Pension Abatement – HSE Example:

<table>
<tr><td colspan="4">An Enhanced Nurse paying Class D PRSI retired on 31/03/2025 on max point of scale with 40 years' service. The Nurse returned to work on 01/05/2025 working 18.75 hours per week on same point of Enhanced Nurse pay scale</td></tr>
<tr><td colspan="2">Retirement Details</td><td colspan="2">Details of Employment Post Retirement</td></tr>
<tr><td>Grade at Retirement:</td><td>Enhanced Nurse</td><td>Current Grade:</td><td>Enhanced Nurse</td></tr>
<tr><td>Date of Retirement:</td><td>31/03/2025</td><td>Date of Appointment:</td><td>01/05/2025</td></tr>
<tr><td>Pensionable Remuneration [A]:</td><td>€56,706</td><td>Current Remuneration [B]:</td><td>€56,706</td></tr>
<tr><td>Pension in Payment [C]:</td><td>€28,353</td><td>Work Pattern (%) [F]:</td><td>50%</td></tr>
<tr><td colspan="4">STEP 1 CALCULATE FULL TIME EQUIVALENT (FTE) LEVEL OF ABATEMENT</td></tr>
<tr><td colspan="3">Total Allowable Pension [D]:</td><td>€0</td></tr>
<tr><td colspan="3">(Former Pensionable Remuneration [A] less Current Remuneration [B])</td><td>(€56,706 - €56,706)</td></tr>
<tr><td colspan="3">Total Pension Abatement (FTE) [E]:</td><td>€28,353</td></tr>
<tr><td colspan="3">(Pension in Payment [C] less Total Allowable Pension [D])</td><td>(€28,353 - €0)</td></tr>
<tr><td colspan="4">STEP 2 CALCULATE ACTUAL LEVEL OF ABATEMENT (PRO RATA)</td></tr>
<tr><td colspan="3">Actual Pension Abatement [G]:</td><td>€14,176.50</td></tr>
<tr><td colspan="3">(Pension Abatement (FTE) [E] * Work Pattern [F])</td><td>(€28,353 * 50%)</td></tr>
<tr><td colspan="4">STEP 3 ANNUAL PAYABLE AMOUNT – Total income payable while re-employed</td></tr>
<tr><td colspan="3">Current Remuneration [H]</td><td>€28,353</td></tr>
<tr><td colspan="3">(Current Remuneration [B] x Work Pattern [F])</td><td>(€56,706 * 50%)</td></tr>
<tr><td colspan="3">Pension Payable [I]</td><td>€14,176.50</td></tr>
<tr><td colspan="3">(Pension [C] less Actual Pension Abatement [G])</td><td>(€28,353 - €14,176.50)</td></tr>
<tr><td colspan="3">Total earnings in full year from 01/05/2025</td><td>€42,529.50</td></tr>
<tr><td colspan="3">(Pay [H] + Abated Pension [I])</td><td>(€28,353 + €14,176.50)</td></tr>
</table>

Further examples of set out in **Department of Public Expenditure & Reform Circular 24/2022 – Explanatory Document**.