

Addendum to Administration Report 29 April 2026

To be read between points 69 and 70 in the Administration Report

Changes effective 1 April 2026

69a. In addition, there are two other areas:

Equalisation of Survivor Pensions

69b. Survivor pensions will be calculated more consistently to ensure equal treatment regardless of the gender of the scheme member or their survivor. Some survivor pensions will be increased as more of the member's service before April 2014 will now count and some will become payable for the first time, with male survivors of female members who left the scheme before April 1988 most likely to be affected.

69c. The changes are retrospective back to:

- 5 December 2005 for opposite sex marriages and same sex civil partnerships
- 13 March 2014 for same sex marriages
- 31 December 2019 for opposite sex civil partnerships

Changes to Death Grants

69d. The age limit for paying a lump sum death grant has been removed. A death grant can now be paid even if a member dies after age 75. The change is backdated to cover deaths from 1 April 2014.

69e. In addition, the requirement to pay a 'late' death grant, one that has not been paid within two years, to personal representatives has been removed and instead the Fund can use its discretion to choose who it should be paid to. This means that the payment will be taxed at each beneficiary's marginal rate of tax, rather than the 45% charge that applied to personal representatives.

Implementation

69f. Officers will make arrangements to implement the changes. The Fund's system supplier, Heywood, are preparing reports that will be used to identify members affected by the changes and then update systems to allow for benefits to be recalculated.

69g. An update on progress will be provided in a future report.

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