

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



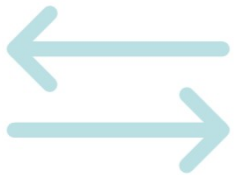
[Part 5 1C\(6\)](#) – Query on the formula

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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