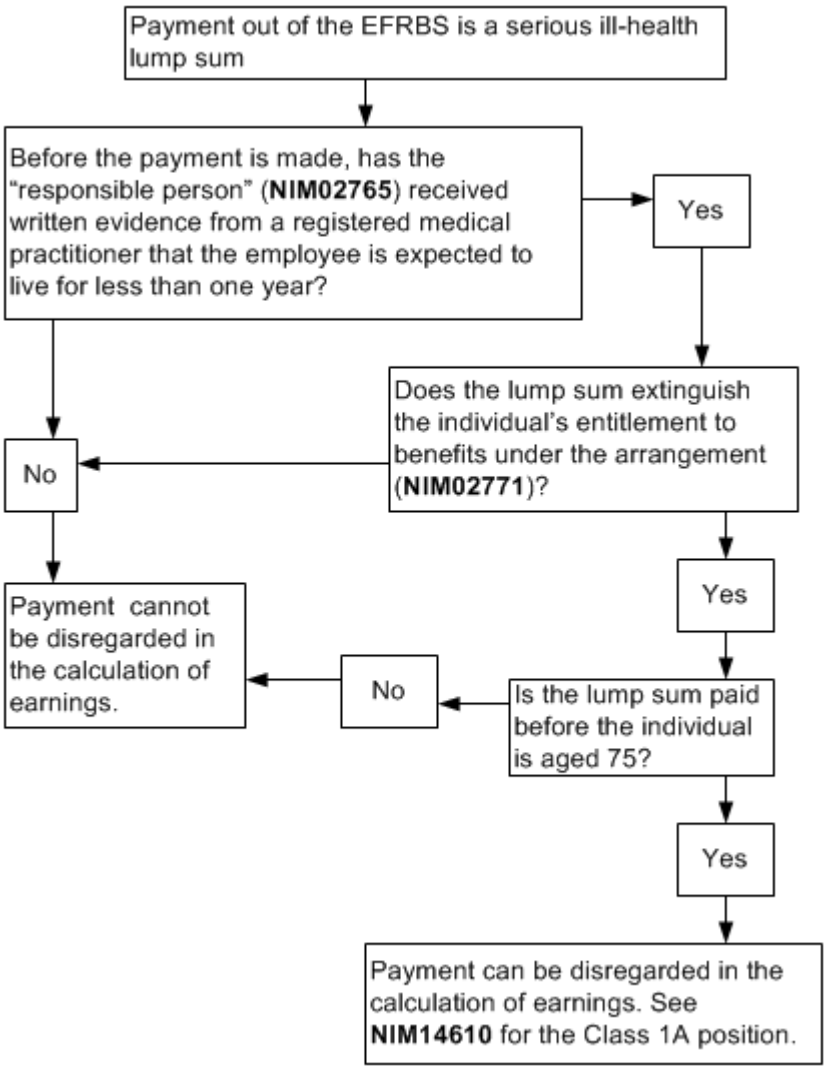
Payment out of the EFRBS is a serious ill-health lump sum
Before the payment is made, has the "responsible person" (NIM02765) received written evidence from a registered medical practitioner that the employee is expected to live for less than one year?
Yes
Does the lump sum extinguish the individual's entitlement to benefits under the arrangement (NIM02771)?
No
Yes
Is the lump sum paid before the individual is aged 75?
No
Payment cannot be disregarded in the calculation of earnings.
Yes
Payment can be disregarded in the calculation of earnings. See NIM14610 for the Class 1A position.