

Local Pension Board – 29 July 2022

Breach of Law: Death Grant payments made more than 2 years since date of notification of death was received. In each of the cases below there has been a breach of the Finance Act and a 45% tax charge applied to the payment of the death grant. The tax deducted has been paid over and included in the Accounting for Tax submission to HMRC in 2021/2022 tax year.

1 – Member died September 2017, informed October 2017. Agreement to split death grant payment to two recipients not received until January 2020.

2 - Member died April 2018, informed April 2018. Initial correspondence to recipient not responded to. Follow up sent in June 2020 and payment claimed and paid in June 2020.

3 - Member died December 2017, informed July 2018. Solicitor attempted to trace possible spouse living abroad, however this was unsuccessful. Death grant paid following receipt of letter from solicitor in September 2020 instructing estate to be settled.

4 – Following confirmation received from General Records Office in November 2019, confirmed member had died October 2015. Completed claim forms received September 2020 and payment made.

5 - Member died May 2019, notified via Mortality Screening in June 2019 and Death Certificate obtained via General Records Office. Completed claim forms returned December 2021 and payment made.

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