
SCOTTISH STATUTORY INSTRUMENTS

2014 No. 292

**The Teachers' Pension Scheme
(Scotland) (No. 2) Regulations 2014**

PART 6

Survivor's benefits

CHAPTER 6

Child pensions

Entitlement to child pension

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

(2) A child pension becomes payable to an eligible child of D from the day after the date of D's death.

(3) If a child is an eligible child of more than 2 members who die—

(a) the child is only entitled to payment of a child pension in respect of 2 of those members; and

(b) the 2 highest child pensions are payable.

(4) A child pension is not payable while an eligible child—

(a) is on a break from receiving full-time education; or

(b) attends a full-time vocational training course in respect of which the eligible child is paid at a rate which equals or exceeds the annual rate at which an official pension within the meaning of section 5(1) of PIA 1971 would be payable if the pension had begun, and first qualified for increases under that Act, on 1st April 2014 and had then been payable at an annual rate of £3045.

(5) A child pension ceases to be payable when the person to whom it was payable ceases to be an eligible child.

(6) If D dies in service or dies as a pensioner member, paragraphs (4) and (5) do not apply while the short-term rate of child pension is payable.

(7) The annual rate of a child pension is to be calculated in accordance with regulations 147 and 148.

Annual rate of child pension: short-term

147.—(1) The short-term rate of child pension—

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

(b) is payable as follows—

- (i) if a surviving adult pension does not become payable on D's death, for the first 6 months after D's death;
 - (ii) if a surviving adult pension becomes payable on D's death and continues to be payable for the first 3 months after D's death, for those 3 months; or
 - (iii) if a surviving adult pension becomes payable on D's death but ceases to be payable before the end of the first 3 months after D's death, for those 3 months plus the length of the period from the date on which the surviving adult pension ceased to be payable to the date 3 months after D's death.
- (2) The short term rate of child pension 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) divided by the number of D's eligible children to whom a pension is payable;
 - (b) if D dies as a pensioner member, it is D's annual rate of retirement pension payable as at the date of D's death (disregarding any reduction by virtue of a pension sharing order) divided by the number of D's eligible children to whom a pension is payable; or
 - (c) if the rate calculated under sub-paragraph (a) or (b) is smaller than the annual rate calculated in accordance with regulation 148 ("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 child pension: long-term

- 148.**—(1) The long-term rate of child 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 child pension is—
- $$\frac{R \times \text{accrued earned pension}}{EC}.$$
- (3) R is—
- (a) 37.5%, if a surviving adult pension is payable;
 - (b) 50%, if a surviving adult pension is not payable or has ceased to be payable.
- (4) In paragraph (2), "accrued earned pension" is D's accrued earned pension as at the date of D's death.
- (5) EC is—
- (a) 2, if a child pension is payable to no more than 2 eligible children; or
 - (b) the number of eligible children, if a child pension is payable to more than 2 eligible children.

Enhancement of child pension

- 149.**—(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 child pension is—

$$\frac{R \times S}{EC}$$

where—

R is—

- (i) 37.5%, if a surviving adult pension is payable;
- (ii) 50%, if a surviving adult pension is not payable or has ceased to be payable;

S is the sum of the following amounts—

- (i) the amount of D's accrued earned pension as at the date of D's death; and
- (ii) 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;

EC is—

- (i) 2, if a child pension is payable to no more than 2 eligible children; or
- (ii) the number of eligible children, if a child pension is payable to more than 2 eligible children; and

“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.