

## Transitional arrangements due to SCAPE change in May 2026 – England and Wales

**Table 1 – calculations based on Individual incoming and outgoing transfers guidance**

Calculation	Scenario	Current process
Non-Club transfer out	<ul style="list-style-type: none"> <li>• CETV quote issued before 19 May 2026, and</li> <li>• member elects inside guarantee period</li> </ul>	Use factor table version 2023-04 dated 26/09/2023
Non-Club transfer out	<ul style="list-style-type: none"> <li>• CETV quote issued before 19 May 2026, and</li> <li>• member elects outside guarantee period</li> </ul>	Suspend until new factors
Non-Club transfer out	<ul style="list-style-type: none"> <li>• CETV quote issued on or after 19 May 2026</li> </ul>	Suspend until new factors
Non-Club transfer out (cash transfer sum)	<ul style="list-style-type: none"> <li>• cash transfer sum quote issued before 19 May 2026, and</li> <li>• member elects for cash transfer sum before reply date</li> </ul>	Use factor table version 2023-04 dated 26/09/2023
Non-Club transfer out (cash transfer sum)	<ul style="list-style-type: none"> <li>• cash transfer sum quote issued on or after 19 May 2026</li> </ul>	Suspend until new factors
Non-Club transfer in	<ul style="list-style-type: none"> <li>• transfer value payment received before 19 May 2026</li> </ul>	Use factor table version 2023-04 dated 26/09/2023

Calculation	Scenario	Current process
Non-Club transfer in	<ul style="list-style-type: none"> <li>any other non-Club transfer in</li> </ul>	Suspend until new factors
CEV for divorce purpose	<ul style="list-style-type: none"> <li>divorce quote issued on or after 19 May 2026</li> </ul>	Suspend until new factors
Interfund / intrafund adjustment	<ul style="list-style-type: none"> <li>quote issued by sending administering authority before 19 May 2026, and</li> <li>relevant date of interfund before 19 May 2026</li> </ul>	Use factor table version 2023-04 dated 26/09/2023
Interfund / intrafund adjustment	<ul style="list-style-type: none"> <li>quote issued by sending administering authority before 19 May 2026,</li> <li>relevant date of interfund on or after 19 May 2026, and</li> <li>transfer value of final salary benefits <b>will be used</b> to buy earned pension in accordance with regulations 10(4), 10(5) or 10(6) of the 2014 Scheme transitional regulations</li> </ul>	Suspend until new factors

Calculation	Scenario	Current process
Interfund / intrafund adjustment	<ul style="list-style-type: none"> <li>• quote issued by sending administering authority before 19 May 2026,</li> <li>• relevant date of interfund on or after 19 May 2026, and</li> <li>• either no final salary benefits transferring, or transfer value of final salary benefits <b>will not be used</b> to buy earned pension in accordance with regulations 10(4), 10(5) or 10(6) of the 2014 Scheme transitional regulations</li> </ul>	Use factor table version 2023-04 dated 26/09/2023
Interfund / intrafund adjustment	<ul style="list-style-type: none"> <li>• quote not issued by sending administering authority before 19 May 2026, and</li> <li>• transfer value of final salary benefits <b>will be used</b> to buy earned pension in accordance with regulations 10(4), 10(5) or 10(6) of the 2014 Scheme transitional regulations</li> </ul>	Suspend until new factors

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**Table 2 – calculations based on other guidance**

Title of guidance	Calculation	Scenario	Current process
Pension sharing following divorce	CEV for divorce purposes	<ul style="list-style-type: none"> <li>• pensioner member, or</li> <li>• active or deferred member who is over NPA for all or part of their benefits, and</li> <li>• divorce quote not issued to the member before 19 May 2026</li> </ul>	Suspend until new factors.