
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: deferred members

Death grants: deferred members and pension credit members

46.—(1) If a deferred member dies the Committee shall pay a death grant.

(2) The Committee may, at its absolute discretion, pay the death grant to or for the benefit of the member's nominee, personal representatives or any person appearing to the Committee to have been a relative or dependent of the member.

(3) The death grant is the amount the member would have been entitled to receive as retirement pension annually if—

- (a) the member had been able to draw a pension on the date the member died; and
- (b) 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,

multiplied by five.

(4) If the Committee has not made payments under paragraph (1) equalling in aggregate the member's death grant before the expiry of two years—

- (a) beginning with the member's death; or
- (b) where the Committee did not know about the member's death before the expiry of that period, beginning with the date on which the Committee could reasonably be expected to have become aware of the member's death,

it shall pay an amount equal to the shortfall to the member's personal representatives.

(5) This regulation applies to pension credit members (including persons entitled to a pension credit who die before the Committee awards a pension credit) as it applies to deferred members with the modification that for the amount of death grant calculated under paragraph (3), the amount calculated under paragraph (3)(a) and (b) is multiplied by five.

Survivor benefits: partners of deferred members

47.—(1) If a deferred member dies leaving a surviving spouse, civil partner or nominated cohabiting partner, that person is entitled to a pension which shall come into payment on the day following the member's death.

(2) The Committee shall close the deferred member's pension account and shall open a survivor member's pension account from the day following the member's death.

(3) The opening balance of the survivor member's pension account is the amount of pension payable to the survivor calculated in accordance with paragraph (4).

(4) The amount of a pension payable under paragraph (3) is calculated by adding together the pension that the member would have been entitled to draw if—

- (a) the member had been able to draw a pension on the date the member died;
- (b) 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 either relating to the age at which it was drawn or following a Scheme pays election,
- (c) 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);
- (d) the pension included 30.625% of any additional pension purchased under regulation 19(7)(b)(i) (additional voluntary contributions);
- (e) the member's earned pension had accrued at a rate of 1/160th of pensionable pay; and
- (f) the amount of earned pension credited under regulation 113(1) (effect of acceptance of transfer value payment) had been multiplied by 49/160.

(5) If the member ceased to be an active member, became a deferred member and died all within the same Scheme year, the balance in the survivor member's pension account at the end of the Scheme year in which the survivor member's pension account was opened is adjusted at the beginning of the following Scheme year by the revaluation adjustment applicable to the Scheme year in which the survivor member's account was opened, in accordance with actuarial guidance issued by the Department.

(6) Where—

- (a) paragraph (5) applies, the revalued balance calculated under paragraph (5) is the opening balance of the survivor member's pension account for the following Scheme year;
- (b) paragraph (5) does not apply, the balance under paragraph (3) is the opening balance of the survivor member's pension account for the following Scheme year,

and, thereafter, the balance in the survivor member's pension account is adjusted each year by the index rate adjustment from the date that an increase would apply if that balance were a pension in payment to which the 1971 Act applied.

(7) If there is more than one surviving spouse, they become jointly entitled in equal shares under paragraph (1).

Survivor benefits: children of deferred members

48.—(1) If a deferred member dies leaving one or more eligible children, they are entitled to a children's pension which shall come into payment on the day following the member's death.

(2) The Committee shall open a survivor member's pension account for the eligible child or children, in accordance with regulation 49 (survivor benefits: children of deferred member where pension is payable to a partner of deferred member) or regulation 50 (survivor benefits: children of

deferred member where no pension is payable to partner of deferred member) from the day following the deferred member's death.

(3) The children's pension shall be calculated in accordance with regulation 49 or regulation 50.

(4) If the member ceased to be an active member, became a deferred member and died all within the same Scheme year, the balance in the survivor member's pension account at the end of the Scheme year in which the survivor member's pension account was opened is adjusted at the beginning of the following Scheme year by the revaluation adjustment applicable to the Scheme year in which the member died, in accordance with actuarial guidance issued by the Department.

(5) Where—

- (a) paragraph (4) applies, the revalued balance calculated under paragraph (4) is the opening balance of the survivor member's pension account for the following scheme year;
- (b) paragraph (4) does not apply, the balance under regulation 49(2) (survivor benefits: children of deferred member where pension is payable to partner of deferred member) or 50(2) (survivor benefits: children of deferred member where no pension is payable to partner of deferred member), as the case may be, is the opening balance of the survivor member's pension account for the following scheme year,

and, thereafter, the balance in the survivor member's pension account is adjusted each year by the index rate adjustment from the date that an increase would apply if that balance were a pension in payment to which the 1971 Act applied.

Survivor benefits: children of deferred member where pension is payable to partner of deferred member

49.—(1) If a pension is payable to a partner of a deferred member under regulation 47(1) (survivor benefits: partners of deferred members), the Committee 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) but if the pension payable under regulation 47(1) (survivor benefits: partners of deferred members) ceases to be paid, the pension payable to the eligible child or children is recalculated in accordance with regulation 50(3) or (4) (survivor benefits: children of deferred member where no pension is payable to partner of deferred member) as from the day following the date the pension under regulation 47(1) ceased to be paid.

(3) The amount of pension payable under paragraph (2) where there is only one such eligible child is calculated by adding together the pension that the member would have been entitled to draw if—

- (a) the member had been entitled to draw a pension on the date the member died;
- (b) 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;
- (c) 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);
- (d) the pension included 15.3125% of any pension purchased under regulation 19(7)(b)(i) (additional voluntary contributions);
- (e) the member's earned pension had accrued at a rate of 1/320th of pensionable pay; and
- (f) the amount of earned pension credited under regulation 113(1) (effect of acceptance of transfer value payment) had been multiplied by 49/320.

(4) The amount of pension payable under paragraph (2) where there is more than one such eligible child, is payable to those children in equal shares and is calculated by adding together the pension that the member would have been entitled to draw if—

- (a) the member had been entitled to draw a pension on the date of the member's death;
- (b) 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;
- (c) 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);
- (d) the pension included 30.625% of any additional pension purchased under regulation 19(7)(b)(i) (additional voluntary contributions);
- (e) the member's earned pension had accrued at a rate of 1/160th of pensionable pay; and
- (f) the amount of earned pension credited under regulation 113(1) (effect of acceptance of transfer value payment) had been multiplied by 49/160.

(5) At the point at which the number of eligible children is reduced to one, if a pension is still payable to a surviving partner under regulation 47(1) (survivor benefits: partners of deferred members), the pension payable to that eligible child is recalculated in accordance with paragraph (3) as from the day following the date the other eligible child's or children's pension ceased to be paid.

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

50.—(1) If, on the day following the member's death, no pension is payable to a partner of a deferred member under regulation 47(1) (survivor benefits: partners of deferred members), the Committee shall close the deferred 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 pension that the member would have been entitled to draw if—

- (a) the member had been entitled to draw a pension on the date the member died;
- (b) 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;
- (c) 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);
- (d) the pension included 20.41667% of any additional pension purchased under regulation 19(7)(b)(i) (additional voluntary contributions);
- (e) the member's earned pension had accrued at a rate of 1/240th of pensionable pay; and
- (f) the amount of earned pension credited under regulation 113(1) (effect of acceptance of transfer value payment) had been multiplied by 49/240.

(4) The amount of pension payable under paragraph (2) where there is more than one such eligible child, is payable to those children in equal shares and is calculated by adding together the pension that the member would have been entitled to draw if—

- (a) the member had been entitled to draw a pension on the date the member died;
- (b) 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;
- (c) 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);
- (d) the pension included 40.8333% of any additional pension purchased under regulation 19(7)(b)(i) (additional voluntary contributions);
- (e) the member's earned pension had accrued at a rate of 1/120th of pensionable pay; and
- (f) the amount of earned pension credited under regulation 113(1) (effect of acceptance of transfer value payment) had been multiplied by 49/120.

(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) as from the day following the date the other eligible child's or children's pension ceased to be paid.