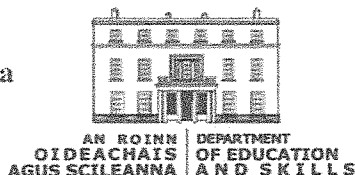


Aonad Pinsean
An Roinn Oideachais agus Scileanna
Sráid Maoilbhríde
Baile Átha Cliath 1



Pension Unit
Department of Education and Skills
Marlborough St.
Dublin 1

Ms. Patricia McDermott
Education and Training Boards Ireland
Piper's Hill
Kilcullen Road
Naas
Co. Kildare

29 September, 2014

Dear Patricia,

I wish to provide the following clarification regarding the pension calculations for hourly paid Tutors employed in Education and Training Boards. This clarification has been approved by External Staff Relations Section and Further Education Section.

Hourly Paid Tutors in ETBs

When calculating pension benefits and pension contributions for hourly paid Tutors employed in ETBs a notional full-time equivalent salary should be calculated as follows:

Prior to 1 July 2013

Hourly rate of pay (excluding holiday pay) x 35 hours per week x 52.18 weeks per year

From 1 July 2013

Hourly rate of pay (excluding holiday pay) x 37 hours per week x 52.18 weeks per year

The notional full-time equivalent service should be calculated based on:

Prior to 1 July 2013

35 hours per week x 52.18 weeks per year.

From 1 July 2013

37 hours per week x 52.18 weeks per year.

This calculation is a notional calculation for pension purposes only and does not convey any entitlement to work these hours.

Yours sincerely,

Íde Mulcahy,
Pension Unit.