for a Europe that works for its citizens!

