

Pension scheme deduction codes on payslips

Employed	Pension Scheme	Minimum Age Retirement	Maximum Age Retirement	PRSI Class	Pension Deduction Code on Payslip	Member of Spouse's & Children's Pension Scheme
Before 01.04.2004	Local Government Superannuation Scheme (Non-new entrant)	60	70	D	140 & 320 or 300	Yes
Before 01.04.2004	Local Government Superannuation Scheme (Non-new entrant)	60	70	D	140	No
Before 01.04.2004	Local Government Superannuation Scheme (Non-new entrant)	60	70	A (Officer)	160 & 320	Yes
Before 01.04.2004	Local Government Superannuation Scheme (Non-new entrant)	60	70	A (Non Officer)	220 & 420 or 400	Yes
Before 01.04.2004	Local Government Superannuation Scheme (Non-new entrant)	60	70	A (Non Officer)	220	No
After 01.04.2004 but before 01.01.2005	Local Government Superannuation Scheme (New entrant)	65	No maximum age	A (Officer)	160 & 320	Yes
After 01.04.2004 but before 01.01.2005	Local Government Superannuation Scheme (New entrant)	65	No maximum age	A (Non Officer)	220 & 420	Yes
After 01.01.2005	HSE Employee Superannuation Scheme (New Entrant)	65	No maximum age	A	165 & 325	Yes
After 01.01.2005 but with previous service from other Public Sector scheme	HSE Employee Superannuation Scheme (Non-new Entrant)	60	70	A	165 & 325	Yes
After 01.01.2005 but with previous service from other Public Sector scheme since pre 01.04.1995	HSE Employee Superannuation Scheme (Non-new Entrant)	60	70	D	168 & 325	Yes
After 01.01.2013	Single Public Service Pension Scheme (SPSPS)	In accordance with eligibility age for the Contributory	70	A	170	Yes

		State Pension, currently age 66				
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If you resign from the HSE and then return after a break of 26 weeks or more, you will become a member of the SPSPS upon rejoining. This applies regardless of the pension scheme you were a member of before resigning. The SPSPS's minimum and maximum retirement ages will apply