
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

Death grants: active members

40.—(1) If an active member dies before attaining the age of 75 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 at any time.

(3) The death grant is three times 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.

(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 date of the member's death; or
- (b) where the Committee did not know about the member's death within 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.

Survivor benefits: partners of active members

41.—(1) If an active 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 active 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 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 either relating to the age at which it was drawn or following a Scheme Pays Election;
 - (iii) the pension excluded 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 1/160th 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 49/160;
- (b) a sum equivalent to 1/160th 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) 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 pension account was opened, in accordance with actuarial guidance issued by the Department.

(6) The revalued balance calculated under paragraph (5) is the opening balance of the survivor member's pension account for the following Scheme year and, thereafter, the balance in that 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).

Meaning of "nominated co-habiting partner"

42.—(1) "Nominated co-habiting partner" means a person nominated by a member in accordance with the terms of this regulation.

(2) A member (A) may nominate another person (B) to receive benefits under the Scheme by giving the Committee a declaration signed by both A and B that the condition in paragraph (3) has been satisfied for a continuous period of at least two years which includes the day on which the declaration is signed.

(3) The condition is that—

- (a) A is able to marry, or form a civil partnership with, B;
- (b) A and B are living together as if they were husband and wife or as if they were civil partners;
- (c) neither A nor B is living with a third person as if they were husband and wife or as if they were civil partners; and
- (d) either B is financially dependent on A or A and B are financially interdependent.

(4) A nomination has no effect if the condition in paragraph (3) has not been satisfied for a continuous period of at least two years which includes the day on which the declaration is signed.

(5) A nomination ceases to have effect if—

- (a) either A or B gives written notice of revocation to the Committee;
- (b) A makes a subsequent nomination under this regulation;

- (c) either A or B marries, forms a civil partnership or lives with a third person as if they were husband and wife or as if they were civil partners; or
 - (d) B dies.
- (6) B is A's surviving nominated partner if—
- (a) the nomination has effect at the date of A's death; and
 - (b) B satisfies the Committee that the condition in paragraph (3) was satisfied for a continuous period of at least two years immediately prior to A's death.
- (7) For the purposes of this regulation, two people of the same sex are to be regarded as living together as if they were civil partners if they would be regarded as living together as husband and wife if they were not of the same sex.
- (8) In this regulation "member" means an active member or a former active member who has become a deferred or pensioner member in accordance with these Regulations or the 2009 Regulations.

Survivor benefits: children of active members

43.—(1) If an active member dies leaving one or more eligible children, those eligible children 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 44 (survivor benefits: children of active member where pension is payable to partner of an active member) or regulation 45 (survivor benefits: children of active member where no pension is payable to partner of active member) from the day following the member's death.

(3) The children's pension shall be calculated in accordance with regulation 44 or regulation 45.

(4) 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 valuation adjustment applicable to the Scheme year in which the survivor member's pension account was opened, in accordance with actuarial guidance issued by the Department.

(5) The revalued balance calculated under paragraph (4) is the opening balance of the survivor member's pension account for the following Scheme year and, thereafter, the balance in that 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 active member where pension is payable to partner of an active member

44.—(1) If a pension is payable to a partner of an active member under regulation 41(1) (survivor benefits: partners of active 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 41(1) (survivor benefits: partners of active members) ceases to be paid, the pension payable to the eligible child or children is recalculated in accordance with regulation 45(3) or (4) as from the day following the date the pension under regulation 41(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 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 1/320th 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 49/320;
 - (b) a sum equivalent to 1/320th 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 able 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 reduction 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 1/160th 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 49/160;
 - (b) a sum equivalent to 1/160th 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, if a pension is still payable to a surviving partner under regulation 41(1) (survivor benefits: partners of active 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 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).

*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.

*Survivor benefits: pensioner members***Death grants: pensioner members**

51.—(1) If a pensioner member dies before attaining the age of 75, 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) Subject to paragraph (4), the death grant is ten times the annual amount the member would have been entitled to receive as retirement pension at the date of death if there had been no commutation under regulation 34 (election for lump sum instead of pension), reduced by the amounts of any such commuted lump sum and any pension paid to the member.

(4) Where any pension paid to a member derived from a pension credit, the death grant is ten times the annual amount the member would have been entitled to receive as that pension at the date of death if there had been no commutation under regulation 34 (election for lump sum instead of pension) reduced by the amounts of any such commuted lump sum and any pension paid to that member.

(5) 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.

Survivor benefits: partners of pensioner members

52.—(1) If a pensioner member (other than a pensioner member where the pension the member was in receipt of was derived from a pension credit) dies leaving a surviving spouse, civil partner or nominated co-habiting 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 pensioner 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 on the date of the member's death if—

- (a) the member's earned pension had accrued at a rate of 1/160th of pensionable pay;
- (b) the pension had not been subject to any actuarial adjustment relating either to the age at which it was drawn or following a Scheme Pays Election;
- (c) there had been no commutation under regulation 34 (election for lump sum instead of pension);
- (d) 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);
- (e) the pension included 30.625% of any additional pension purchased under regulation 19(7)(b)(i) (additional voluntary contributions); 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 pensioner 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 pensioner members

53.—(1) If a pensioner member (other than a pensioner member where the pension the member was in receipt of was derived from a pension credit) dies leaving one or more eligible children, the eligible children 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 54 (survivor benefits: children of pensioner member where pension is payable to a partner of pensioner member) or regulation 55 (survivor benefits: children of pensioner member where no pension is payable to a partner of pensioner member) from the day following the deferred member's death.

(3) The children's pension shall be calculated in accordance with regulation 54 or regulation 55.

(4) If the member ceased to be an active member, became a pensioner 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.

(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 54(2) or 55(2), 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 pensioner member where pension is payable to partner of pensioner member

54.—(1) If a pension is payable to a partner of a pensioner member under regulation 52(1) (survivor benefits: partners of pensioner 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 52(1) (survivor benefits: partners of pensioner members) ceases to be paid, the pension payable to the eligible child or children is recalculated in accordance with regulation 55(3) or 55(4) from the day following the date the pension under regulation 52(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 on the date of the member's death if—

- (a) the member's earned pension had accrued at a rate of 1/320th of pensionable pay;
- (b) the amount of earned pension credited under regulation 113(1) (effect of acceptance of transfer value payment) had been multiplied by 49/320;
- (c) the member's pension had not been subject to any 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;
- (d) there had been no commutation under regulation 34 (election for lump sum instead of pension);
- (e) 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); and
- (f) the pension included 15.3125% of any additional pension purchased under regulation 19(7)(b)(i) (additional voluntary contributions).

(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 on the date of the member's death if—

- (a) the member's earned pension had accrued at a rate of 1/160th of pensionable pay;
- (b) the amount of earned pension credited under regulation 113(1) (effect of acceptance of transfer value payment) had been multiplied by 49/160;
- (c) the member's pension had not been subject to any 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;
- (d) there had been no commutation under regulation 34 (election for lump sum instead of pension);
- (e) 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); and
- (f) the pension included 30.625% of any additional pension purchased under regulation 19(7)(b)(i) (additional voluntary contributions).

(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 52(1) (survivor benefits: partners of pensioner 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 pensioner member where no pension is payable to partner of pensioner member

55.—(1) If, on the day following the member's death, no pension is payable to a partner of a pensioner member under regulation 52(1) (survivor benefits: partners of pensioner members), the Committee shall close the pensioner 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 on the date of the member's death if—

- (a) the member's earned pension had accrued at a rate of 1/240th of pensionable pay;
- (b) the amount of earned pension credited under regulation 113(1) (effect of acceptance of transfer value payment) had been multiplied by 49/240;
- (c) the member's pension had not been subject to any 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;
- (d) there had been no commutation under regulation 34 (election for lump sum instead of pension);
- (e) 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); and
- (f) the pension included 20.41667% of any additional pension purchased under regulation 19(7)(b)(i) (additional voluntary contributions).

(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's earned pension had accrued at a rate of 1/120th of pensionable pay;
- (b) the amount of earned pension credited under regulation 113(1) (effect of acceptance of transfer value payment) had been multiplied by 49/120;
- (c) the member's pension had not been subject to any 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;
- (d) there had been no commutation under regulation 34 (election for lump sum instead of pension);
- (e) 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); and
- (f) the pension included 40.8333% of any additional pension purchased under regulation 19(7)(b)(i) (additional voluntary contributions).

(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 date the other child's or children's pension ceased to be paid.