
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 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.