An Roinn Breisoideachais agus Ardoideachais,
Taighde, Nuálaíochta agus Eolaíoctha
Department of Further and Higher Education,
Research, Innovation and Science

Calculation of pension benefits for job sharers and other part time employees

In accordance with the rules of higher education sector closed schemes and Model Schemes, pension benefits are calculated based on final pensionable salary.

Therefore, in the case of job sharers and other part time employees who hold pensionable allowances, the full value of their allowance(s) should be used for pension calculations.

Where averaging applies, the full value of the allowance(s) should be used when applying the relevant average in order to calculate the final pensionable salary.

Please also refer to the appropriate section of your Institution's Superannuation Scheme Explanatory Booklet.

Sectoral Pensions Unit
DFHERIS
October 2025

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