
STATUTORY INSTRUMENTS

2014 No. 512

The Teachers' Pension Scheme Regulations 2014

PART 6

Survivor's benefits

CHAPTER 3

Death grant

SECTION 1

General

Payment of death grant

138. On the death of a member (D), [^{F1}where a death grant is to be paid, the payment must be made]—

- (a) to D's death grant beneficiary;
- (b) if there is more than one death grant beneficiary, to those beneficiaries in the shares determined in accordance with regulation 133(4) and (5); or
- (c) if there is no death grant beneficiary—
 - (i) to D's surviving adult; or
 - (ii) if there is no surviving adult, to D's personal representatives as part of D's estate.

Textual Amendments

F1 Words in reg. 138 substituted (retrospective to 1.4.2015) by [The Teachers Pensions Schemes \(Amendment\) Regulations 2018 \(S.I. 2018/218\)](#), regs. 1(2)(b), 3(2)

SECTION 2

Death in service

Death in service grant

139.—(1) A death grant [^{F2}may be paid] under this regulation if a member (D) dies in service (“death in service grant”).

(2) A death in service grant is not payable if—

- (a) D dies while in pensionable service that is not post-benefit service and a retirement pension other than a phased retirement pension becomes payable before D's death; or

- (b) D dies while in a period of post-benefit service and a retirement pension in respect of that period becomes payable before D's death.
- [^{F3}(2A) For the purposes of paragraph (2), an ill-health pension and, if applicable, a total incapacity pension are taken to become payable if—
- (a) before D's death D made an ill-health application;
 - (b) at the same time as D made the ill-health application, D made an application under regulation 171 (commutation of whole pension (serious ill-health)) for commutation of the ill-health pension and, if applicable, a total incapacity pension; and
 - (c) following consideration of the applications mentioned in sub-paragraphs (a) and (b), the Secretary of State determines that the ill-health pension and, if applicable, any total incapacity pension payable with it, should be commuted.]
- (3) If D dies while in pensionable service that is not post-benefit service, the amount of the death in service grant is found by—
- (a) multiplying D's annual rate of pensionable earnings as at the date of D's death by 3; and
 - (b) deducting the following amounts previously paid to D in respect of pensionable service under this scheme—
 - (i) any part of a lump sum under regulation 168 not attributable to additional pension;
 - (ii) any short-service serious ill-health grant.
- (4) If D dies while in a period of post-benefit service, the amount of the death in service grant is found by—
- (a) multiplying D's annual rate of pensionable earnings as at the date of D's death by 3; and
 - (b) deducting the following amounts previously payable to D under this scheme in respect of both the period of post-benefit service and any previous period of pensionable service—
 - (i) any part of a lump sum under regulation 168 not attributable to additional pension;
 - (ii) any short-service serious ill-health grant.

Textual Amendments

- F2** Words in reg. 139(1) substituted (retrospective to 1.4.2015) by [The Teachers Pensions Schemes \(Amendment\) Regulations 2018 \(S.I. 2018/218\)](#), regs. 1(2)(b), **3(3)**
- F3** Reg. 139(2A) inserted (30.11.2017) by [The Teachers Pensions Schemes \(Miscellaneous Amendments\) Regulations 2017 \(S.I. 2017/1084\)](#), regs. 1, **17**

SECTION 3

Death out of service

Death out of service grant

- 140.**—(1) A death grant [^{F4}may be paid] under this regulation if a member (D) dies out of service (“death out of service grant”).
- (2) A death out of service grant is not payable if—
- (a) D dies following a period of pensionable service that is not post-benefit service and a retirement pension other than a phased retirement pension becomes payable before D's death; or

- (b) D dies following a period of post-benefit service and a retirement pension other than a phased retirement pension in respect of that period becomes payable before D's death
- [^{F5}(2A) For the purposes of paragraph (2), an ill-health pension and, if applicable, a total incapacity pension are taken to become payable if—
- (a) before D's death D made an ill-health application;
 - (b) at the same time as D made the ill-health application, D made an application under regulation 171 for commutation of the ill-health pension and, if applicable, a total incapacity pension; and
 - (c) following consideration of the applications mentioned in sub-paragraphs (a) and (b), the Secretary of State determines that the ill-health pension and, if applicable, any total incapacity pension payable with it, should be commuted.]
- (3) The amount of the death out of service grant for D—
- (a) if a surviving adult pension becomes payable on D's death, is found by—
 - (i) taking the amount of D's accrued earned pension as at the date of D's death;
 - (ii) multiplying that amount by 2.25; and
 - (iii) deducting the amounts specified in paragraph (4);
 - (b) if a surviving adult pension does not become payable on D's death, but D was qualified for retirement benefits, is the greater of—
 - (i) the amount calculated under paragraph (3)(a); or
 - (ii) the total of the amounts specified in paragraph (6).
- (4) The amounts to be deducted under paragraph 3(a) are—
- (a) if D dies following a period of pensionable service that is not post-benefit service—
 - (i) any part of a lump sum under regulation 168 not attributable to additional pension; and
 - (ii) any short-service serious ill-health grant;
 - (b) if D dies following a period of post-benefit service, any part of a lump sum under regulation 168 in relation to the post-benefit service which is not attributable to additional pension.
- (5) If at the date of D's death D was not qualified for retirement benefits or a short-service serious ill-health grant had not become payable, the amount of the death out of service grant is the total of the amounts specified in paragraph (6).
- (6) The amounts are—
- (a) all members' contributions, additional pension contributions, buy-out contributions and faster accrual contributions paid up to the date of D's death, excluding—
 - (i) any contributions paid in respect of a pension benefit which has become payable before the application for repayment; and
 - (ii) any contributions paid in respect of any period of pensionable service for which a short-service serious ill-health grant has been paid;
 - (b) interest on those contributions from the first day of the financial year following that in which they were paid to the date of payment at 3% per year, compounded with yearly rests.

Textual Amendments

F4 Words in reg. 140(1) substituted (retrospective to 1.4.2015) by [The Teachers Pensions Schemes \(Amendment\) Regulations 2018 \(S.I. 2018/218\)](#), regs. 1(2)(b), **3(4)**

F5 Reg. 140(2A) inserted (30.11.2017) by [The Teachers Pensions Schemes \(Miscellaneous Amendments\) Regulations 2017 \(S.I. 2017/1084\)](#), regs. 1, **18**

Supplementary death grant payable on death of pensioner member

- 141.**—(1) A death grant [^{F6}may be paid] under this regulation (“supplementary death grant”) if—
- (a) a member (D) dies as a pensioner member; and
 - (b) AR is greater than AP.
- (2) The amount of the death grant is AR – AP, where—
- AR is 5 x D's annual rate of retirement pension payable as at the date of D's death; and
- AP is the total amount of pension which was payable to D up until D's death.

Textual Amendments

F6 Words in reg. 141(1) substituted (retrospective to 1.4.2015) by [The Teachers Pensions Schemes \(Amendment\) Regulations 2018 \(S.I. 2018/218\)](#), regs. 1(2)(b), **3(5)**

[^{F7}Pension protection lump sum death benefit

- 141A.**—(1) A death grant is treated for the purposes of FA 2004 as a pension protection lump sum death benefit if and to the extent that—
- (a) the member has given written notice to the scheme manager that the death grant is to be so treated; and
 - (b) the death grant meets all of the conditions required by FA 2004 for it to be treated as a pension protection lump sum death benefit (see paragraph 14 of Part 2 (lump sum death benefit rule) of Schedule 29 to FA 2004).
- (2) Tax may be deducted from the death grant if the scheme manager is liable for tax under section 206 (special lump sum death benefits charge) of FA 2004 in respect of a pension protection lump sum death benefit.]

Textual Amendments

F7 [Reg. 141A](#) inserted (1.9.2019) by [The Teachers Pensions Schemes \(Amendment\) Regulations 2019 \(S.I. 2019/1134\)](#), regs. 1(1), **26**

Changes to legislation:

There are currently no known outstanding effects for the The Teachers' Pension Scheme Regulations 2014, CHAPTER 3.