## Pensions Act (Northern Ireland) 2015

## **EXPLANATORY NOTES**

## **COMMENTARY ON SECTIONS**

Part 5 – Bereavement Support Payment

Section 29: Bereavement support payment

Section 30: Bereavement support payment: contribution condition and amendments

Section 31: Bereavement support payment: prisoners

Schedule 16: Bereavement support payment: amendments

These sections describe the entitlement criteria and supporting contribution condition for the bereavement support payment, which will replace the existing range of bereavement benefits for persons whose spouse or civil partner dies on or after the date it is introduced.

A person will be entitled to be reavement support payment if he or she is: under pensionable age at the time of his or her spouse's or civil partner's death; is ordinarily resident in Northern Ireland or other territory specified in regulations; and the contribution condition is met.

In order to meet the contribution condition the deceased spouse or civil partner must have paid Class 1 or 2 National Insurance contributions at or greater than 25 times the lower earnings limit (as defined in the Contributions and Benefits Act) for any one tax year prior to his or her death.

The contribution condition will be considered to have been met if the deceased spouse or civil partner died as a result of an industrial injury or accident, as provided for by the industrial injuries benefit legislation in the Contributions and Benefits Act.

The amount of the benefit and period the payments will cover will be prescribed in regulations. Regulations may also allow different rates of payments over different periods. If a person is pregnant or entitled to child benefit, then regulations may provide for a higher rate of payment or a longer payment period.

## These notes refer to the Pensions Act (Northern Ireland) 2015 (c.5) which received Royal Assent on 23 June 2015

Bereavement support payment will not be payable to anyone over pensionable age; if a person is entitled to be eavement support payment when he or she reaches pensionable age his or her entitlement will cease and he or she will not receive any further payments.

Regulations may disqualify prisoners from receiving bereavement support payment. This reflects the position under the current bereavement benefit scheme.

Schedule 16 details the relevant consequential amendments to existing legislation to reflect the introduction of bereavement support payment.