



# Report of Suspected Non-Remittance/Non-Payment of Contributions

## 1. CONTACT DETAILS OF THE VARIOUS PARTIES INVOLVED

### (a) PERSON COMPLETING THIS REPORT

Report completed by:		Your role in relation to Scheme/Trust RAC/PRSA:	
Organisation:		Address:	
Telephone Number:		Email Address:	

### (b) LIFE OFFICE/ADMINISTRATOR ASSOCIATED WITH THE SCHEME/TRUST RAC/PRSA (if different from above)

Name:		Role in relation to Scheme/Trust RAC/PRSA:	
Organisation:		Address:	
Telephone Number:		Email Address:	

### (c) BROKER/INTERMEDIARY ASSOCIATED WITH THE SCHEME/TRUST RAC/PRSA (if different from above)

Name:		Role in relation to Scheme/Trust RAC/PRSA:	
Organisation:		Address:	
Telephone Number:		Email Address:	

## 2. SCHEME/TRUST RAC/PRSA DETAILS AND EMPLOYER DETAILS (if different from above)

	Occupational Pension Scheme/ Trust RAC	PRSA
PB Number (occupational pension scheme/Trust RAC only) or PRSA account number:		
Scheme/Trust RAC/PRSA name :		
Principal Employer Name:		
Is employer in liquidation/receivership/dissolved or have they ceased trading?		

Last known address of employer:		
Companies Registration Office (CRO) number if known:		
Principal employer type (sole trader, partnership, Ltd company, DAC etc.):		
Role & Contact details of the representative of the employer you are dealing with:		
Trustee Name/s:		Not applicable
Trustee Address/es:		Not applicable

### 3. PRELIMINARY CONTRIBUTION ANALYSIS

Insert an estimate of the total arrears due:			
	<b>Employer:</b>	<b>Employee:</b>	<b>AVC:</b>
	€	€	€
List the months for which contributions are outstanding. (This should comprise a period of at least 3 months since last contributions were received.)			
List the numbers of affected employee(s)			
Outline below any relevant details regarding changes in the membership of which you are aware or other additional relevant information concerning the above:			
<i>Please note that the Pensions Authority may request a more detailed reconciliation of contributions in the future</i>			

#### 4. FURTHER INFORMATION REQUIRED

**(a) Explain when and how you became aware that there is an issue with non-remittance of employee and/or employer contributions. Please indicate whether an employee or any other person has complained about non-payment. Have you had any contact with the employer or trustee in relation this?**

**(b) Have you investigated the possibility that contributions may have been re-directed to another party (e.g. intermediary or other department within your organisation) – please give details.**

**(c) Were the arrears accumulated as a result of a payment error (e.g. direct debit) or unallocated monies being returned? If yes, please give details.**

**(d) Is there evidence to indicate that contributions were deducted from salary e.g. payslip? If so, attach copy.**

**(e) Outline the reason (if any) given by the employer for non-remittance (of employee contributions) and non-payment (of employer contributions).**

**(f) Has the employer offered any solution to paying outstanding contributions? If yes, give details.**

**(g) Are you aware of any other associated employers/pension schemes/Trust RACs/PRsAs linked with this employer?**

<b>(h) Communications issued to relevant parties regarding non-remittance, obligations etc. See Guidance Notes on what communication should be issued.</b>	<b>Yes</b>	<b>No</b>
(a) Has any communication been sent to the employer?		
(b) Has any communication been sent to the employee?		
(c) Has any communication been sent to the trustee (even where the employer is the trustee)?		
(d) Has any communication been sent to the financial adviser?		

If you have answered 'No' to any of the above and /or you haven't enclosed copies of communication issued, please explain why not here:

**(i) Give any other information which you feel is relevant and which has not already been covered above.**

## 5. CHECKLIST FOR ENCLOSURES TO THE AUTHORITY

### DOCUMENTATION/CONFIRMATION REQUIRED

**Yes or  
No**

Is evidence of deduction/non-remittance (if available) enclosed e.g. payslips?

Is the document in which the employer agreed to pay and remit contributions enclosed? e.g. trust declaration/application form/contract (salary deduction facility certificate for PRSAs)?

Are signed copies of all reminders, correspondence, notes of telephone conversations with the employer/trustee/members/contributors/policyholder/third party (as appropriate) in relation to the issue enclosed?

Does this report contain all relevant information on the issue which is available to your organisation?

## 6. DECLARATION

I declare that the information given in this report is correct to the best of my knowledge and that any relevant information that becomes available in the future will be submitted to the Pensions Authority as soon as possible.

**Signed:** \_\_\_\_\_

**Date:** \_\_\_\_\_