
SCOTTISH STATUTORY INSTRUMENTS

2008 No. 224

**The National Health Service Pension
Scheme (Scotland) Regulations 2008**

PART 2

BENEFITS FOR OFFICERS

CHAPTER 2.E

DEATH BENEFITS

Pensions for dependent children

Amount of children's pension under regulation 2.E.8: deceased active members

2.E.10.—(1) This regulation applies for determining the annual amount of the pension payable under regulation 2.E.8(1) (surviving children's pensions) if at the date of death the deceased was an active member of the scheme who was not also a pensioner member.

(2) Subject to paragraphs (6) and (7), that amount is the appropriate fraction of the basic death pension.

(3) In this regulation "the basic death pension" means—

$$0.75 \times \frac{RP}{60} \times \frac{LRS}{365}$$

where—

RP is the deceased's reckonable pay; and

LRS is the length of the deceased's relevant service, expressed in days.

(4) For this purpose "relevant service" means the pensionable service that the deceased was entitled to count on the date of death, increased by the enhancement period if any that would have applied for the purposes of regulation 2.D.8(5) if the deceased had become entitled to an upper tier ill health pension on the date of death.

(5) In this regulation "the appropriate fraction" means—

(a) if there is a surviving parent of the dependent child or children or a surviving spouse or civil partner of a parent of the dependent child or children and a surviving adult dependant's pension is payable under regulation 2.E.1—

(i) one-quarter if there is only one dependent child; and

(ii) one-half if there are 2 or more dependent children;

(b) if there is a such a parent or spouse or partner of a parent, but no surviving adult dependant's pension is payable under regulation 2.E.1—

(i) one-third if there is only one dependent child; and

- (ii) two-thirds if there are 2 or more dependent children; and
- (c) if there is no such parent nor spouse nor partner of such a parent–
 - (i) one-third if there is only one dependent child; and
 - (ii) two-thirds if there are 2 or more dependent children.
- (6) If–
 - (a) a surviving adult dependant’s pension is payable under regulation 2.E.1; and
 - (b) there is a dependent child who is not dependent on the person entitled to that pension, the rate of the pension payable in respect of that child for the first 3 months after the deceased’s death is equal to the rate of the deceased’s pensionable pay at the date of death.
- (7) In a case within paragraph (5)(b) or (c), the rate of the pension in respect of the dependent child or children for the period of 6 months beginning with the deceased’s death is equal to the rate of the member’s pensionable pay at the date of death.