ANNEX A

FOI DOF/2026-0231

Request

1. Under freedom of information please forward any clarification in records in relation to treatment of what are temporary pensionable allowances/payments and permanent allowances/payments for the purposes of calculating death in service payments

2. Please forward all documents pertaining to how death in service pension payments are calculated.

DoF response

I can confirm the Department holds some of the information requested.

1. The Department has considered the information it holds in relation to the treatment of what are temporary and permanent pensionable allowances/payments for the purposes of calculating death in service benefits. While records are held in the form of scheme regulations and published guidance relating to pensionable pay and death benefits, no recorded definition or policy held by the Department has been identified which distinguishes between 'temporary' and 'permanent' pensionable allowances specifically for these purposes. The treatment of any allowance is determined by whether it is pensionable in accordance with the relevant scheme rules, and benefits are calculated on that basis.

   The information relating to pensionable allowances is held by the Department but is exempt under Section 21(1) of the Freedom of Information Act. Section 21 provides that information is exempt where it is reasonably accessible to the applicant by other means. Section 21 is an absolute exemption, and the Department is not required to consider whether the public interest favours disclosure of this information.

   Relevant information can be found at:

   Section II of the rules of the PCSPS(NI) - after PCSPS(NI)(Amendment)Scheme (Northern Ireland)2012 (2) updated 18 Aug 2022 (July 2025) (See Rule 1.9 and Appendix 1 – Pension Emoluments)

   Section-I-of-the-rules-of-the-PCSPS-NI-after-PCSPS-NI-Amendment-Sc... (See Rule A.2 Meaning of "pensionable earnings")

   Section-III-of-the-rules-of-the-PCSPS-NI-after-PCSPS-NI-Amendment-Sc... (See Rule A.2 Meaning of "pensionable earnings")

The Public Service (Civil Servants and Others) Pensions Regulations (Northern Ireland) 2014 (See Regulation 26).

2. The information pertaining to how death in service pension payments are calculated is held by the Department. This information is contained within published scheme rules and guidance which set out how death in service benefits are determined and calculated. These are reasonably accessible to you and are therefore exempt under Section 21(1) of the Freedom of Information Act. Section 21 provides that information is exempt where it is reasonably accessible to the applicant by other means. Section 21 is an absolute exemption, and the Department is not required to consider whether the public interest favours disclosure of this information. Internal materials, including training documents, reflect and summarise these rules but do not contain separate or additional calculation provisions.

   Relevant information can be found at:

   Classic Scheme Rules (see Rule 3.8 Death Benefits)

   Your classic pension benefits - A guide to available benefits | Department of Finance

   Section-I-of-the-rules-of-the-PCSPS-NI-after-PCSPS-NI-Amendment-Sc... (See Rules E.3, E.10, E.14 and E.15)

   Your classic plus pension benefits explained | Department of Finance

   premium pension scheme - A guide to available benefits | Department of Finance

   Section-III-of-the-rules-of-the-PCSPS-NI-after-PCSPS-NI-Amendment-Sc... (See Rules F.5, F.9, F.12)

   nuvos pension scheme - A guide to available benefits | Department of Finance

   The Public Service (Civil Servants and Others) Pensions Regulations (Northern Ireland) 2014 (See Regulation 130)

   alpha scheme guide - Section 06 alpha Death Benefits