



**To : THE MANAGEMENT AUTHORITIES OF PRIMARY SCHOOLS.**

**Circular Letter PEN 01/05**

**Payment of Arrears of Pension Contributions by  
Special Needs Assistants in Primary Schools.**

1. [Circular letter Pen 2/04](#) of 15 April 2004 advised of the establishment of a pension scheme for Special Needs Assistants in Primary Schools. While the Scheme became effective from 1 September 2001, the payment of contributions to the scheme commenced with effect from 6 April 2004. Circular letter Pen 2/04 advised that arrears in respect of the period from 1 September 2001, or, date of commencement of employment if later, to 5 April 2004 would be payable.
2. **Payment of Arrears:** Payment of arrears by deduction from salary will now commence in February 2005. The first deduction will appear in the salary payment which will issue on 24 February 2005. Payment of the arrears will be spread over a period of 3 years (78 pay periods). The amount of the arrears for each individual is calculated on the actual pay received by the particular Special Needs Assistant in the period from 1 September 2001 to 5 April 2004 or from the date employment commenced if later than 1 September 2001. Relief from income tax will be granted at source in respect of the arrears paid by deduction from salary.
3. **Rate of Contribution to the Spouses and Children's Pension Scheme.**  
Circular Pen 2/04 specified that the rate of contribution payable by ongoing deduction from salary towards the Spouses and Children's' Pension Scheme would be 1.5% of Current pensionable pay. Following consultation with the Department of Finance this Department has been advised that a lower rate of contribution is appropriate, i.e. 1.5% of Current Co-ordinated pay. Current Co-ordinated Pay means Current pay less twice the maximum personal annual rate of contributory old age pension.  
  
The Department is adjusting the contribution rate to take account of the change. The extra contributions already paid will shortly be refunded through the payroll.
4. This circular may also be accessed on the Department's website at [www.education.ie](http://www.education.ie) under Education Personnel \ Special Needs Assistants.

5. **ENQUIRIES.**

Enquiries regarding the provisions of this Circular may be made by:

- E-Mail to [sna\\_pensions@education.gov.ie](mailto:sna_pensions@education.gov.ie).
- by letter addressed to the Department at the address given below.

SNA PENSIONS,  
DEPARTMENT OF EDUCATION AND SCIENCE,  
CORNAMADDY,  
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- by phone to 090 - 648 4005 or 090 – 648 4006; OR,  
090 – 648 3600 or 01-873 4700: extensions 4005 or 4006.

John Feeney  
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15 February 2005.