



Cúntóir Feidhmiúcháin Stiúrthóir Náisiúnta AD  
Seirbhísí Roinnte AD, AD Náisiúnta

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12<sup>th</sup> August 2024

Deputy Danny Healy-Rae  
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Dear Deputy Healy Rae

**RE:PQ32615 Retired HSE workers who were asked to come back to work during Covid and who were then asked to continue working full time and advised that this would not affect their pension are now getting tax bills on their overall income including their pensions, they were not sent any notification about this, previously they were able to work nineteen and half hours and their pensions were not affected**

The Health Service Executive has been requested to reply directly to you in the context of the above Parliamentary Question, submitted by you to the Minister for Health. This matter has been referred to me for response on behalf of the HSE.

A new circular in relation to pension abatement – 24 /2022 – Guidance on the application of abatement of Public Service Occupational Pension, was issued by DPER in December 2022. This circular necessitated a change in the calculation for abatement in relation to individuals in receipt of public service pensions from civil and public service bodies, who are rehired by the HSE.

The taxation of income resulting from receipt of Pension or Salary from being rehired are subject to statutory deductions as outlined by the Revenue Authority. Any query in relation to taxation of Income should be directed to them as we are advised of any tax cutoff points / credits to be applied to the payment of the HSE pension.

If you require any further information, please do not hesitate to contact me.

Yours sincerely

Eileen Winnington  
Assistant National Director of HR