STATUTORY RULES OF NORTHERN IRELAND

2014 No. 290

The Public Service (Civil Servants and Others) Pensions Regulations (Northern Ireland) 2014

PART 8

Death benefits

CHAPTER 5

Amount of lump sum death benefits

Meaning of "final pay"

128.—(1) In this Chapter, "final pay" in relation to a continuous period of pensionable service means the greater of the following amounts—

(a) the amount of a member's permanent pensionable earnings payable in respect of the 12 months ending with the last day of pensionable service;

(b) the amount of a member's pensionable earnings payable in respect of any scheme year in the 10 scheme years immediately before the last active scheme year ("the earnings year").

(2) For the purpose of determining which of the amounts mentioned in paragraph (1) is the greater—

(a) if the member's continuous period of pensionable service was less than 12 months, the amount in paragraph (1)(a) is an amount equal to the member's annualised final pay; and

(b) the amount in paragraph (1)(b) is adjusted for inflation in accordance with paragraph (3).

(3) The amount of pensionable earnings payable in respect of the earnings year is adjusted for inflation by increasing it by the same amount as that by which the annual rate of a pension of an amount equal to the amount of pensionable earnings would have been increased under the 1971 Act by the day following the last day of pensionable service if—

(a) that pension was eligible to be so increased; and

(b) the beginning date for that pension was the first day of the next scheme year after the earnings year.

(4) In this regulation, if the member is a transition member with continuity of service, "pensionable earnings" in respect of any period includes the member's pensionable earnings under the PCSPS(NI) before the closing date.