
STATUTORY RULES OF NORTHERN IRELAND

2014 No. 188

The Local Government Pension Scheme
Regulations (Northern Ireland) 2014

PART 1

MEMBERSHIP, CONTRIBUTIONS AND BENEFITS

SURVIVOR BENEFITS

Survivor benefits: active members

Survivor benefits: children of active member where no pension is payable to partner of active member

45.—(1) If, on the day following the member's death, no pension is payable to a partner of an active member under regulation 41(1) (survivor benefits: partners of active members), the Committee shall close the active member's pension account and shall open a survivor member's pension account for the eligible child or children from the day following the member's death.

(2) The opening balance of a survivor member's pension account opened under paragraph (1) is the amount of pension payable to the eligible child or children, calculated in accordance with paragraph (3) or (4).

(3) The amount of pension payable under paragraph (2) where there is only one such eligible child is calculated by adding together the amounts in sub-paragraphs (a) and (b)—

- (a) the pension that the member would have been entitled to draw if—
 - (i) the member had been entitled to draw a pension on the date of the member's death;
 - (ii) the pension the member would have been able to draw on that date had not been subject to any restriction on the age at which it could be drawn, or actuarial adjustment relating to the age at which it was drawn or following a Scheme Pays Election or any pension debit applied on account of a pension sharing order;
 - (iii) the pension excluded any additional pension purchased under regulation 18 (additional pension contributions) and any additional pension awarded under regulation 32 (award of additional pension);
 - (iv) the member's earned pension had accrued at a rate of 1/240th of pensionable pay; and
 - (v) the amount of earned pension credited under regulation 113(1) (effect of acceptance of transfer value payment) had been multiplied by 49/240;
- (b) a sum equivalent to 1/240th of the member's annual assumed pensionable pay, calculated in accordance with regulation 23(4) (assumed pensionable pay) as at the date of the member's death, for each year or fraction of a year between the date of the member's death and the member's normal pension age.

(4) The amount of pension payable under paragraph (2) where there is more than one such eligible child, is calculated by adding together the amounts in sub-paragraphs (a) and (b), and is payable to those children in equal shares—

- (a) the pension that the member would have been entitled to draw if—
 - (i) the member had been entitled to draw a pension on the date of the member’s death;
 - (ii) the pension the member would have been able to draw on that date had not been subject to any restriction on the age at which it could be drawn, or actuarial adjustment relating to the age at which it was drawn or following a Scheme Pays Election or any pension debit applied on account of a pension sharing order;
 - (iii) the pension excluded any additional pension purchased under regulation 18 (additional pension contributions) and any additional pension awarded under regulation 32 (award of additional pension);
 - (iv) the member’s earned pension had accrued at a rate of 1/120th of pensionable pay; and
 - (v) the amount of earned pension credited under regulation 113(1) (effect of acceptance of transfer value payment) had been multiplied by 49/120;
- (b) a sum equivalent to 1/120th of the member’s annual assumed pensionable pay, calculated in accordance with regulation 23(4) (assumed pensionable pay) as at the date of the member’s death, for each year or fraction of a year between the date of the member’s death and the member’s normal pension age.

(5) At the point at which the number of eligible children is reduced to one, the pension payable to that child is recalculated in accordance with paragraph (3).