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STATUTORY RULES OF NORTHERN IRELAND

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**2000 No. 177**

**Local Government Pension Scheme  
Regulations (Northern Ireland) 2000**

**Part E**

**Death Grants**

***Death of a pensioner***

**Death grant: pensioners with less than 10 years' membership**

**E4.**—(1) If at the time of his death a person—

- (a) was entitled to receive payments in respect of a retirement pension calculated by reference to a period of membership of less than 10 years (excluding a pension to which he would not be entitled apart from regulation D16 or D18), or
- (b) would have been so entitled but for the operation of Schedule D5 (re-employed pensioners),

there shall be paid a lump sum death grant in accordance with regulation E8.

(2) The amount of the death grant payable under paragraph (1) in a case where—

- (a) the deceased became entitled to the retirement pension by virtue of regulation D9 or D11; and
- (b) the period of membership that would have been taken into account in calculating a retirement pension if he had remained in his local government employment until his NRD is 10 years or more,

is the greater of—

- (i) three eightieths of his pensionable remuneration, multiplied by the length in years of the period of membership taken into account in calculating his retirement pension (less the relevant deductions), and
- (ii) such proportion of the amount of the deceased's pensionable remuneration (after subtracting the amount of the relevant deductions) as the length in years of the period of membership taken into account in calculating his retirement pension bears to the length in years of the period of membership he would have had at his NRD;

and in this paragraph "the relevant deductions" has the same meaning as in regulation E3(4).

(3) The amount of the death grant payable under paragraph (1) in a case where the deceased became entitled to the retirement pension otherwise than by virtue of regulation D9 or D11 or of regulation E2(1)(e) of the 1992 regulations, is an amount equal to the total amount that would (or would but for Schedule D5 (re-employed pensioners) or his death, or both) have been paid to him by way of retirement pension for the first 5 years after he became (or would but for Schedule D5 have become) entitled to receive payments in respect of the pension, reduced—

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- (a) by the total of any payments made to him in respect of retirement pension, or
- (b) where the pension—
  - (i) was reduced under regulation D13 (early payment) or regulation H2 (national insurance) or Schedule D5 (re-employed pensioners), or
  - (ii) had been partially surrendered under regulation D14,by the amount which would have been paid in respect of the pension but for the reduction or surrender.

- (4) The amount of the death grant payable under paragraph (1) in a case where—
  - (a) the deceased became entitled to the retirement pension by virtue of regulation D9 or D11, and
  - (b) the period of membership that would have been taken into account in calculating a retirement pension if he had remained in his local government employment until his NRD is less than 10 years;

is such proportion of the amount mentioned in paragraph (3) (less the total of any payments made to him in respect of retirement pension) as the length in years of the period of membership taken into account in calculating his retirement pension bears to the length in years of the period of membership he would have had at his NRD.