



STATUTORY INSTRUMENTS.

S.I. No. 739 of 2024

CHARITIES REGULATORY AUTHORITY SUPERANNUATION
SCHEME 2024

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The Charities Regulatory Authority, in exercise of the powers conferred on it by section 26 of the Charities Act 2009 (No. 6 of 2009), with the approval of the Minister of State with responsibility for Community Development and Charities and the consent of the Minister for Public Expenditure, National Development Plan Delivery and Reform, hereby makes the following Scheme:

1. This Scheme may be cited as the Charities Regulatory Authority Superannuation Scheme 2024.

2. The Rules set out in the Schedule to the Rules for Pre-existing Public Service Pension Scheme Members Regulations 2014 (S.I. No. 582 of 2014) are adopted as a Scheme for the granting of superannuation benefits to or in respect of members of the staff, including the Chief Executive, of the Charities Regulatory Authority, subject to the modifications set out in Article 3.

3. The modifications referred to in Article 2 are as follows:

(a) In Article 4, -

After the definition of “reference pension”, the following definition is inserted:

“Relevant Benefit” has the meaning given to it in the Department of Public Expenditure, NDP Delivery and Reform Circular 12/2024 “Arrangements for Occupational Supplementary Pensions (OSP)”.”

(b) In Article 5 (2) (b), -

“who is not a new entrant and whose actual pensionable service on attaining age 65 would be less than the vesting period, or”

is deleted and the following is inserted in its place—

“who is not a new entrant and whose actual pensionable service on attaining age 70 would be less than the vesting period, or”

(c) In Article 5 (5), -

“A member who is not a new entrant may not continue in membership after having reached the age of 65”

is deleted and the following is inserted in its place—

“A member who is not a new entrant may not continue in membership after having reached the age of 70.”

- (d) In Article 7(3), –
“5% of pensionable remuneration or,” is deleted.
- (e) Article 19 is deleted and the following is inserted in its place -
"19. Occupational Supplementary Pension
 - (1) This Article refers to a member who is fully insured as a member of this Scheme, is in receipt of a pension or preserved pension and has attained the minimum pension age or who is in receipt of a pension awarded under Article 18.
 - (2) So long as the relevant body is satisfied that the eligibility conditions for receipt of an Occupational Supplementary Pension (OSP) are met; the former member may, at the discretion of the relevant body, be paid an occupational supplementary pension.
 - (3) The amount of occupational supplementary pension payable shall be the amount, if any, arrived at by the formula:
A — (B + C) where
A is the amount of pension or preserved pension which would have been payable to the former member if he or she had his or her pension calculated in accordance with Article 11(1) instead of Article 11(2);
B is the amount of pension actually payable to the former member, and
C is the amount of Relevant Benefits in payment to the former member.
 - (4) A member who is in receipt of an occupational supplementary pension under this Article, is obliged to inform the relevant body if circumstances change which would affect his or her eligibility for an occupational supplementary pension, or which would impact on the amount of occupational supplementary pension for which he or she is eligible.
 - (5) The relevant body shall review occupational supplementary pensions in payment annually, if the member is below the age at which State Pension (Contributory) is payable, or at their discretion thereafter, and shall confirm whether or not an occupational supplementary pension should continue in payment and the rate of such payment (if any).
 - (6) For the avoidance of doubt the Department of Public Expenditure, NDP Delivery and Reform Circular 12/2024 “Arrangements for Occupational Supplementary Pensions (OSP)” or as may be amended, shall apply to the eligibility criteria and calculation of Occupational Supplementary Pensions.”
- (f) In Article 29 (3) –
“In the case where the former member dies while in receipt of a pension, other than a pension based on Article 18 (Cost Neutral

Early Retirement), a preserved pension or a pension awarded on medical grounds”

is deleted and the following is inserted in its place –

“In the case where the former member dies while in receipt of a pension, other than a pension based on Article 17 (Cost Neutral Early Retirement), a preserved pension or a pension awarded on medical grounds”

The Minister of State with responsibility for Community Development and Charities hereby approves the foregoing Scheme.

GIVEN under my hand,
19 December, 2024.

JOE O'BRIEN,
Minister of State with responsibility for Community
Development and Charities.

The Minister for Public Expenditure, National Development Plan Delivery and Reform hereby consents to the foregoing Scheme.



GIVEN under my Official Seal,
19 December, 2024.

PASCHAL DONOHOE,
Minister for Public Expenditure, National Development
Plan Delivery and Reform.



GIVEN the Official Seal of the Charities Regulatory Authority.
19 December, 2024.

GERRY KEARNEY,
Chairperson of the Charities Regulatory Authority.

EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation.)

The purpose of these Regulations is to adopt the Rules set out in the Schedule to the Rules for Pre-existing Public Service Pension Scheme Members Regulations 2014 (S.I. No. 582 of 2014) as a scheme for the granting of superannuation benefits to or in respect of members of the staff the Charities Regulatory Authority, including the Chief Executive, who are not members of the Single Public Service Pension Scheme.

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