
SCOTTISH STATUTORY INSTRUMENTS

2014 No. 217

The Teachers' Pension Scheme (Scotland) Regulations 2014

PART 6

Survivor's benefits

CHAPTER 3

Death grant

SECTION 1

General

Payment of death grant

135. On the death of a member (D), a death grant is payable as follows—

- (a) to D's death grant beneficiary;
- (b) if there is more than one death grant beneficiary, to those beneficiaries in the shares determined in accordance with regulation 130(4) and (5); or
- (c) if there is no death grant beneficiary—
 - (i) to D's surviving adult; or
 - (ii) if there is no surviving adult, to D's executors as part of D's estate.

SECTION 2

Death in service

Death in service grant

136.—(1) A death grant is payable under this regulation if a member (D) dies in service ("death in service grant").

(2) A death in service grant is not payable if—

- (a) D dies while in pensionable service that is not post-benefit service and a retirement pension other than a phased retirement pension becomes payable before D's death; or
- (b) D dies while in a period of post-benefit service and a retirement pension in respect of that period becomes payable before D's death.

(3) If D dies while in pensionable service that is not post-benefit service, the amount of the death in service grant is found by—

- (a) multiplying D's annual rate of pensionable earnings as at the date of D's death by 3; and
- (b) 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 D dies while in a period of post-benefit service, the amount of the death in service grant is found by—

- (a) multiplying D’s annual rate of pensionable earnings as at the date of D’s death by 3; and
- (b) deducting the following amounts previously payable to D under this scheme in respect of both the period of post-benefit service and any previous period of pensionable service—
 - (i) any lump sum under regulation 162 not attributable to additional pension;
 - (ii) any short-service serious ill-health 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.

(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.