
SCOTTISH STATUTORY INSTRUMENTS

2014 No. 217

The Teachers' Pension Scheme (Scotland) Regulations 2014

PART 6

Survivor's benefits

CHAPTER 3

Death grant

SECTION 3

Death out of service

Death out of service grant

137.—(1) A death grant is payable under this regulation if a member (D) dies out of service (“death out of service grant”).

(2) A death out of service grant is not payable if a retirement pension other than a phased retirement pension becomes payable before D's death.

(3) If a surviving adult pension becomes payable on D's death, the amount of the death out of service grant is found by—

- (a) taking the amount of D's accrued earned pension as at the date of D's death;
- (b) multiplying that amount by 2.25; and
- (c) deducting the following amounts previously paid to D in respect of pensionable service under this scheme—
 - (i) any part of a lump sum under regulation 162;
 - (ii) any short-service serious ill-health grant.

(4) If a surviving adult pension does not become payable on D's death, but D was qualified for retirement benefits, the amount of the death out of service grant is the greater of—

- (a) the amount calculated under paragraph (3); or
- (b) D's balance of contributions.

(5) If at the date of D's death D was not qualified for retirement benefits or a short-service serious ill-health grant had not become payable, the amount of the death out of service grant is an amount equal to D's balance of contributions.

Supplementary death grant payable on death of pensioner member

138.—(1) A death grant is payable under this regulation (“supplementary death grant”) if—

- (a) a member (D) dies as a pensioner member; and
- (b) AR is greater than AP.

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(2) The amount of the death grant is AR-AP,
where—

AR is 5 x D's annual rate of retirement pension payable as at the date of D's death; and
AP is the total amount of pension which was payable to D up until D's death.