

SCHEDULE D5

Re-employed pensioners

Part III

Separate Benefits

Benefits on and after death

17.—(1) Subject to sub-paragraph (2), if when the person dies regulation E3(2) applies, it applies with the omission of the words from “the greater of” to the end of paragraph (a).

- (2) If the person who dies became entitled to a previous pension or to an additional pension—
- (a) by virtue of regulation D9, in a case where there was no entitlement under any previous regulation of Part D,
 - (b) by virtue of regulation D11, or
 - (c) by virtue of regulation E2(1)(c) or (e) of the 1992 regulations,
then—
 - (i) if his previous and additional pension benefits equal or exceed his relevant previous or additional pensionable remuneration, there is no entitlement under Part E to a death grant in relation to the further employment, and
 - (ii) otherwise, the amount of that death grant (as calculated in accordance with that Part) is reduced by the amount, if any, by which it exceeds the difference between the amount of those benefits and that remuneration.
- (3) For the purposes of sub-paragraph (2)—
- (a) a person’s “previous and additional pension benefits” are the total of—
 - (i) every death grant payable in relation to any previous employment, calculated in accordance with Part E,
 - (ii) payments made in respect of every previous pension,
 - (iii) every retirement grant to which the person became entitled in conjunction with any previous pension,
 - (iv) any payments made in respect of the additional pension, and
 - (v) any retirement grant to which the person became entitled in conjunction with the additional pension,including in each case any increase under the Pensions (Increase) Act (Northern Ireland) 1971, and
 - (b) a person’s “relevant previous or additional pensionable remuneration” is the greater of—
 - (i) the aggregate obtained by taking for each previous pension the amount of the pensionable remuneration by reference to which it was calculated and the amount by which that amount would have been increased if it had been the rate of an official pension (within the meaning of the Pensions (Increase) Act (Northern Ireland) 1971) beginning on and payable from the day after the last day of the relevant previous employment, and
 - (ii) the amount of the pensionable remuneration by reference to which the additional pension was calculated.