



An tÚdarás Pinsean  
The Pensions Authority

Recd. 28/03/17

Mr. Michael McNamara  
Hon. Secretary ESB Retired Staff Association  
Ebilou  
Loughlinstown  
Celbridge  
Co Kildare

27 March 2017

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**Re: ESBRSA enquiry regarding the Government pension levy**

Dear Mr McNamara,

Your letter of 14 March 2017 to Mr. Brendan Kennedy has been referred for my attention.

As with any statutory office holder, the functions of the Pensions Regulator are set out in the legislation that established that office (in this case the Pensions Act 1990) and he is obliged to carry out his functions in accordance with that legislation.

As neither the Pensions Regulator nor the Pensions Authority have any role in respect of the pension levy, it would be inappropriate for us to comment on legislation that is in force and enjoys the presumption of constitutionality. The introduction of any taxes and levies such as the pension levy on private pension funds are matters for the Government and the Oireachtas. Furthermore, any questions as to the constitutionality of legislation are solely the reserve of the courts and therefore it is not appropriate for us to comment.

I trust this information is of benefit and if you have any further questions please do not hesitate to contact us.

Yours sincerely,

David Malone  
Head of Operations