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STATUTORY INSTRUMENTS

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**2014 No. 2848**

**The Firefighters' Pension Scheme (England) Regulations 2014**

**PART 6**

**Death benefits**

**CHAPTER 4**

**Lump sum death benefits**

**Lump sum payable on death of pension credit member**

**99.**—(1) If a pension credit member dies before any benefits derived from a pension credit have become payable to the member, the scheme manager must pay a lump sum death benefit in accordance with paragraph (2).

(2) The amount of the lump sum death benefit that is payable under paragraph (1) is equal to the product of 2.25 and the annual rate of the pension credit member's pension to which that member would have been entitled if that member had been entitled to the immediate payment of the pension at the date of death.

(3) If a pension credit member dies within five years of the pension credit member's pension becoming payable, and before attaining the age of 75, the scheme manager must pay a lump sum death benefit in accordance with paragraph (4).

(4) The amount of the lump sum death benefit that is payable under paragraph (3) is the difference between—

- (a) the amount that is five times the amount of the pension credit member's pension; and
- (b) the instalments of pension that have been paid.

(5) In paragraph (4), "amount of the pension credit member's pension" means the annual amount of that pension at the date the pension credit member's pension came into payment.

(6) If the deceased member was a pension credit member entitled to two or more pension credits, the lump sum death benefits under this scheme are payable in respect of the member as if the member were two or more members, each being entitled to one of the pension credits.