


Resource Toolkit	Single Scheme Administration Project – Death of a Deferred Member (Phase 1)
Resource Name	Process Guidelines
Resource Reference	SPS.DTH.DOD.G.01
Description	Suggested procedures outlining key steps that a Relevant Authority might take where a deferred scheme member dies before accessing their benefits.
Version	V1.0

PLEASE NOTE: Administrators may access legislation, Circulars or Letters to Personnel Officers noted in this Procedure by accessing the Circulars & Legislation Section of the Single Scheme Website at www.singlepensionscheme.gov.ie/circulars

IMPORTANT: These processes have been prepared for Death of a Deferred Member cases as part of the Single Public Service Pension Scheme and, where applicable, the necessary administration to do with the Death Gratuity, Spouse/Civil Partner and Eligible Child Pension applications. The processes below are based on **standard accrual** scheme membership. Where a Spouse/Civil Partner benefit exists it is assumed that the member is married or in a civil partnership. It is assumed that there is no Pensions Adjustment Order against the deceased member's benefits and no benefits are payable to a former Spouse/Civil Partner. The process must be adapted for those grades that have different retirement ages, such as the Uniformed Grades (Gardaí, Defence Forces, Prison Officers, Career Firefighters, etc.)

Guidelines – Colour key

 = Yes/No Decision Point

Steps Following Notification of Death

Ref.	Step	Description of key activities / general guide
	General Information	<ul style="list-style-type: none"> • It is acknowledged that there are a number of parties that Pensions Administrators may need to deal with when processing Death of Deferred Member cases. These include the Legal Personal Representative of the deceased's estate, solicitors acting on behalf of a next-of-kin as well as Spouse/Civil Partner and Eligible Child Pension Benefit applicants. • Circular 11/2017 and the Public Service Pensions (Single Scheme and Other Provisions Act) 2012 (Section 28 (4)) should be referred to for information on Death of Deferred Member cases and benefit calculations. • A Death Gratuity is payable to the Legal Personal Representative of the deceased's estate only where the deceased deferred member had vested in the Single Scheme. • Spouse/Civil Partner and/or Eligible Child Pensions are payable only where the deceased member had vested in the Single Scheme.
0.0	Process Maps	<ul style="list-style-type: none"> • There are four sub-process maps related to Death of Deferred Member. These are: <ol style="list-style-type: none"> 1. Steps Following Notification of Death 2. Processing of Death Gratuity (Sub-Process A) 3. Processing of Spouse/Civil Partner Pension (Sub-Process B) 4. Processing of Child Pension (Sub-Process C)
1.0	Notification received of death of scheme member or pensioner.	<ul style="list-style-type: none"> • The death of a member or pensioner may be notified to the Pensions Section by Human Resources (HR), a Solicitor or by a family member of the deceased. • It is important, when first notified of the Death of a Deferred member that it is verified through more than one source of information. There may be existing death verification processes in place across Relevant Authorities that provide reliable access to such information (i.e. via the GRO database or a Death Notification system). In the absence of such systems Pensions Administrators can also refer to www.rip.ie • When a Relevant Authority is notified of the Death of a Deferred Member it is important, in the first instance, to establish the date of the deceased member's death. Other member details (PPSN, date-of-birth) should be sought for verification

		<p>and cross-checked with data held by the Relevant Authority in respect of the deceased, deferred Single Scheme member.</p> <ul style="list-style-type: none"> Local systems should be updated to record the deferred member as deceased.
1.1	Validate that this is a Death of Deferred Member.	<ul style="list-style-type: none"> The Relevant Authority should confirm that the applicable process is "Death of Deferred Member." Where a member had two or more pensionable public service employments, the Death of Deferred Member benefits are paid by the most recent Relevant Authority employer. The Relevant Authority should confirm that the applicable process is "Death of Deferred Member" and proceed to Step 2.0
2.0	Issue LPR Information Request Form, Death of Deferred Member Information Note under relevant template cover letter to LPR	<ul style="list-style-type: none"> It is important to gather the information needed to help in processing potential Death of Deferred Member benefits as early as possible following the notification of a deferred Single Scheme member's death. To assist in capturing this information, the following template documents in the Administrator Toolkit can issue to the Legal Personal Representative (LPR) using the appropriate Template Cover Letter to the LPR; <ul style="list-style-type: none"> Template Claim Notification Form to LPR: This form can be used to gather detailed information which can be used to identify what Death of Deferred Member benefits may be payable to the deceased deferred member's estate. Death of Deferred Member Information Note: This information note sets out general information on benefits payable following the death of a deferred Single Scheme member and the eligibility criteria and application process for the payment of these benefits
3.0	Completed LPR Information Request form reviewed and any queries raised with LPR	<ul style="list-style-type: none"> Once the completed LPR Claim Notification Form has been returned by the LPR (or the solicitor/legal agent acting on the LPR's behalf) it should be reviewed by the Pensions Administrator and any queries arising, raised with the LPR. Any original documents submitted with the LPR Claim Notification Form should be copied and returned to the LPR as soon as possible. Note should be taken of any outstanding documents needed for the potential payment of applicable Death of Deferred Member benefits.

		<ul style="list-style-type: none"> Particular regard should be held to the possible existence of a Pensions Adjustment Order and any entitlement due to a former Spouse/Civil Partner of the deceased deferred member. For the remainder of these guidelines, it is assumed that no Pensions Adjustment Order exists. The information provided on the LPR Claim Notification Form will determine which of the following three sub-processes apply; <ul style="list-style-type: none"> (A) Processing of Death Gratuity (Sub-Process A); (B) Processing of Spouse/Civil Partner Pension (Sub-Process B); and (C) Processing of Child Pension (Sub-Process C).
Death Gratuity - Sub-Process A		
Ref.	Step	Description of key activities / general guide
A1.0	Was deceased member in the Single Scheme with another Relevant Authority employer prior to leaving service?	<ul style="list-style-type: none"> This information might be obtained from a review of the completed Death of Deferred Member Claim Notification Form completed and returned by the Legal Personal Representative (LPR) of the deceased's estate. Other documentation on the deceased's HR file, such as hire documentation (that may include an Applicant Declaration Form or CV), leaver documentation or an earlier pension query raised during their employment. YES, proceed to Step A1.1 NO, proceed to Step A2.0
A1.1	Pension Administrator issues Single Scheme Benefit Verification Form(s) to former Single Scheme employer(s)	<ul style="list-style-type: none"> A template Single Scheme Benefit Verification Form(s) (and sample Cover Letter) that organisations may wish to consider adopting is included in the Administrator Toolkit for this process. It will help capture key information that may assist with the accurate calculation of deceased deferred member benefits. Pension Administrators should ensure that deceased deferred member details are input on Section A of this form. For death claims, it is appropriate that the Pensions Administrator liaise with former employers in relation to the completion of the form where necessary to do so.

		<ul style="list-style-type: none"> • More than one form may need to issue if the deceased deferred member had more than one prior Single Scheme employer. A separate form must be completed in respect of each prior Single Scheme employer.
A1.2	Employer(s) complete Single Scheme Benefit Verification Form(s) and send to current employer's Pensions Administrator	
A1.3	Retained SPS Benefits Form reviewed and validated	<ul style="list-style-type: none"> ▪ Form is reviewed by the Pensions Administrator on receipt to ensure that it is fully completed and there are no outstanding queries. If there are outstanding queries, these are resolved in conjunction with the former employer. ▪ Proceed to Step A1.4 once all queries are resolved.
A1.4	Calculate total period of Single Scheme membership for which contributions have been retained	<ul style="list-style-type: none"> • A Vesting Calculation Tool is available in the Administrator Toolkit for this process; • The verified period of membership of the Single Scheme with this employment for which contributions have been retained should be input to the Vesting Calculation Tool, less any periods of non-pensionable leave, up to deceased member's last day of paid pensionable employment; • The verified period of earlier membership of the Single Scheme for prior employments , if applicable, for which contributions have been retained should also be input to the Vesting Calculation Tool, less any periods of non-pensionable leave; • The total period of membership of the Single Scheme in all employments for which contributions have been retained, less any periods of non-pensionable leave, should then be added together; <p>IMPORTANT: A day's pay (regardless of a member's % work-pattern) is counted as one day for vesting purposes.</p>

<p>A2.0</p>	<p>Was deceased member vested in Single Scheme on date of death?</p>	<ul style="list-style-type: none"> • Payment of a Death Gratuity is dependent on whether the deceased deferred member had vested on their last day of pensionable employment, or not. Where a deceased deferred member had not vested, no Death Gratuity is payable. • The Single Scheme Vesting Period for payment of Death Gratuity benefit is 2 years cumulative service for which contributions have been retained; • A day's pay (regardless of a member's % work-pattern) counts as one day towards the 2 year vesting period. • If the answer to A2.0 is less than 2years, the deceased deferred member is not vested and no Death Gratuity is payable. No other pension benefits are payable and the process ends. • If the answer to A2.0 is equal to or greater than 2 years, the deceased deferred member is vested – proceed to Step A3.0
<p>A3.0</p>	<p>Calculate Death Gratuity amount payable to deceased's estate in line with Circular 11/2014 and Circular 11/2017.</p>	<ul style="list-style-type: none"> • Circular 11/2014 and Circular 11/2017 set out the steps involved in calculating a Death Gratuity under the terms of the Single Public Service Pension Scheme. The Death Gratuity is equal to the lump sum referable amounts accrued under the Single Scheme by the deceased deferred member, adjusted for applicable CPI increases. No further enhancement of these amounts is payable. • If the deceased deferred member had, at any time in the past, received a lump sum payment under the terms of the Single Public Service Pension scheme or any pre-existing public service pension scheme the amount of the lump sum paid should be deducted from the gross, Death Gratuity amount. • All calculations, where practical, should be internally peer reviewed to ensure that the Death Gratuity amount is factually accurate and compliant with all legislation.
<p>A4.0</p>	<p>Prepare Death Gratuity Statement and issue along with cover letter to LPR.</p>	<ul style="list-style-type: none"> • The Death Gratuity Statement should be prepared and issue to the LPR • When original Court issued Letters of Administration/Grant of Probate are received by the Pensions Administrator, proceed to Step A5.0

A5.0	Relevant Authority reviews documentation and liaises with LPR as required	<ul style="list-style-type: none"> On receipt of original Court issued Letters of Administration/Grant of Probate the documents should be reviewed and any queries addressed to the LPR. These original documents should be scanned/photocopied and retained by the Relevant Authority.
A6.0	Relevant Authority issues Death Gratuity Payment Form and Bank Payment Mandate Form	<ul style="list-style-type: none"> If all is in order with Letters of Administration/Grant of Probate, a letter should issue to the LPR enclosing; <ul style="list-style-type: none"> Court issued Letters of Administration/Grant of Probate provided by the LPR; Death Gratuity Payment Form; and Bank Payment Mandate Form
A7.0	Final review of all documentation submitted by LPR	<ul style="list-style-type: none"> Once the completed Death Gratuity Payment and the Bank Payment Mandate Forms are received by the Relevant Authority a final review of all documentation should be carried out Certain overpayments or deductions can be made against the Death Gratuity (i.e. pension lump-sums previously paid or outstanding Single Scheme contributions). However, Pensions Administrators must ensure that where there are other monies due to the employer from the deceased's estate that it is appropriate to make these deductions from the Death Gratuity.
A8.0	Instruction to pay Death Gratuity issued to Payroll/Finance Unit	<ul style="list-style-type: none"> Relevant protocols are followed in accordance with existing organisation procedures and instruction to pay the final Death Gratuity amount issues to Payroll/Accounts Payable/Finance Unit
A9.0	Relevant Authority issues Death Gratuity Payment Confirmation letter to LPR	<ul style="list-style-type: none"> Once the instruction has issued to pay the final Death Gratuity payment amount the template Death Gratuity Payment Confirmation letter may issue to the LPR detailing the final amount payable and the expected payment date
A9.1	Death Gratuity payee details noted and recorded	<ul style="list-style-type: none"> Records updated to show beneficiary details and amount paid.

**Sub-Process A ends
Go to Sub-Process B (Spouse/Civil Partner Pension)
if applicable**

Processing of a Spouse/Civil Partner Pension - Sub-Process B

Ref.	Step	Description of key activities / general guide
B1.0	Does deceased deferred member have a surviving Spouse/Civil Partner?	<ul style="list-style-type: none"> This information should be obtained from a review of the completed Death of Deferred Member Claim Notification Form completed and returned by the Legal Personal Representative (LPR) of the deceased's estate. <p>YES - go to Step B2.0 NO - Process ends.</p>
B2.0	As part of Death Gratuity Process have other pensionable employment details been verified?	<ul style="list-style-type: none"> Information on other pensionable employments will have been confirmed as part of Death Gratuity Sub-Process A. <p>YES/NO, go to Step B3.0</p>
B3.0	Was deceased deferred member vested in Single Scheme on leaving pensionable employment?	<ul style="list-style-type: none"> Payment of Spouse/Civil Partner Pension Benefits is dependent on whether the deceased deferred member had vested on leaving pensionable employment or not. Where a deceased deferred member had not vested, no Spouse/Civil Partner benefits are payable. The Single Scheme Vesting Period for payment of Spouse/Civil Partner Pension benefits is 2 years cumulative service for which contributions have been retained; A day's pay (regardless of a member's % work-pattern) counts as one day towards the 2 year vesting period. If the answer to B3.0 is less than 2.000 years, the member is not vested and no Spouse/Civil Partner benefits are payable.

		<ul style="list-style-type: none"> • If the answer to B3.0 is equal to or greater than 2.000 years, the member is vested – proceed to Step B3.1 <p>YES - go to Step B3.1 NO - No pension benefits are payable and the process ends.</p>
B3.1	Calculate total period of Single Scheme membership for which contributions have been retained	<ul style="list-style-type: none"> • Payment of a Spouse/Civil Partner pension is dependent on whether the deceased deferred member had vested on their last day of paid pensionable employment, or not. Where a deceased deferred member had not vested, no Spouse/Civil Partner pension is payable. • The Single Scheme Vesting Period for payment of Spouse/Civil Partner Pension benefits is 2 years cumulative service for which contributions have been retained; • A day's pay (regardless of a member's % work-pattern) counts as one day towards the 2 year vesting period. • If the answer to B3.0 is less than 2.000 years, the deceased deferred member is not vested and no Spouse/Civil Partner pension is payable. • If the answer to B3.0 is equal to or greater than 2.000 years, the deceased deferred member is vested – proceed to Step B4.0
B4.0	Issue Spouse/Civil Partner Pension Application form and Death of Deferred Member Information Note	<ul style="list-style-type: none"> • Where it has been verified that the deceased deferred member had vested in the Single Scheme prior to leaving employment and a surviving Spouse/Civil Partner exists, the template Spouse/Civil Partner Pension Application form, template cover letter and Death of Deferred Member Information note available in the Administrator Toolkit should issue. • The supporting documentation below is required for all Spouse/Civil Partner Pension applications. <ul style="list-style-type: none"> ○ Deceased's original long-form Birth Certificate ○ Deceased's original Death Certificate ○ Deceased's original Marriage Certificate/Civil Partnership Certificate. • While standard supporting documents/certificates is required in all cases, other documentation may be required depending on the deceased member's civil status at the date of death.

B5.0	Does review of completed application prompt initial queries to be raised with Spouse/Civil Partner	<ul style="list-style-type: none"> • Initial validation checks undertaken on the complete application form • The documentation required as part of the application process (i.e. Marriage Certificate, Certificate of Civil Partnership etc.) should also be checked to ensure that they are in order • Once it is confirmed that all documentation is in order Go to Step B6.0, if not, any queries should be addressed to the Spouse/Civil Partner Pension applicant
B6.0	Verify deceased deferred member's Referable Pension Amounts earned/restored in employment with this Relevant Authority	<ul style="list-style-type: none"> • A Referable Amounts Calculation Tool is available in the Administrator Toolkit for Relevant Authorities that do not operate a pension system for the Single Scheme; • Pension Referable amounts earned by the deceased member up to the last day of pensionable employment should be carefully calculated in line with Circular 11/2014, taking care to make necessary adjustments for any changes in work patterns, pensionable remuneration or periods of unpaid leave; • Details of any referable pension amounts restored by the deceased member during this employment should also be recorded; • Where a deceased deferred member accrued referable pension amounts in a previous tax year, or restored referable amounts relating to a previous tax year, these referable amounts should be adjusted in line with CPI, if applicable. Details of historical CPI adjustments applying are set out in Circular 02/2017.
B6.1	Add in verified deceased deferred member Referable Pension Amounts from earlier SPS employments, if applicable	<ul style="list-style-type: none"> • Referable Amounts accrued in other Single Scheme employments, as verified on the Single Scheme Benefit Verification Form, should be calculated
B6.2	Total deceased member's Referable Pension Amounts compiled for all employments	<ul style="list-style-type: none"> ▪ Referable Pension Amounts earned by the deceased member all Single Scheme employments should be collated to arrive at a provisional, total pension amount.

B6.3	Calculate Spouse/Civil Partner pension as one half of the deceased's pension	<ul style="list-style-type: none"> • In Death of Deferred Member cases the Spouse/Civil Partner pension benefit is one half of the deceased deferred member's retirement pension calculated on completion of Step B6.2.
B6.4	Issue Spouse/Civil Partner Benefit Statement and enclosures to Spouse/Civil Partner	<ul style="list-style-type: none"> ▪ A Spouse/Civil Partner Benefit Statement should issue along with a Benefit Acknowledgement Form and Bank Payment Mandate form. A sample Spouse/Civil Partner Benefit Statement template and Acknowledgement Form is available in the Administrator's Toolkit for this process.
B6.5	Spouse/Civil Partner completes and returns Acknowledgement Form and Payment Mandate Form	<ul style="list-style-type: none"> ▪ Pensions Administrator should review and validate that member has fully completed form and there is no follow-up action required with the member.
B6.6	Final review of paperwork and actioning of issues arising	<ul style="list-style-type: none"> • Payroll should be requested to make arrangements to place Spouse/Civil Partner beneficiary onto the pensions payroll following review of all paperwork to do with the application
B7.01	Prepare and issue Payment Notification Letter	<ul style="list-style-type: none"> • Template Payment Notification letter available in the Administrator Toolkit can issue to the Spouse/Civil Partner confirming the verified gross annual pension and expected payment date
B7.00	Verified benefits notified to Pensions Payroll	<ul style="list-style-type: none"> • Ahead of relevant payroll deadline, Pensions Administrator instructs payroll with interim Single Scheme benefit payment instruction
B7.02	Spouse/Civil Partner beneficiary details recorded	<ul style="list-style-type: none"> • The Pension's Administrator should update local files/systems to record Spouse/Civil Partner details • Such a designation will help identify pensions in payment that may need to be recalculated annually to reflect authorised CPI adjustments (see Annual Events process) or for Scheme management reporting.

		<ul style="list-style-type: none"> Spouse/Civil Partners should be included in the annual pension declaration exercise to confirm that the entitlement to pension still exists i.e. that Spouse/Civil Partner has not remarried. Resources covering this annual activity as well as other core annual activities are available in the Administrator Toolkit – Annual Administration.
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**Sub-Process B ends
Go to Sub-Process C (Eligible Child Pension)
if applicable**

Eligible Child Pension - Sub-Process C		
C1.0	Does deceased deferred member have any eligible children?	<ul style="list-style-type: none"> This information should be obtained from a review of the completed Death of Deferred Member Claim Notification Form completed and returned by the Legal Personal Representative (LPR) of the deceased's estate. Other documentation on the deceased's HR file, such as parental leave applications or an earlier pension query raised during the period of employment. <p>YES - go to Step C2.0 NO - Process ends.</p>
C2.0	Verified pension details from prior employments collated.	<ul style="list-style-type: none"> Information on other pensionable employments will have been confirmed as part of Death Gratuity Sub-Process A. This information, where applicable, should be collated before moving to Step C3.0
C3.0	Was deceased deferred member vested in Single Scheme on leaving pensionable employment?	<ul style="list-style-type: none"> Payment of eligible Child Pension Benefits is dependent on whether the deceased member had vested on leaving pensionable employment or not. Where a deceased deferred member had not vested, no Child Pension benefits are payable.

		<ul style="list-style-type: none"> • The Single Scheme Vesting Period for payment of eligible Child Pension benefits is 2 years cumulative service for which contributions have been retained; • A day's pay (regardless of a member's % work-pattern) counts as one day towards the 2 year vesting period. • If the answer to C3.0 is less than 2.000 years, the deceased deferred member is not vested and no Child Pension benefits are payable • If the answer to C3.0 is equal to or greater than 2.000 years, the deceased deferred member is vested – proceed to Step C3.1
C3.1	Calculate total period of Single Scheme membership for which contributions have been retained	<ul style="list-style-type: none"> • A Vesting Calculation Tool is available in the Administrator Toolkit for this process; • The verified period of membership of the Single Scheme with this employment for which contributions have been retained should be input to the Vesting Calculation Tool, less any periods of non-pensionable leave, up to the last day of paid pensionable employment; • The verified period of earlier membership of the Single Scheme for prior employments , if applicable, for which contributions have been retained should also be input to the Vesting Calculation Tool, less any periods of non-pensionable leave; • The total period of membership of the Single Scheme in all employments for which contributions have been retained, less any periods of non-pensionable leave, should then be summed together; IMPORTANT: A day's pay (regardless of a member's % work-pattern) is counted as one day for vesting purposes.
C4.0	Issue Child Pension Application form and Death of Deferred Member Information Note	<ul style="list-style-type: none"> • Where it has been verified that the deceased deferred member had vested at the date of death and there are eligible children, the template Child Pension Application form, cover letter and Death of Deferred Member Information Note available in the Administrator Toolkit should issue. • A separate form should issue in respect of each eligible child. Where a child is under 18 years' of age these documents should issue to the Parent/Step-Parent or Legal Guardian that the child is in the care of. • An eligible child aged between 18 and 22 years of age may apply in their own right for a pension – a cover letter is available in the Administrator toolkit for this purpose. • The supporting documentation below is required for all Child Pension applications.

		<ul style="list-style-type: none"> ○ Deceased’s original long-form Birth Certificate ○ Deceased’s original Death Certificate ○ Child’s original long-form Birth Certificate <ul style="list-style-type: none"> ● Where an eligible child is over 16 years of age and under 22 years of age the following, additional documents are required: <ul style="list-style-type: none"> ○ Where the child is receiving full-time educational or vocational instruction, supporting documentation confirming this to be the case. ○ Where the child is undergoing full-time instruction or training by any person for any vocation, profession or trade supporting documentation confirming this to be the case ○ Where a child is permanently incapacitated – either mentally or physically – and is incapable of maintaining him/herself, supporting documentation from the child’s Doctor confirming this to be the nature of the infirmity should be provided.
C5.0	Does review of completed application prompt initial queries to be raised with applicant?	<ul style="list-style-type: none"> ● Initial validation checks undertaken on the completed application form ● The documentation required as part of the application process should also be checked to ensure that it is in order ● Once it is confirmed that all documentation is in order Go to Step C6.0, if not, any queries addressed to the Parent/Step-Parent/Legal Guardian or Child applicant (if over 18)
C6.0	Verify deceased deferred member’s Referable Pension Amounts earned/restored, to date, in this employment	<ul style="list-style-type: none"> ● A Referable Amounts Calculation Tool is available in the Administrator Toolkit for Relevant Authorities that do not operate a pension system for the Single Scheme; ● Pension Referable amounts earned by a deceased deferred member in this employment should be carefully calculated in line with Circular 11/2014, taking care to make necessary adjustments for any changes in work patterns, pensionable remuneration or periods of unpaid leave; ● Details of any referable amounts restored by the deceased deferred member during this employment should also be recorded; ● Where a deceased deferred member accrued referable pension amounts in a previous tax year, or restored referable pension amounts relating to a previous tax year, these referable amounts should be adjusted in line with CPI, if applicable. Details of historical CPI adjustments applying are set out in Circular 02/2017.

C6.1	Add in verified deceased deferred member Referable Pension Amounts from earlier SPS employments, if applicable	<ul style="list-style-type: none"> Referable Pension Amounts accrued in other Single Scheme employments, as verified on the Single Scheme Benefit Verification Form, should be calculated 										
C6.2	Total deceased member's Referable Amounts compiled for all employments	<ul style="list-style-type: none"> Referable Pension Amounts earned by the deceased member across current and previous employments should be collated to arrive at a provisional, total pension amount. 										
C6.3	Calculate Child Pension as a fraction of the deceased's pension	<ul style="list-style-type: none"> In Death of Deferred Member cases the Child pension benefit is a fraction of the deceased deferred member's notional retirement pension. The fraction depends on whether or not there is a surviving Spouse/Civil Partner parent and the number of eligible children. The table below shows, at a glance, the proportion of the deceased's pension payable in respect of Child Pension benefits once the notional member pension has been calculated: <table border="1" data-bbox="1314 871 1861 1342"> <thead> <tr> <th data-bbox="1314 871 1561 922">Survivors</th> <th data-bbox="1561 871 1861 922">Fraction of Deceased's Pension to Children</th> </tr> </thead> <tbody> <tr> <td data-bbox="1314 922 1561 1019">Spouse/Civil Partner and 3 or fewer children</td> <td data-bbox="1561 922 1861 1019">One-sixth of the deceased's pension payable per child</td> </tr> <tr> <td data-bbox="1314 1019 1561 1145">Spouse/Civil Partner and 4 or more children</td> <td data-bbox="1561 1019 1861 1145">Half of the deceased's pension divided by the number of children and payable per child</td> </tr> <tr> <td data-bbox="1314 1145 1561 1219">One child, no Spouse/Civil Partner</td> <td data-bbox="1561 1145 1861 1219">One-third of the deceased's pension</td> </tr> <tr> <td data-bbox="1314 1219 1561 1342">Two or more children, no Spouse/Civil Partner</td> <td data-bbox="1561 1219 1861 1342">Half of the deceased's pension divided by the number of children and payable per child</td> </tr> </tbody> </table>	Survivors	Fraction of Deceased's Pension to Children	Spouse/Civil Partner and 3 or fewer children	One-sixth of the deceased's pension payable per child	Spouse/Civil Partner and 4 or more children	Half of the deceased's pension divided by the number of children and payable per child	One child, no Spouse/Civil Partner	One-third of the deceased's pension	Two or more children, no Spouse/Civil Partner	Half of the deceased's pension divided by the number of children and payable per child
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C6.4	Issue Child Pension Benefit Statement and enclosures to applicant	<ul style="list-style-type: none"> ▪ A Child Pension Benefit Statement should issue along with a Benefit Acknowledgement Form and Bank Payment Mandate form. A sample Child Benefit Statement and Acknowledgement Form is available in the Administrator's Toolkit for this process.
C6.5	Applicant completes and returns Acknowledgement Form and Payment Mandate Form	<ul style="list-style-type: none"> ▪ Pensions Administrator should review and validate that member has fully completed form and there is no follow-up action required with the member.
C6.6	Final review of paperwork and actioning of issues arising	<ul style="list-style-type: none"> • Payroll should be requested to make arrangements to place Child beneficiary onto the pensions payroll following review of all paperwork to do with the application
C7.00	Prepare and issue Payment Notification Letter	<ul style="list-style-type: none"> • Template Payment Notification letter available in the Administrator Toolkit can issue to the applicant confirming the verified gross annual pension and expected payment date
C7.01	Verified benefits notified to Pensions Payroll	<ul style="list-style-type: none"> ▪ Ahead of relevant payroll deadline, Pensions Administrator instructs payroll with interim Single Scheme benefit payment instruction
C7.02	Child beneficiary details recorded	<ul style="list-style-type: none"> • The Pension's Administrator should update local files/systems to record Child beneficiary details • Such a designation will help identify pensions in payment that may need to be recalculated annually to reflect authorised CPI adjustments (see Annual Events process) or for Scheme management reporting. • Child Pension beneficiaries should be included in the annual pension declaration exercise to confirm that the entitlement to pension still exists i.e. that Child is still in full-time education if over 16 years of age, civil status hasn't changed. Resources covering this annual activity as well as other core annual activities are available in the Administrator Toolkit – Annual Administration.

Disclaimer: *This Recommended Scheme Procedure has been designed by the DPER Single Pension Project Team for straightforward cases that administrators might expect to encounter on a day-to-day basis. It does not purport to cover all eventualities and no liability is accepted by the Minister for Public Expenditure & Reform for any omissions or errors arising. Administrators should carefully consult the Public Service Pensions (Single Scheme and Other Provisions) Act 2012 and associated regulations that, at all times, have precedence.*