

Circular Letter. S.3/2002

File Ref:- S. 508 (24)

1 March 2002

RETURN OF SUPERANNUATION EXPENDITURE AND INCOME, 2001.

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I am directed by the Minister for the Environment and Local Government to enclose herewith a questionnaire relating to superannuation expenditure and income, and to the numbers of pensionable staff. The form is to be completed and returned to the Department not later than **28 March, 2002.**

It should be noted that since responsibility for the superannuation of all Institute of Technology and VEC staff rests with the Department of Education and Science since 30 January 2001, (see Circ. Letters S. 21/98 and S.5/2001), the information given at sections I, II, and III of the local authority returns should not include data in respect of VEC's/IOT's. In this regard, please read Notes 1 & 5 to the form.

Your co-operation in ensuring that the deadline as set out above is met would be appreciated as the information requested is required for the purpose of estimating total local authority superannuation expenditure for future years. In addition, the information is required for inclusion in the annual report on the superannuation schemes which has to be prepared under the Pension Act, 1990.

Any queries regarding the questionnaire form should be addressed to Ms. Breege Judge or Mr. Pat Leonard, Superannuation Section, Government Offices, Ballina, Co. Mayo. (Phone 096-24409 and 096-24407).

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Marienne McDonnell
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Superannuation Section
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RETURN OF SUPERANNUATION EXPENDITURE AND INCOME, 2001

FORM SN A2
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TO BE RETURNED BY
28 MARCH 2002

*Return
completed
form to:*

Department of the Environment and
Local Government
Superannuation Section
Government Offices, Ballina, Co. Mayo.

*Health Board/
Health Corporate Body* _____

I PENSIONS	OFFICERS	EMPLOYEES		
1. (a) Total amount of pensions (excluding W&O/S&C) paid in 2001.	€ _____	€ _____		
(b) No. of pensioners as at 1 January, 2002.	_____	_____		
2. (a) Total amount of W&O/S&C contributory pensions paid in 2001.	€ _____	€ _____		
(b) No. of pensioners as at 1 January, 2002.	_____	_____		
3. (a) Total amount of W&O ex-gratia pensions paid in 2001.	€ _____	€ _____		
(b) No. of pensioners as at 1 January, 2002.	_____	_____		
4. No. of persons who have an entitlement to preserved benefits.	_____	_____		
II CONTRIBUTIONS/OTHER INCOME	OFFICERS	EMPLOYEES		
5. Total amount of contributions (excluding W&O/S&C and Purchase Service) deducted in 2001.	€ _____	€ _____		
6. Total amount of W&O/S&C contributions (1½%) deducted in 2001.	€ _____	€ _____		
7. Total amount of 1% deductions made from retirement lump sums, short service gratuities and death gratuities paid in 2001 in respect of the Local Authorities W&O/S&C Contributory Pension Schemes.	€ _____	€ _____		
8. Total amount of Purchase of Notional Service contributions deducted in 2001: (a) periodical deductions	€ _____	€ _____		
(b) lump sum payments.	€ _____	€ _____		
9. Other income (i.e. contributions and gratuities repaid).	€ _____	€ _____		
III LUMP SUMS/GRATUITIES/RETURNS OF CONTRIBUTIONS	OFFICERS	EMPLOYEES		
10. (a) Total amount of retirement lump sums (gross) paid in 2001.	€ _____	€ _____		
(b) No. of retirements in 2001 giving rise to above.	_____	_____		
(c) No. of ill-health retirements included at (b).	_____	_____		
11. (a) Total amount of death gratuities (gross) paid in 2001.	€ _____	€ _____		
(b) No. of such gratuities.	_____	_____		
12. (a) Total amount of short service gratuities (gross) and marriage gratuities (gross) paid in 2001.	€ _____	€ _____		
(b) No. of such gratuities.	_____	_____		
13. Total amount of contributions (excluding W&O/S&C and Purchase Service) returned in 2001.	€ _____	€ _____		
14. Total amount of W&O/S&C contributions returned in 2001.	€ _____	€ _____		
15. Total amount of Purchase of Notional Service contributions returned in 2001.	€ _____	€ _____		
16. (a) Total amount of gratuities paid in 2001 under L.G. (Super.) (Gratuities) Regulations, 1984.	€ _____	€ _____		
(b) No. of such gratuities.	_____	_____		
IV STAFF NUMBERS	OFFICERS		EMPLOYEES	
	Male	Female	Male	Female
17. No. of pensionable persons employed as at 1 January, 2002.	_____	_____	_____	_____
18. No. of persons at 17 who remain pensionable under Part II, Chapter 2 of the Local Government (Superannuation) (Consolidation) Scheme, 1998 (i.e. 1956 Act).	_____	_____	_____	_____
19. No. of part-time non-pensionable persons employed as at 1 January, 2002.	_____	_____	_____	_____
20. No. of temporary wholetime officers employed as at 1 January, 2002.	_____	_____	NIL	NIL
Signed _____ Contact Person _____ Date _____ Tel. No. _____				

PLEASE SEE NOTES FOR COMPLETION OF THIS FORM OVERLEAF



Notes on Completion of Superannuation Expenditure and Income Return, 2001.

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1. W&O/S&C means the Widows' and Orphans' Contributory Pension Scheme and the Spouses' and Children's Contributory Pension Scheme respectively.
2. The amounts to be shown at 10(a), 11(a) and 12(a) should be **gross** amounts, i.e. before any contributions due in respect of the W&O/S&C Schemes and/or any other contributions due in respect of prior service have been deducted.
3. While the return relates to expenditure etc. in 2001, **all monetary amounts should be expressed in EURO.**
4. With regard to contributions/other income -
 - i. the amount shown at 5 **should include** amounts (other than the 1% W&O/S&C deduction) deducted from lump sums and gratuities in respect of prior service (e.g. temporary service).
 - ii. **periodic** contributions (1½%) towards the W&O/S&C Schemes should be shown at 6.
 - iii. the amount of the contributions (1%) deducted from lump sums and gratuities in respect of the W&O/S&C Schemes should be shown at 7.
 - iv. contributions (both periodical deductions and lump sum payments) towards the Purchase of Notional Service for superannuation purposes should be shown at 8.
 - v. the amount of contributions and gratuities repaid to the local authority by former staff who become pensionable again should be shown at 9.
5. The amounts to be shown at 10(a) and 11(a) should include any preserved lump sums and preserved death gratuities, respectively, paid in 2001.
6. "Nil" should be inserted for items where there is no entry. **Do not leave blank.**
7. Any queries with regard to the completion of the form should be addressed to **the Superannuation Section of the Department - telephone (096) 24406, 24407, 24408, 24409 and 24410.**
8. The form should be returned as soon as possible **but in any event not later than 28 March, 2002** to the Department
of the Environment and Local Government, Superannuation Section, Government Offices, Ballina, Co. Mayo.