
STATUTORY INSTRUMENTS

2014 No. 512

The Teachers' Pension Scheme Regulations 2014

PART 6

Survivor's benefits

CHAPTER 3

Death grant

SECTION 3

Death out of service

Death out of service grant

140.—(1) A death grant [^{F1}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

[^{F2}(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

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- (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

- F1** 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)**
- F2** Reg. 140(2A) inserted (30.11.2017) by [The Teachers Pensions Schemes \(Miscellaneous Amendments\) Regulations 2017 \(S.I. 2017/1084\)](#), regs. 1, **18**

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