
SCOTTISH STATUTORY INSTRUMENTS

2013 No. 174

**The National Health Service Superannuation
Scheme (2008 Section) (Scotland) Regulations 2013**

PART 3

BENEFITS FOR PRACTITIONERS, ETC.

CHAPTER 3.E

DEATH BENEFITS

Lump sum death benefits

Amount of lump sum: dual capacity members (disregarding regulation 3.D.5 employments)

3.E.18.—(1) Paragraph (2) applies for determining the lump sum payable by virtue of this regulation on the death of a member who—

- (a) was an active member or a non-contributing member otherwise than in service in an employment in respect of which the member had exercised the option under regulation 3.D.5 (partial retirement: members aged at least 55); and
- (b) was also a pensioner member.

(2) Subject to paragraph (4), the lump sum is an amount equal to the sum of—

- (a) 5 times the annual rate of pension—
 - (i) payable under regulation 3.D.7(5) (early retirement on ill health: active members and non-contributing members), if the deceased had not reached age 65; or
 - (ii) payable under regulation 3.D.1 (normal retirement pensions), if the deceased had reached age 65,

to which the member would have been entitled—

- (aa) in the case of a deceased active member, at the member's date of death; and
 - (bb) in the case of a deceased non-contributing member, on the last day of the member's pensionable service; and
- (b) in respect of each pension to which the person has been entitled for less than 5 years, the lesser of—
 - (i) 5 times the annual rate of the pension payable after exercising any option under regulation 3.D.10 (general option to exchange part of pension for lump sum), less the amount of the pension payments already made to the member; and
 - (ii) an amount equal to twice the annual average of the member's uprated earnings at the date of death by reference to which the pension was calculated, less any lump sum paid to the member when the pension came into payment as a result of the member exercising the option under regulation 3.D.10.

(3) If the pensioner member exercised the option under regulation 3.D.13 (election to allocate pension), the reference in paragraph (2)(b) to the amount of the pension payments already made to the member is a reference to the amount of the pension payments that would have been made apart from the election.

(4) In the case of a 2008 Section Optant—

- (a) the reference to the annual rate of pension in paragraph (2)(b)(i) is to the annual rate of pension after it has been reduced to take account of the lump sum paid to the Optant under regulation 3.K.10 (amount of pension and lump sum paid to a 2008 Section Optant); and
- (b) the amount of the Optant's uprated earnings for the purposes of paragraph (2)(b)(ii) must be reduced by the aggregate of—
 - (i) the amount of the lump sum paid to the Optant under regulation 3.K.10; and
 - (ii) the lump sum under regulation 3.D.10 referred to in paragraph (2)(b)(ii).