Government Actuary's Department

FPS coffee morning

Brian Allan | 14 July 2026

Agenda

Calculator

Manual cases

Version 3.0 scenario coverage

Supported	Not yet supported
• Standard Scheme Opt-outs • Conversion options for deferred members • Pension back-payments for deceased members ("missed pension lump sum") • Extend exercise closing dates • User interface+guide refresh	• M1 final salary (re)link for special pensioner members • M2 final salary (re)link (i.e. second M2 elections)

Coverage examples – supported

Example 1

- Joined in M1 as a special deferred member
- Post 1 April 2026 now eligible to convert standard service
- Would still be a special deferred member or special firefighter member post conversion

Example 2

- Joined in M1 as a special deferred member
- Has pre 2000 service but has not yet elected
- Post 1 April 2026 now eligible to convert standard service
- Would still be a special deferred member or special firefighter member post conversion

Coverage examples – not supported

Example 3

- Joined in M1 with standard service to date of election
- But did not convert standard service so ultimately became special deferred
- Left service on or after special normal pension age (active pension age)
- Wants to take up conversion at M2

Example 4

- Joined in M1 as a special deferred member
- Has already elected to purchase pre-2000 service
- Post 1 April 2026 now eligible to convert standard service
- Would still be a special deferred member or special firefighter member post conversion

M2 election stages

No M2 statement

M2 statement issued

M2 election received

M2 election processed

Version 3.1 intended coverage

Planned

- **M1 final salary link for pensioners**
- **Extended NI commutation factors**

Candidate fixes and refinements

- **M2 final salary link**
- Separate PI breakdown for back-payments
- Future feedback
- Further input validation improvements
- Further examples

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Manual cases

Manual cases timeline (England only)

End May 2026
- GAD manual cases process note update

End July 2026
- Deadline for FRAs to refer manual cases and data to GAD

Dec 2026
- GAD to reply cases referred by July Deadline

- FRAs provide outstanding option statements

1 April 2027
- Deadline for elections to take effect*

* 2006 scheme rules provide limited exceptions “Where a person did not receive a notification”

Case pipeline progress

LGA March progress survey: 225

Referred to GAD (1st-July): 141

Arrived at GAD (after May case note): 7

Data confirmed: 30

Manual cases process note types

Ill health Enhancement updates	Loss of non-basic rate tax relief	Split pension	Complex conversions (x4 types)
Ceased Matthews 1 contributions	Divorce / scheme pays	2015 ill health award (McCloud IH)	Opt-out +rejoined pre-2015
2nd M2 choice (prior M2 elcn)	Best of last 3 is not last 1	30-year service cap	

Manual cases types received to July:

Ill health Enhancement updates 15	Loss of non-basic rate tax relief 23	Split pension 50	Complex conversions (x4 types) 13
Ceased Matthews 1 contributions 16	Divorce / scheme pays 1	2015 ill health award (McCloud IH) 23	Opt-out +rejoined pre-2015 0
2nd M2 choice (prior M2 elcn) 0	Best of last 3 is not last 1 0	30-year service cap 0	

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