
STATUTORY RULES OF NORTHERN IRELAND

2000 No. 177

**Local Government Pension Scheme
Regulations (Northern Ireland) 2000**

Part E

Death Grants

Death of a member

Death grant: members in service

E1.—(1) If at the time of his death a person was a member, there shall be paid a lump sum death grant in accordance with regulation E8.

(2) Where paragraph (1) applies the amount of the death grant is the greater of—

- (a) twice the deceased's pensionable remuneration, or
- (b) three eightieths of his pensionable remuneration multiplied by the length in years of his period of membership,

less, in a case where a surviving spouse's long-term pension is payable under Part F, the appropriate amount to be calculated under regulation E5.

Death of a deferred pensioner

Death grant: deferred pensioners

E2.—(1) If at the time of his death a person—

- (a) was in local government employment and had a statutory pension entitlement, but was not a member by virtue of a notification under regulation B11(2) (leaving the Scheme), or
- (b) was entitled to preserved benefits,

there shall be paid a lump sum death grant in accordance with regulation E8.

(2) Where paragraph (1) applies the amount of the death grant is three eightieths of the deceased's pensionable remuneration, multiplied by the length in years of the period of membership taken into account in calculating his retirement pension, less, in a case where a surviving spouse's long-term pension is payable under Part F, the appropriate amount to be deducted under regulation E5.

Death of a pensioner

Death grant: pensioners with 10 years' or more membership

E3.—(1) If at the time of his death a person—

- (a) was entitled to receive payments in respect of a retirement pension calculated by reference to a period of membership of 10 years or more (other than a pension under regulation D16 or D18), or
- (b) would have been so entitled but for the operation of Schedule D5 (re-employed pensioners),

there shall be paid a lump sum death grant in accordance with regulation E8.

(2) Where the deceased became entitled to the retirement pension otherwise than by virtue of regulation D9 or D11, the amount of the death grant is the greater of—

- (a) the deceased's pensionable remuneration, and
- (b) three eighths of his pensionable remuneration, multiplied by the length in years of the period of membership taken into account in calculating his retirement pension,

reduced by the total of—

- (i) any retirement grant paid to him;
- (ii) any payments which were or, apart from any reduction under regulation H2 (national insurance) or Schedule D5 (re-employed pensioners) or partial surrender under regulation D14, would have been made to him in respect of retirement pension, and
- (iii) if a surviving spouse's long-term pension is payable under Part F, the appropriate amount to be deducted under regulation E5.

(3) Where the deceased became entitled to the retirement pension by virtue of regulation D9 or D11, the amount of the death grant is the greater of—

- (a) the amount mentioned in paragraph (2)(b) (less the relevant deductions), and
- (b) such proportion of the amount of the deceased's pensionable remuneration (after subtracting the amount of the relevant deductions) as the length in years of the period of membership taken into account in calculating his retirement pension bears to the length in years of the period of membership he would have had at his NRD.

(4) In paragraph (3) "the relevant deductions" means the sum of—

- (a) the amount that would be the appropriate amount under regulation E5(2) or (3) if that regulation applied, and
- (b) the total of any payments made to him in respect of retirement pension and retirement grant.

Death grant: pensioners with less than 10 years' membership

E4.—(1) If at the time of his death a person—

- (a) was entitled to receive payments in respect of a retirement pension calculated by reference to a period of membership of less than 10 years (excluding a pension to which he would not be entitled apart from regulation D16 or D18), or
- (b) would have been so entitled but for the operation of Schedule D5 (re-employed pensioners),

there shall be paid a lump sum death grant in accordance with regulation E8.

(2) The amount of the death grant payable under paragraph (1) in a case where—

- (a) the deceased became entitled to the retirement pension by virtue of regulation D9 or D11; and
- (b) the period of membership that would have been taken into account in calculating a retirement pension if he had remained in his local government employment until his NRD is 10 years or more,

is the greater of—

- (i) three eightieths of his pensionable remuneration, multiplied by the length in years of the period of membership taken into account in calculating his retirement pension (less the relevant deductions), and
- (ii) such proportion of the amount of the deceased's pensionable remuneration (after subtracting the amount of the relevant deductions) as the length in years of the period of membership taken into account in calculating his retirement pension bears to the length in years of the period of membership he would have had at his NRD;

and in this paragraph “the relevant deductions” has the same meaning as in regulation E3(4).

(3) The amount of the death grant payable under paragraph (1) in a case where the deceased became entitled to the retirement pension otherwise than by virtue of regulation D9 or D11 or of regulation E2(1)(e) of the 1992 regulations, is an amount equal to the total amount that would (or would but for Schedule D5 (re-employed pensioners) or his death, or both) have been paid to him by way of retirement pension for the first 5 years after he became (or would but for Schedule D5 have become) entitled to receive payments in respect of the pension, reduced—

- (a) by the total of any payments made to him in respect of retirement pension, or
- (b) where the pension—
 - (i) was reduced under regulation D13 (early payment) or regulation H2 (national insurance) or Schedule D5 (re-employed pensioners), or
 - (ii) had been partially surrendered under regulation D14,by the amount which would have been paid in respect of the pension but for the reduction or surrender.

(4) The amount of the death grant payable under paragraph (1) in a case where—

- (a) the deceased became entitled to the retirement pension by virtue of regulation D9 or D11, and
- (b) the period of membership that would have been taken into account in calculating a retirement pension if he had remained in his local government employment until his NRD is less than 10 years;

is such proportion of the amount mentioned in paragraph (3) (less the total of any payments made to him in respect of retirement pension) as the length in years of the period of membership taken into account in calculating his retirement pension bears to the length in years of the period of membership he would have had at his NRD.

General provisions relating to death benefits

Surviving spouse deductions from certain death grants

E5.—(1) A death grant is reduced under this regulation by the appropriate amount if—

- (a) it is payable under regulation E1, E2 or E3(2), and
- (b) a surviving spouse's long-term pension is payable under Part F.

(2) Where—

- (a) the deceased was a man, or
- (b) the deceased was a woman who was treated as a man by virtue of paragraph 2 of Schedule F1,

the appropriate amount for the purposes of paragraph (1) is an amount equal to two eightieths of the deceased's pensionable remuneration multiplied by the length in years of any period of membership

before 1st April 1972 in respect of which the widow's, or as the case may be, widower's pension is payable under Part F.

(3) Where the deceased was a woman (other than one to whom paragraph (2)(b) applies), the appropriate amount for the purposes of paragraph (1) is an amount equal to three one hundred and sixtieths of the deceased's pensionable remuneration, multiplied by the length in years of any period—

- (a) of which notice of which was given under paragraph 1(1) of Schedule F1,
- (b) which is treated for those purposes as a period of membership before 1st April 1972, and
- (c) in respect of which a widower's pension is payable under Part F.

(4) In calculating any reduction under this regulation, no account shall be taken of any period of membership in respect of which payment under regulation C13 has been or is to be treated as having been completed.

Adjustments to death grants for certain re-employed pensioners

E6. The provisions of this Part have effect subject to Part III of Schedule D5 (separate benefits of certain persons re-employed by LGPS employers) and Part IV of that Schedule (death in further employment of such employees).

Part-timers' pensionable remuneration for certain purposes of this Part

E7. Paragraph 7 of Schedule D1 (by virtue of which a member is, in respect of any period of part-time local government employment, to be treated as having received the remuneration which would have been paid in respect of a single comparable whole-time employment) does not apply to the application of regulation D1 and that Schedule in ascertaining the deceased's pensionable remuneration for the purposes of regulation E1(2)(a), E3(2)(a) or (3)(b) or E4(2)(ii).

Nomination of beneficiary of death grant

E8.—(1) Subject to paragraph (5), the Committee shall have power, at its discretion, to pay or apply the whole or any part of the lump sum death grant payable under regulation E1(1), E2(1), E3(1) or E4(1) to or for the benefit of all or any of the surviving spouse, children, dependants, relatives, personal representatives or nominated beneficiaries of the deceased member in such shares as the Committee shall in its absolute discretion decide.

(2) The Committee may, but without being in any way bound to do so, have regard to any nomination made by the member.

(3) A nomination shall be made by notice in writing to the Committee in such form as the Committee may from time to time require and shall be revocable.

(4) A nomination shall be revoked by any subsequent nomination which complies with the requirements referred to in paragraph (3).

(5) If or to the extent that the lump sum death grant has not been paid by the expiry of the period of two years following the death of the member, it shall be paid by the Committee to his personal representatives.

(6) For the purposes of this regulation—

- (a) "member" includes a former member who is a person referred to in regulation E2(1), E3(1) or E4(1),
- (b) "nominated beneficiary" means an individual or an unincorporated or incorporated body nominated by the member in any nomination made by him in respect of the lump sum death grant which was in force at the time of his death, and

- (c) “relative” means any living individual who is—
- (i) a parent of the member or the spouse or surviving spouse of any such person, or
 - (ii) the child or remoter issue of such parent or the spouse or surviving spouse of any such person, or
 - (iii) a former spouse of the member.