

MARRIAGE (SAME SEX COUPLES) ACT 2013

EXPLANATORY NOTES

COMMENTARY ON SECTIONS AND SCHEDULES

Part 2 – Other provisions relating to marriage and civil partnership

Section 16 – Survivor benefits under occupational pension schemes

69. **Section 16** requires the Secretary of State to arrange for a review to be carried out on relevant differences in survivor benefits in occupational pension schemes. The review must consider differences between: same sex survivor benefits and opposite sex survivor benefits provided to widows; same sex survivor benefits and opposite sex survivor benefits provided to widowers; opposite sex survivor benefits provided to widows; and opposite sex survivor benefits provided to widowers. The review must consider what the costs and other effects would be if the relevant differences in survivor benefits were eliminated. In particular the review must consider the extent to which occupational pension schemes provide survivor benefits relying on the exception in paragraph 18 of Schedule 9 to the Equality Act 2010 (which provides that it is not unlawful sexual orientation discrimination for an occupational pension scheme not to provide benefits to the surviving partner of a civil partnership, in respect of pension rights accrued by the deceased partner prior to 5 December 2005); and the extent to which same sex survivor benefits and opposite sex survivor benefits are calculated by reference to different periods of pensionable service. The review must include consultation with interested parties whom the Secretary of State considers appropriate, and a report of the review must be published before 1 July 2014. If the Secretary of State, having considered the outcome of the review, thinks that the law should be changed in order to eliminate or reduce differences in survivor benefits, subsection (6) sets out that provision may be made in an order subject to approval by Parliament by the affirmative parliamentary procedure.