
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

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.