
STATUTORY RULES OF NORTHERN IRELAND

2014 No. 188

**The Local Government Pension Scheme
Regulations (Northern Ireland) 2014**

PART 1

MEMBERSHIP, CONTRIBUTIONS AND BENEFITS

SURVIVOR BENEFITS

Survivor benefits: active members

Death grants: active members

40.—(1) If an active member dies ^{F1}... the Committee shall pay a death grant.

(2) The Committee may, at its absolute discretion, pay the death grant to or for the benefit of the member's nominee, personal representatives or any person appearing to the Committee to have been a relative or dependent of the member at any time.

(3) The death grant is three times the member's annual assumed pensionable pay calculated in accordance with regulation 23(4) (assumed pensionable pay) as at the date of the member's death [^{F2},but where, in the opinion of an IRMP the member was, at the date of death, wholly or temporarily in part time service or working at a lower grade, as a result of the condition that caused or contributed to the member's death, no account shall be taken of any reduction in pensionable pay due to such reduction in service as is attributable to that condition] .

^{F3}(4)

[^{F4}(5) Where an active member is also a deferred member or a pensioner member of the Scheme or both, the death grant payable upon the death of an active member shall be the higher of—

- (a) a death grant calculated in accordance with regulation 40(3); or
- (b) the aggregate of all death grants payable under regulations 46 (death grants: deferred members and pension credit members) and 51 (death grants: pensioner members),

and no other death grant shall be payable.]

Textual Amendments

F1 Words in [reg. 40\(1\)](#) omitted (with effect in accordance with [reg. 1\(2\)\(a\)](#) of the amending Rule) by virtue of [The Local Government Pension Scheme \(Amendment\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/163\)](#), [regs. 1\(1\), 8](#)

F2 Words in [reg. 40\(3\)](#) inserted (with effect in accordance with [reg. 1\(2\)](#) of the amending Rule) by [The Local Government Pension Scheme \(Amendment\) Regulations \(Northern Ireland\) 2016 \(S.R. 2016/128\)](#), [regs. 1\(1\), 14\(a\)](#)

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Local Government Pension Scheme Regulations (Northern Ireland) 2014. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- F3** Reg. 40(4) omitted (18.11.2019) by virtue of The Local Government Pension Scheme (Amendment) Regulations (Northern Ireland) 2019 (S.R. 2019/206), regs. 1(1), **68**
- F4** Reg. 40(5) inserted (with effect in accordance with reg. 1(2) of the amending Rule) by The Local Government Pension Scheme (Amendment) Regulations (Northern Ireland) 2016 (S.R. 2016/128), regs. 1(1), **14(b)**

Survivor benefits: partners of active members

41.—(1) If an active member dies leaving a surviving spouse, civil partner or ^{F5}... co-habiting partner, that person is entitled to a pension which shall come into payment on the day following the member's death.

(2) The Committee shall close the active member's pension account and shall open a survivor member's pension account from the day following the member's death.

(3) The opening balance of the survivor member's pension account is the amount of pension payable to the survivor calculated in accordance with paragraph (4).

(4) The amount of a pension payable under paragraph (3) is calculated by adding together the amounts in sub-paragraphs (a) and (b)—

- (a) the pension that the member would have been entitled to draw if—
- (i) the member had been entitled to draw a pension on the date of the member's death,
 - (ii) the pension the member would have been able to draw on that date had not been subject to any restriction on the age at which it could be drawn, or actuarial adjustment either relating to the age at which it was drawn or following a Scheme Pays Election;
 - (iii) the pension excluded additional pension purchased under regulation 18 (additional pension contributions) and any additional pension awarded under regulation 32 (award of additional pension);
 - (iv) the member's earned pension had accrued at a rate of 1/160th of pensionable pay; ^{F6}...
 - (v) the amount of earned pension credited under regulation 113(1) (effect of acceptance of transfer value payment) had been multiplied by 49/160; [^{F7}and]
 - [^{F8}(vi) the amount of earned pension credited under regulation 21(3) (councillors' pensions) of the Transitional Regulations had been multiplied by 49/160th;]
- (b) a sum equivalent to 1/160th of the member's annual assumed pensionable pay calculated in accordance with regulation 23(4) (assumed pensionable pay) as at the date of the member's death, for each year or fraction of a year between the date of the member's death and the member's normal pension age [^{F9}, but where, in the opinion of an IRMP the member was, at the date of death, wholly or temporarily in part time service or working at a lower grade as a result of the condition that caused or contributed to the member's death, no account shall be taken of any reduction in pensionable pay due to such reduction in service as is attributable to that condition.]

(5) The balance in the survivor member's pension account at the end of the Scheme year in which the survivor member's pension account was opened is adjusted at the beginning of the following Scheme year by the revaluation adjustment applicable to the Scheme year in which the survivor member's pension account was opened, in accordance with actuarial guidance issued by the Department.

(6) The revalued balance calculated under paragraph (5) is the opening balance of the survivor member's pension account for the following Scheme year and, thereafter, the balance in that survivor member's pension account is adjusted each year by the index rate adjustment from the date that an increase would apply if that balance were a pension in payment to which the 1971 Act applied.

(7) If there is more than one surviving spouse, they become jointly entitled in equal shares under paragraph (1).

Textual Amendments

- F5** Word in reg. 41(1) omitted (with effect in accordance with reg. 1(2)(c) of the amending Rule) by virtue of The Local Government Pension Scheme (Amendment) Regulations (Northern Ireland) 2019 (S.R. 2019/206), regs. 1(1), **23**
- F6** Word in reg. 41(4)(a)(iv) deleted (with effect in accordance with reg. 1(2) of the amending Rule) by The Local Government Pension Scheme (Amendment) Regulations (Northern Ireland) 2016 (S.R. 2016/128), regs. 1(1), **15(a)**
- F7** Word in reg. 41(4)(a)(v) inserted (with effect in accordance with reg. 1(2) of the amending Rule) by The Local Government Pension Scheme (Amendment) Regulations (Northern Ireland) 2016 (S.R. 2016/128), regs. 1(1), **15(b)**
- F8** Reg. 41(4)(a)(vi) inserted (with effect in accordance with reg. 1(2) of the amending Rule) by The Local Government Pension Scheme (Amendment) Regulations (Northern Ireland) 2016 (S.R. 2016/128), regs. 1(1), **15(c)**
- F9** Words in reg. 41(4)(b) inserted (with effect in accordance with reg. 1(2) of the amending Rule) by The Local Government Pension Scheme (Amendment) Regulations (Northern Ireland) 2016 (S.R. 2016/128), regs. 1(1), **15(d)**

Meaning of “nominated co-habiting partner”

^{F10}42.

Textual Amendments

- F10** Reg. 42 omitted (with effect in accordance with reg. 1(2)(c) of the amending Rule) by virtue of The Local Government Pension Scheme (Amendment) Regulations (Northern Ireland) 2019 (S.R. 2019/206), regs. 1(1), **24**

Survivor benefits: children of active members

43.—(1) If an active member dies leaving one or more eligible children, those eligible children are entitled to a children's pension which shall come into payment on the day following the member's death.

(2) The Committee shall open a survivor member's pension account for the eligible child or children, in accordance with regulation 44 (survivor benefits: children of active member where pension is payable to partner of an active member) or regulation 45 (survivor benefits: children of active member where no pension is payable to partner of active member) from the day following the member's death.

(3) The children's pension shall be calculated in accordance with regulation 44 or regulation 45.

(4) The balance in the survivor member's pension account, at the end of the Scheme year in which the survivor member's pension account was opened, is adjusted at the beginning of the following Scheme year by the valuation adjustment applicable to the Scheme year in which the survivor member's pension account was opened, in accordance with actuarial guidance issued by the Department.

(5) The revalued balance calculated under paragraph (4) is the opening balance of the survivor member's pension account for the following Scheme year and, thereafter, the balance in that survivor

member's pension account is adjusted each year by the index rate adjustment from the date that an increase would apply if that balance were a pension in payment to which the 1971 Act applied.

[^{F11}(6) The Committee may pay the whole or part of a children's pension to a person other than the eligible child, to be applied for the benefit of such one or more eligible children as the Committee may direct.]

Textual Amendments

F11 [Reg. 43\(6\)](#) inserted (1.4.2015) by [The Local Government Pension Scheme \(Amendment No. 2\) Regulations \(Northern Ireland\) 2015 \(S.R. 2015/162\)](#), regs. 1(2), **12**

Survivor benefits: children of active member where pension is payable to partner of an active member

44.—(1) If a pension is payable to a partner of an active member under regulation 41(1) (survivor benefits: partners of active members), the Committee shall open a survivor member's pension account for the eligible child or children from the day following the member's death.

(2) The opening balance of a survivor member's pension account opened under paragraph (1) is the amount of pension payable to the eligible child or children calculated in accordance with paragraph (3) or (4), but if the pension payable under regulation 41(1) (survivor benefits: partners of active members) ceases to be paid, the pension payable to the eligible child or children is recalculated in accordance with regulation 45(3) or (4) as from the day following the date the pension under regulation 41(1) ceased to be paid.

(3) The amount of pension payable under paragraph (2) where there is only one such eligible child is calculated by adding together the amounts in sub-paragraphs (a) and (b)—

- (a) the pension that the member would have been entitled to draw if—
 - (i) the member had been entitled to draw a pension on the date of the member's death;
 - (ii) the pension the member would have been able to draw on that date had not been subject to any restriction on the age at which it could be drawn, or actuarial adjustment relating to the age at which it was drawn, or following a Scheme Pays Election, or any pension debit applied on account of a pension sharing order;
 - (iii) the pension excluded any additional pension purchased under regulation 18 (additional pension contributions) and any additional pension awarded under regulation 32 (award of additional pension);
 - (iv) the member's earned pension had accrued at a rate of 1/320th of pensionable pay; and
 - (v) the amount of earned pension credited under regulation 113(1) (effect of acceptance of transfer value payment) had been multiplied by 49/320;
- (b) a sum equivalent to 1/320th of the member's annual assumed pensionable pay calculated in accordance with regulation 23(4) (assumed pensionable pay) as at the date of the member's death, for each year or fraction of a year between the date of the member's death and the member's normal pension age [^{F12}, but where, in the opinion of an IRMP the member was, at the date of death, wholly or temporarily in part time service or working at a lower grade as a result of the condition that caused or contributed to the member's death, no account shall be taken of any reduction in pensionable pay due to such reduction in service as is attributable to that condition.]

(4) The amount of pension payable under paragraph (2) where there is more than one such eligible child, is calculated by adding together the amounts in sub-paragraphs (a) and (b), and is payable to those children in equal shares—

- (a) the pension that the member would have been entitled to draw if—
 - (i) the member had been able to draw a pension on the date of the member's death;
 - (ii) the pension the member would have been able to draw on that date had not been subject to any restriction on the age at which it could be drawn, or actuarial reduction relating to the age at which it was drawn or following a Scheme Pays Election or any pension debit applied on account of a pension sharing order;
 - (iii) the pension excluded any additional pension purchased under regulation 18 (additional pension contributions) and any additional pension awarded under regulation 32 (award of additional pension);
 - (iv) the member's earned pension had accrued at a rate of 1/160th of pensionable pay; and
 - (v) the amount of earned pension credited under regulation 113(1) (effect of acceptance of transfer value payment) had been multiplied by 49/160;
- (b) a sum equivalent to 1/160th of the member's annual assumed pensionable pay calculated in accordance with regulation 23(4) (assumed pensionable pay) as at the date of the member's death, for each year or fraction of a year between the date of the member's death and the member's normal pension age [F13, but where, in the opinion of an IRMP the member was, at the date of death, wholly or temporarily in part time service or working at a lower grade as a result of the condition that caused or contributed to the member's death, no account shall be taken of any reduction in pensionable pay due to such reduction in service as is attributable to that condition.]

(5) At the point at which the number of eligible children is reduced to one, if a pension is still payable to a surviving partner under regulation 41(1) (survivor benefits: partners of active members), the pension payable to that eligible child is recalculated in accordance with paragraph (3) as from the day following the date the other eligible child's or children's pension ceased to be paid.

Textual Amendments

- F12** Words in [reg. 44\(3\)\(b\)](#) inserted (with effect in accordance with reg. 1(2) of the amending Rule) by [The Local Government Pension Scheme \(Amendment\) Regulations \(Northern Ireland\) 2016 \(S.R. 2016/128\)](#), regs. 1(1), **16**
- F13** Words in [reg. 44\(4\)\(b\)](#) inserted (with effect in accordance with reg. 1(2) of the amending Rule) by [The Local Government Pension Scheme \(Amendment\) Regulations \(Northern Ireland\) 2016 \(S.R. 2016/128\)](#), regs. 1(1), **16**

Survivor benefits: children of active member where no pension is payable to partner of active member

45.—(1) If, on the day following the member's death, no pension is payable to a partner of an active member under regulation 41(1) (survivor benefits: partners of active members), the Committee shall close the active member's pension account and shall open a survivor member's pension account for the eligible child or children from the day following the member's death.

(2) The opening balance of a survivor member's pension account opened under paragraph (1) is the amount of pension payable to the eligible child or children, calculated in accordance with paragraph (3) or (4).

(3) The amount of pension payable under paragraph (2) where there is only one such eligible child is calculated by adding together the amounts in sub-paragraphs (a) and (b)—

- (a) the pension that the member would have been entitled to draw if—
 - (i) the member had been entitled to draw a pension on the date of the member's death;

- (ii) the pension the member would have been able to draw on that date had not been subject to any restriction on the age at which it could be drawn, or actuarial adjustment relating to the age at which it was drawn or following a Scheme Pays Election or any pension debit applied on account of a pension sharing order;
 - (iii) the pension excluded any additional pension purchased under regulation 18 (additional pension contributions) and any additional pension awarded under regulation 32 (award of additional pension);
 - (iv) the member's earned pension had accrued at a rate of 1/240th of pensionable pay; and
 - (v) the amount of earned pension credited under regulation 113(1) (effect of acceptance of transfer value payment) had been multiplied by 49/240;
- (b) a sum equivalent to 1/240th of the member's annual assumed pensionable pay, calculated in accordance with regulation 23(4) (assumed pensionable pay) as at the date of the member's death, for each year or fraction of a year between the date of the member's death and the member's normal pension age [^{F14}, but where, in the opinion of an IRMP the member was, at the date of death, wholly or temporarily in part time service or working at a lower grade as a result of the condition that caused or contributed to the member's death, no account shall be taken of any reduction in pensionable pay due to such reduction in service as is attributable to that condition.]
- (4) The amount of pension payable under paragraph (2) where there is more than one such eligible child, is calculated by adding together the amounts in sub-paragraphs (a) and (b), and is payable to those children in equal shares—
- (a) the pension that the member would have been entitled to draw if—
 - (i) the member had been entitled to draw a pension on the date of the member's death;
 - (ii) the pension the member would have been able to draw on that date had not been subject to any restriction on the age at which it could be drawn, or actuarial adjustment relating to the age at which it was drawn or following a Scheme Pays Election or any pension debit applied on account of a pension sharing order;
 - (iii) the pension excluded any additional pension purchased under regulation 18 (additional pension contributions) and any additional pension awarded under regulation 32 (award of additional pension);
 - (iv) the member's earned pension had accrued at a rate of 1/120th of pensionable pay; and
 - (v) the amount of earned pension credited under regulation 113(1) (effect of acceptance of transfer value payment) had been multiplied by 49/120;
 - (b) a sum equivalent to 1/120th of the member's annual assumed pensionable pay, calculated in accordance with regulation 23(4) (assumed pensionable pay) as at the date of the member's death, for each year or fraction of a year between the date of the member's death and the member's normal pension age [^{F15}, but where, in the opinion of an IRMP the member was, at the date of death, wholly or temporarily in part time service or working at a lower grade as a result of the condition that caused or contributed to the member's death, no account shall be taken of any reduction in pensionable pay due to such reduction in service as is attributable to that condition.]
- (5) At the point at which the number of eligible children is reduced to one, the pension payable to that child is recalculated in accordance with paragraph (3).

Textual Amendments

- F14** Words in [reg. 45\(3\)\(b\)](#) inserted (with effect in accordance with reg. 1(2) of the amending Rule) by [The Local Government Pension Scheme \(Amendment\) Regulations \(Northern Ireland\) 2016 \(S.R. 2016/128\)](#), regs. 1(1), **17**
- F15** Words in [reg. 45\(4\)\(b\)](#) inserted (with effect in accordance with reg. 1(2) of the amending Rule) by [The Local Government Pension Scheme \(Amendment\) Regulations \(Northern Ireland\) 2016 \(S.R. 2016/128\)](#), regs. 1(1), **17**

Survivor benefits: deferred members

Death grants: deferred members and pension credit members

46.—(1) If a deferred member dies the Committee shall pay a death grant.

(2) The Committee may, at its absolute discretion, pay the death grant to or for the benefit of the member's nominee, personal representatives or any person appearing to the Committee to have been a relative or dependent of the member.

(3) The death grant is the amount the member would have been entitled to receive as retirement pension annually if—

- (a) the member had been able to draw a pension on the date the member died; and
- (b) the pension the member would have been able to draw on that date had not been subject to any restriction on the age at which it could be drawn, or actuarial adjustment relating to the age at which it was drawn,

multiplied by five.

^{F16}(4)

(5) This regulation applies to pension credit members (including persons entitled to a pension credit who die before the Committee awards a pension credit) as it applies to deferred members with the modification that for the amount of death grant calculated under paragraph (3), the amount calculated under paragraph (3)(a) and (b) is multiplied by [^{F17}three] .

[^{F18}(5) This regulation shall apply to pension credit members as it applies to deferred members, subject to paragraph (6).

(6) Where a person entitled to a pension credit dies before the Committee awards a pension credit, the calculation of the death grant under paragraph (3), shall be modified so that the multiplier is three.]

Textual Amendments

- F16** [Reg. 46\(4\)](#) omitted (18.11.2019) by virtue of [The Local Government Pension Scheme \(Amendment\) Regulations \(Northern Ireland\) 2019 \(S.R. 2019/206\)](#), regs. 1(1), **69(a)**
- F17** Word in [reg. 46\(5\)](#) substituted (1.4.2015) by [The Local Government Pension Scheme \(Amendment No. 2\) Regulations \(Northern Ireland\) 2015 \(S.R. 2015/162\)](#), regs. 1(2), **13**
- F18** [Reg. 46\(5\)\(6\)](#) substituted (with effect in accordance with reg. 1(2)(c) of the amending Rule) by [The Local Government Pension Scheme \(Amendment\) Regulations \(Northern Ireland\) 2019 \(S.R. 2019/206\)](#), regs. 1(1), **69(b)**

Survivor benefits: partners of deferred members

47.—(1) If a deferred member dies leaving a surviving spouse, civil partner or ^{F19}... co-habiting partner, that person is entitled to a pension which shall come into payment on the day following the member's death.

(2) The Committee shall close the deferred member's pension account and shall open a survivor member's pension account from the day following the member's death.

(3) The opening balance of the survivor member's pension account is the amount of pension payable to the survivor calculated in accordance with paragraph (4).

(4) The amount of a pension payable under paragraph (3) is calculated by adding together the pension that the member would have been entitled to draw if—

- (a) the member had been able to draw a pension on the date the member died;
- (b) the pension the member would have been able to draw on that date had not been subject to any restriction on the age at which it could be drawn, or actuarial adjustment either relating to the age at which it was drawn or following a Scheme pays election,
- (c) the pension excluded any additional pension purchased under regulation 18 (additional pension contributions) and any additional pension awarded under regulation 32 (award of additional pension);
- (d) the pension included 30.625% of any additional pension purchased under regulation 19(7)(b)(i) (additional voluntary contributions);
- (e) the member's earned pension had accrued at a rate of 1/160th of pensionable pay; and
- (f) the amount of earned pension credited under regulation 113(1) (effect of acceptance of transfer value payment) had been multiplied by 49/160.

(5) If the member ceased to be an active member, became a deferred member and died all within the same Scheme year, the balance in the survivor member's pension account at the end of the Scheme year in which the survivor member's pension account was opened is adjusted at the beginning of the following Scheme year by the revaluation adjustment applicable to the Scheme year in which the survivor member's account was opened, in accordance with actuarial guidance issued by the Department.

(6) Where—

- (a) paragraph (5) applies, the revalued balance calculated under paragraph (5) is the opening balance of the survivor member's pension account for the following Scheme year;
- (b) paragraph (5) does not apply, the balance under paragraph (3) is the opening balance of the survivor member's pension account for the following Scheme year,

and, thereafter, the balance in the survivor member's pension account is adjusted each year by the index rate adjustment from the date that an increase would apply if that balance were a pension in payment to which the 1971 Act applied.

(7) If there is more than one surviving spouse, they become jointly entitled in equal shares under paragraph (1).

Textual Amendments

F19 Word in [reg. 47\(1\)](#) omitted (with effect in accordance with [reg. 1\(2\)\(c\)](#) of the amending Rule) by virtue of [The Local Government Pension Scheme \(Amendment\) Regulations \(Northern Ireland\) 2019 \(S.R. 2019/206\)](#), [regs. 1\(1\), 25](#)

Survivor benefits: children of deferred members

48.—(1) If a deferred member dies leaving one or more eligible children, they are entitled to a children's pension which shall come into payment on the day following the member's death.

(2) The Committee shall open a survivor member's pension account for the eligible child or children, in accordance with regulation 49 (survivor benefits: children of deferred member where pension is payable to a partner of deferred member) or regulation 50 (survivor benefits: children of deferred member where no pension is payable to partner of deferred member) from the day following the deferred member's death.

(3) The children's pension shall be calculated in accordance with regulation 49 or regulation 50.

(4) If the member ceased to be an active member, became a deferred member and died all within the same Scheme year, the balance in the survivor member's pension account at the end of the Scheme year in which the survivor member's pension account was opened is adjusted at the beginning of the following Scheme year by the revaluation adjustment applicable to the Scheme year in which the member died, in accordance with actuarial guidance issued by the Department.

(5) Where—

(a) paragraph (4) applies, the revalued balance calculated under paragraph (4) is the opening balance of the survivor member's pension account for the following scheme year;

(b) paragraph (4) does not apply, the balance under regulation 49(2) (survivor benefits: children of deferred member where pension is payable to partner of deferred member) or 50(2) (survivor benefits: children of deferred member where no pension is payable to partner of deferred member), as the case may be, is the opening balance of the survivor member's pension account for the following scheme year,

and, thereafter, the balance in the survivor member's pension account is adjusted each year by the index rate adjustment from the date that an increase would apply if that balance were a pension in payment to which the 1971 Act applied.

[^{F20}(6) The Committee may pay the whole or part of a children's pension to a person other than the eligible child, to be applied for the benefit of such one or more eligible children as the Committee may direct.]

Textual Amendments

F20 Reg. 48(6) inserted (1.4.2015) by [The Local Government Pension Scheme \(Amendment No. 2\) Regulations \(Northern Ireland\) 2015 \(S.R. 2015/162\)](#), regs. 1(2), 14

Survivor benefits: children of deferred member where pension is payable to partner of deferred member

49.—(1) If a pension is payable to a partner of a deferred member under regulation 47(1) (survivor benefits: partners of deferred members), the Committee shall open a survivor member's pension account for the eligible child or children from the day following the member's death.

(2) The opening balance of a survivor member's pension account opened under paragraph (1), is the amount of pension payable to the eligible child or children calculated in accordance with paragraph (3) or (4) but if the pension payable under regulation 47(1) (survivor benefits: partners of deferred members) ceases to be paid, the pension payable to the eligible child or children is recalculated in accordance with regulation 50(3) or (4) (survivor benefits: children of deferred member where no pension is payable to partner of deferred member) as from the day following the date the pension under regulation 47(1) ceased to be paid.

(3) The amount of pension payable under paragraph (2) where there is only one such eligible child is calculated by adding together the pension that the member would have been entitled to draw if—

- (a) the member had been entitled to draw a pension on the date the member died;
- (b) the pension the member would have been able to draw on that date had not been subject to any restriction on the age at which it could be drawn, or actuarial adjustment relating to the age at which it was drawn or following a Scheme Pays Election or any pension debit applied on account of a pension sharing order;
- (c) the pension excluded any additional pension purchased under regulation 18 (additional pension contributions) and any additional pension awarded under regulation 32 (award of additional pension);
- (d) the pension included 15.3125% of any pension purchased under regulation 19(7)(b)(i) (additional voluntary contributions);
- (e) the member's earned pension had accrued at a rate of 1/320th of pensionable pay; and
- (f) the amount of earned pension credited under regulation 113(1) (effect of acceptance of transfer value payment) had been multiplied by 49/320.

(4) The amount of pension payable under paragraph (2) where there is more than one such eligible child, is payable to those children in equal shares and is calculated by adding together the pension that the member would have been entitled to draw if—

- (a) the member had been entitled to draw a pension on the date of the member's death;
- (b) the pension the member would have been able to draw on that date had not been subject to any restriction on the age at which it could be drawn, or actuarial adjustment relating to the age at which it was drawn or following a Scheme Pays Election or any pension debit applied on account of a pension sharing order;
- (c) the pension excluded any additional pension purchased under regulation 18 (additional pension contributions) and any additional pension awarded under regulation 32 (award of additional pension);
- (d) the pension included 30.625% of any additional pension purchased under regulation 19(7)(b)(i) (additional voluntary contributions);
- (e) the member's earned pension had accrued at a rate of 1/160th of pensionable pay; and
- (f) the amount of earned pension credited under regulation 113(1) (effect of acceptance of transfer value payment) had been multiplied by 49/160.

(5) At the point at which the number of eligible children is reduced to one, if a pension is still payable to a surviving partner under regulation 47(1) (survivor benefits: partners of deferred members), the pension payable to that eligible child is recalculated in accordance with paragraph (3) as from the day following the date the other eligible child's or children's pension ceased to be paid.

Survivor benefits: children of deferred member where no pension is payable to partner of deferred member

50.—(1) If, on the day following the member's death, no pension is payable to a partner of a deferred member under regulation 47(1) (survivor benefits: partners of deferred members), the Committee shall close the deferred member's pension account and shall open a survivor member's pension account for the eligible child or children from the day following the member's death.

(2) The opening balance of a survivor member's pension account opened under paragraph (1) is the amount of pension payable to the eligible child or children, calculated in accordance with paragraph (3) or (4).

(3) The amount of pension payable under paragraph (2) where there is only one such eligible child is calculated by adding together the pension that the member would have been entitled to draw if—

- (a) the member had been entitled to draw a pension on the date the member died;
 - (b) the pension the member would have been able to draw on that date had not been subject to any restriction on the age at which it could be drawn, or actuarial adjustment relating to the age at which it was drawn or following a Scheme Pays Election or any pension debit applied on account of a pension sharing order;
 - (c) the pension excluded any additional pension purchased under regulation 18 (additional pension contributions) and any additional pension awarded under regulation 32 (award of additional pension);
 - (d) the pension included 20.41667% of any additional pension purchased under regulation 19(7)(b)(i) (additional voluntary contributions);
 - (e) the member's earned pension had accrued at a rate of 1/240th of pensionable pay; and
 - (f) the amount of earned pension credited under regulation 113(1) (effect of acceptance of transfer value payment) had been multiplied by 49/240.
- (4) The amount of pension payable under paragraph (2) where there is more than one such eligible child, is payable to those children in equal shares and is calculated by adding together the pension that the member would have been entitled to draw if—
- (a) the member had been entitled to draw a pension on the date the member died;
 - (b) the pension the member would have been able to draw on that date had not been subject to any restriction on the age at which it could be drawn, or actuarial adjustment relating to the age at which it was drawn or following a Scheme Pays Election or any pension debit applied on account of a pension sharing order;
 - (c) the pension excluded any additional pension purchased under regulation 18 (additional pension contributions) and any additional pension awarded under regulation 32 (award of additional pension);
 - (d) the pension included 40.8333% of any additional pension purchased under regulation 19(7)(b)(i) (additional voluntary contributions);
 - (e) the member's earned pension had accrued at a rate of 1/120th of pensionable pay; and
 - (f) the amount of earned pension credited under regulation 113(1) (effect of acceptance of transfer value payment) had been multiplied by 49/120.
- (5) At the point at which the number of eligible children is reduced to one, the pension payable to that child is recalculated in accordance with paragraph (3) as from the day following the date the other eligible child's or children's pension ceased to be paid.

Survivor benefits: pensioner members

Death grants: pensioner members

- 51.**—(1) If a pensioner member dies ^{F21} ..., the Committee shall pay a death grant.
- (2) The Committee may, at its absolute discretion, pay the death grant to or for the benefit of the member's nominee, personal representatives or any person appearing to the Committee to have been a relative or dependent of the member.
- (3) Subject to paragraph (4), the death grant is ten times the annual amount the member would have been entitled to receive as retirement pension at the date of death if there had been no commutation under regulation 34 (election for lump sum instead of pension), reduced by the amounts of any such commuted lump sum and any pension paid to the member.
- (4) Where any pension paid to a member derived from a pension credit, the death grant is ten times the annual amount the member would have been entitled to receive as that pension at the date

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of death if there had been no commutation under regulation 34 (election for lump sum instead of pension) reduced by the amounts of any such commuted lump sum and any pension paid to that member.

^{F22}(5)

Textual Amendments

F21 Words in [reg. 51\(1\)](#) omitted (with effect in accordance with [reg. 1\(2\)\(a\)](#) of the amending Rule) by virtue of [The Local Government Pension Scheme \(Amendment\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/163\)](#), [regs. 1\(1\), 9](#)

F22 [Reg. 51\(5\)](#) omitted (18.11.2019) by virtue of [The Local Government Pension Scheme \(Amendment\) Regulations \(Northern Ireland\) 2019 \(S.R. 2019/206\)](#), [regs. 1\(1\), 70](#)

Survivor benefits: partners of pensioner members

52.—(1) If a pensioner member (other than a pensioner member where the pension the member was in receipt of was derived from a pension credit) dies leaving a surviving spouse, civil partner or ^{F23}... co-habiting partner, that person is entitled to a pension which shall come into payment on the day following the member's death.

(2) The Committee shall close the pensioner member's pension account and shall open a survivor member's pension account from the day following the member's death.

(3) The opening balance of the survivor member's pension account is the amount of pension payable to the survivor calculated in accordance with paragraph (4).

(4) The amount of a pension payable under paragraph (3) is calculated by adding together the pension that the member would have been entitled to draw on the date of the member's death if—

- (a) the member's earned pension [^{F24} (including any amount added under regulations 39(1)(a) or 39(2)(a) (enhancement of member's tier 1 and tier 2 ill-health benefits))] had accrued at a rate of 1/160th of pensionable pay;
- (b) the pension had not been subject to any actuarial adjustment relating either to the age at which it was drawn or following a Scheme Pays Election;
- (c) there had been no commutation under regulation 34 (election for lump sum instead of pension);
- (d) the pension excluded any additional pension purchased under regulation 18 (additional pension contributions) and any additional pension awarded under regulation 32 (award of additional pension);
- (e) the pension included 30.625% of any additional pension purchased under regulation 19(7) (b)(i) (additional voluntary contributions); and
- (f) the amount of earned pension credited under regulation 113(1) (effect of acceptance of transfer value payment) had been multiplied by 49/160.

(5) If the member ceased to be an active member, became a pensioner member and died all within the same Scheme year, the balance in the survivor member's pension account at the end of the Scheme year in which the survivor member's pension account was opened is adjusted at the beginning of the following Scheme year by the revaluation adjustment applicable to the Scheme year in which the survivor member's account was opened, in accordance with actuarial guidance issued by the Department.

(6) Where—

- (a) paragraph (5) applies, the revalued balance calculated under paragraph (5) is the opening balance of the survivor member's pension account for the following Scheme year;
- (b) paragraph (5) does not apply, the balance under paragraph (3) is the opening balance of the survivor member's pension account for the following Scheme year,

and, thereafter, the balance in the survivor member's pension account is adjusted each year by the index rate adjustment from the date that an increase would apply if that balance were a pension in payment to which the 1971 Act applied.

(7) If there is more than one surviving spouse, they become jointly entitled in equal shares under paragraph (1).

Textual Amendments

- F23** Word in [reg. 52\(1\)](#) omitted (with effect in accordance with [reg. 1\(2\)\(c\)](#) of the amending Rule) by virtue of [The Local Government Pension Scheme \(Amendment\) Regulations \(Northern Ireland\) 2019 \(S.R. 2019/206\)](#), [regs. 1\(1\)](#), **26**
- F24** Words in [reg. 52\(4\)\(a\)](#) inserted (18.11.2019) by [The Local Government Pension Scheme \(Amendment\) Regulations \(Northern Ireland\) 2019 \(S.R. 2019/206\)](#), [regs. 1\(1\)](#), **71** and also inserted (with effect in accordance with [reg. 1\(2\)\(a\)](#) of the amending Rule) by [The Local Government Pension Scheme \(Amendment\) Regulations \(Northern Ireland\) 2020 \(S.R. 2020/77\)](#), [regs. 1\(1\)](#), **3**

Survivor benefits: children of pensioner members

53.—(1) If a pensioner member (other than a pensioner member where the pension the member was in receipt of was derived from a pension credit) dies leaving one or more eligible children, the eligible children are entitled to a children's pension which shall come into payment on the day following the member's death.

(2) The Committee shall open a survivor member's pension account for the eligible child or children, in accordance with regulation 54 (survivor benefits: children of pensioner member where pension is payable to a partner of pensioner member) or regulation 55 (survivor benefits: children of pensioner member where no pension is payable to a partner of pensioner member) from the day following the deferred member's death.

(3) The children's pension shall be calculated in accordance with regulation 54 or regulation 55.

(4) If the member ceased to be an active member, became a pensioner member and died all within the same Scheme year, the balance in the survivor member's pension account at the end of the Scheme year in which the survivor member's pension account was opened is adjusted at the beginning of the following Scheme year by the revaluation adjustment applicable to the Scheme year in which the survivor member's account was opened, in accordance with actuarial guidance issued by the Department.

(5) Where—

- (a) paragraph (4) applies, the revalued balance calculated under paragraph (4) is the opening balance of the survivor member's pension account for the following Scheme year;
- (b) paragraph (4) does not apply, the balance under regulation 54(2) or 55(2), as the case may be, is the opening balance of the survivor member's pension account for the following Scheme year,

and, thereafter, the balance in the survivor member's pension account is adjusted each year by the index rate adjustment from the date that an increase would apply if that balance were a pension in payment to which the 1971 Act applied.

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[^{F25}(6) The Committee may pay the whole or part of a children's pension to a person other than the eligible child, to be applied for the benefit of such one or more eligible children as the Committee may direct.]

Textual Amendments

F25 Reg. 53(6) inserted (1.4.2015) by [The Local Government Pension Scheme \(Amendment No. 2\) Regulations \(Northern Ireland\) 2015 \(S.R. 2015/162\)](#), regs. 1(2), **15**

Survivor benefits: children of pensioner member where pension is payable to partner of pensioner member

54.—(1) If a pension is payable to a partner of a pensioner member under regulation 52(1) (survivor benefits: partners of pensioner members), the Committee shall open a survivor member's pension account for the eligible child or children from the day following the member's death.

(2) The opening balance of a survivor member's pension account opened under paragraph (1), is the amount of pension payable to the eligible child or children calculated in accordance with paragraph (3) or (4) but if the pension payable under regulation 52(1) (survivor benefits: partners of pensioner members) ceases to be paid, the pension payable to the eligible child or children is recalculated in accordance with regulation 55(3) or 55(4) from the day following the date the pension under regulation 52(1) ceased to be paid.

(3) The amount of pension payable under paragraph (2) where there is only one such eligible child is calculated by adding together the pension that the member would have been entitled to draw on the date of the member's death if—

- (a) the member's earned pension [^{F26} (including any amount added under regulations 39(1)(a) or 39(2)(a) (enhancement of member's tier 1 and tier 2 ill-health benefits))] had accrued at a rate of 1/320th of pensionable pay;
- (b) the amount of earned pension credited under regulation 113(1) (effect of acceptance of transfer value payment) had been multiplied by 49/320;
- (c) the member's pension had not been subject to any actuarial adjustment relating to the age at which it was drawn or following a Scheme pays election or any pension debit applied on account of a pension sharing order;
- (d) there had been no commutation under regulation 34 (election for lump sum instead of pension);
- (e) the pension excluded any additional pension purchased under regulation 18 (additional pension contributions) and any additional pension awarded under regulation 32 (award of additional pension); and
- (f) the pension included 15.3125% of any additional pension purchased under regulation 19(7)(b)(i) (additional voluntary contributions).

(4) The amount of pension payable under paragraph (2) where there is more than one such eligible child, is payable to those children in equal shares and is calculated by adding together the pension that the member would have been entitled to draw on the date of the member's death if—

- (a) the member's earned pension [^{F27} (including any amount added under regulations 39(1)(a) or 39(2)(a) (enhancement of member's tier 1 and tier 2 ill-health benefits))] had accrued at a rate of 1/160th of pensionable pay;
- (b) the amount of earned pension credited under regulation 113(1) (effect of acceptance of transfer value payment) had been multiplied by 49/160;

- (c) the member's pension had not been subject to any actuarial adjustment relating to the age at which it was drawn or following a Scheme Pays Election or any pension debit applied on account of a pension sharing order;
 - (d) there had been no commutation under regulation 34 (election for lump sum instead of pension);
 - (e) the pension excluded any additional pension purchased under regulation 18 (additional pension contributions) and any additional pension awarded under regulation 32 (award of additional pension); and
 - (f) the pension included 30.625% of any additional pension purchased under regulation 19(7)(b)(i) (additional voluntary contributions).
- (5) At the point at which the number of eligible children is reduced to one, if a pension is still payable to a surviving partner under regulation 52(1) (survivor benefits: partners of pensioner members), the pension payable to that eligible child is recalculated in accordance with paragraph (3) as from the day following the date the other eligible child's or children's pension ceased to be paid.

Textual Amendments

- F26** Words in [reg. 54\(3\)\(a\)](#) inserted (18.11.2019) by [The Local Government Pension Scheme \(Amendment\) Regulations \(Northern Ireland\) 2019 \(S.R. 2019/206\)](#), regs. 1(1), **71** and also inserted (with effect in accordance with reg. 1(2)(a) of the amending Rule) by [The Local Government Pension Scheme \(Amendment\) Regulations \(Northern Ireland\) 2020 \(S.R. 2020/77\)](#), regs. 1(1), **3**
- F27** Words in [reg. 54\(4\)\(a\)](#) inserted (18.11.2019) by [The Local Government Pension Scheme \(Amendment\) Regulations \(Northern Ireland\) 2019 \(S.R. 2019/206\)](#), regs. 1(1), **71** and also inserted (with effect in accordance with reg. 1(2)(a) of the amending Rule) by [The Local Government Pension Scheme \(Amendment\) Regulations \(Northern Ireland\) 2020 \(S.R. 2020/77\)](#), regs. 1(1), **3**

Survivor benefits: children of pensioner member where no pension is payable to partner of pensioner member

55.—(1) If, on the day following the member's death, no pension is payable to a partner of a pensioner member under regulation 52(1) (survivor benefits: partners of pensioner members), the Committee shall close the pensioner member's pension account and shall open a survivor member's pension account for the eligible child or children from the day following the member's death.

(2) The opening balance of a survivor member's pension account opened under paragraph (1) is the amount of pension payable to the eligible child or children, calculated in accordance with paragraph (3) or (4).

(3) The amount of pension payable under paragraph (2) where there is only one such eligible child is calculated by adding together the pension that the member would have been entitled to draw on the date of the member's death if—

- (a) the member's earned pension [^{F28} (including any amount added under regulations 39(1)(a) or 39(2)(a) (enhancement of member's tier 1 and tier 2 ill-health benefits))] had accrued at a rate of 1/240th of pensionable pay;
- (b) the amount of earned pension credited under regulation 113(1) (effect of acceptance of transfer value payment) had been multiplied by 49/240;
- (c) the member's pension had not been subject to any actuarial adjustment relating to the age at which it was drawn or following a Scheme Pays Election or any pension debit applied on account of a pension sharing order;
- (d) there had been no commutation under regulation 34 (election for lump sum instead of pension);

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- (e) the pension excluded any additional pension purchased under regulation 18 (additional pension contributions) and any additional pension awarded under regulation 32 (award of additional pension); and
 - (f) the pension included 20.41667% of any additional pension purchased under regulation 19(7)(b)(i) (additional voluntary contributions).
- (4) The amount of pension payable under paragraph (2) where there is more than one such eligible child, is payable to those children in equal shares and is calculated by adding together the pension that the member would have been entitled to draw if—
- (a) the member's earned pension [^{F29} (including any amount added under regulations 39(1)(a) or 39(2)(a) (enhancement of member's tier 1 and tier 2 ill-health benefits))] had accrued at a rate of 1/120th of pensionable pay;
 - (b) the amount of earned pension credited under regulation 113(1) (effect of acceptance of transfer value payment) had been multiplied by 49/120;
 - (c) the member's pension had not been subject to any actuarial adjustment relating to the age at which it was drawn or following a Scheme Pays Election or any pension debit applied on account of a pension sharing order;
 - (d) there had been no commutation under regulation 34 (election for lump sum instead of pension);
 - (e) the pension excluded any additional pension purchased under regulation 18 (additional pension contributions) and any additional pension awarded under regulation 32 (award of additional pension); and
 - (f) the pension included 40.8333% of any additional pension purchased under regulation 19(7)(b)(i) (additional voluntary contributions).
- (5) At the point at which the number of eligible children is reduced to one, the pension payable to that child is recalculated in accordance with paragraph (3) as from the date the other child's or children's pension ceased to be paid.

Textual Amendments

- F28** Words in reg. 55(3)(a) inserted (18.11.2019) by [The Local Government Pension Scheme \(Amendment\) Regulations \(Northern Ireland\) 2019 \(S.R. 2019/206\)](#), regs. 1(1), **71** and also inserted (with effect in accordance with reg. 1(2)(a) of the amending Rule) by [The Local Government Pension Scheme \(Amendment\) Regulations \(Northern Ireland\) 2020 \(S.R. 2020/77\)](#), regs. 1(1), **3**
- F29** Words in reg. 55(4)(a) inserted (18.11.2019) by [The Local Government Pension Scheme \(Amendment\) Regulations \(Northern Ireland\) 2019 \(S.R. 2019/206\)](#), regs. 1(1), **71** and also inserted (with effect in accordance with reg. 1(2)(a) of the amending Rule) by [The Local Government Pension Scheme \(Amendment\) Regulations \(Northern Ireland\) 2020 \(S.R. 2020/77\)](#), regs. 1(1), **3**

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Changes and effects yet to be applied to the whole Rule associated Parts and Chapters:

Whole provisions yet to be inserted into this Rule (including any effects on those provisions):

- Sch. 1(d) word omitted by [S.R. 2023/157 reg. 19\(4\)\(a\)](#)
- Sch. 1(f) word inserted by [S.R. 2023/157 reg. 19\(4\)\(b\)](#)
- Sch. 1(g) inserted by [S.R. 2023/157 reg. 19\(4\)\(c\)](#)
- reg. 31(14) inserted by [S.R. 2023/149 reg. 3\(2\)](#)
- reg. 35(2A) inserted by [S.R. 2023/149 reg. 3\(3\)\(a\)](#)
- reg. 35(4) inserted by [S.R. 2023/149 reg. 3\(3\)\(b\)](#)
- reg. 46(3)(c) inserted by [S.R. 2023/149 reg. 3\(6\)\(a\)\(iv\)](#)
- reg. 46(3B) inserted by [S.R. 2023/149 reg. 3\(6\)\(b\)](#)
- reg. 52(8) inserted by [S.R. 2023/149 reg. 3\(9\)](#)
- reg. 53(5B) inserted by [S.R. 2023/149 reg. 3\(10\)](#)
- reg. 68(6A) inserted by [S.R. 2023/149 reg. 3\(11\)](#)
- reg. 70(2ZA) inserted by [S.R. 2023/149 reg. 3\(12\)](#)
- reg. 91(A1) inserted by [S.R. 2023/149 reg. 3\(13\)](#)
- reg. 108(1B) inserted by [S.R. 2023/149 reg. 3\(14\)\(a\)](#)
- reg. 110(8) inserted by [S.R. 2023/149 reg. 3\(15\)](#)
- reg. 111(2A) inserted by [S.R. 2023/149 reg. 3\(16\)](#)