

# Matthews Options Exercises

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## Introduction

This index has been created to illustrate what guidance and factsheets are available for the Matthews exercises. The idea of this is to help FRAs and administrators understand what is available and where those documents can be found on the LGA website.

## Matthews Options Exercise

### Firefighters' Pension Schemes Regulations and Guidance

- Welcome
- Age discrimination remedy ▼
- Special members of FPS 2006 ▼
- Regulations ▼
- Bulletins and Circulars ▼
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- Administration Resources ▼
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## [Home Page](#)

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# Special members of FPS 2006

Stakeholders will be aware of the category of members of the Firefighters' Pension Scheme 2006 (FPS 2006) known as "special members" who were introduced in 2014, following [Matthews v Kent and Medway Towns Fire Authority & others](#), which allowed retained firefighters employed between 1 July 2000 and 5 April 2006 to join the FPS 2006 with retrospective effect to 1 July 2000.

Following the introduction of the Part-Time Workers (Prevention of Less Favourable Treatment) Regulations 2000, a claim was made by a number of retained firefighters that they should receive equal treatment with full-time regular firefighters and thereby be able to access pension benefits under the Firefighters' Pension Scheme 1992 (FPS 1992). The claim proceeded through the Employment Tribunal and Court of Appeal before judgment was given in the House of Lords in favour of the retained firefighters.

Although, since 6 April 2006, retained firefighters have been eligible to join the FPS 2006, the House of Lords judgment allowed those who were serving during the period 1 July 2000 to the date on which they elected to join the FPS 2006, to have special provisions which generally reflect the rules of the FPS 1992. They could not be given backdated membership of FPS 1992 because that scheme is now closed. Consequently FPS 2006 was amended to introduce pension benefits for these "special" retained firefighters.

The relevant information relating to the two options exercise in 2014 and 2023 are shown on the relevant pages relating to each exercise.

The regulations for each exercise are within the drop down menu below:

Regulations 

- Regulations

Document ID	Description	Location	Link to document
Firefighters' Pension Schemes (England) Amendment Order 2023	Regulations (SI 986/2023)	<a href="#">Home / Special members of FPS 2006 / Regulations</a>	<a href="https://www.legislation.gov.uk/uksi/2023/986/contents/made">https://www.legislation.gov.uk/uksi/2023/986/contents/made</a>
The Firefighters' Pension Scheme (England) (Amendment) Order 2014	Regulations (SI 2014/445)	<a href="#">Home / Special members of FPS 2006 / Regulations</a>	<a href="https://www.legislation.gov.uk/uksi/2014/445/schedule/made">https://www.legislation.gov.uk/uksi/2014/445/schedule/made</a>
The Firefighters' Pension Scheme (Amendment) (England) Order 2014	Regulations (SI 2014/446)	<a href="#">Home / Special members of FPS 2006 / Regulations</a>	<a href="https://www.legislation.gov.uk/uksi/2014/446/article/2/made">https://www.legislation.gov.uk/uksi/2014/446/article/2/made</a>
The Firefighters' Compensation Scheme (England) (Amendment) Order 2014	Regulations (SI 2014/447)	<a href="#">Home / Special members of FPS 2006 / Regulations</a>	<a href="https://www.legislation.gov.uk/uksi/2014/447/contents/made">https://www.legislation.gov.uk/uksi/2014/447/contents/made</a>
The Firefighters' Compensation Scheme and Pension Scheme (England) (Amendment) Order 2015	Regulations (SI 2015/590)	<a href="#">Home / Special members of FPS 2006 / Regulations</a>	<a href="https://www.legislation.gov.uk/uksi/2015/590/schedule/1/made">https://www.legislation.gov.uk/uksi/2015/590/schedule/1/made</a>

## [First Options Exercise \(Matthews 1\)](#)

### Firefighters' Pension Schemes Regulations and Guidance

Welcome   Age discrimination remedy ▼   Special members of FPS 2006 ▼   Regulations ▼   Bulletins and Circulars ▼   GAD Guidance ▼  
Administration Resources ▼   Legal Landscap   **First Options Exercise**   Contact Us   Archive ▼   Member Area ▼



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## Special members of FPS 2006

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The relevant information relating to the two options exercise in 2014 and 2023 are shown on the relevant pages relating to each exercise.

- Guidance/Factsheets/FAQ

Document ID	Description	Location	Link to document
Tax and NI Guide	Informal guidance on Income Tax and National Insurance implications	<a href="#">Home/ Special members of FPS 2006 / First Options Exercise / Employer guidance and information</a>	<a href="https://fpsregs.org/images/RDS/12.Taxguide.pdf">https://fpsregs.org/images/RDS/12.Taxguide.pdf</a>
HMRC retained firefighter bulletin	Bulletin provided by HMRC to provide further clarity around the information they have requested from FRA's, regarding national insurance refunds relating to the first options exercise	<a href="#">Home/ Special members of FPS 2006 / First Options Exercise / Employer guidance and information</a>	<a href="https://fpsregs.org/images/RDS/HMRC-retained-firefighter-bulletin.pdf">https://fpsregs.org/images/RDS/HMRC-retained-firefighter-bulletin.pdf</a>
HMRC data request factsheet	LGA FAQs factsheet to assist Authorities in responding to HMRC's request for data on tax relief claims for FPS 2006 special members	<a href="#">Home/ Special members of FPS 2006 / First Options Exercise / Employer guidance and information</a>	<a href="https://fpsregs.org/images/admin/HMRCdatarequestv1.pdf">https://fpsregs.org/images/admin/HMRCdatarequestv1.pdf</a>
Employer Guide	Action to be taken by employers to identify and contact prospective members	<a href="#">Home/ Special members of FPS 2006 / First Options Exercise / Employer guidance and information</a>	<a href="https://fpsregs.org/images/RDS/1.Employerguide.pdf">https://fpsregs.org/images/RDS/1.Employerguide.pdf</a>
Eligible member guide	Modified pension arrangements and terms of payment for eligible individuals	<a href="#">Home/ Special members of FPS 2006 / First Options Exercise / Member communications</a>	<a href="https://fpsregs.org/images/RDS/6.Modterms.pdf">https://fpsregs.org/images/RDS/6.Modterms.pdf</a>
Employee guide	Employee information leaflet of the introduction	<a href="#">Home/ Special members of FPS 2006 / First Options</a>	<a href="https://fpsregs.org/images/RDS/2.Employeeguide.pdf">https://fpsregs.org/images/RDS/2.Employeeguide.pdf</a>

	of the new modified pension arrangements	<a href="#">Exercise / Member communications</a>	
FAQs	Modified Retained FAQ guide – LGA	<a href="#">Home/ Special members of FPS 2006 / First Options Exercise / Member communications</a>	<a href="https://fpsregs.org/images/RDS/9.FAQs.pdf">https://fpsregs.org/images/RDS/9.FAQs.pdf</a>
Scheme guide	Guide to FPS 2006 for Special Members	<a href="#">Home/ Special members of FPS 2006 / First Options Exercise / Member communications</a>	<a href="https://fpsregs.org/images/RDS/8.Schemeguide.pdf">https://fpsregs.org/images/RDS/8.Schemeguide.pdf</a>
Special members FPS 2006 factsheet	Factsheet providing a summary of the first options exercise where eligible individuals could elect to become members of the scheme and an update on the second options exercise in which individuals will be able to elect to extend membership beyond 1 July 2000 to any employment as a retained firefighter prior to that date	<a href="#">Home/ Special members of FPS 2006 / First Options Exercise / Member communications</a>	<a href="https://fpsregs.org/images/Factsheets/Special-members-FPS-2006-factsheet.pdf">https://fpsregs.org/images/Factsheets/Special-members-FPS-2006-factsheet.pdf</a>



- Presentation Slides

Document ID	Description	Location	Link to document
Special members of FPS 2006	Presentation slides from the event held at 18 Smith Square on 2 May 2018	<a href="#">Home/ Special members of FPS 2006 / First Options Exercise / Employer guidance and information</a>	<a href="https://fpsregs.org/images/admin/2006specialmembers.pdf">https://fpsregs.org/images/admin/2006specialmembers.pdf</a>
Member presentation (Dorset FRS)	Dorset FRS - member presentation	<a href="#">Home/ Special members of FPS 2006 / First Options Exercise / Member communications</a>	<a href="https://fpsregs.org/images/RDS/Dorsetpresentation.pdf">https://fpsregs.org/images/RDS/Dorsetpresentation.pdf</a>
Member presentation (Essex FRS)	Essex FRS - member presentation	<a href="#">Home/ Special members of FPS 2006 / First Options Exercise / Member communications</a>	<a href="https://fpsregs.org/images/RDS/Essexpresentation.pdf">https://fpsregs.org/images/RDS/Essexpresentation.pdf</a>

- Factors

Document ID	Description	Location	Link to document
Special Members Conversion Factors	GAD guidance and conversion factors for converting Standard Membership Transferred-in Service Credits, Added years and Additional Pension Benefit to Special Membership Transferred-in Service Credits, Added	<a href="#">Home/ Special members of FPS 2006 / First Options Exercise / Employer guidance and information</a>	<a href="https://fpsregs.org/images/RDS/2006-Scheme-Special-Member-Conversion-Factors.pdf">https://fpsregs.org/images/RDS/2006-Scheme-Special-Member-Conversion-Factors.pdf</a>

	Years and Additional Pension Benefit (APB)		
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- Templates

Document ID	Description	Location	Link to document
Special members information spreadsheet	Special members information spreadsheet from HMRC – tax relief claim	<a href="#">Home/ Special members of FPS 2006 / First Options Exercise / Employer guidance and information</a>	Document is available for download only
Special member information request covering letter	Special members information request covering letter from HMRC – tax relief claim	<a href="#">Home/ Special members of FPS 2006 / First Options Exercise / Employer guidance and information</a>	<a href="https://fpsregs.org/images/RDS/HMRCinfo060818.pdf">https://fpsregs.org/images/RDS/HMRCinfo060818.pdf</a>

- Communications

Document ID	Description	Location	Link to document
DG application form	Application for a time-limited death grant	<a href="#">Home/ Special members of FPS 2006 / First Options Exercise / Member communications</a>	<a href="https://fpsregs.org/images/RDS/5.DGapp.pdf">https://fpsregs.org/images/RDS/5.DGapp.pdf</a>
EOI letter	Template expression of interest letter	<a href="#">Home/ Special members of FPS 2006 / First Options Exercise / Member communications</a>	<a href="https://fpsregs.org/images/RDS/3.EOI.pdf">https://fpsregs.org/images/RDS/3.EOI.pdf</a>
EOI form	Template expression of interest form	<a href="#">Home/ Special members of FPS 2006 / First Options Exercise / Member communications</a>	<a href="https://fpsregs.org/images/RDS/4.EOIform.pdf">https://fpsregs.org/images/RDS/4.EOIform.pdf</a>
Further Information letter	Template covering letter to be issued with eligible member guide	<a href="#">Home/ Special members of FPS 2006 / First Options Exercise / Member communications</a>	<a href="https://fpsregs.org/images/RDS/7.Modletter.pdf">https://fpsregs.org/images/RDS/7.Modletter.pdf</a>

## [Second Options Exercise \(Matthews 2\)](#)

### Firefighters' Pension Schemes Regulations and Guidance

Welcome   Age discrimination remedy ▼   Special members of FPS 2006 ▼   Regulations ▼   Bulletins and Circulars ▼   GAD Guidance ▼  
Administration Resources ▼   Legal Landscap   First Options Exercise   Contact Us   Archive ▼   Member Area ▼



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## Special members of FPS 2006

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Following the introduction of the Part-Time Workers (Prevention of Less Favourable Treatment) Regulations 2000, a claim was made by a number of retained firefighters that they should receive equal treatment with full-time regular firefighters and thereby be able to access pension benefits under the Firefighters' Pension Scheme 1992 (FPS 1992). The claim proceeded through the Employment Tribunal and Court of Appeal before judgment was given in the House of Lords in favour of the retained firefighters.

Although, since 6 April 2006, retained firefighters have been eligible to join the FPS 2006, the House of Lords judgment allowed those who were serving during the period 1 July 2000 to the date on which they elected to join the FPS 2006, to have special provisions which generally reflect the rules of the FPS 1992. They could not be given backdated membership of FPS 1992 because that scheme is now closed. Consequently FPS 2006 was amended to introduce pension benefits for these "special" retained firefighters.

The relevant information relating to the two options exercise in 2014 and 2023 are shown on the relevant pages relating to each exercise.

- Cohorts of members

Document ID	Description	Location	Link to document
Cohort list and scenarios	List of the different cohorts of members and details of what they are eligible to do under Matthews 2	<a href="#">Home/Special members of FPS 2006 / Second Options Exercise / Stakeholder request for cases</a>	<a href="https://fpsregs.org/images/RDS/second-options-exercise/Cohort-and-scenario-table-July-2024-v2.pdf">https://fpsregs.org/images/RDS/second-options-exercise/Cohort-and-scenario-table-July-2024-v2.pdf</a>

- Guides

Document ID	Description	Location	Link to document
Employer Guide	Guide to help employers through the second options exercise	<a href="#">Home/Special members of FPS 2006 / Second Options Exercise / Employer guidance and information</a>	<a href="https://fpsregs.org/images/RDS/second-options-exercise/Employer-Guide-v2.1.pdf">https://fpsregs.org/images/RDS/second-options-exercise/Employer-Guide-v2.1.pdf</a>

- Lessons learned from Matthews 1

Document ID	Description	Location	Link to document
Lessons learned (overview)	Draft lessons learned paper produced for stakeholders by the Home office on the first options exercise	<a href="#">Home/Special members of FPS 2006 / Second Options Exercise / Employer guidance and information</a>	<a href="https://fpsregs.org/images/RDS/Home-Office-lessons-learned-overview-paper-Matthews-April-2022.pdf">https://fpsregs.org/images/RDS/Home-Office-lessons-learned-overview-paper-Matthews-April-2022.pdf</a>
Matthews – lessons learned	Coffee afternoon presentation covering Home Office lessons learned paper	<a href="#">Home/Special members of FPS 2006 / Second Options Exercise / Employer guidance and information</a>	<a href="https://fpsregs.org/images/Events/Coffee-mornings/Coffee-afternoon-28-June-2022-Matthews-lessons-learned.pdf">https://fpsregs.org/images/Events/Coffee-mornings/Coffee-afternoon-28-June-2022-Matthews-lessons-learned.pdf</a>

- LGA Matthews Project Implementation Document (PID)/Memorandum of Understanding

Document ID	Description	Location	Link to document
LGA Matthews PID	LGA project implementation for Matthews. Includes a draft communications plans and terms of reference for the Scheme Advisory Board working group	<a href="#">Home/Special members of FPS 2006 / Second Options Exercise / Employer guidance and information</a>	<a href="https://fpsregs.org/images/RDS/Home-Office-lessons-learned-overview-paper-Matthews-April-2022.pdf">https://fpsregs.org/images/RDS/Home-Office-lessons-learned-overview-paper-Matthews-April-2022.pdf</a>
'Matthews' Memorandum of Understanding	MoU signed on 9 March 2022 by all parties	<a href="#">Home/Special members of FPS 2006 / Second Options Exercise / Employer guidance and information</a>	<a href="https://fpsregs.org/images/RDS/RDS-Matthews-Memorandum-of-Understanding-9-March-2022.pdf">https://fpsregs.org/images/RDS/RDS-Matthews-Memorandum-of-Understanding-9-March-2022.pdf</a>
Data Sharing Agreement	Data Sharing Agreement to be used for cases where the current FRA is required to obtain pay and service information from a previous FRA to allow them to provide an individuals options	<a href="#">Home/Special members of FPS 2006 / Second Options Exercise / Data Sharing</a>	Document is available for download only

- Presentation Slides

Document ID	Description	Location	Link to document
Matthews and the 2023 options exercise	Coffee morning presentation covering MoU and options exercise	<a href="#">Home/Special members of FPS 2006 / Second Options Exercise / Employer guidance and information</a>	<a href="https://fpsregs.org/images/Events/Coffee-mornings/Coffee-morning-22-March-2022-Matthews.pdf">https://fpsregs.org/images/Events/Coffee-mornings/Coffee-morning-22-March-2022-Matthews.pdf</a>
Matthews consultation overview	Coffee morning presentation on the Home Office consultation on the 2023 options exercise	<a href="#">Home/Special members of FPS 2006 / Second Options Exercise / Employer guidance and information</a>	<a href="https://fpsregs.org/images/Events/Coffee-mornings/Coffee-morning-11-April-2023-HO-Matthews-consultation.pdf">https://fpsregs.org/images/Events/Coffee-mornings/Coffee-morning-11-April-2023-HO-Matthews-consultation.pdf</a>

- Guidance/Factsheets/FAQ

Document ID	Description	Location	Link to document
Matthews pre-work for FRAs factsheets	A factsheet to help FRAs identify any pre-work which can be done for Matthews second options exercise	<a href="#">Home/Special members of FPS 2006 / Second Options Exercise / Employer guidance and information</a>	<a href="https://fpsregs.org/images/RDS/Matthews-pre-work-for-FRAs-factsheet.pdf">https://fpsregs.org/images/RDS/Matthews-pre-work-for-FRAs-factsheet.pdf</a>
RDS employee informal guidance	Employee informal guidance to explain the options in the second options exercise to individuals, including option form - <b><i>This accompanies the template letter to individual and options calculations.</i></b>	<a href="#">Home/Special members of FPS 2006 / Second Options Exercise / Employer guidance and information</a>	<a href="https://fpsregs.org/images/RDS/second-options-exercise/RDS-Employee-informal-guidance-v-1.4.pdf">https://fpsregs.org/images/RDS/second-options-exercise/RDS-Employee-informal-guidance-v-1.4.pdf</a>
Statutory Deadlines	Factsheet for scheme managers setting out the statutory deadlines for the Matthews second options exercise.	<a href="#">Home/Special members of FPS 2006 / Second Options Exercise / Employer guidance and information</a>	<a href="https://fpsregs.org/images/RDS/second-options-exercise/Matthews-Statutory-deadlines-factsheet.pdf">https://fpsregs.org/images/RDS/second-options-exercise/Matthews-Statutory-deadlines-factsheet.pdf</a>
Summary of 'Matthews' MoU and second options exercise (old version, no longer in use)	Factsheet summary the Memorandum of Understanding (MoU) which sets out the scope and mechanics of the second options exercise	<a href="#">Home/Special members of FPS 2006 / Second Options Exercise / Employer guidance and information</a>	<a href="https://fpsregs.org/images/RDS/Summary-of-Matthews-MoU-and-second-options-exercise.pdf">https://fpsregs.org/images/RDS/Summary-of-Matthews-MoU-and-second-options-exercise.pdf</a>
Summary of 'Matthews' MoU and second options exercise v2	Updated factsheet summary the Memorandum of Understanding (MoU) which sets out the scope and mechanics of the second options exercise	<a href="#">Home/Special members of FPS 2006 / Second Options Exercise / Employer guidance and information</a>	<a href="https://fpsregs.org/images/RDS/Summary-of-Matthews-MoU-and-second-options-exercise-v2-clean.pdf">https://fpsregs.org/images/RDS/Summary-of-Matthews-MoU-and-second-options-exercise-v2-clean.pdf</a>

Member FAQ's	Frequently Asked Questions for members involved in the Second Options Exercise	<a href="#">Home/Special members of FPS 2006 / Second Options Exercise / Member communications</a>	<a href="https://fpsregs.org/images/RDS/second-options-exercise/Matthews-Second-Options-Exercise-FAQs-v-1.4.pdf">https://fpsregs.org/images/RDS/second-options-exercise/Matthews-Second-Options-Exercise-FAQs-v-1.4.pdf</a>
RDS employee informal guidance	Employee informal guidance to explain the options in the second options exercise to individuals, including option form - <b><i>This accompanies the template letter to individual and options calculations.</i></b>	<a href="#">Home/Special members of FPS 2006 / Second Options Exercise / Member communications</a>	<a href="https://fpsregs.org/images/RDS/second-options-exercise/RDS-Employee-informal-guidance-v-1.4.pdf">https://fpsregs.org/images/RDS/second-options-exercise/RDS-Employee-informal-guidance-v-1.4.pdf</a>
RDS employee information guide	Employee information guide for individuals to help explain the second options exercise - <b><i>This accompanies the expression of interest letter and form.</i></b>	<a href="#">Home/Special members of FPS 2006 / Second Options Exercise / Member communications</a>	<a href="https://fpsregs.org/images/RDS/second-options-exercise/RDS-Employee-information-guide-v1.3.pdf">https://fpsregs.org/images/RDS/second-options-exercise/RDS-Employee-information-guide-v1.3.pdf</a>

- Communications

Document ID	Description	Location	Link to document
Matthews Poster	Poster to help FRAs promote the Matthews second options exercise	<a href="#">Home/Special members of FPS 2006 / Second Options Exercise / Employer guidance and information</a>	Document is available for download only
Communication flowchart	Communication flow chart to use as a guide to when processing cases.	<a href="#">Home/Special members of FPS 2006 / Second Options Exercise / Member communications</a>	Document is available for download only



Acknowledgement letter	Acknowledgement letter when FRA has received expression of interest form back	<a href="#">Home/Special members of FPS 2006 / Second Options Exercise / Member communications</a>	Document is available for download only
Death grant confirmation of payment	Letter to confirm payment of a death grant	<a href="#">Home/Special members of FPS 2006 / Second Options Exercise / Member communications</a>	Document is available for download only
Death grant confirmation of approval and bank details request	Letter to confirm that the death grant application has been approved and a request for bank details	<a href="#">Home/Special members of FPS 2006 / Second Options Exercise / Member communications</a>	Document is available for download only
Initial letter to beneficiary – additional death benefits under Matthews 1	Letter to a beneficiary whose spouse/civil partner made an election under Matthews 1 but has since died and some additional benefits are payable.	<a href="#">Home/Special members of FPS 2006 / Second Options Exercise / Member communications</a>	Document is available for download only
Initial letter to beneficiary – additional death benefits under Matthews 2	Letter to a beneficiary whose spouse/civil partner are entitled for a top-up to the original death grant paid under Matthews 2 - Only to be used if the beneficiary received a death grant under Matthews 1.	<a href="#">Home/Special members of FPS 2006 / Second Options Exercise / Member communications</a>	Document is available for download only
Initial letter to beneficiary – death grant and additional death grant under Matthews 2	Letter to a beneficiary whose spouse/civil partner where they were eligible for payment of a death grant under Matthews 1 but didn't take it, and are now in scope under Matthews 2.	<a href="#">Home/Special members of FPS 2006 / Second Options Exercise / Member communications</a>	Document is available for download only
Expression of interest form	Form to accompany the expression of interest letter.	<a href="#">Home/Special members of FPS 2006 / Second Options Exercise / Member communications</a>	Document is available for download only
Expression of interest letter	Initial letter to individual asking if they wish to express an	<a href="#">Home/Special members of FPS 2006 / Second Options Exercise / Member communications</a>	Document is available for download only

	interest in the second options exercise.		
Individual statement of details – Cohort 1 Scenario 1 – special deferred member	This revised statement can be used for a Cohort 1 Scenario 1 Special Deferred Member to illustrate the output from the Matthews GAD calculator to provide the individual with information on their options. <b><i>This would accompany the template letter to individual.</i></b>	<a href="#">Home/Special members of FPS 2006 / Second Options Exercise / Member communications</a>	Document is available for download only
Individual statement of details -Cohort 1 Scenario 2 - Special Pensioner Member	This revised statement can be used for a Cohort 1 Scenario 2 Special Pensioner Member to illustrate the output from the Matthews GAD calculator to provide the individual with information on their options. <b><i>This would accompany the template letter to individual.</i></b>	<a href="#">Home/Special members of FPS 2006 / Second Options Exercise / Member communications</a>	Document is available for download only
Individual statement of details - Cohort 2 Special Firefighter Member	This revised statement can be used for a Cohort 2 Special Active Member to illustrate the output from the Matthews GAD calculator to provide the individual with information on their options. <b><i>This would accompany the template letter to individual.</i></b>	<a href="#">Home/Special members of FPS 2006 / Second Options Exercise / Member communications</a>	Document is available for download only
Individual statement of	This revised statement can be used for a Cohort 2 Special	<a href="#">Home/Special members of FPS 2006 / Second Options Exercise / Member communications</a>	Document is available for download only

details - Cohort 2 Special Deferred Member	Deferred Member to illustrate the output from the Matthews GAD calculator to provide the individual with information on their options. This statement provides details of member repayment options. <b><i>This would accompany the template letter to individual.</i></b>		
Individual statement of details - Special Deferred Member	This statement can be used for a Special Deferred Member to illustrate the output from the Matthews GAD calculator to provide the individual with information on their options. <b><i>This would accompany the template letter to individual</i></b>	<a href="#">Home/Special members of FPS 2006 / Second Options Exercise / Member communications</a>	Document is available for download only
Individual statement of details - Special Firefighter Member	This statement can be used for a Special Firefighter Member to illustrate the output from the Matthews GAD calculator to provide the individual with information on their options. <b><i>This would accompany the template letter to individual.</i></b>	<a href="#">Home/Special members of FPS 2006 / Second Options Exercise / Member communications</a>	Document is available for download only
Individual statement of details - Special Pensioner Member	This statement can be used for a Special Pensioner Member to illustrate the output from the Matthews GAD calculator to provide the individual with information on their options. <b><i>This would</i></b>	<a href="#">Home/Special members of FPS 2006 / Second Options Exercise / Member communications</a>	Document is available for download only

	<b><i>accompany the template letter to individual.</i></b>		
Matthews - Priority order letter	Letter to be sent to members to apologise and explain the reason for the delay in providing them with their calculations.		
Template letter to individual	Letter to individual joining or paying for more service in the modified scheme.	<a href="#">Home/Special members of FPS 2006 / Second Options Exercise / Member communications</a>	Document is available for download only
Time-limited death grant and additional death grant application form	Application form for a time-limited death grant and additional death grant. <b><i>This is to accompany the letter to beneficiary - death grant and additional death grant under Matthews 2</i></b>	<a href="#">Home/Special members of FPS 2006 / Second Options Exercise / Member communications</a>	Document is available for download only
Time-limited additional death grant application form.	Application form for a time-limited additional death grant. <b><i>This is to accompany the time-limited additional death grant initial letter to beneficiary.</i></b>	<a href="#">Home/Special members of FPS 2006 / Second Options Exercise / Member communications</a>	Document is available for download only
Out of scope letter - re Thompsons Solicitors contact	Letter for FRA's to use when individuals who are out of scope are questioning their eligibility following contact from Thompsons Solicitors who are acting on behalf of the FBU	<a href="#">Home/Special members of FPS 2006 / Second Options Exercise / Member communications</a>	Document is available for download only
Warm-up letter for in scope individuals	Generic letters for FRAs to use when communicating with in scope and out of scope individuals	<a href="#">Home/Special members of FPS 2006 / Second Options Exercise / Member communications</a>	Document is available for download only

Generic communication letter for out-of-scope individuals	Generic letters for FRAs to use when communicating with in scope and out of scope individuals	<a href="#">Home/Special members of FPS 2006 / Second Options Exercise / Member communications</a>	Document is available for download only
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- **Templates**

<b>Document ID</b>	<b>Description</b>	<b>Location</b>	<b>Link to document</b>
Data request to previous FRA	Template data request to send to previous FRA with the data sharing agreement	<a href="#">Home/Special members of FPS 2006 / Second Options Exercise / Data Sharing</a>	Document is available for download only

## [Member Area](#)

The Member Area is a restricted area of the website where meeting papers and archive material can be accessed. You will need to request access from LGA to be able to access the Members area of the website. You will need to e-mail [bluelightpensions@local.gov.uk](mailto:bluelightpensions@local.gov.uk) and supplying the following information:

- Your name
- Name of the Fire Authority you work for

## Firefighters' Pension Schemes Regulations and Guidance

[Welcome](#)   [Age discrimination remedy](#) ▼   [Special members of FPS 2006](#) ▼   [Regulations](#) ▼   [Bulletins and Circulars](#) ▼   [GAD Guidance](#) ▼

[Administration Resources](#) ▼   [Legal Landscape](#) ▼   [Events](#) ▼   [Contact Us](#)   [Archive](#) ▼   [Member Area](#) ▼



## Special members of FFPS 2006 – GAD Calculator

### First Options Exercise

- Calculator

Document ID	Description	Location	Link to document
Settlement calculator	As only past interest rates are used in this calculation, there is no need for an updated version of the calculator to be produced. Also, it is not necessary to use the calculator that was issued on the month that the original calculation was carried out, as the most recent calculator is able to look up past interest rates based on the data provided as per the above.	<a href="#">Home / Member Area / Special members of FPS 2006 - GAD calculator/ First Options Exercise - Resources</a>	Document is available for download only

- User Manual

Document ID	Description	Location	Link to document
Calculator user manual	The Retained Firefighters' Pension Settlement Calculator user manual – DCLG The Retained Firefighters' Pension Settlement Calculator	<a href="#">Home / Member Area / Special members of FPS 2006 - GAD calculator/ First Options Exercise - Resources</a>	<a href="https://fpsregs.org/images/RDS/10.Usermanual.pdf">https://fpsregs.org/images/RDS/10.Usermanual.pdf</a>



## Second Options Exercise

- Query Log

Document ID	Description	Location	Link to document
Query log	GAD calculator query log	<a href="#">Home / Member Area / Special members of FPS 2006 - GAD calculator/ GAD Calculator Query Log</a>	<a href="https://fpsregs.org/images/RDS/second-options-exercise/Matthews-Query-Log-GAD-28.11.2024.pdf">https://fpsregs.org/images/RDS/second-options-exercise/Matthews-Query-Log-GAD-28.11.2024.pdf</a>

- User Guide

Document ID	Description	Location	Link to document
User Guide	The second options exercise calculator (Third live version) user guide	<a href="#">Home / Member Area / Special members of FPS 2006 - GAD calculator/ Second Options Exercise Resources</a>	<a href="https://fpsregs.org/images/RDS/second-options-exercise/Matthews-2-user-guide-20241217.pdf">https://fpsregs.org/images/RDS/second-options-exercise/Matthews-2-user-guide-20241217.pdf</a>
Input and output specification	This note sets out how the data fields should be completed, the format of the data required by the calculator and the detail of the output it provides	<a href="#">Home / Member Area / Special members of FPS 2006 - GAD calculator/ Second Options Exercise Resources</a>	<a href="https://fpsregs.org/images/RDS/second-options-exercise/Matthews2-input-and-output-specification-13-Oct-2023.pdf">https://fpsregs.org/images/RDS/second-options-exercise/Matthews2-input-and-output-specification-13-Oct-2023.pdf</a>

- Guidance/Factsheets/FAQ

Document ID	Description	Location	Link to document
Manual cases update	GAD calculator manual cases update – information to help FRA’s prepare	<a href="#">Home / Member Area / Special members of FPS 2006 - GAD calculator/ Second Options Exercise Resources</a>	<a href="https://fpsregs.org/images/RDS/second-options-exercise/GAD-calculator-manual-cases-update-July-2024.pdf">https://fpsregs.org/images/RDS/second-options-exercise/GAD-calculator-manual-cases-update-July-2024.pdf</a>
Matthews guide to processing cases	A supporting guide to processing cases taking users through the process leading up to and completing the GAD calculator (Individual interface) as well as updating the Individual Statement of Details templates, to include the relevant line references from the calculator output.	<a href="#">Home / Member Area / Special members of FPS 2006 - GAD calculator/ Second Options - Guide to processing cases</a>	<a href="https://fpsregs.org/images/RDS/second-options-exercise/Matthews-guide-to-processing-cases-v1.2.pdf">https://fpsregs.org/images/RDS/second-options-exercise/Matthews-guide-to-processing-cases-v1.2.pdf</a>

- Calculator

Document ID	Description	Location	Link to document
Calculator	Third Live version of the second options exercise calculator	<a href="#">Home / Member Area / Special members of FPS 2006 - GAD calculator/ Second Options Exercise Resources</a>	Document is available for download only

- Template

Document ID	Description	Location	Link to document
Data input template	CSV. file format template for bulk inputs.	<a href="#">Home / Member Area / Special members of FPS 2006 - GAD calculator/ Second Options Exercise Resources</a>	Document is available for download only

- Examples

Document ID	Description	Location	Link to document
Cohort 1 Scenario 1 Special Deferred Member	These examples demonstrate what information to input into the GAD calculator and which outputs are to be used in the Individual Statement of Details template	<a href="#">Home / Member Area / Special members of FPS 2006 - GAD calculator/ Second Options - Guide to processing cases</a>	<a href="https://fpsregs.org/images/RDS/second-options-exercise/Cohort-1-Scenario-1-Special-Deferred-member-v3.pdf">https://fpsregs.org/images/RDS/second-options-exercise/Cohort-1-Scenario-1-Special-Deferred-member-v3.pdf</a>
Cohort 1 Scenario 2 Special Pensioner Member	These examples demonstrate what information to input into the GAD calculator and which outputs are to be used in the Individual Statement of Details template	<a href="#">Home / Member Area / Special members of FPS 2006 - GAD calculator/ Second Options - Guide to processing cases</a>	<a href="https://fpsregs.org/images/RDS/second-options-exercise/Cohort-1-Scenario-2-Special-Pensioner-member-v-1.4.pdf">https://fpsregs.org/images/RDS/second-options-exercise/Cohort-1-Scenario-2-Special-Pensioner-member-v-1.4.pdf</a>

Cohort 2 Scenario 1 Special Firefighter Member	These examples demonstrate what information to input into the GAD calculator and which outputs are to be used in the Individual Statement of Details template	<a href="#">Home / Member Area / Special members of FPS 2006 - GAD calculator/ Second Options - Guide to processing cases</a>	<a href="https://fpsregs.org/images/RDS/second-options-exercise/Cohort-2-Scenario-1-Special-Firefighter-v1.pdf">https://fpsregs.org/images/RDS/second-options-exercise/Cohort-2-Scenario-1-Special-Firefighter-v1.pdf</a>
Cohort 2 Scenario 3 Special Pensioner Member	These examples demonstrate what information to input into the GAD calculator and which outputs are to be used in the Individual Statement of Details template	<a href="#">Home / Member Area / Special members of FPS 2006 - GAD calculator/ Second Options - Guide to processing cases</a>	<a href="https://fpsregs.org/images/RDS/second-options-exercise/Cohort-2-Scenario-3-Special-Pensioner-Member-v1.1.pdf">https://fpsregs.org/images/RDS/second-options-exercise/Cohort-2-Scenario-3-Special-Pensioner-Member-v1.1.pdf</a>

- **Contacts**

<b>Document ID</b>	<b>Description</b>	<b>Location</b>	<b>Link to document</b>
N/A	List of members to contact for advice on queries with the GAD calculator	<a href="#">Home/ Member Area/ Special members of FPS 2006 - GAD calculator/ Second Options Exercise - Super Users</a>	N/A

*Second Option Exercise – Case types – Section needs updating as talking about Second Live version but we are now on version three*

## Special members of FPS 2006 - Technical query log

- Query log

Document ID	Description	Location	Link to document
Special members of FPS 2006 - Technical query log	In order to keep a log of the queries that we are receiving from FRAs in relation to the Matthews second options exercise a Matthews technical query log has been created	<a href="#">Home/ Member Area/ Special members of FPS 2006 - Technical query log</a>	<a href="https://fpsregs.org/images/RDS/second-options-exercise/Matthews-query-Log-December-2024-v1.pdf">https://fpsregs.org/images/RDS/second-options-exercise/Matthews-query-Log-December-2024-v1.pdf</a>

## Special member of FPS 2006 - Useful Information

- Communication

Document ID	Description	Location	Link to document
Update of the Tax Treatment of Matthews Cases (to scheme managers)	Email to scheme managers providing an update on the tax treatment for Matthews cases, following confirmation from HMRC.	<a href="#">Home/ Member Area / Special member of FPS 2006 - Useful information</a>	<a href="https://fpsregs.org/images/RDS/second-options-exercise/Tax-treatments-for-Matthews.pdf">https://fpsregs.org/images/RDS/second-options-exercise/Tax-treatments-for-Matthews.pdf</a>
Update on the Tax Treatment of Matthews Cases (to administrators)	Email to administrators providing an update on the tax treatment for Matthews cases, following confirmation from HMRC	<a href="#">Home/ Member Area / Special member of FPS 2006 - Useful information</a>	<a href="https://fpsregs.org/images/RDS/second-options-exercise/Treatment-of-Tax-for-Matthews-cases-to-administrators.pdf">https://fpsregs.org/images/RDS/second-options-exercise/Treatment-of-Tax-for-Matthews-cases-to-administrators.pdf</a>

- Guidance/Instructions

Document ID	Description	Location	Link to document
Tax on interest – HMRC instructions	Instructions from HMRC on how to deal with tax on interest for the Matthews second options exercise	<a href="#">Home/ Member Area / Special member of FPS 2006 - Useful information</a>	<a href="https://fpsregs.org/images/RDS/second-options-exercise/Instructions-from-HMRC-on-how-to-deal-with-tax-on-interest-Matthews.pdf">https://fpsregs.org/images/RDS/second-options-exercise/Instructions-from-HMRC-on-how-to-deal-with-tax-on-interest-Matthews.pdf</a>

- Templates

Document ID	Description	Location	Link to document
Previous Pension Declaration Form and Letter	Example letter and declaration form shared by Essex	<a href="#">Home/ Member Area / Special member of FPS 2006 - Useful information</a>	Document is available for download only
Relevant Benefit Crystallisation Event (rBCE) Certificate	Example certificate shared by Essex	<a href="#">Home/ Member Area / Special member of FPS 2006 - Useful information</a>	Document is available for download only