PENSIONS IRELAND

Part-time HSE pension review

Separate work patterns, pay and benefit records

Use after reading the explanation. This worksheet separates work patterns, pay and pension records. It does not calculate an HSE or Single Scheme entitlement.

1. Identify the pension terms

- ☐ Scheme name and administrator: _____.
- ☐ Record employment dates, earlier public service and any return after a break.
- ☐ Keep agency/private employment and its pension records separate.

2. Compare the periods before and after the change

- ☐ Effective dates: _____; contracted work pattern: ____% to ____%.
- ☐ Full-time-equivalent basic pay: EUR____; actual basic pay: EUR____.
- ☐ Ask which allowances are pensionable and how they were recorded.

3. Reconcile the benefit record

- ☐ Service-based scheme: check credited service and the pay basis.
- ☐ Single Scheme: check pension and lump-sum referable amounts.
- ☐ Separate benefits earned so far from projected future benefits.

Fictional pay-only comparison: EUR60,000 full-time annual basic pay gives EUR48,000 at 80% or EUR30,000 at 50%. Six months full-time plus six months half-time gives EUR45,000. Excludes allowances, pay changes and payroll timing; not a benefit calculation.

4. Question / responsible contact / follow-up date

Read: pensions-ireland.ie/part-time-hse-pension-ireland/

Tool: pensions-ireland.ie/defined-benefit-pension-calculator/

The tool illustrates a simple formula; it is not an HSE or Single Scheme entitlement estimator. Keep statements and PPS numbers out of general enquiries.