
SCOTTISH STATUTORY INSTRUMENTS

2005 No. 393

The Teachers' Superannuation (Scotland) Regulations 2005

PART E

BENEFITS

Death grants

E24.—(1) Subject to paragraph (6), if at the time of his or her death a teacher—

- (a) was in pensionable employment;
- (b) was paying additional contributions under regulation C8 or C9;
- (c) had, not more than 12 months earlier, ceased to be in pensionable employment while incapacitated and had not, during the period since he or she ceased to be in pensionable employment, become entitled to retirement benefits under regulation E6(1);
- (d) had, not more than 2 months earlier, ceased to be in pensionable employment and had not at that time been entitled to payment of retirement benefits, or
- (e) was on unpaid maternity, paternity, adoption or parental leave,

a death grant may be paid.

(2) The amount of the grant payable under paragraph (1) is twice his or her pensionable salary, less the amount of any retirement lump sum or incapacity grant previously paid to him or her.

(3) Subject to paragraph (6), if a teacher dies without having become entitled to payment of retirement benefits and—

- (a) the qualifying condition is satisfied; and
- (b) no death grant could be paid under paragraph (1),

a death grant may be paid under this paragraph.

(4) The qualifying condition is that the teacher was entitled to count at least 2 years' reckonable service and ceased to be in pensionable employment on or after 6th April 1988, or 5 years' reckonable service if pensionable employment ceased prior to that date.

(5) The amount of the grant under paragraph (3) is the amount that would have become payable by way of retirement lump sum if the teacher had become entitled under regulation E6(1)(a) to payment of retirement benefits, less the amount of any retirement lump sum or short service incapacity grant previously paid to them.

(6) If a teacher who has at any time been in pensionable employment dies and—

- (a) no death grant could be paid under paragraph (1) or (3); or
- (b) the amount of such a death grant would be smaller than the balance of his or her contributions, calculated in accordance with regulation C12 as at the date of his or her death, and no pension becomes payable under regulation E28 to a surviving spouse or a nominated beneficiary,

a death grant equal to the balance of his or her contributions, calculated in accordance with regulation C11 as at the date of his or her death, may be paid.

(7) Where any death grant is paid under this regulation, it is to be paid to the individual nominated by the deceased to receive the grant or, in the absence of such a nomination—

- (a) if the deceased is survived by one widow or by a widower, to the widow or widower;
- (b) if there are two or more widows, to the widows in equal shares, or
- (c) if there is no widow or widower, to the legal personal representative.

(8) Any nomination for the purposes of paragraph (7) shall be made by giving written notice to the Scottish Ministers.