

**Expression of wish form – lump sum death grant**

**LGPS 19**

SURNAME: \_\_\_\_\_ FORENAME(S): \_\_\_\_\_  
DATE OF BIRTH: \_\_\_\_\_ NI NUMBER: \_\_\_\_\_  
HOME ADDRESS: \_\_\_\_\_

E-MAIL ADDRESS: \_\_\_\_\_  
NAME OF EMPLOYING ORGANISATION: \_\_\_\_\_

I have read the notes overleaf. I request Bath & North East Somerset Council (the Council) who is the Administering Authority for the Avon Pension Fund in the exercise of its absolute discretion, to consider paying any lump sum death benefit due under the Local Government Pension Scheme, to the following individual(s) and/or organisation(s) and (if more than one) in the following shares.

**Personal details – beneficiary 1**

**Proportion % (A)**

SURNAME: \_\_\_\_\_  
FORENAME(S): \_\_\_\_\_ DATE OF BIRTH: \_\_\_\_\_  
ADDRESS: \_\_\_\_\_  
RELATIONSHIP: \_\_\_\_\_

**Personal details – beneficiary 2**

**Proportion % (B)**

SURNAME: \_\_\_\_\_  
FORENAME(S): \_\_\_\_\_ DATE OF BIRTH: \_\_\_\_\_  
ADDRESS: \_\_\_\_\_  
RELATIONSHIP: \_\_\_\_\_

**Personal details – beneficiary 3**

**Proportion % (C)**

SURNAME: \_\_\_\_\_  
FORENAME(S): \_\_\_\_\_ DATE OF BIRTH: \_\_\_\_\_  
ADDRESS: \_\_\_\_\_  
RELATIONSHIP: \_\_\_\_\_

**The figures in (a) + (b) + (c) above must total 100%**

SIGNED: \_\_\_\_\_ DATE: \_\_\_\_\_

**When completed, the Expression of Wish form should be returned to:**  
Avon Pension Fund, Bath & North East Somerset Council, Lewis House, Manvers Street, Bath BA1 1JG

**If additional beneficiaries are required enter their details on a separate sheet**

## **Notes on lump sum death grant - expression of wish form**

**Please read the following notes carefully before completing the form overleaf**

- 1) a) A death grant **will** be payable if you die:
  - i) whilst contributing to the Local Government Pension Scheme, or
  - ii) if you have deferred pension benefits in the Avon Pension Fund
- b) A death grant **may** be payable if you die whilst receiving a pension but this will depend on how long your pension has been paid for.
- 2) Bath & North East Somerset Council has absolute discretion as to the distribution of any death grant. As a result of this discretion, currently where a death grant is paid it will not be subject to inheritance tax (IHT). From April 2027, HMRC are changing tax regulations and beneficiaries may become subject to inheritance tax, if (a) the nomination names someone other than your married spouse or civil partner and (b) the estate value is over the IHT threshold limit. Death in service grants will still be exempt.
- 3) To assist the Council in exercising its discretion, you can make an Expression of Wish to nominate one or more individuals, whether or not related to you and also an unincorporated or incorporated body, to receive all or a share of your death grant.
- 4) Where there is more than one nomination and the proportions are not specified, the Council will assume that you wish the death grant to be split equally among nominees.
- 5) If your circumstances change you will probably wish to revise your Expression of Wish nominations. Revisions can be made at any time by completing an updated form which is available from the Avon Pension Fund or by downloading it from our website.
- 6) If at any time you contribute to the Fund's AVC plan, the return of your accumulated fund on your death, or the payment of any additional death in service cover, will be treated in the same way as your death grant from the Avon Pension Fund.
- 7) **Although the Council will have the greatest regard to your wishes, it is not legally bound by them, because for the tax advantages to apply, it must retain absolute discretion as to the distribution of the death grant.**

---

**Avon Pension Fund, Local Government Pension Scheme administered by Bath & North East Somerset Council.**

**How we use your personal data:** We use the information you give us on this form to manage your pension and deal with your request. More information about how we use and protect personal data, including your rights, is available in our Privacy Notice on our website at: [www.avonpensionfund.org.uk](http://www.avonpensionfund.org.uk)