

# Matthews

- Overall summary



# Regulatory Framework

23 December  
2024 -  
Consultation

4 December  
2025 -  
Response

1 April 2026  
– SI  
2026/281

# What's covered by SI 2026/281?



## Deceased individuals

- Missed Pension lump sum payments
- Missed survivor pension payments
- Additional death grant
- Extended death grant (misleading wording correction)



## Conversion options

- Special Deferred members
- Special Pensioner members who are in receipt of a Member Initiated Early Retirement payment of pension



## Lifting of restrictions on opt out cases



## Timings

- Flexibility to apply new provisions beyond 31 March 2026
- 2023 options exercise extension

## Queries with MHCLG

# Additional Death Grant



[Part 5 Para 1C\(1\)\(a\)](#) and [Part 5 1C \(1\)\(c\)](#) – Incorrect dates



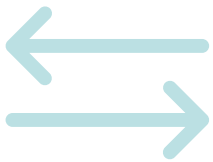
[Part 5 1C\(6\)](#) – Query on the formula

# Queries with MHCLG

## Missed Pension Lump Sum Grant



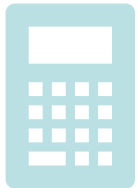
Part 5 Rule 3(1) – Existing modified members who are due a top up out of scope



Part 5 Para 3(4) – Assumptions is full commutation

# Queries with MHCLG

Survivor's Missed Pension Lump Sum Grant



Part 5 (4) – Query on Formula

## Queries with MHCLG

# Purchase of Additional Service



[Part 11 5B\(15\)](#) – Incorrect date



[Part 11 6B\(14\)](#) – Grammar issue – replace ‘any later than’ with ‘after’

# Resources

- Guides
  - [Employer guide](#)
  - [Employee informal guidance](#)
  - [Employee information guide](#)
  - [Statutory deadline factsheet](#)
- FAQs
  - Standard to Special conversion
  - [Opted out service](#)
  - [Missed Pension Lump Sum Grant/ Survivors MPLSG](#)
  - [Additional death grant](#)
- Template letters
  - [Warm up comms](#)
  - [Expression of interest](#)
  - [Beneficiary letters](#)
  - [Acknowledgements](#)
- Forms
  - [Expression of interest](#)
  - [Applications for death grant, extended death grant, additional death grant, MPLSG and Survivors MPLSG.](#)
- Still to come...
  - Member website wording
  - Calculator guidance
  - Template statement of details and letter to accompany

# An update from GAD



**CALCULATOR**



**MANUAL CASES**

# What immediate action should I take?

- Continue to progress cases unaffected by the amendments
- Identify individuals affected by the amendments
  - See [slides](#) from 28 October 2028
- Familiarise yourself with new guidance, FAQs templates etc.
- Contact eligible individuals
  - Use warm up comms by 1 June
- Identify and escalate cases to GAD

# Any questions



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**Thank you for listening!**

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