
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

Pension payable when member dies on or after reaching age 75

3.E.21.—(1) If, on or before 5th April 2011, a pensioner member or a pension credit member died—

(a) on or after reaching age 75; and

(b) before the fifth anniversary of the date on which the member's pension became payable, an annual pension, calculated in accordance with paragraph (2), is payable from the day following the date of the member's death until the anniversary referred to in sub-paragraph (b).

(2) The pension payable under paragraph (1) is determined by—

(a) calculating the amount of the lump sum that would have been payable to the pensioner member or pension credit member under regulation 3.E.17(3) (single capacity members and recent leavers) or, as the case may be, regulation 3.E.20 (pension credit members) as if on the day the member died the member had not reached age 75; and

(b) converting any amount determined in sub-paragraph (a) to an annual pension payable for the period specified in paragraph (1), by reference to guidance and tables provided by the scheme actuary for the purpose.

(3) The “beginning date” of the pension calculated in paragraph (2) is, for the purposes of the Pensions (Increase) Act 1971, the day immediately following the date of death of the pensioner member or pension credit member.

(4) The pension calculated under this regulation is payable in accordance with regulation 3.E.22 (payment of lump sums or pensions on death).