
STATUTORY RULES OF NORTHERN IRELAND

2023 No. 81

**The Local Government Pension Scheme
(Amendment) Regulations (Northern Ireland) 2023**

Survivor benefits: revaluation adjustments, survivor benefits for partners and children of active members

- 4.—(1) In regulation 41 (survivor benefits: partners of active members)—
- (a) after paragraph (4)(a) insert—
 - “(aa) for the purposes of sub-paragraph (a), if the member died in the period beginning with 1st April and ending with 5th April in any Scheme year, the pension is deemed to include the revaluation adjustment that would have been due at the next revaluation date;”;
 - (b) in paragraph (5)—
 - (i) for “at the beginning of” substitute “on the revaluation date in”;
 - (ii) after “was opened,” in the second place where it occurs, insert “and takes effect from the start of the Scheme year following the Scheme year in which the survivor member’s account was opened;”;
 - (c) for paragraph (6) substitute—
 - “(6) The balance calculated under paragraph (3) is the opening balance of the survivor member’s pension account for the following Scheme year and, having applied the revaluation adjustment to the balance in accordance with paragraph (5), thereafter, the balance in that survivor member’s pension account is adjusted each year by the index rate adjustment from the date that an increase would apply if that balance were a pension in payment to which the 1971 Act applied.
 - (6A) Where an index rate adjustment is due to be made on a revaluation date, any such adjustment must be made immediately after the revaluation adjustment is made.”.
- (2) In regulation 43 (survivor benefits: children of active members)—
- (a) in paragraph (4)—
 - (i) for “at the beginning of” substitute “on the revaluation date in”;
 - (ii) for “valuation” substitute “revaluation”; and
 - (iii) after “was opened,” in the second place where it occurs, insert “and takes effect from the start of the Scheme year following the Scheme year in which the survivor member’s account was opened;” and
 - (b) for paragraph (5), substitute—
 - “(5) The balance calculated under regulation 44(2) (survivor benefits: children of active member where pension is payable to partner of an active member) or 45(2) (survivor benefits: children of active member where no pension is payable to partner of an active member) is the opening balance of the survivor member’s pension account for the following Scheme year and, having applied the revaluation adjustment to the balance in accordance with paragraph (4), thereafter, the balance in that survivor member’s pension

account is adjusted each year by the index rate adjustment from the date that an increase would apply if that balance were a pension in payment to which the 1971 Act applied.

(5A) Where an index rate adjustment is due to be made on a revaluation date, any such adjustment must be made immediately after the revaluation adjustment is made.”.

(3) In regulation 44 (survivor benefits: children of active members where pension is payable to partner of an active member) after paragraphs (3)(a) and (4)(a), in each place insert—

“(aa) for the purposes of sub-paragraph (a), if the member died in the period beginning with 1st April and ending with 5th April in any Scheme year, the pension is deemed to include the revaluation adjustment that would have been due at the next revaluation date;”.

(4) In regulation 45 (survivor benefits: children of active members where no pension is payable to partner of an active member) after paragraphs (3)(a) and (4)(a), in each place insert—

“(aa) for the purposes of sub-paragraph (a), if the member died in the period beginning with 1st April and ending with 5th April in any Scheme year, the pension is deemed to include the revaluation adjustment that would have been due at the next revaluation date;”.