
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 142

The Police Pension Scheme (Scotland) Regulations 2015

PART 9

Death benefits

CHAPTER 7

Amount of lump sum death grant

Meaning of “final pay”

149.—(1) In these Regulations, “final pay” in relation to a continuous period of pensionable service under this scheme (“period of service”) means the greater of the following amounts—

- (a) the amount of a member’s pensionable earnings payable in respect of the 12 months ending with the last day of pensionable service;
- (b) the amount of a member’s pensionable earnings payable in respect of any scheme year in the 10 scheme years immediately before the last active scheme year (“the earnings year”).

(2) For the purpose of determining which of the amounts mentioned in paragraph (1) is the greater—

- (a) if the member’s period of service was less than 12 months, the amount in paragraph (1)(a) is an amount equal to the member’s annualised final pay; and
- (b) the amount in paragraph (1)(b) is adjusted for inflation in accordance with paragraph (3).

(3) The amount of pensionable earnings payable in respect of the earnings year is adjusted for inflation by increasing it by the same amount as that by which the annual rate of a pension of an amount equal to the amount of pensionable earnings would have been increased under PIA 1971 by the day following the last day of pensionable service if—

- (a) that pension was eligible to be so increased; and
- (b) the beginning date for that pension was the first day of the next scheme year after the earnings year.

(4) For the purpose of this regulation—

- (a) “annualised final pay” has the meaning given by regulation 159;
- (b) in respect of a period of assumed pay under this scheme, “pensionable earnings” means the member’s assumed pay; and
- (c) if the member is a transition member with continuity of service, “pensionable earnings” in respect of any period includes the member’s pensionable earnings under the existing police pension scheme before the transition date for that member.

Meaning of “annualised final pay”

150.—(1) This regulation applies for the purpose of regulation 149(2)(a) (meaning of “final pay”).

(2) If the member’s period of service was less than 12 months, the member’s annualised final pay is—

$$FP \times \frac{365}{N}$$

where—

FP is the amount of the member’s pensionable earnings payable in respect of that period of service; and

N is the number of days in that period.

(3) But if the period of service includes 29th February, paragraph (1) has effect with “366” substituted in place of “365”.

(4) For the purpose of this regulation—

(a) in respect of a period of assumed pay under this scheme, “pensionable earnings” means the member’s assumed pay; and

(b) if the member is a transition member with continuity of service, “pensionable earnings” in respect of any period includes the member’s pensionable earnings under the existing police pension scheme before the transition date for that member.

Amount of lump sum death grant payable on death of active member

151.—(1) This regulation applies in relation to a continuous period of pensionable service under this scheme (“period of service”).

(2) If the member is a transition member with continuity of service, the period of service includes the member’s period of pensionable service under the existing police pension scheme before the transition date for that member.

(3) The amount of the lump sum death grant payable in respect of a person (P) who dies as an active member is—

(a) if P’s period of service was at least 12 months—

$$P's \text{ final pay} \times 3$$

(b) if P’s period of service was less than 12 months—

$$P's \text{ annualised final pay} \times 3$$

Amount of lump sum death grant payable on death of pension credit member

152.—(1) This regulation applies if a pension credit member of this scheme dies before any benefits derived from a pension credit have become payable to the member.

(2) The amount of the lump sum death grant is equal to—

$$\text{annual rate of pension} \times 3$$

where—

“annual rate of pension” means the annual rate of pension credit member’s pension to which the member would have been entitled if the member had reached the member’s state pension age on the date of the member’s death.

Amount payable under court order to former spouse or civil partner

153.—(1) This regulation applies if on or after the death of a member of this scheme the scheme manager is required under a court order to pay any part of a lump sum death grant to the member's former spouse or civil partner.

(2) The amount of the lump sum death grant is first determined as if no such order had been made, and then this Part applies as if the amount of the lump sum death grant were reduced by the amount payable under the court order.