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STATUTORY RULES OF NORTHERN IRELAND

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**1996 No. 260**

**Teachers' Superannuation (Additional Voluntary Contributions) Regulations (Northern Ireland) 1996**

**Provision for lump sum death benefit**

5.—(1) This regulation shall apply where a person elects under regulation 4(1)(c) to pay regular contributions to secure the payment of a lump sum death benefit.

(2) A person who elects to pay regular contributions to secure the payment of a lump sum death benefit may at the same time, or at any time while paying those contributions, elect that if the lump sum becomes payable, the whole or part of it “the pension element” shall be applied by the Department for the purchase of a pension policy from an authorised provider to provide a pension or pensions for one or more dependants.

(3) An election under paragraph (2) shall specify—

- (a) for whom a pension is, or pensions are, to be provided;
- (b) if more than one pension is to be provided, the proportion of the pension element that is to be applied to the purchase of each of them; and
- (c) in respect of every pension to be provided, whether the annual rate of the pension—
  - (i) is to be fixed; or
  - (ii) is to vary in accordance with the Index; or
  - (iii) is to increase yearly by a specified percentage or, if lower than that percentage, by any increase in the Index for the year in question.

(4) Subject to regulation 8(3), a person who has continued to pay regular contributions until he attains his 60th birthday but does not then retire may elect to pay further regular contributions until he attains his 61st birthday to secure the payment of a lump sum death benefit; and so long as he has not retired further elections may be made annually in respect of years commencing on his 61st and subsequent birthdays.

(5) An election made by a person under paragraph (4) shall lapse if the person retires or ceases to be employed in reckonable service during the year in question.

(6) An election under regulation 4(1)(c) or an election under paragraph (4) shall have effect for the purpose of the entitlement to benefit from the date when that election is accepted by the Department.