
SCOTTISH STATUTORY INSTRUMENTS

2014 No. 217

The Teachers' Pension Scheme (Scotland) Regulations 2014

PART 6

Survivor's benefits

CHAPTER 4

Surviving adult pensions

Surviving adult pensions

139.—(1) This regulation applies on the death of a person (D) if D is qualified or re-qualified for retirement benefits.

(2) A surviving adult pension becomes payable to D's surviving adult from the day after the date of D's death.

(3) A surviving adult pension is payable for life.

(4) The annual rate of the pension is to be calculated in accordance with regulations 140 and 141.

Annual rate of surviving adult pension: short-term

140.—(1) The short-term rate of surviving adult pension—

(a) applies if a member (D) dies in service or dies as a pensioner member; and

(b) is payable for the first 3 months after D's death.

(2) The short-term rate is calculated as follows—

(a) if D dies in service, it is D's annual rate of pensionable earnings as at the date of D's death (disregarding any reduction by reason of sick leave, maternity leave, paternity leave, additional paternity leave or adoption leave);

(b) if D dies as a pensioner member, it is D's annual rate of retirement pension as at the date of D's death; or

(c) if the rate calculated under sub-paragraph (a) or (b) is smaller than the annual rate calculated in accordance with regulation 141 ("long-term rate"), it is the same as the long-term rate.

(3) In this regulation, "annual rate of retirement pension" means annual rate of phased retirement earned pension or annual rate of full retirement earned pension.

Annual rate of surviving adult pension: long-term

141.—(1) The long-term rate of surviving adult pension applies—

(a) if a member (D) dies out of service; or

(b) otherwise, when the short-term rate ceases to be payable.

(2) The long-term rate of surviving adult pension is 37.5% of D's full retirement earned pension as at the date of D's death.

(3) If a pension-sharing order has taken effect, the long-term rate must be reduced by the same proportion by which D's annual rate of retirement pension as at the date of D's death was reduced or would have been reduced by that pension sharing order.

Enhancement of surviving adult pension

142.—(1) This regulation applies if a member (D) has not reached prospective normal pension age and—

- (a) dies in service; or
- (b) dies as a pensioner member after an ill-health pension and a total incapacity pension become payable to D.

(2) If this regulation applies, the long-term rate of surviving adult pension is 37.5% of the sum of the following amounts—

- (a) the amount of D's accrued earned pension as at the date of D's death; and
- (b) the amount found by multiplying half D's prospective service (in years and fractions of a year) by 1/57th of D's annual rate of pensionable earnings as at the date of D's death.

(3) In this regulation, "D's prospective service" means the period (in years and fractions of a year) beginning with the day after the date of D's death and ending on the day on which D would have reached prospective normal pension age.