Attachment to response to PQRef: 44274/20: To ask the Minister for Public Expenditure and Reform the timeline for the full unwinding of the Financial Emergency Measures in the Public Interest legislation in relation to public service pensions by pension rate and band; and the timelines for unwinding the FEMPI Acts in tabular form

*PSPR on foot of Financial Emergency Measures in the Public Interest Act 2010, as amended by of Financial Emergency Measures in the Public Interest (Amendment) Act 2011*

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| **1 January 2011 – 31 December 2011** |  | **1 January 2012 - 30 June 2013** |
| Pre-March 2012 Pensions  |  | Pre-March 2012 Pensions  |
| Band (€) | Reduction (%) |  | Band (€) | Reduction (%) |
| Up to €12,000 | Exempt |  | Up to €12,000 | Exempt |
| €12,000 to €24,000 | 6% |  | €12,000 to €24,000 | 6% |
| €24,000 to €60,000 | 9% |  | €24,000 to €60,000 | 9% |
| Over €60,000 | 12% |  | €60,000 to €100,000 | 12% |
|  |  |  | Over €100,000 | 20% |

*PSPR on foot of Financial Emergency Measures in the Public Interest Act 2013*

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| **1 July 2013 - 31 December 2015** |
| Pre-March 2012 Pensions up to €34,132 | Pre-March 2012 Pensions greater than €34,132 | Post-Feb 2012 Pensions greater than €32,500 |
| Band (€) | Reduction (%) | Band (€) | Reduction (%) | Band (€) | Reduction (%) |
| Up to €12,000 | Exempt | Up to €12,000 | Exempt | Up to €12,000 | Exempt |
| €12,000 to €24,000 | 6% | €12,000 to €24,000 | 8% | €12,000 to €24,000 | 2% |
| Over €24,000 | 9% | €24,000 to €60,000 | 12% | €24,000 to €60,000 | 3% |
|   |   | €60,000 to €100,000 | 17% | €60,000 to €100,000 | 5% |
|   |   | Over €100,000 | 28% | Over €100,000 | 8% |

*PSPR on foot of Financial Emergency Measures in the Public Interest Act 2015 (beginning of unwinding process)*

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| **With effect from 1 January 2016 to 31 December 2016** |
| Pre-March 2012 Pensions up to €34,132 | Pre-March 2012 Pensions greater than €34,132 | Post-Feb 2012 Pensions greater than €32,500 |
| Band (€) | Reduction (%) | Band (€) | Reduction (%) | Band (€) | Reduction (%) |
| Up to €18,700 | Exempt | Up to €17,000 | Exempt | Up to €29,300 | Exempt |
| €18,700 to €24,000 | 6% | €17,000 to €24,000 | 8% | €29,300 to €60,000 | 3% |
| Over €24,000 | 9% | €24,000 to €60,000 | 12% | €60,000 to €100,000 | 5% |
|   |   | €60,000 to €100,000 | 17% | Over €100,000 | 8% |
|   |   | Over €100,000 | 28% |   |   |

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| **1 January 2017 - 31 December 2017** |
| Pre-March 2012 Pensions up to €34,132 | Pre-March 2012 Pensions greater than €34,132 | Post-Feb 2012 Pensions  |
| Band (€) | Reduction (%) | Band (€) | Reduction (%) | Band (€) | Reduction (%) |
| Up to €26,000 | Exempt | Up to €22,000 | Exempt | Up to €39,000 | Exempt |
| Over €26,000 | 9% | €22,000 to €24,000 | 3% | €39,000 to €60,000 | 2% |
|  |  | €24,000 to €60,000 | 12% | €60,000 to €100,000 | 5% |
|   |   | €60,000 to €100,000 | 17% | Over €100,000 | 8% |
|   |   | Over €100,000 | 28% |   |   |

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| **1 January 2018 - 31 December 2018** |
| Pre-March 2012 Pensions up to €34,132 | Pre-March 2012 Pensions greater than €34,132 | Post-Feb 2012 Pensions  |
| Band (€) | Reduction (%) | Band (€) | Reduction (%) | Band (€) | Reduction (%) |
| Up to €34,132 | Exempt | Up to €30,000 | Exempt | Up to €60,000 | Exempt |
|  |  | €30,000 to €60,000 | 12% | €60,000 to €100,000 | 5% |
|  |  | €60,000 to €100,000 | 17% | Over €100,000 | 8% |
|   |   | Over €100,000 | 28% |  |  |

*PSPR on foot of Pay and Pensions Act 2017 (completion of unwinding process)*

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| **1 January 2019 - 31 December 2019** |  | **1 January 2020 – 30 June 2021** |
| Pre-March 2012 Pensions | Post-Feb 2012 Pensions |  | Pre-March 2012 Pensions | Post-Feb 2012 Pensions |
| Band (€) | Reduction (%) | Band (€) | Reduction (%) |  | Band (€) | Reduction (%) | Band (€) | Reduction (%) |
| Up to €39,000 | Exempt | Up to €60,000 | Exempt |  | Up to €54,000 | Exempt | Up to €60,000 | Exempt |
| €39,000 to €60,000 | 12% | €60,000 to €100,000 | 3% |  | €54,000 to €60,000 | 12% | €60,000 to €100,000 | 1% |
| €60,000 to €100,000 | 17% | Over €100,000 | 8% |  | €60,000 to €100,000 | 17% | Over €100,000 | 6% |
| Over €100,000 | 28% |   |   |  | Over €100,000 | 28% |   |   |

Completion of operation of PSPR from 1 July 2021