

**Class A PRSI Officers (All)**  
**Class A PRSI Non-Officers who commenced in HSE after 01/01/2005**  
**(for those on salaries in excess of €100,000 see tables 5 - 8)**

**Table 1**

**Estimated Gross Lump Sum at retirement \*** (Assuming retirement at minimum retirement age)

\* Any outstanding contributions due in respect of the Main Scheme or Spouse's & Children's Scheme will be deducted from the figure shown

Service at retirement (yrs)									
Earnings at retirement	2	5	10	15	20	25	30	35	40
€ 25,000	€ 1,875	€ 4,688	€ 9,375	€ 14,063	€ 18,750	€ 23,438	€ 28,125	€ 32,813	€ 37,500
€ 30,000	€ 2,250	€ 5,625	€ 11,250	€ 16,875	€ 22,500	€ 28,125	€ 33,750	€ 39,375	€ 45,000
€ 35,000	€ 2,625	€ 6,563	€ 13,125	€ 19,688	€ 26,250	€ 32,813	€ 39,375	€ 45,938	€ 52,500
€ 40,000	€ 3,000	€ 7,500	€ 15,000	€ 22,500	€ 30,000	€ 37,500	€ 45,000	€ 52,500	€ 60,000
€ 45,000	€ 3,375	€ 8,438	€ 16,875	€ 25,313	€ 33,750	€ 42,188	€ 50,625	€ 59,063	€ 67,500
€ 50,000	€ 3,750	€ 9,375	€ 18,750	€ 28,125	€ 37,500	€ 46,875	€ 56,250	€ 65,625	€ 75,000
€ 55,000	€ 4,125	€ 10,313	€ 20,625	€ 30,938	€ 41,250	€ 51,563	€ 61,875	€ 72,188	€ 82,500
€ 60,000	€ 4,500	€ 11,250	€ 22,500	€ 33,750	€ 45,000	€ 56,250	€ 67,500	€ 78,750	€ 90,000
€ 65,000	€ 4,875	€ 12,188	€ 24,375	€ 36,563	€ 48,750	€ 60,938	€ 73,125	€ 85,313	€ 97,500
€ 70,000	€ 5,250	€ 13,125	€ 26,250	€ 39,375	€ 52,500	€ 65,625	€ 78,750	€ 91,875	€ 105,000
€ 80,000	€ 6,000	€ 15,000	€ 30,000	€ 45,000	€ 60,000	€ 75,000	€ 90,000	€ 105,000	€ 120,000
€ 90,000	€ 6,750	€ 16,875	€ 33,750	€ 50,625	€ 67,500	€ 84,375	€ 101,250	€ 118,125	€ 135,000
€ 100,000	€ 7,500	€ 18,750	€ 37,500	€ 56,250	€ 75,000	€ 93,750	€ 112,500	€ 131,250	€ 150,000

**Table 2**

**Estimated Death Gratuity if member dies in service \***

\* Any outstanding contributions due in respect of the Main Scheme or Spouse's & Children's Scheme will be deducted from the figure shown

Service at date of death (yrs)									
Earnings at death	2	5	10	15	20	25	30	35	40
€ 25,000	€ 25,000	€ 25,000	€ 25,000	€ 25,000	€ 25,000	€ 25,000	€ 28,125	€ 32,813	€ 37,500
€ 30,000	€ 30,000	€ 30,000	€ 30,000	€ 30,000	€ 30,000	€ 30,000	€ 33,750	€ 39,375	€ 45,000
€ 35,000	€ 35,000	€ 35,000	€ 35,000	€ 35,000	€ 35,000	€ 35,000	€ 39,375	€ 45,938	€ 52,500
€ 40,000	€ 40,000	€ 40,000	€ 40,000	€ 40,000	€ 40,000	€ 40,000	€ 45,000	€ 52,500	€ 60,000
€ 45,000	€ 45,000	€ 45,000	€ 45,000	€ 45,000	€ 45,000	€ 45,000	€ 50,625	€ 59,063	€ 67,500
€ 50,000	€ 50,000	€ 50,000	€ 50,000	€ 50,000	€ 50,000	€ 50,000	€ 56,250	€ 65,625	€ 75,000
€ 55,000	€ 55,000	€ 55,000	€ 55,000	€ 55,000	€ 55,000	€ 55,000	€ 61,875	€ 72,188	€ 82,500
€ 60,000	€ 60,000	€ 60,000	€ 60,000	€ 60,000	€ 60,000	€ 60,000	€ 67,500	€ 78,750	€ 90,000
€ 65,000	€ 65,000	€ 65,000	€ 65,000	€ 65,000	€ 65,000	€ 65,000	€ 73,125	€ 85,313	€ 97,500
€ 70,000	€ 70,000	€ 70,000	€ 70,000	€ 70,000	€ 70,000	€ 70,000	€ 78,750	€ 91,875	€ 105,000
€ 80,000	€ 80,000	€ 80,000	€ 80,000	€ 80,000	€ 80,000	€ 80,000	€ 90,000	€ 105,000	€ 120,000
€ 90,000	€ 90,000	€ 90,000	€ 90,000	€ 90,000	€ 90,000	€ 90,000	€ 101,250	€ 118,125	€ 135,000
€ 100,000	€ 100,000	€ 100,000	€ 100,000	€ 100,000	€ 100,000	€ 100,000	€ 112,500	€ 131,250	€ 150,000

**Table 3**

**Estimated Pension at retirement** (assuming retirement at minimum retirement age)

**Current 3.333333 x State Pension (Contributory) ('SPC') = €42,317.98** (as at 01/01/2019)

Service at retirement (yrs)									
Earnings at retirement	2	5	10	15	20	25	30	35	40
€ 25,000	€ 250	€ 625	€ 1,250	€ 1,875	€ 2,500	€ 3,125	€ 3,750	€ 4,375	€ 5,000
€ 30,000	€ 300	€ 750	€ 1,500	€ 2,250	€ 3,000	€ 3,750	€ 4,500	€ 5,250	€ 6,000
€ 35,000	€ 350	€ 875	€ 1,750	€ 2,625	€ 3,500	€ 4,375	€ 5,250	€ 6,125	€ 7,000
€ 40,000	€ 400	€ 1,000	€ 2,000	€ 3,000	€ 4,000	€ 5,000	€ 6,000	€ 7,000	€ 8,000
€ 45,000	€ 490	€ 1,226	€ 2,451	€ 3,677	€ 4,902	€ 6,128	€ 7,353	€ 8,579	€ 9,805
€ 50,000	€ 615	€ 1,538	€ 3,076	€ 4,614	€ 6,152	€ 7,690	€ 9,228	€ 10,767	€ 12,305
€ 55,000	€ 740	€ 1,851	€ 3,701	€ 5,552	€ 7,402	€ 9,253	€ 11,103	€ 12,954	€ 14,805
€ 60,000	€ 865	€ 2,163	€ 4,326	€ 6,489	€ 8,652	€ 10,815	€ 12,978	€ 15,142	€ 17,305
€ 65,000	€ 990	€ 2,476	€ 4,951	€ 7,427	€ 9,902	€ 12,378	€ 14,853	€ 17,329	€ 19,805
€ 70,000	€ 1,115	€ 2,788	€ 5,576	€ 8,364	€ 11,152	€ 13,940	€ 16,728	€ 19,517	€ 22,305
€ 80,000	€ 1,365	€ 3,413	€ 6,826	€ 10,239	€ 13,652	€ 17,065	€ 20,478	€ 23,892	€ 27,305
€ 90,000	€ 1,615	€ 4,038	€ 8,076	€ 12,114	€ 16,152	€ 20,190	€ 24,228	€ 28,267	€ 32,305
€ 100,000	€ 1,865	€ 4,663	€ 9,326	€ 13,989	€ 18,652	€ 23,315	€ 27,978	€ 32,642	€ 37,305

**Table 4**

**Spouse's Pension if member dies after retirement or in service**

**Current 1 x State Pension (Contributory) ('SPC') = €12,695.39** (as at 01/01/2019)

Member's Service at retirement/Potential service at age 65 if member dies in service (yrs)									
Earnings at retirement	2	5	10	15	20	25	30	35	40
€ 25,000	€ 154	€ 385	€ 769	€ 1,154	€ 1,538	€ 1,923	€ 2,307	€ 2,692	€ 3,076
€ 30,000	€ 216	€ 541	€ 1,082	€ 1,622	€ 2,163	€ 2,704	€ 3,245	€ 3,785	€ 4,326
€ 35,000	€ 279	€ 697	€ 1,394	€ 2,091	€ 2,788	€ 3,485	€ 4,182	€ 4,879	€ 5,576
€ 40,000	€ 341	€ 853	€ 1,707	€ 2,560	€ 3,413	€ 4,266	€ 5,120	€ 5,973	€ 6,826
€ 45,000	€ 404	€ 1,010	€ 2,019	€ 3,029	€ 4,038	€ 5,048	€ 6,057	€ 7,067	€ 8,076
€ 50,000	€ 466	€ 1,166	€ 2,332	€ 3,497	€ 4,663	€ 5,829	€ 6,995	€ 8,160	€ 9,326
€ 55,000	€ 529	€ 1,322	€ 2,644	€ 3,966	€ 5,288	€ 6,610	€ 7,932	€ 9,254	€ 10,576
€ 60,000	€ 591	€ 1,478	€ 2,957	€ 4,435	€ 5,913	€ 7,391	€ 8,870	€ 10,348	€ 11,826
€ 65,000	€ 654	€ 1,635	€ 3,269	€ 4,904	€ 6,538	€ 8,173	€ 9,807	€ 11,442	€ 13,076
€ 70,000	€ 716	€ 1,791	€ 3,582	€ 5,372	€ 7,163	€ 8,954	€ 10,745	€ 12,535	€ 14,326
€ 80,000	€ 841	€ 2,103	€ 4,207	€ 6,310	€ 8,413	€ 10,516	€ 12,620	€ 14,723	€ 16,826
€ 90,000	€ 966	€ 2,416	€ 4,832	€ 7,247	€ 9,663	€ 12,079	€ 14,495	€ 16,910	€ 19,326
€ 100,000	€ 1,091	€ 2,728	€ 5,457	€ 8,185	€ 10,913	€ 13,641	€ 16,370	€ 19,098	€ 21,826

Your pension is integrated with the State Pension (Contributory) ('SPC') and therefore your benefits reflect the fact that you should be receiving the SPC. The SPC is subject to tests administered by the Department of Employment Affairs and Social Protection.

**Class D PRSI - Officer**  
**(for those on salaries in excess of €100,000 see tables 5 - 8)**

**Table 1**

**Estimated Gross Lump Sum at retirement \*** (assuming retirement at minimum retirement age)

\* Any outstanding contributions due in respect of the Main Scheme or Spouse's & Children's Scheme will be deducted from the figure shown

<b>Service at Retirement (yrs)</b>									
<b>Earnings at retirement</b>	<b>2</b>	<b>5</b>	<b>10</b>	<b>15</b>	<b>20</b>	<b>25</b>	<b>30</b>	<b>35</b>	<b>40</b>
€ 25,000	€ 1,875	€ 4,688	€ 9,375	€ 14,063	€ 18,750	€ 23,438	€ 28,125	€ 32,813	€ 37,500
€ 30,000	€ 2,250	€ 5,625	€ 11,250	€ 16,875	€ 22,500	€ 28,125	€ 33,750	€ 39,375	€ 45,000
€ 35,000	€ 2,625	€ 6,563	€ 13,125	€ 19,688	€ 26,250	€ 32,813	€ 39,375	€ 45,938	€ 52,500
€ 40,000	€ 3,000	€ 7,500	€ 15,000	€ 22,500	€ 30,000	€ 37,500	€ 45,000	€ 52,500	€ 60,000
€ 45,000	€ 3,375	€ 8,438	€ 16,875	€ 25,313	€ 33,750	€ 42,188	€ 50,625	€ 59,063	€ 67,500
€ 50,000	€ 3,750	€ 9,375	€ 18,750	€ 28,125	€ 37,500	€ 46,875	€ 56,250	€ 65,625	€ 75,000
€ 55,000	€ 4,125	€ 10,313	€ 20,625	€ 30,938	€ 41,250	€ 51,563	€ 61,875	€ 72,188	€ 82,500
€ 60,000	€ 4,500	€ 11,250	€ 22,500	€ 33,750	€ 45,000	€ 56,250	€ 67,500	€ 78,750	€ 90,000
€ 65,000	€ 4,875	€ 12,188	€ 24,375	€ 36,563	€ 48,750	€ 60,938	€ 73,125	€ 85,313	€ 97,500
€ 70,000	€ 5,250	€ 13,125	€ 26,250	€ 39,375	€ 52,500	€ 65,625	€ 78,750	€ 91,875	€ 105,000
€ 80,000	€ 6,000	€ 15,000	€ 30,000	€ 45,000	€ 60,000	€ 75,000	€ 90,000	€ 105,000	€ 120,000
€ 90,000	€ 6,750	€ 16,875	€ 33,750	€ 50,625	€ 67,500	€ 84,375	€ 101,250	€ 118,125	€ 135,000
€ 100,000	€ 7,500	€ 18,750	€ 37,500	€ 56,250	€ 75,000	€ 93,750	€ 112,500	€ 131,250	€ 150,000

**Table 2**

**Estimated Death Gratuity if member dies in service \***

\* Any outstanding contributions due in respect of the Main Scheme or Spouse's & Children's Scheme will be deducted from the figure shown

<b>Service at Date of Death (yrs)</b>									
<b>Earnings at death</b>	<b>2</b>	<b>5</b>	<b>10</b>	<b>15</b>	<b>20</b>	<b>25</b>	<b>30</b>	<b>35</b>	<b>40</b>
€ 25,000	€ 25,000	€ 25,000	€ 25,000	€ 25,000	€ 25,000	€ 25,000	€ 28,125	€ 32,813	€ 37,500
€ 30,000	€ 30,000	€ 30,000	€ 30,000	€ 30,000	€ 30,000	€ 30,000	€ 33,750	€ 39,375	€ 45,000
€ 35,000	€ 35,000	€ 35,000	€ 35,000	€ 35,000	€ 35,000	€ 35,000	€ 39,375	€ 45,938	€ 52,500
€ 40,000	€ 40,000	€ 40,000	€ 40,000	€ 40,000	€ 40,000	€ 40,000	€ 45,000	€ 52,500	€ 60,000
€ 45,000	€ 45,000	€ 45,000	€ 45,000	€ 45,000	€ 45,000	€ 45,000	€ 50,625	€ 59,063	€ 67,500
€ 50,000	€ 50,000	€ 50,000	€ 50,000	€ 50,000	€ 50,000	€ 50,000	€ 56,250	€ 65,625	€ 75,000
€ 55,000	€ 55,000	€ 55,000	€ 55,000	€ 55,000	€ 55,000	€ 55,000	€ 61,875	€ 72,188	€ 82,500
€ 60,000	€ 60,000	€ 60,000	€ 60,000	€ 60,000	€ 60,000	€ 60,000	€ 67,500	€ 78,750	€ 90,000
€ 65,000	€ 65,000	€ 65,000	€ 65,000	€ 65,000	€ 65,000	€ 65,000	€ 73,125	€ 85,313	€ 97,500
€ 70,000	€ 70,000	€ 70,000	€ 70,000	€ 70,000	€ 70,000	€ 70,000	€ 78,750	€ 91,875	€ 105,000
€ 80,000	€ 80,000	€ 80,000	€ 80,000	€ 80,000	€ 80,000	€ 80,000	€ 90,000	€ 105,000	€ 120,000
€ 90,000	€ 90,000	€ 90,000	€ 90,000	€ 90,000	€ 90,000	€ 90,000	€ 101,250	€ 118,125	€ 135,000
€ 100,000	€ 100,000	€ 100,000	€ 100,000	€ 100,000	€ 100,000	€ 100,000	€ 112,500	€ 131,250	€ 150,000

**Table 3**

**Estimated Pension at retirement** (assuming retirement at minimum retirement age)

<b>Service at Retirement (yrs)</b>									
<b>Earnings at retirement</b>	<b>2</b>	<b>5</b>	<b>10</b>	<b>15</b>	<b>20</b>	<b>25</b>	<b>30</b>	<b>35</b>	<b>40</b>
€ 25,000	€ 625	€ 1,563	€ 3,125	€ 4,688	€ 6,250	€ 7,813	€ 9,375	€ 10,938	€ 12,500
€ 30,000	€ 750	€ 1,875	€ 3,750	€ 5,625	€ 7,500	€ 9,375	€ 11,250	€ 13,125	€ 15,000
€ 35,000	€ 875	€ 2,188	€ 4,375	€ 6,563	€ 8,750	€ 10,938	€ 13,125	€ 15,313	€ 17,500
€ 40,000	€ 1,000	€ 2,500	€ 5,000	€ 7,500	€ 10,000	€ 12,500	€ 15,000	€ 17,500	€ 20,000
€ 45,000	€ 1,125	€ 2,813	€ 5,625	€ 8,438	€ 11,250	€ 14,063	€ 16,875	€ 19,688	€ 22,500
€ 50,000	€ 1,250	€ 3,125	€ 6,250	€ 9,375	€ 12,500	€ 15,625	€ 18,750	€ 21,875	€ 25,000
€ 55,000	€ 1,375	€ 3,438	€ 6,875	€ 10,313	€ 13,750	€ 17,188	€ 20,625	€ 24,063	€ 27,500
€ 60,000	€ 1,500	€ 3,750	€ 7,500	€ 11,250	€ 15,000	€ 18,750	€ 22,500	€ 26,250	€ 30,000
€ 65,000	€ 1,625	€ 4,063	€ 8,125	€ 12,188	€ 16,250	€ 20,313	€ 24,375	€ 28,438	€ 32,500
€ 70,000	€ 1,750	€ 4,375	€ 8,750	€ 13,125	€ 17,500	€ 21,875	€ 26,250	€ 30,625	€ 35,000
€ 80,000	€ 2,000	€ 5,000	€ 10,000	€ 15,000	€ 20,000	€ 25,000	€ 30,000	€ 35,000	€ 40,000
€ 90,000	€ 2,250	€ 5,625	€ 11,250	€ 16,875	€ 22,500	€ 28,125	€ 33,750	€ 39,375	€ 45,000
€ 100,000	€ 2,500	€ 6,250	€ 12,500	€ 18,750	€ 25,000	€ 31,250	€ 37,500	€ 43,750	€ 50,000

**Table 4**

**Spouse's Pension if member dies after retirement or in service**

<b>Member's Service at retirement/Potential service at age 65 if member dies in service (yrs)</b>									
<b>Earnings at retirement</b>	<b>2</b>	<b>5</b>	<b>10</b>	<b>15</b>	<b>20</b>	<b>25</b>	<b>30</b>	<b>35</b>	<b>40</b>
€ 25,000	€ 313	€ 781	€ 1,563	€ 2,344	€ 3,125	€ 3,906	€ 4,688	€ 5,469	€ 6,250
€ 30,000	€ 375	€ 938	€ 1,875	€ 2,813	€ 3,750	€ 4,688	€ 5,625	€ 6,563	€ 7,500
€ 35,000	€ 438	€ 1,094	€ 2,188	€ 3,281	€ 4,375	€ 5,469	€ 6,563	€ 7,656	€ 8,750
€ 40,000	€ 500	€ 1,250	€ 2,500	€ 3,750	€ 5,000	€ 6,250	€ 7,500	€ 8,750	€ 10,000
€ 45,000	€ 563	€ 1,406	€ 2,813	€ 4,219	€ 5,625	€ 7,031	€ 8,438	€ 9,844	€ 11,250
€ 50,000	€ 625	€ 1,563	€ 3,125	€ 4,688	€ 6,250	€ 7,813	€ 9,375	€ 10,938	€ 12,500
€ 55,000	€ 688	€ 1,719	€ 3,438	€ 5,156	€ 6,875	€ 8,594	€ 10,313	€ 12,031	€ 13,750
€ 60,000	€ 750	€ 1,875	€ 3,750	€ 5,625	€ 7,500	€ 9,375	€ 11,250	€ 13,125	€ 15,000
€ 65,000	€ 813	€ 2,031	€ 4,063	€ 6,094	€ 8,125	€ 10,156	€ 12,188	€ 14,219	€ 16,250
€ 70,000	€ 875	€ 2,188	€ 4,375	€ 6,563	€ 8,750	€ 10,938	€ 13,125	€ 15,313	€ 17,500
€ 80,000	€ 1,000	€ 2,500	€ 5,000	€ 7,500	€ 10,000	€ 12,500	€ 15,000	€ 17,500	€ 20,000
€ 90,000	€ 1,125	€ 2,813	€ 5,625	€ 8,438	€ 11,250	€ 14,063	€ 16,875	€ 19,688	€ 22,500
€ 100,000	€ 1,250	€ 3,125	€ 6,250	€ 9,375	€ 12,500	€ 15,625	€ 18,750	€ 21,875	€ 25,000

## Class A PRSI Non-Officers who commenced prior to 01/01/2005

**Table 1**

**Estimated Gross Lump Sum at retirement \*** (Assuming retirement at minimum retirement age)

\* Any outstanding contributions due in respect of the Main Scheme or Spouse's & Children's Scheme will be deducted from the figure shown

Earnings at retirement	Service at retirement (yrs)								
	2	5	10	15	20	25	30	35	40
€ 25,000	€ 1,875	€ 4,688	€ 9,375	€ 14,063	€ 18,750	€ 23,438	€ 28,125	€ 32,813	€ 37,500
€ 30,000	€ 2,250	€ 5,625	€ 11,250	€ 16,875	€ 22,500	€ 28,125	€ 33,750	€ 39,375	€ 45,000
€ 35,000	€ 2,625	€ 6,563	€ 13,125	€ 19,688	€ 26,250	€ 32,813	€ 39,375	€ 45,938	€ 52,500
€ 40,000	€ 3,000	€ 7,500	€ 15,000	€ 22,500	€ 30,000	€ 37,500	€ 45,000	€ 52,500	€ 60,000
€ 45,000	€ 3,375	€ 8,438	€ 16,875	€ 25,313	€ 33,750	€ 42,188	€ 50,625	€ 59,063	€ 67,500
€ 50,000	€ 3,750	€ 9,375	€ 18,750	€ 28,125	€ 37,500	€ 46,875	€ 56,250	€ 65,625	€ 75,000
€ 55,000	€ 4,125	€ 10,313	€ 20,625	€ 30,938	€ 41,250	€ 51,563	€ 61,875	€ 72,188	€ 82,500
€ 60,000	€ 4,500	€ 11,250	€ 22,500	€ 33,750	€ 45,000	€ 56,250	€ 67,500	€ 78,750	€ 90,000
€ 65,000	€ 4,875	€ 12,188	€ 24,375	€ 36,563	€ 48,750	€ 60,938	€ 73,125	€ 85,313	€ 97,500
€ 70,000	€ 5,250	€ 13,125	€ 26,250	€ 39,375	€ 52,500	€ 65,625	€ 78,750	€ 91,875	€ 105,000
€ 80,000	€ 6,000	€ 15,000	€ 30,000	€ 45,000	€ 60,000	€ 75,000	€ 90,000	€ 105,000	€ 120,000
€ 90,000	€ 6,750	€ 16,875	€ 33,750	€ 50,625	€ 67,500	€ 84,375	€ 101,250	€ 118,125	€ 135,000
€ 100,000	€ 7,500	€ 18,750	€ 37,500	€ 56,250	€ 75,000	€ 93,750	€ 112,500	€ 131,250	€ 150,000

**Table 2**

**Estimated Death Gratuity if member dies in service \***

\* Any outstanding contributions due in respect of the Main Scheme or Spouse's & Children's Scheme will be deducted from the figure shown

Earnings at death	Service at date of death (yrs)								
	2	5	10	15	20	25	30	35	40
€ 25,000	€ 25,000	€ 25,000	€ 25,000	€ 25,000	€ 25,000	€ 25,000	€ 28,125	€ 32,813	€ 37,500
€ 30,000	€ 30,000	€ 30,000	€ 30,000	€ 30,000	€ 30,000	€ 30,000	€ 33,750	€ 39,375	€ 45,000
€ 35,000	€ 35,000	€ 35,000	€ 35,000	€ 35,000	€ 35,000	€ 35,000	€ 39,375	€ 45,938	€ 52,500
€ 40,000	€ 40,000	€ 40,000	€ 40,000	€ 40,000	€ 40,000	€ 40,000	€ 45,000	€ 52,500	€ 60,000
€ 45,000	€ 45,000	€ 45,000	€ 45,000	€ 45,000	€ 45,000	€ 45,000	€ 50,625	€ 59,063	€ 67,500
€ 50,000	€ 50,000	€ 50,000	€ 50,000	€ 50,000	€ 50,000	€ 50,000	€ 56,250	€ 65,625	€ 75,000
€ 55,000	€ 55,000	€ 55,000	€ 55,000	€ 55,000	€ 55,000	€ 55,000	€ 61,875	€ 72,188	€ 82,500
€ 60,000	€ 60,000	€ 60,000	€ 60,000	€ 60,000	€ 60,000	€ 60,000	€ 67,500	€ 78,750	€ 90,000
€ 65,000	€ 65,000	€ 65,000	€ 65,000	€ 65,000	€ 65,000	€ 65,000	€ 73,125	€ 85,313	€ 97,500
€ 70,000	€ 70,000	€ 70,000	€ 70,000	€ 70,000	€ 70,000	€ 70,000	€ 78,750	€ 91,875	€ 105,000
€ 80,000	€ 80,000	€ 80,000	€ 80,000	€ 80,000	€ 80,000	€ 80,000	€ 90,000	€ 105,000	€ 120,000
€ 90,000	€ 90,000	€ 90,000	€ 90,000	€ 90,000	€ 90,000	€ 90,000	€ 101,250	€ 118,125	€ 135,000
€ 100,000	€ 100,000	€ 100,000	€ 100,000	€ 100,000	€ 100,000	€ 100,000	€ 112,500	€ 131,250	€ 150,000

**Table 3**

**Estimated Pension at retirement** (assuming retirement at minimum retirement age)

**Current 3.333333 x State Pension (Contributory) ('SPC') = €42,317.98** (as at 01/01/2019)

Earnings at retirement	Service at retirement (yrs)								
	2	5	10	15	20	25	30	35	40
€ 25,000	€ 250	€ 625	€ 1,250	€ 1,875	€ 2,500	€ 3,125	€ 3,750	€ 4,375	€ 5,000
€ 30,000	€ 300	€ 750	€ 1,500	€ 2,250	€ 3,000	€ 3,750	€ 4,500	€ 5,250	€ 6,000
€ 35,000	€ 350	€ 875	€ 1,750	€ 2,625	€ 3,500	€ 4,375	€ 5,250	€ 6,125	€ 7,000
€ 40,000	€ 400	€ 1,000	€ 2,000	€ 3,000	€ 4,000	€ 5,000	€ 6,000	€ 7,000	€ 8,000
€ 45,000	€ 490	€ 1,226	€ 2,451	€ 3,677	€ 4,902	€ 6,128	€ 7,353	€ 8,579	€ 9,805
€ 50,000	€ 615	€ 1,538	€ 3,076	€ 4,614	€ 6,152	€ 7,690	€ 9,228	€ 10,767	€ 12,305
€ 55,000	€ 740	€ 1,851	€ 3,701	€ 5,552	€ 7,402	€ 9,253	€ 11,103	€ 12,954	€ 14,805
€ 60,000	€ 865	€ 2,163	€ 4,326	€ 6,489	€ 8,652	€ 10,815	€ 12,978	€ 15,142	€ 17,305
€ 65,000	€ 990	€ 2,476	€ 4,951	€ 7,427	€ 9,902	€ 12,378	€ 14,853	€ 17,329	€ 19,805
€ 70,000	€ 1,115	€ 2,788	€ 5,576	€ 8,364	€ 11,152	€ 13,940	€ 16,728	€ 19,517	€ 22,305
€ 80,000	€ 1,365	€ 3,413	€ 6,826	€ 10,239	€ 13,652	€ 17,065	€ 20,478	€ 23,892	€ 27,305
€ 90,000	€ 1,615	€ 4,038	€ 8,076	€ 12,114	€ 16,152	€ 20,190	€ 24,228	€ 28,267	€ 32,305
€ 100,000	€ 1,865	€ 4,663	€ 9,326	€ 13,989	€ 18,652	€ 23,315	€ 27,978	€ 32,642	€ 37,305

**Table 4**

**Spouses Pension if member dies after retirement/or in service**

**Member's Service at retirement/Potential service at age 65 if member dies in service (yrs)**

Earnings at retirement	Member's Service at retirement/Potential service at age 65 if member dies in service (yrs)								
	2	5	10	15	20	25	30	35	40
€ 25,000	€ 125	€ 313	€ 625	€ 938	€ 1,250	€ 1,563	€ 1,875	€ 2,188	€ 2,500
€ 30,000	€ 150	€ 375	€ 750	€ 1,125	€ 1,500	€ 1,875	€ 2,250	€ 2,625	€ 3,000
€ 35,000	€ 175	€ 438	€ 875	€ 1,313	€ 1,750	€ 2,188	€ 2,625	€ 3,063	€ 3,500
€ 40,000	€ 200	€ 500	€ 1,000	€ 1,500	€ 2,000	€ 2,500	€ 3,000	€ 3,500	€ 4,000
€ 45,000	€ 245	€ 613	€ 1,226	€ 1,838	€ 2,451	€ 3,064	€ 3,677	€ 4,290	€ 4,902
€ 50,000	€ 308	€ 769	€ 1,538	€ 2,307	€ 3,076	€ 3,845	€ 4,614	€ 5,383	€ 6,152
€ 55,000	€ 370	€ 925	€ 1,851	€ 2,776	€ 3,701	€ 4,626	€ 5,552	€ 6,477	€ 7,402
€ 60,000	€ 433	€ 1,082	€ 2,163	€ 3,245	€ 4,326	€ 5,408	€ 6,489	€ 7,571	€ 8,652
€ 65,000	€ 495	€ 1,238	€ 2,476	€ 3,713	€ 4,951	€ 6,189	€ 7,427	€ 8,665	€ 9,902
€ 70,000	€ 558	€ 1,394	€ 2,788	€ 4,182	€ 5,576	€ 6,970	€ 8,364	€ 9,758	€ 11,152
€ 80,000	€ 683	€ 1,707	€ 3,413	€ 5,120	€ 6,826	€ 8,533	€ 10,239	€ 11,946	€ 13,652
€ 90,000	€ 808	€ 2,019	€ 4,038	€ 6,057	€ 8,076	€ 10,095	€ 12,114	€ 14,133	€ 16,152
€ 100,000	€ 933	€ 2,332	€ 4,663	€ 6,995	€ 9,326	€ 11,658	€ 13,989	€ 16,321	€ 18,652

Your pension is integrated with the State Pension (Contributory) ('SPC') and therefore your benefits reflect the fact that you should be receiving the SPC. The SPC is subject to tests administered by the Department of Employment Affairs and Social Protection.

**HSE - Class A PRSI Officer**  
**(for those on salaries in excess of €100,000)**

**Table 5**

**Estimated Gross Lump Sum at retirement \***  
**Assuming retirement at minimum retirement age**

\* Any outstanding contributions due in respect of the Main Scheme or Spouse's & Children's Scheme will be deducted from the figure shown

**CLASS A PRSI**

Earnings at retirement	Service at retirement (yrs)								
	2	5	10	15	20	25	30	35	40
€ 110,000	€ 8,250	€ 20,625	€ 41,250	€ 61,875	€ 82,500	€ 103,125	€ 123,750	€ 144,375	€ 165,000
€ 120,000	€ 9,000	€ 22,500	€ 45,000	€ 67,500	€ 90,000	€ 112,500	€ 135,000	€ 157,500	€ 180,000
€ 130,000	€ 9,750	€ 24,375	€ 48,750	€ 73,125	€ 97,500	€ 121,875	€ 146,250	€ 170,625	€ 195,000
€ 140,000	€ 10,500	€ 26,250	€ 52,500	€ 78,750	€ 105,000	€ 131,250	€ 157,500	€ 183,750	€ 210,000
€ 150,000	€ 11,250	€ 28,125	€ 56,250	€ 84,375	€ 112,500	€ 140,625	€ 168,750	€ 196,875	€ 225,000
€ 160,000	€ 12,000	€ 30,000	€ 60,000	€ 90,000	€ 120,000	€ 150,000	€ 180,000	€ 210,000	€ 240,000
€ 170,000	€ 12,750	€ 31,875	€ 63,750	€ 95,625	€ 127,500	€ 159,375	€ 191,250	€ 223,125	€ 255,000
€ 180,000	€ 13,500	€ 33,750	€ 67,500	€ 101,250	€ 135,000	€ 168,750	€ 202,500	€ 236,250	€ 270,000
€ 190,000	€ 14,250	€ 35,625	€ 71,250	€ 106,875	€ 142,500	€ 178,125	€ 213,750	€ 249,375	€ 285,000
€ 200,000	€ 15,000	€ 37,500	€ 75,000	€ 112,500	€ 150,000	€ 187,500	€ 225,000	€ 262,500	€ 300,000

**Table 6**

**Estimated Death Gratuity if member dies in service \***

\* Any outstanding contributions due in respect of the Main Scheme or Spouse's & Children's Scheme will be deducted from the figure shown

**CLASS A PRSI**

Earnings at death	Service at date of death (yrs)								
	2	5	10	15	20	25	30	35	40
€ 110,000	€ 110,000	€ 110,000	€ 110,000	€ 110,000	€ 110,000	€ 110,000	€ 123,750	€ 144,375	€ 165,000
€ 120,000	€ 120,000	€ 120,000	€ 120,000	€ 120,000	€ 120,000	€ 120,000	€ 135,000	€ 157,500	€ 180,000
€ 130,000	€ 130,000	€ 130,000	€ 130,000	€ 130,000	€ 130,000	€ 130,000	€ 146,250	€ 170,625	€ 195,000
€ 140,000	€ 140,000	€ 140,000	€ 140,000	€ 140,000	€ 140,000	€ 140,000	€ 157,500	€ 183,750	€ 210,000
€ 150,000	€ 150,000	€ 150,000	€ 150,000	€ 150,000	€ 150,000	€ 150,000	€ 168,750	€ 196,875	€ 225,000
€ 160,000	€ 160,000	€ 160,000	€ 160,000	€ 160,000	€ 160,000	€ 160,000	€ 180,000	€ 210,000	€ 240,000
€ 170,000	€ 170,000	€ 170,000	€ 170,000	€ 170,000	€ 170,000	€ 170,000	€ 191,250	€ 223,125	€ 255,000
€ 180,000	€ 180,000	€ 180,000	€ 180,000	€ 180,000	€ 180,000	€ 180,000	€ 202,500	€ 236,250	€ 270,000
€ 190,000	€ 190,000	€ 190,000	€ 190,000	€ 190,000	€ 190,000	€ 190,000	€ 213,750	€ 249,375	€ 285,000
€ 200,000	€ 200,000	€ 200,000	€ 200,000	€ 200,000	€ 200,000	€ 200,000	€ 225,000	€ 262,500	€ 300,000

**Table 7**

**Estimated Pension at retirement**  
**Assuming retirement at minimum retirement age**

**CLASS A PRSI**

**Current 3.333333 x State Pension (Contributory) ('SPC') = €42,317.98 (as at 01/01/2019)**  
**Service at retirement (yrs)**

Earnings at retirement	Service at retirement (yrs)								
	2	5	10	15	20	25	30	35	40
€ 110,000	€ 2,115	€ 5,288	€ 10,576	€ 15,864	€ 21,152	€ 26,440	€ 31,728	€ 37,017	€ 42,305
€ 120,000	€ 2,365	€ 5,913	€ 11,826	€ 17,739	€ 23,652	€ 29,565	€ 35,478	€ 41,392	€ 47,305
€ 130,000	€ 2,615	€ 6,538	€ 13,076	€ 19,614	€ 26,152	€ 32,690	€ 39,228	€ 45,767	€ 52,305
€ 140,000	€ 2,865	€ 7,163	€ 14,326	€ 21,489	€ 28,652	€ 35,815	€ 42,978	€ 50,142	€ 57,305
€ 150,000	€ 3,115	€ 7,788	€ 15,576	€ 23,364	€ 31,152	€ 38,940	€ 46,728	€ 54,517	€ 62,305
€ 160,000	€ 3,365	€ 8,413	€ 16,826	€ 25,239	€ 33,652	€ 42,065	€ 50,478	€ 58,892	€ 67,305
€ 170,000	€ 3,615	€ 9,038	€ 18,076	€ 27,114	€ 36,152	€ 45,190	€ 54,228	€ 63,267	€ 72,305
€ 180,000	€ 3,865	€ 9,663	€ 19,326	€ 28,989	€ 38,652	€ 48,315	€ 57,978	€ 67,642	€ 77,305
€ 190,000	€ 4,115	€ 10,288	€ 20,576	€ 30,864	€ 41,152	€ 51,440	€ 61,728	€ 72,017	€ 82,305
€ 200,000	€ 4,365	€ 10,913	€ 21,826	€ 32,739	€ 43,652	€ 54,565	€ 65,478	€ 76,392	€ 87,305

**Table 8**

**Spouses Pension if member dies after retirement/or in service**

**CLASS A PRSI**

**Current 1 x State Pension (Contributory) ('SPC') = €12,695.39 (as at 01/01/2018)**  
**Members Service at retirement/Potential service at age 65 if member dies in service (yrs)**

Earnings at retirement	Members Service at retirement/Potential service at age 65 if member dies in service (yrs)								
	2	5	10	15	20	25	30	35	40
€ 110,000	€ 1,216	€ 3,041	€ 6,082	€ 9,122	€ 12,163	€ 15,204	€ 18,245	€ 21,285	€ 24,326
€ 120,000	€ 1,341	€ 3,353	€ 6,707	€ 10,060	€ 13,413	€ 16,766	€ 20,120	€ 23,473	€ 26,826
€ 130,000	€ 1,466	€ 3,666	€ 7,332	€ 10,997	€ 14,663	€ 18,329	€ 21,995	€ 25,660	€ 29,326
€ 140,000	€ 1,591	€ 3,978	€ 7,957	€ 11,935	€ 15,913	€ 19,891	€ 23,870	€ 27,848	€ 31,826
€ 150,000	€ 1,716	€ 4,291	€ 8,582	€ 12,872	€ 17,163	€ 21,454	€ 25,745	€ 30,035	€ 34,326
€ 160,000	€ 1,841	€ 4,603	€ 9,207	€ 13,810	€ 18,413	€ 23,016	€ 27,620	€ 32,223	€ 36,826
€ 170,000	€ 1,966	€ 4,916	€ 9,832	€ 14,747	€ 19,663	€ 24,579	€ 29,495	€ 34,410	€ 39,326
€ 180,000	€ 2,091	€ 5,228	€ 10,457	€ 15,685	€ 20,913	€ 26,141	€ 31,370	€ 36,598	€ 41,826
€ 190,000	€ 2,216	€ 5,541	€ 11,082	€ 16,622	€ 22,163	€ 27,704	€ 33,245	€ 38,785	€ 44,326
€ 200,000	€ 2,341	€ 5,853	€ 11,707	€ 17,560	€ 23,413	€ 29,266	€ 35,120	€ 40,973	€ 46,826

Your pension is integrated with the State Pension (Contributory) ('SPC') and therefore your benefits reflect the fact that you should be receiving the SPC. The SPC is subject to tests administered by the Department of Employment Affairs and Social Protection.

## HSE - Class D PRSI Officer (salaries in excess of €100,000)

**Table 5**

**Estimated Gross Lump Sum at retirement \***

**Assuming retirement at minimum retirement age**

\* Any outstanding contributions due in respect of the Main Scheme or Spouse's & Children's Scheme will be deducted from the figure shown

**CLASS D PRSI**

Earnings at retirement	Service at retirement (yrs)								
	2	5	10	15	20	25	30	35	40
€ 110,000	€ 8,250	€ 20,625	€ 41,250	€ 61,875	€ 82,500	€ 103,125	€ 123,750	€ 144,375	€ 165,000
€ 120,000	€ 9,000	€ 22,500	€ 45,000	€ 67,500	€ 90,000	€ 112,500	€ 135,000	€ 157,500	€ 180,000
€ 130,000	€ 9,750	€ 24,375	€ 48,750	€ 73,125	€ 97,500	€ 121,875	€ 146,250	€ 170,625	€ 195,000
€ 140,000	€ 10,500	€ 26,250	€ 52,500	€ 78,750	€ 105,000	€ 131,250	€ 157,500	€ 183,750	€ 210,000
€ 150,000	€ 11,250	€ 28,125	€ 56,250	€ 84,375	€ 112,500	€ 140,625	€ 168,750	€ 196,875	€ 225,000
€ 160,000	€ 12,000	€ 30,000	€ 60,000	€ 90,000	€ 120,000	€ 150,000	€ 180,000	€ 210,000	€ 240,000
€ 170,000	€ 12,750	€ 31,875	€ 63,750	€ 95,625	€ 127,500	€ 159,375	€ 191,250	€ 223,125	€ 255,000
€ 180,000	€ 13,500	€ 33,750	€ 67,500	€ 101,250	€ 135,000	€ 168,750	€ 202,500	€ 236,250	€ 270,000
€ 190,000	€ 14,250	€ 35,625	€ 71,250	€ 106,875	€ 142,500	€ 178,125	€ 213,750	€ 249,375	€ 285,000
€ 200,000	€ 15,000	€ 37,500	€ 75,000	€ 112,500	€ 150,000	€ 187,500	€ 225,000	€ 262,500	€ 300,000

**Table 6**

**Estimated Death Gratuity if member dies in service \***

\* Any outstanding contributions due in respect of the Main Scheme or Spouse's & Children's Scheme will be deducted from the figure shown

**CLASS D PRSI**

Earnings at death	Service at retirement (yrs)								
	2	5	10	15	20	25	30	35	40
€ 110,000	€ 110,000	€ 110,000	€ 110,000	€ 110,000	€ 110,000	€ 110,000	€ 123,750	€ 144,375	€ 165,000
€ 120,000	€ 120,000	€ 120,000	€ 120,000	€ 120,000	€ 120,000	€ 120,000	€ 135,000	€ 157,500	€ 180,000
€ 130,000	€ 130,000	€ 130,000	€ 130,000	€ 130,000	€ 130,000	€ 130,000	€ 146,250	€ 170,625	€ 195,000
€ 140,000	€ 140,000	€ 140,000	€ 140,000	€ 140,000	€ 140,000	€ 140,000	€ 157,500	€ 183,750	€ 210,000
€ 150,000	€ 150,000	€ 150,000	€ 150,000	€ 150,000	€ 150,000	€ 150,000	€ 168,750	€ 196,875	€ 225,000
€ 160,000	€ 160,000	€ 160,000	€ 160,000	€ 160,000	€ 160,000	€ 160,000	€ 180,000	€ 210,000	€ 240,000
€ 170,000	€ 170,000	€ 170,000	€ 170,000	€ 170,000	€ 170,000	€ 170,000	€ 191,250	€ 223,125	€ 255,000
€ 180,000	€ 180,000	€ 180,000	€ 180,000	€ 180,000	€ 180,000	€ 180,000	€ 202,500	€ 236,250	€ 270,000
€ 190,000	€ 190,000	€ 190,000	€ 190,000	€ 190,000	€ 190,000	€ 190,000	€ 213,750	€ 249,375	€ 285,000
€ 200,000	€ 200,000	€ 200,000	€ 200,000	€ 200,000	€ 200,000	€ 200,000	€ 225,000	€ 262,500	€ 300,000

**Table 7**

**Estimated Pension at retirement**

**Assuming retirement at minimum retirement age**

**CLASS D PRSI**

Earnings at retirement	Service at retirement (yrs)								
	2	5	10	15	20	25	30	35	40
€ 110,000	€ 2,750	€ 6,875	€ 13,750	€ 20,625	€ 27,500	€ 34,375	€ 41,250	€ 48,125	€ 55,000
€ 120,000	€ 3,000	€ 7,500	€ 15,000	€ 22,500	€ 30,000	€ 37,500	€ 45,000	€ 52,500	€ 60,000
€ 130,000	€ 3,250	€ 8,125	€ 16,250	€ 24,375	€ 32,500	€ 40,625	€ 48,750	€ 56,875	€ 65,000
€ 140,000	€ 3,500	€ 8,750	€ 17,500	€ 26,250	€ 35,000	€ 43,750	€ 52,500	€ 61,250	€ 70,000
€ 150,000	€ 3,750	€ 9,375	€ 18,750	€ 28,125	€ 37,500	€ 46,875	€ 56,250	€ 65,625	€ 75,000
€ 160,000	€ 4,000	€ 10,000	€ 20,000	€ 30,000	€ 40,000	€ 50,000	€ 60,000	€ 70,000	€ 80,000
€ 170,000	€ 4,250	€ 10,625	€ 21,250	€ 31,875	€ 42,500	€ 53,125	€ 63,750	€ 74,375	€ 85,000
€ 180,000	€ 4,500	€ 11,250	€ 22,500	€ 33,750	€ 45,000	€ 56,250	€ 67,500	€ 78,750	€ 90,000
€ 190,000	€ 4,750	€ 11,875	€ 23,750	€ 35,625	€ 47,500	€ 59,375	€ 71,250	€ 83,125	€ 95,000
€ 200,000	€ 5,000	€ 12,500	€ 25,000	€ 37,500	€ 50,000	€ 62,500	€ 75,000	€ 87,500	€ 100,000

**Table 8**

**Spouse's Pension if member dies after retirement/or in service**

**CLASS D PRSI**

Earnings at retirement	Member's Service at retirement/Potential service at age 65 if member dies in service (yrs)								
	2	5	10	15	20	25	30	35	40
€ 110,000	€ 1,375	€ 3,438	€ 6,875	€ 10,313	€ 13,750	€ 17,188	€ 20,625	€ 24,063	€ 27,500
€ 120,000	€ 1,500	€ 3,750	€ 7,500	€ 11,250	€ 15,000	€ 18,750	€ 22,500	€ 26,250	€ 30,000
€ 130,000	€ 1,625	€ 4,063	€ 8,125	€ 12,188	€ 16,250	€ 20,313	€ 24,375	€ 28,438	€ 32,500
€ 140,000	€ 1,750	€ 4,375	€ 8,750	€ 13,125	€ 17,500	€ 21,875	€ 26,250	€ 30,625	€ 35,000
€ 150,000	€ 1,875	€ 4,688	€ 9,375	€ 14,063	€ 18,750	€ 23,438	€ 28,125	€ 32,813	€ 37,500
€ 160,000	€ 2,000	€ 5,000	€ 10,000	€ 15,000	€ 20,000	€ 25,000	€ 30,000	€ 35,000	€ 40,000
€ 170,000	€ 2,125	€ 5,313	€ 10,625	€ 15,938	€ 21,250	€ 26,563	€ 31,875	€ 37,188	€ 42,500
€ 180,000	€ 2,250	€ 5,625	€ 11,250	€ 16,875	€ 22,500	€ 28,125	€ 33,750	€ 39,375	€ 45,000
€ 190,000	€ 2,375	€ 5,938	€ 11,875	€ 17,813	€ 23,750	€ 29,688	€ 35,625	€ 41,563	€ 47,500
€ 200,000	€ 2,500	€ 6,250	€ 12,500	€ 18,750	€ 25,000	€ 31,250	€ 37,500	€ 43,750	€ 50,000