PENSIONS IRELAND

# Teacher pensionable pay review

Identify salary, allowances and the pension input

Use after reading the explanation. Separate gross pay, pensionable remuneration and take-home pay. This worksheet does not decide whether an allowance qualifies or calculate entitlement.

## 1. Identify the teaching scheme and statement

- ☐ Scheme name / administrator / statement date: _____.
- ☐ Confirm legacy final-salary terms or Single Scheme membership.
- ☐ Keep employment periods and earlier public service identifiable.

## 2. Record each pay item separately

- ☐ Basic salary: annual rate EUR____; actual period paid: _____.
- ☐ Allowance name/code: _____; annual rate EUR____.
- ☐ Dates held: _____; confirm pensionability and averaging rules.

## 3. Compare the pay input used in the estimate

- ☐ Gross pay EUR____; recognised pension input EUR____; date: _____.
- ☐ Ask which written terms and contribution conditions cover the allowance.
- ☐ Keep Single Scheme benefit credits separate from a final-pay figure.

Fictional comparison: EUR60,000 basic pay + EUR4,800 fully reckonable allowance + EUR1,200 non-pensionable payment = EUR66,000 paid, but EUR64,800 assumed pension input. A hypothetical three-year average of 0 + 0 + EUR4,800 is EUR1,600. No pension award is calculated.

## 4. Question / responsible contact / follow-up date

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Read: pensions-ireland.ie/teacher-pensionable-pay-ireland/

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

The tool cannot identify pensionable allowances or calculate Single Scheme benefits. Keep completed payslips, statements and PPS numbers private.