



Letter of Compliance

The Construction Workers' Pension Scheme (CWPS) is a multi-employer occupational pension scheme, and membership of CWPS satisfies the conditions of the Sectoral Employment Orders for the construction and mechanical engineering, building services, and electrical sectors in respect of pension, sick pay, and death in service benefits for all workers registered with CWPS. Confirmation of CWPS membership is issued in the format of a Letter of Compliance (LOC).

CWPS will issue an LOC to confirm that pension contributions are paid to CWPS in respect of a firm's currently registered employees in accordance with the Scheme rules.

How to apply for a Letter of Compliance

- Step 1** All pension contributions due to CWPS must be paid up to date for all your registered employees in accordance with the Scheme rules.
- Step 2** Evidence of Compliance for the previous tax year should be provided to CWPS by **31st March** to avoid delay. Evidence of Compliance should be in the form of an auditor or accountant's letter —See overleaf for guidelines on auditor/accountant's letter.
- Step 3** Submit your request for a LOC
 -  Using the Employer Online section of the CWPS website: www.cwps.ie (See overleaf for more details.)
 -  Send an email request to: loc@cwps.ie
- Step 4** The name of the project, public body/contract or client must be supplied to CWPS at the time of your LOC request.

A Letter of Compliance:

! Important information

- > is only issued after compliance has been verified by CWPS.
- > is issued in respect of a particular named contract or client.
- > has a security hologram on the top right-hand side.
- > is issued within three working days once compliance is verified by CWPS.
- > The LOC is issued only by post or as a non-printable PDF by email. The email can be forwarded to the contractor or client.

For more information  www.cwps.ie  01 407 1437 or  loc@cwps.ie

Evidence of Compliance

Evidence of Compliance is a letter from your auditor or accountant confirming that all pension contributions for the previous tax year for all your employees registered in CWPS have been paid in full to CWPS.

! Your Evidence of Compliance must be sent to CWPS on or before 31st March before any Letters Of Compliance can be issued.

An auditor/accountant's letter must include the following:

- > Must be on headed paper, dated and signed by your auditor/accountant and addressed to, CWPS, Linden House, 4 Clonskeagh Square, Clonskeagh Road, Dublin 14, D14 FH90.
- > If you are a Limited Company or a Designated Activity Company the letter must confirm that the firm acts as auditor to your company.
- > If your company is audit exempt, your accountant must confirm that your company is audit exempt and that they act as accountant to your company.
- > If you are a sole trader/partnership, your accountant must confirm they act as your accountant.

! In all cases, the letter must confirm that, based on the information supplied, all pension contributions which have been deducted from employees' wages in respect of CWPS, have been paid in full to CWPS for the relevant year i.e. year ending 31st December 2024.

Any disclaimers on the auditor/accountant's letter will not be accepted by CWPS.

Apply for a Letter of Compliance online

If you are already a user of our CWPS Employer Online service, you can now apply for an LOC using this service. You can also submit your Evidence of Compliance in respect of the previous tax year to speed your application.

If you want to avail of our online service please contact our CWPS team at:

Phone: 01 4071488 | Email: Opssupport@cwps.ie
Website: www.cwps.ie/Employerlogin

 **A full policy document is available on request.**

For more information  www.cwps.ie  01 407 1437 or  loc@cwps.ie

