



File Reference: S.29/42 (II).

Circular Letter S.9/00.

30 November, 2000.

Payment of a Death Gratuity in respect of a wholetime employee who dies during the qualifying period for pensionability.

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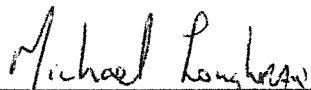
I am directed by the Minister for the Environment and Local Government to refer to Article 98 of the Local Government (Superannuation) (Consolidation) Scheme, 1998, which provides for the payment of a death gratuity in respect of a pensionable employee who dies in employment. A number of cases have been referred to the Department where wholetime employees have died in employment during their qualifying period for pensionability i.e. 130 service days in a calendar year.

In light of the superannuation arrangements applicable to wholetime employees in the public sector generally, under which there is no qualifying period for a death gratuity to be paid, and following consultation with the Department of Finance, it has been agreed that a death gratuity should be paid in respect of a wholetime employee of a local authority who dies in service during the qualifying period for pensionability. The death gratuity should be calculated as the more favourable of (i) pensionable remuneration multiplied by 52 (article 98(1)(a) of the 1998 Scheme) or (ii) the minimum death gratuity set out in Circular Letter S. 10/98 of 2 June, 1998 as uprated (article 98(1)(c) of the 1998 Scheme). The appropriate contributions in respect of both the Main Scheme and the Spouses and Children's Pension Scheme should be deducted from the death gratuity payable.

The effective date of the revised arrangement is 2 December, 1997. An amendment to the Scheme will be put in place in due course.

Any queries in relation to this circular letter should be addressed in writing to the Superannuation Section, or by telephone – (096) 24406/24407/24408/24409/24410.

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To each local authority and body to which the Local Government Superannuation Code applies.

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