



Circular Number: 0017/2026

To: The Managerial Authorities of Recognised Primary, Secondary, Community and Comprehensive Schools and the Chief Executives of Education and Training Boards.

**Extension to the Waiver of Abatement of Public Sector Pensions under Section 52 of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012.**

The Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation has approved an extension to the limited waiver of abatement under Section 52 (4) of the Public Service Pensions (Single Scheme and Other Provisions Act) 2012 subject to certain limited conditions.

Circular Application:	To address the current teacher supply difficulties being experienced across the primary and post-primary education sector.
Purpose:	To inform Managerial Authorities of Primary and Post Primary schools of the availability of the limited waiver of abatement.
Relevant Legislation/ Documentation:	<p>Public Service Pensions (Single Scheme and Other Provisions) Act 2012</p> <p>Section 52 (4) of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012</p> <p>Section 52 (1) of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012.</p> <p>DES Circular 0003/2021 - Waiver of Abatement of Public Sector Pensions under Section 52 of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012.</p>
Status:	This Circular is effective from 01 January 2026.
Issued by:	Caroline Galvin, Pension Unit
Date:	26 January 2026



## **Circular 0017/2026 : Extension to the Waiver of Abatement of Public Sector Pensions**

### **1. Introduction**

To alleviate the current teacher supply difficulties, the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, has approved an extension to the waiver of abatement of Public Service Pensions under section 52 (4) of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012, for appropriately qualified teachers.

### **2. Purpose of Circular**

The purpose of this circular is to advise the sector that an extension to the waiver of abatement has been approved for a further two years. Both employers and retired teachers should be familiar with their obligations and responsibilities in respect of abatement and application of the waiver of abatement as set out in [Circular 0003/2021](#) (extended by [Circular 004/2024](#)). Employers should also ensure the correct procedures are in place to inform retired personnel taking up roles in your school/ Education and Training Board (ETB).

### **3. Extension to the Waiver of Abatement**

To alleviate the current teacher supply difficulties, the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation has approved, for a limited period, an extension to the waiver of abatement of Public Service Pensions under section 52 (4) of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012, for appropriately qualified teachers who:

- are employed in the capacity for which they are qualified;
- are suitable for employment in all respects;
- have not taken up a post which will extend beyond 50 days (e.g. a permanent whole/part time post, CID, etc.), and
- in circumstances where it is not practicable to meet the teaching requirements other than by the employment of a retired teacher.



The abatement waiver can be applied to the first 50 days worked in any calendar year (for the purpose of this circular, you are considered to have worked a full day regardless of the numbers of hours/minutes worked on that specific day).

#### 4. Supplementary Pension

Some retired teachers may be in receipt of a supplementary pension. Supplementary pension is not payable if you are employed in any capacity. However, any part-time paid employment would result in the payment of the occupational supplementary pension being applied on a pro-rata basis. Where an individual in receipt of an occupational supplementary pension takes up part-time employment, for example, for one day, the supplementary pension would cease for that one day only and will be payable for the other 4 working days in the week, similar to how an entitlement to Jobseeker's Benefit is treated. Therefore, taking up paid employment for one day in the week would not cause an occupational supplementary pension to cease for the whole week. The occupational supplementary pension would not be payable for that one day of paid employment.

#### **The Waiver does not apply to Supplementary Pensions.**

#### 5. Effective date

The waiver has been granted for a 2 year period with effect from 1<sup>st</sup> January 2026 and will expire on 31<sup>st</sup> December 2027.

#### 6. Queries

This Circular can be accessed on the Department's website under [www.gov.ie/education](http://www.gov.ie/education). Any queries may be directed to the Departments Customer portal : <https://cs.education.gov.ie/en/customer-contact-form>