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STATUTORY INSTRUMENTS

2026 No. 226

PUBLIC SERVICE PENSIONS, ENGLAND AND WALES

**The Local Government Pension Scheme (Miscellaneous
Amendments) (Member Benefits) Regulations 2026**

Made - - - - 4th March 2026
Laid before Parliament 6th March 2026
Coming into force in accordance with regulation 1

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The Secretary of State makes these Regulations in exercise of the powers conferred by sections 7, 12 and 24 of the Superannuation Act 1972(a) (“the 1972 Act”), sections 1, 3 and 25 of, and paragraphs 1 to 3, 9, 10, 12 and 14 of Schedule 3 to, the Public Service Pensions Act 2013(b) (“the 2013 Act”) and sections 78, 80(1) and (3), 84 and 85(2)(f) of the Public Service Pensions and Judicial Offices Act 2022(c) (“the 2022 Act”).

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- (a) 1972 c. 11. Section 7 was amended by paragraph 8 of Schedule 8 to the Public Service Pensions Act 2013 (c. 25). Section 12 was amended by section 10 of the Pensions (Miscellaneous Provisions) Act 1990 (c. 7). Section 24 was amended by paragraph 10 of Schedule 2 to the Police Pensions Act 1976 (c. 35), paragraph 37 of Schedule 1 to the Fire and Rescue Services Act 2004 (c. 21) and paragraph 11 of Schedule 8 to the Public Service Pensions Act 2013 (c. 25).
 - (b) 2013 c. 25 (“the 2013 Act”). Section 3 and paragraph 12 of Schedule 3 were amended by sections 94 and 100 of the Public Service Pensions and Judicial Offices Act 2022 (c. 7) respectively. See section 28 of the 2013 Act which provides for regulations made under section 7 of the Superannuation Act 1972 (c. 11) to have effect as scheme regulations under section 1 of the 2013 Act.
 - (c) 2022 c. 7.

In accordance with section 7(5) of the 1972 Act, the Secretary of State consulted such associations of local authorities as appeared to the Secretary of State to be concerned; the local authorities with whom consultation appeared to the Secretary of State to be desirable; and such representatives of other persons likely to be affected by the regulations as appeared to the Secretary of State to be appropriate.

In accordance with section 21 of the 2013 Act, the Secretary of State has consulted the representatives of such persons as appeared to the Secretary of State to be likely to be affected by these regulations.

The retrospective provisions contained in Parts 3 and 4 of these Regulations do not appear to the Secretary of State to have significant adverse effects in relation to the pension payable to or in respect of members of the scheme established by the Local Government Pension Scheme Regulations 2013(a) or the schemes preserved by the Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014(b), nor in any other way in relation to members of those schemes. The retrospective provisions contained in Part 5 of these Regulations are made under Part 1 of the 2022 Act. Accordingly, the procedures set out in section 23 of the 2013 Act are not applicable in respect of these Regulations.

In accordance with section 3(5) of the 2013 Act, these Regulations are made with the consent of the Treasury.

Regulations 29(1)(a), 44 and 46 to 48 are made in accordance with Treasury Directions made under section 85 of the 2022 Act.

PART 1

Introductory

Citation, commencement and extent

1.—(1) These Regulations may be cited as the Local Government Pension Scheme (Miscellaneous Amendments) (Member Benefits) Regulations 2026.

(2) These Regulations come into force on 1st April 2026 and have effect as follows—

- (a) this regulation and regulations 3, 9(1)(b), (c) and (2), 16, 19, 22, 34, 35(1)(a) and (2) and 42 have effect from 1st April 2014 (subject to paragraph (3));
- (b) regulations 29(1)(a), 36 to 40 and 44 to 48 have effect from 1st October 2023;
- (c) regulation 33 has effect from 28th February 2024;
- (d) all other regulations have effect from 1st April 2026.

(3) To the extent that regulation 17(9) to (13) of the Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014 has been amended with an effective date earlier than 1st April 2014, the revocation effected by regulation 42(1)(g) (and, to

(a) S.I. 2013/2356, amended by S.I. 2014/3255, 2015/57, 2015/755, 2018/493, 2020/354, 2020/893, 2023/279, 2023/402, 2023/972, and 2025/201; there are other amendments not relevant to these Regulations.

(b) S.I. 2014/525, amended by S.I. 2015/755, 2018/493, 2018/1366, 2019/1449 and 2023/972.

the extent necessary to facilitate that revocation, this regulation and regulation 34) has effect from that earlier date(a).

- (4) These Regulations extend to England and Wales.

PART 2

The Local Government (Discretionary Payments) (Injury Allowances) Regulations 2011

Amendments to regulation 7 of the Local Government (Discretionary Payments) (Injury Allowances) Regulations 2011

2. Regulation 7 of the Local Government (Discretionary Payments) (Injury Allowances) Regulations 2011(b) (death benefits) is amended as follows—

- (a) in paragraph (1)(iii) omit “nominated”;
- (b) for paragraph (4) substitute—

“(4) “Cohabiting partner” means a person (A) who the relevant employer is satisfied fulfilled the condition in paragraph (4A) for a continuous period of at least 2 years ending on the date the person (B) who was, or had been, employed in a relevant employment died.

(4A) The condition in this paragraph is that—

- (a) B is able to marry or form a civil partnership with A,
- (b) B and A are living together as if they were married or as if they were civil partners,
- (c) neither B nor A are living with a third person as if they were married or as if they were civil partners, and
- (d) either A is financially dependent on B, or B and A are financially interdependent.”;
- (c) in paragraph (5)—
- (i) in sub-paragraphs (a)(ii), (b)(i) and (iii), for “dependant” substitute “dependent” in each place where it occurs;
- (ii) in sub-paragraph (b), omit “nominated”.

PART 3

The Local Government Pension Scheme Regulations 2013

Amendment of the Local Government Pension Scheme Regulations 2013

3. The Local Government Pension Scheme Regulations 2013(c) are amended in accordance with regulations 4 to 33.

(a) See S.I. 2018/1366, which purported to amend regulation 17(9)(c) to (e), (11)(a), (b) and (c), (12) and (13) with effect from 5th December 2005 in relation to the surviving civil partner of a member and with effect from 13th March 2014 in relation to the surviving spouse of a same-sex marriage with a member.

(b) S.I. 2011/2954, to which there are amendments not relevant to these Regulations.

(c) S.I. 2013/2356, amended by S.I. 2014/3255, 2015/57, 2015/755, 2018/493, 2020/354, 2020/893, 2023/279, 2023/402, 2023/972 and 2025/201; there are other amendments not relevant to these Regulations.

Amendment to regulation 11 and transitional provision

4.—(1) After regulation 11(4)(a) (contributions during absence from work) insert—

“(5) An active member who is absent from work with permission from the member’s Scheme employer (otherwise than on child-related leave, on reserve forces service leave, or by reason of illness or injury) for a continuous period of less than 15 days and is receiving no pensionable pay must pay contributions under regulations 9 or 10 on the pensionable pay the member would have received in respect of that period but for the absence.

(6) In paragraph (5) the expression “absent from work with permission” does not include an absence due to a trade dispute.”.

(2) A continuous period of absence which started before 1st April 2026 is not to be treated as a period of absence to which new regulation 11(5) of the Local Government Pension Scheme Regulations 2013 applies.

Amendment to regulation 12 and transitional provision

5.—(1) In regulation 12(2) (contributions during child-related leave), for “or ordinary adoption leave” substitute “, ordinary adoption leave, additional maternity or adoption leave, or shared parental leave”.

(2) The amendment made by paragraph (1) does not apply in relation to any period of additional maternity or adoption leave or shared parental leave where—

- (a) the member is not entitled to receive pensionable pay (including statutory pay) for any part of that period, and
- (b) the first day of that unpaid period was before 1st April 2026.

Amendments to regulation 15 and transitional provisions

6.—(1) In regulation 15 (employer contributions during absences)(b)—

(a) after paragraph 3 insert—

“(3A) A Scheme employer must pay contributions on the lost pensionable pay of an active member on unpaid leave to which regulation 11(5) applies.”.

(b) in paragraph (4)(b) omit “additional maternity leave, additional adoption leave” and “shared parental leave”;

(c) after paragraph (4) insert—

“(4A) If an active member enters a QAPA in respect of a qualifying period of absence of three years or less, the member’s Scheme employer must pay contributions under regulation 16(2)(e) or (4)(d) (shared cost additional pension contributions) to meet the cost specified in regulation 16(8A)(b).

(4B) If an active member enters a QAPA in respect of a qualifying period of absence of more than three years, the member’s Scheme employer—

- (a) must pay contributions under regulation 16(2)(e) or (4)(d) (shared cost additional pension contributions) to meet the proportion of the cost specified in regulation 16(8A)(b) which relates to the first three years of the absence, and

(a) Regulation 11(4) was amended by S.I. 2018/493.

(b) Regulation 15 was amended by S.I. 2014/3255, 2015/755, 2020/354 and 2025/201.

(b) may pay contributions under regulation 16(2)(e) or (4)(d) to meet the remainder of the cost specified in regulation 16(8A)(b) (or any part of it).”;

(d) omit paragraphs (5) and (6);

(e) in paragraph (7) for “paragraphs (4)(d) and (5)” substitute “paragraph (4)(d)”.

(2) The amendment made by paragraph (1)(b) does not apply in relation to any period of additional maternity leave, additional adoption leave or shared parental leave where—

(a) the member is not entitled to receive pensionable pay (including statutory pay) for any part of that period, and

(b) the first day of that unpaid period was before 1st April 2026.

(3) The amendments made by paragraph (1)(d) and (e) do not apply in relation to any period of absence which started before 1st April 2026.

Amendments to regulation 16 and transitional provision

7.—(1) In regulation 16 (additional pension contributions)(a)—

(a) after paragraph (4) insert—

“(4A) Where an arrangement is a QAPA, the arrangements must specify that the total amount of additional pension to be credited to the active member’s pension account for the purposes of paragraph (2)(d) or (4)(c) is, subject to paragraphs (5) and (6)—

(a) in the case of a member who is paying contributions under regulation 10 (temporary reduction in contributions), 1/98th of the pay that the member would have received if they had been at work receiving their normal pay (excluding any overtime and bonuses that the member would have received in addition to their contractual pay) during the qualifying period of absence;

(b) in any other case, 1/49th of the pay that the member would have received if they had been at work receiving their normal pay (excluding any overtime and bonuses that the member would have received in addition to their contractual pay) during the qualifying period of absence.

(4B) Where an arrangement is a QAPA, and APCs(b) are to be paid by regular contributions over more than one Scheme year, the amount of additional pension to be credited to the active member’s pension account at the end of each Scheme year for the purposes of paragraph (2)(d) is the proportion of the amount specified in paragraph (4A) which is equal to the amount of extra contribution payable by the member for that Scheme year divided by the total amount of extra contribution payable by the member under the arrangement.”;

(b) in paragraph (7), at the start for “The” substitute “Subject to paragraph (8A), the”;

(c) after paragraph (8) insert—

“(8A) Where an arrangement is a QAPA, the amount of the contributions to be paid in respect of that arrangement under this regulation is the total of—

(a) the amount of contributions that the member would have paid under regulation 9 (contributions) or 10 (temporary reduction in contributions) in respect of the qualifying period of absence if they had not been absent from work with permission with no pensionable pay, and

(a) Regulation 16 was amended by S.I. 2014/3255, 2015/755, 2020/354 and 2025/201.

(b) See regulation 16(1) of S.I. 2013/2356 for the definition of “APCs”.

- (b) the amount of contributions that the employer would have paid under regulation 67 (employer’s contributions) in respect of the member for the qualifying period of absence if they had not been absent from work with permission with no pensionable pay.”;
 - (d) in paragraph (10), at the start for “An” substitute “Subject to paragraph (10A), an”;
 - (e) after paragraph (10) insert—
 - “(10A) Paragraph (10) does not apply in respect of an application by a member to enter into a QAPA.”;
 - (f) in paragraph (12), at the start for “If” insert “Subject to paragraph (12A), if”;
 - (g) after paragraph (12) insert—
 - “(12A) Paragraph (12) does not apply in respect of a QAPA.”;
 - (h) omit paragraph (16).
 - (i) in paragraph (17)(a) omit “additional maternity leave, additional adoption leave” and “shared parental leave”.
- (2) The amendment made by paragraph (1)(i) does not apply in relation to any period of additional maternity leave, additional adoption leave or shared parental leave where—
- (a) the member is not entitled to receive pensionable pay (including statutory pay) for any part of that period, and
 - (b) the first day of that unpaid period was before 1st April 2026.

Insertion of new regulation 16A and transitional provision

8.—(1) After regulation 16 insert—

“Qualifying additional pension arrangements

16A.—(1) This regulation applies where—

- (a) an active member (“A”) is absent from work with permission for a continuous period of more than 14 days with no pensionable pay otherwise than because of illness or injury, child-related leave or reserve forces service leave;
- (b) A elects to enter into an arrangement to pay additional pension contributions under regulation 16 (additional pension contributions) to cover the whole of, or part of, that period of absence;
- (c) A makes the application to enter that arrangement under regulation 16(9) before—
 - (i) the expiry of—
 - (aa) the period of one year beginning with the day on which A returns to work, or
 - (bb) such longer period as the Scheme employer may allow, or
 - (ii) if earlier, the day on which A ceased to be an active member in the employment in which the absence took place.

(2) Where this regulation applies—

- (a) the arrangement entered into by A is a qualifying additional pension arrangement (“QAPA”);
- (b) the part of the period of absence to which that arrangement relates is the qualifying period of absence;

(c) the additional pension credited to A's pension account under that arrangement is qualifying additional pension.

(3) If A enters into a QAPA in respect of part of a period of absence to which paragraph (1)(a) applies—

(a) A may not enter into more than one QAPA in respect of a qualifying period of absence;

(b) A may enter into a further QAPA in respect of any part of a period of absence to which paragraph (1)(a) applies which is not already a qualifying period of absence.

(4) In paragraph (1)(a) the expression “absent from work with permission” does not include an absence due to a trade dispute.”.

(2) A continuous period of absence which started before 1st April 2026 is not to be treated as a period of absence to which new regulation 16A(1)(a) of the Local Government Pension Scheme Regulations 2013 applies.

Amendments to regulation 17 and transitional provision

9.—(1) In regulation 17 (additional voluntary contributions)—

(a) in paragraph (8), for “does not form” substitute “forms”;

(b) in paragraph (13) for “paragraphs (12) or (14)” substitute “paragraph (12)”;

(c) omit paragraph (14).

(2) Paragraphs (1)(b) and (c) do not apply in relation to any payment made by an administering authority to a member's personal representatives before 1st April 2026.

Amendment to regulation 20

10. In regulation 20(1) (meaning of pensionable pay) after “(assumed pensionable pay)” insert “and regulation 21A (lost pensionable pay)”.

Insertion of new regulation 21A

11. After regulation 21 (assumed pensionable pay) insert—

“Lost pensionable pay

21A.—(1) During the period the circumstance specified in paragraph (2) applies in relation to an employment, the pensionable pay that an active member is, in relation to that employment, treated as receiving for the purposes of these Regulations (including this regulation), other than regulations 9 to 14 (contributions), is that member's lost pensionable pay calculated in accordance with paragraph (3).

(2) The circumstance specified in this paragraph is that the member is on unpaid leave to which regulation 11(5) applies.

(3) The lost pensionable pay is the pay that the member would have received if they had been at work receiving their normal pay during the period of absence to which regulation 11(5) relates.

(4) In paragraph (3) “normal pay”—

(a) excludes any payment in respect of overtime and bonuses that the member would have received, but did not actually receive, in addition to their contractual pay, and

- (b) includes any pensionable pay that the member actually received in, or in respect of, the period of absence.”.

Amendments to regulation 25

- 12. In regulation 25 (retirement pension accounts: active members)(a)—
 - (a) in paragraph (4A), before “takes effect from” insert “the revaluation adjustment”(b);
 - (b) in paragraph (6), before “takes effect from” insert “the revaluation adjustment”.

Amendment to regulation 27

- 13. In regulation 27(5) (flexible retirement pension accounts)(c) before “takes effect from” insert “the revaluation adjustment”.

Amendment to regulation 30

- 14. In regulation 30(7)(a) (retirement benefits) after “regulation 16 (additional pension contributions),” insert “other than qualifying additional pension,”.

Amendments to regulation 33

- 15. In regulation 33 (election for lump sum instead of pension)(d)—
 - (a) in paragraph (1), for “benefit crystallisation event” substitute “relevant benefit crystallisation event”;
 - (b) in paragraph (2), for “benefit crystallisation event” substitute “relevant benefit crystallisation event”.

Amendments to regulation 40 and transitional provision

- 16.—(1) In regulation 40 (death grants: active members)—
 - (a) in paragraph (1), omit “before attaining the age of 75”;
 - (b) omit paragraph (4).
- (2) Paragraph (1)(b) does not apply in relation to any death grant paid by an administering authority to a member’s personal representatives before 1st April 2026.

Amendments to regulation 41

- 17. In regulation 41 (survivor benefits: partners of active members)(e)—
 - (a) in paragraph (4)—
 - (i) in sub-paragraph (a)—
 - (aa) for paragraph (iii) substitute—
 - “(iii) the pension excluded—
 - (aa) any additional pension purchased under regulation 16 (additional pension contributions) other than qualifying additional pension, and

(a) Regulation 25 was amended by S.I. 2023/279.

(b) See Schedule 1 to S.I. 2013/2356 for the definition of “revaluation adjustment”.

(c) Regulation 27 was amended by S.I. 2023/279.

(d) Regulation 33 was amended by S.I. 2018/493.

(e) Regulation 41 was amended by S.I. 2023/279 and 2023/972; there are other amendments not relevant to these Regulations.

- (bb) any additional pension awarded under regulation 31 (award of additional pension);”;
- (bb) omit the “and” after paragraph (iv);
- (cc) after paragraph (v) insert “, and
- (vi) the amount of any qualifying additional pension had been multiplied by 49/160;”;
- (ii) omit sub-paragraph (aa);
- (b) after paragraph (4) insert—
 - “(4A) For the purposes of paragraph (4)(a), if the member died in the period beginning with 1st April and ending with 5th April in any Scheme year, the pension is deemed to include the revaluation adjustment that would have been due at the next revaluation date.
 - (4B) For the purposes of paragraph (4)(a)(vi), if the member had entered into a QAPA under regulation 16(1) but died before the end of the period the arrangements were due to cease (“the APC Period”), that member is to be treated as having paid the contributions required from the date of the member’s death up to the end of the APC period and the qualifying additional pension bought by those contributions is to be included in the calculation under paragraph (4).”;
- (c) in paragraph (5) before “takes effect from” insert “the revaluation adjustment”.

Amendments to regulation 42

18. In regulation 42 (survivor benefits: children of active members)(a)—

- (a) in paragraph (4)—
 - (i) in sub-paragraph (a)—
 - (aa) for paragraph (iii) substitute—
 - “(iii) the pension excluded—
 - (aa) any additional pension purchased under regulation 16 (additional pension contributions), other than qualifying additional pension, and
 - (bb) any additional pension awarded under regulation 31 (award of additional pension);”;
 - (bb) in paragraph (iv), for “pay and,” substitute “pay;”;
 - (cc) after paragraph (v) insert “, and
 - (vi) the amount of any qualifying additional pension had been multiplied by 49/320;”;
 - (ii) omit sub-paragraph (aa);
 - (b) after paragraph (4) insert—
 - “(4A) For the purposes of paragraph (4)(a), if the member died in the period beginning with 1st April and ending with 5th April in any Scheme year, the pension is deemed to include the revaluation adjustment that would have been due at the next revaluation date.
 - (4B) For the purposes of paragraph (4)(a)(vi), if the member had entered into a QAPA under regulation 16(1) but died before the end of the period the arrangements were due to cease (“the APC Period”), that member is to be treated as having paid the contributions

(a) Regulation 42 was amended by S.I. 2015/755, 2023/279, and 2023/972.

required from the date of the member's death up to the end of the APC period and the qualifying additional pension bought by those contributions is to be included in the calculation under paragraph (4).”;

(c) in paragraph (5)—

(i) in sub-paragraph (a)—

(aa) for paragraph (iii) substitute—

“(iii) the pension excluded—

(aa) any additional pension purchased under regulation 16 (additional pension contributions), other than qualifying additional pension, and

(bb) any additional pension awarded under regulation 31 (award of additional pension),”;

(bb) in paragraph (iv), for “pay and,” substitute “pay,”;

(cc) after paragraph (v) insert “, and

(vi) the amount of any qualifying additional pension had been multiplied by $\frac{49}{160}$,”;

(ii) omit sub-paragraph (aa);

(d) after paragraph (5) insert—

“(5A) For the purposes of paragraph (5)(a), if the member died in the period beginning with 1st April and ending with 5th April in any Scheme year, the pension is deemed to include the revaluation adjustment that would have been due at the next revaluation date.

(5B) For the purposes of paragraph (5)(a)(vi), if the member had entered into a QAPA under regulation 16(1) but died before the end of the period the arrangements were due to cease (“the APC Period”), that member is to be treated as having paid the contributions required from the date of the member's death up to the end of the APC period and the qualifying additional pension bought by those contributions is to be included in the calculation under paragraph (5).”;

(e) in paragraph (9)—

(i) in sub-paragraph (a)—

(aa) for paragraph (iii) substitute—

“(iii) the pension excluded—

(aa) any additional pension purchased under regulation 16 (additional pension contributions), other than qualifying additional pension, and

(bb) any additional pension awarded under regulation 31 (award of additional pension),”;

(bb) in paragraph (iv), for “pay and” substitute “pay,”;

(cc) after paragraph (v) insert “, and

(vi) the amount of any qualifying additional pension had been multiplied by $\frac{49}{240}$,”;

(ii) omit sub-paragraph (aa);

(f) after paragraph (9) insert—

“(9A) For the purposes of paragraph (9)(a), if the member died in the period beginning with 1st April and ending with 5th April in any Scheme year, the pension is deemed to include the revaluation adjustment that would have been due at the next revaluation date.

(9B) For the purposes of paragraph (9)(a)(vi), if the member had entered into a QAPA under regulation 16(1) but died before the end of the period the arrangements were due to cease (“the APC Period”), that member is to be treated as having paid the contributions required from the date of the member’s death up to the end of the APC period and the qualifying additional pension bought by those contributions is to be included in the calculation under paragraph (9).”;

(g) in paragraph (10)—

(i) in sub-paragraph (a)—

(aa) for paragraph (iii) substitute—

“(iii) the pension excluded—

(aa) any additional pension purchased under regulation 16 (additional pension contributions), other than qualifying additional pension, and

(bb) any additional pension awarded under regulation 31 (award of additional pension).”;

(bb) in paragraph (iv), for “pay and” substitute “pay.”;

(cc) after paragraph (v) insert “, and

(vi) the amount of any qualifying additional pension had been multiplied by $\frac{49}{120}$.”;

(ii) omit sub-paragraph (aa);

(h) after paragraph (10) insert—

“(10A) For the purposes of paragraph (10)(a), if the member died in the period beginning with 1st April and ending with 5th April in any Scheme year, the pension is deemed to include the revaluation adjustment that would have been due at the next revaluation date.

(10B) For the purposes of paragraph (10)(a)(vi), if the member had entered into a QAPA under regulation 16(1) but died before the end of the period the arrangements were due to cease (“the APC Period”), that member is to be treated as having paid the contributions required from the date of the member’s death up to the end of the APC period and the qualifying additional pension bought by those contributions is to be included in the calculation under paragraph (10).”;

(i) in paragraph (12) before “takes effect from” insert “the revaluation adjustment”.

Amendment to regulation 43 and transitional provision

19.—(1) In regulation 43 (death grants: deferred members, pension credit members and deferred pensioner members) omit paragraph (4).

(2) Paragraph (1) does not apply in relation to any death grant paid by an administering authority to a member’s personal representatives before 1st April 2026.

Amendments to regulation 44

20. In regulation 44 (survivor benefits: partners of deferred members and deferred pensioner members)(a)—

- (a) in paragraph (4)—
 - (i) for sub-paragraph (c) substitute—
 - “(c) the pension excluded—
 - (i) any additional pension purchased under regulation 16 (additional pension contributions), other than qualifying additional pension, and
 - (ii) any additional pension awarded under regulation 31 (award of additional pension);”;
 - (ii) omit the “and” after sub-paragraph (e);
 - (iii) after sub-paragraph (f) insert “; and
 - (g) the amount of any qualifying additional pension had been multiplied by $49/320$;”;
- (b) in paragraph (5), before “takes effect from” insert “the revaluation adjustment”.

Amendments to regulation 45

21. In regulation 45 (survivor benefits: children of deferred members)(b)—

- (a) in paragraph (4)—
 - (i) for sub-paragraph (c) substitute—
 - “(c) the pension excluded—
 - (i) any additional pension purchased under regulation 16 (additional pension contributions), other than qualifying additional pension, and
 - (ii) any additional pension awarded under regulation 31 (award of additional pension);”;
 - (ii) omit the “and” after sub-paragraph (e);
 - (iii) after sub-paragraph (f) insert “; and
 - (g) the amount of any qualifying additional pension had been multiplied by $49/320$;”;
- (b) in paragraph (5)—
 - (i) for sub-paragraph (c) substitute—
 - “(c) the pension excluded—
 - (i) any additional pension purchased under regulation 16 (additional pension contributions), other than qualifying additional pension, and
 - (ii) any additional pension awarded under regulation 31 (award of additional pension);”;
 - (ii) in sub-paragraph (e) for “pay and;” substitute “pay;”;
 - (iii) after sub-paragraph (f) insert “; and

(a) Regulation 44 was amended by S.I. 2023/279 and 2023/972; there are other amendments not relevant to these Regulations.
(b) Regulation 45 was amended by S.I. 2023/279 and 2023/972; there are other amendments not relevant to these Regulations.

- (g) the amount of any qualifying additional pension had been multiplied by 49/160;”;
- (c) in paragraph (9)—
 - (i) for sub-paragraph (c) substitute—
 - “(c) the pension excluded—
 - (i) any additional pension purchased under regulation 16 (additional pension contributions), other than qualifying additional pension, and
 - (ii) any additional pension awarded under regulation 31 (award of additional pension);”;
 - (ii) in sub-paragraph (e) omit “and;”;
 - (iii) after sub-paragraph (f) insert “; and
 - (g) the amount of any qualifying additional pension had been multiplied by 49/240;”;
- (d) in paragraph (10)—
 - (i) for sub-paragraph (c) substitute—
 - “(c) the pension excluded—
 - (i) any additional pension purchased under regulation 16 (additional pension contributions), other than qualifying additional pension, and
 - (ii) any additional pension awarded under regulation 31 (award of additional pension);”;
 - (ii) in sub-paragraph (e) omit “and;”;
 - (iii) after sub-paragraph (f) insert “; and
 - (g) the amount of any qualifying additional pension had been multiplied by 49/120;”;
- (e) in paragraph (12) before “takes effect from” insert “the revaluation adjustment”.

Amendments to regulation 46 and transitional provision

- 22.**—(1) In regulation 46 (death grants: pensioner members)—
- (a) in paragraph (1) omit “before attaining the age of 75”;
 - (b) omit paragraph (5).
- (2) Paragraph (1)(b) does not apply in relation to any death grant paid by an administering authority to a member’s personal representatives before 1st April 2026.

Amendments to regulation 47

- 23.** In regulation 47 (survivor benefits: partners of pensioner members)(a)—
- (a) in paragraph (4)—
 - (i) for sub-paragraph (d) substitute—
 - “(d) the pension excluded—
 - (i) any additional pension purchased under regulation 16 (additional pension contributions), other than qualifying additional pension, and

(a) Regulation 47 was amended by S.I. 2023/279; there are other amendments not relevant to these Regulations.

- (ii) any additional pension awarded under regulation 31 (award of additional pension);”;
- (ii) omit the “and” after sub-paragraph (e);
- (iii) after sub-paragraph (f) insert “; and”
 - (g) the amount of any qualifying additional pension had been multiplied by 49/160;”;
- (b) in paragraph (5) before “takes effect from” insert “the revaluation adjustment”.

Amendments to regulation 48

24. In regulation 48 (survivor benefits: children of pensioner members)(a)—

- (a) for paragraphs (4)(e), (5)(e), (9)(e) and (10)(e) substitute—
 - “(e) the pension excluded—
 - (i) any additional pension purchased under regulation 16 (additional pension contributions) other than qualifying additional pension, and
 - (ii) any additional pension awarded under regulation 31 (award of additional pension);”;
- (b) after paragraph (4)(f) insert “; and”
 - (g) the amount of any qualifying additional pension had been multiplied by 49/320;”;
- (c) after paragraph (5)(f) insert “; and”
 - (g) the amount of any qualifying additional pension had been multiplied by 49/160;”;
- (d) after paragraph (9)(f) insert “; and”
 - (g) the amount of any qualifying additional pension had been multiplied by 49/240;”;
- (e) after paragraph (10)(f) insert “; and”
 - (g) the amount of any qualifying additional pension had been multiplied by 49/120;”;
- (f) in paragraph (12) before “takes effect from” insert “the revaluation adjustment”.

Revocation of regulation 50

25. Omit regulation 50 (limit on total amount of benefits)(b).

Amendment to regulation 62

26. In regulation 62 (actuarial valuations of pension funds), after paragraph (3) insert—

“(3A) A report under paragraph (1)(b) must also contain a report on the gender pension gap within the fund, in accordance with actuarial guidance published by the Secretary of State.”.

(a) Regulation 48 was amended by S.I. 2023/279; there are other amendments not relevant to these Regulations.
 (b) Regulation 50 was amended by S.I. 2018/493.

Amendments to regulation 67

27. In regulation 67(4) (employer’s contributions)—

- (a) in sub-paragraph (a), for “sub-paragraph (b) applies, and” substitute “sub-paragraph (b) or (c) applies”;
- (b) after sub-paragraph (b), insert “and
 - (c) the lost pensionable pay in respect of members on unpaid leave to which regulation 11(5) applies,”.

Amendments to regulation 69

28. In regulation 69 (payment by Scheme employers to administering authorities) in paragraphs (3)(a) and (3)(c) after “the assumed pensionable pay” insert “and the lost pensionable pay”.

Amendments to regulation 81 and transitional provision relating to interest

29.—(1) In regulation 81 (interest on late payment of certain benefits)(a)—

- (a) in paragraph (A1)(b) for “regulation 14” substitute “regulations 14 or 15”;
- (b) in paragraph (3)(b), for “benefit crystallisation event” substitute “relevant benefit crystallisation event”.

(2) Where, as a result of the amendments made by regulations 16(1)(a), 22(1)(a) or 42(1)(c) to (f) of these Regulations, a person would become entitled to a death grant in respect of a member who died before 1st April 2026, regulation 81 of the Local Government Pension Scheme Regulations 2013 applies to the death grant.

(3) Where, after the amendments made by regulations 35(1)(a) and 42(1)(a),(b), (g) and (h), a person is entitled to a survivor pension in respect of a member who died before 1st April 2026, regulation 81 of the Local Government Pension Scheme Regulations 2013 applies to the difference between—

- (a) the survivor pension to which they are entitled, and
- (b) any payments which they have previously received in respect of a survivor pension.

Amendment to regulation 96

30. In regulation 96(1) (rights to payment out of pension fund), after “Chapters 1 or 2 of Part 4ZA” insert “or Chapter 2 of Part 4A”.

Amendment to regulation 97

31. In regulation 97(4)(a) (contracting-out requirements affecting transfers out”, for “, civil partner’s or cohabiting partner’s” substitute “or civil partner’s”.

Amendments to Schedule 1 and transitional provision

32.—(1) In Schedule 1 (interpretation)(b)—

- (a) omit the definition of “benefit crystallisation event”;
- (b) in the definition of “child related leave”, in paragraphs (c) and (f) omit “during which the member receives some pensionable pay”;

(a) Regulation 81 was amended by S.I. 2023/972.

(b) Schedule 1 was amended by S.I. 2014/3255, 2015/57, 2020/354 and 2025/201; there are other amendments not relevant to these Regulations.

- (c) in paragraph (b) of the definition of “cohabiting partner”—
 - (i) in sub-paragraph (ii) for “husband and wife” substitute “married”;
 - (ii) in sub-paragraph (iii) for “husband and wife” substitute “married”;
 - (d) after the definition of “local pension board” insert—
 - ““lost pensionable pay” has the meaning given by regulation 21A;”;
 - (e) in the definition of “paternity leave” for “regulation 4 or 8 of the Paternity and Adoption Leave Regulations 2002” substitute “section 80A or 80B of the Employment Rights Act 1996”(a);
 - (f) for the definition of “pensionable pay” substitute—
 - ““pensionable pay” has the meaning given in regulation 20 but—
 - (a) if the circumstances specified in regulation 21(2) apply, references in these Regulations to a member’s pensionable pay are references to that member’s assumed pensionable pay;
 - (b) if the circumstances specified in regulation 21A(2) apply, references in these Regulations to a member’s pensionable pay are references to that member’s lost pensionable pay;”;
 - (g) after the definition of “public service pension scheme” insert—
 - ““QAPA” has the meaning given in regulation 16A(2)(a);
 - “qualifying additional pension” has the meaning given in regulation 16A(2)(c);
 - “qualifying period of absence” has the meaning given in regulation 16A(2)(b);”;
 - (h) after the definition of “registered pension scheme” insert—
 - ““relevant benefit crystallisation event” has the meaning given by section 637Q of the Income Tax (Earnings and Pensions) Act 2003(b);”.
- (2) The amendment made by paragraph (1)(b) does not apply in relation to any period of additional maternity or adoption leave or shared parental leave where—
- (a) the member is not entitled to receive pensionable pay (including statutory pay) for any part of that period, and
 - (b) the first day of that unpaid period was before 1st April 2026.

Amendments to Schedule 2

33. In Schedule 2 (Scheme employers)(c)—

- (a) in Part 1, after paragraph 28 insert—
 - “29. A combined county authority established by regulations under section 9(1) of the Levelling Up and Regeneration Act 2023(d).”;
- (b) in Part 2, in paragraph 6 for “24” substitute “29”.

(a) 1996 c. 18. Section 80A was inserted by section 1 of the Employment Act 2002 (c. 22) and amended by section 118(6) of, and paragraph 32 of Schedule 7 to, the Children and Families Act 2014 (c. 6) and section 1(2) of the Parental Leave (Bereavement) Act 2024 (c. 17). Section 80B was inserted by section 1 of the Employment Act 2002 (c. 22) and amended by sections 118(7), 121(2) and 128(2) of, and paragraph 33 of Schedule 7 to, the Children and Families Act 2014 (c. 6), section 1(3) of the Parental Leave (Bereavement) Act 2024 (c. 17) and S.I. 2016/413.

(b) 2003 c. 1. Section 637Q was inserted by paragraph 41 of Schedule 9 to the Fiance Act 2024 (c. 3) and amended by S.I. 2024/1024.

(c) Schedule 2 was amended by S.I. 2015/755 and 2023/402; there are other amendments not relevant to these Regulations.

(d) 2023 c. 55.

PART 4

The Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014

Amendment of the Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014

34. The Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014(a) are amended in accordance with regulations 35 to 43.

Amendments to regulation 3 and transitional provision

35.—(1) In regulation 3 (membership before 1st April 2014)(b)—

(a) after paragraph (5A) insert—

“(5B) Notwithstanding paragraph (1)(a), in respect of the death of a member between 1st April 2008 and 31st March 2014 inclusive—

- (a) the Benefits Regulations(c) have effect as if regulation 17(16A)(b) of these Regulations applied;
- (b) the 2008 Scheme Transitional Regulations(d) have effect as if regulation 17(16A)(c) of these Regulations applied.

(5C) Notwithstanding paragraph (1)(a), in respect of the period between 1st April 2008 and 31st March 2014 inclusive, the Administration Regulations(e) have effect as if—

- (a) the word “nominated” was omitted from the following provisions—
 - (i) regulation 47(2) (exclusion of rights to return of contributions);
 - (ii) regulation 58(2)(a) (applications to resolve disagreements);
 - (iii) regulation 60(9)(b) (reference of disagreement for reconsideration by appropriate administering authority);
 - (iv) regulation 76(4)(b) (transfer of sums from the pension fund to compensate for former member’s misconduct);
 - (v) regulation 85(2)(b) (European Union scheme transferees)(f);
- (b) in regulation 58(2) the words “(as defined in regulation 25 of the Benefits Regulations)” were omitted;
- (c) in regulation 80(5)(a) (contracting-out requirements affecting transfers out) the words “or nominated cohabiting partner’s” were omitted.

(5D) Notwithstanding paragraph (1)(a), in respect of any death of a member between 5th December 2005 and 12th March 2014 inclusive, the Earlier Regulations(g) have effect as if any survivor pension relating to that member were calculated in accordance with

(a) S.I. 2014/525, amended by S.I. 2015/755, 2018/493, 2018/1366, 2019/1449 and 2023/972.

(b) Regulation 3 was amended by S.I. 2018/493 and 2018/1366.

(c) See regulation 1(6) of S.I. 2014/525 for the definition of “the Benefits Regulations” (which are S.I. 2007/1166). The Benefits Regulations were revoked, subject to savings, by S.I. 2014/525.

(d) See regulation 1(6) of S.I. 2014/525 for the definition of “the 2008 Scheme Transitional Regulations” (which are S.I. 2008/238). The 2008 Scheme Transitional Regulations were revoked, subject to savings, by S.I. 2014/525.

(e) See regulation 1(6) of S.I. 2014/525 for the definition of “the Administration Regulations” (which are S.I. 2008/239). The Administration Regulations were revoked, subject to savings, by S.I. 2014/525.

(f) Before its revocation, Regulation 85(2) was amended by S.I. 2011/1043.

(g) See regulation 1(6) of S.I. 2014/525 for the definition of “the Earlier Regulations”.

regulation 17(4), (16B)(b)(i), (16B)(b)(iii), (16B)(c) and (e), and (16C) to (16E) of these Regulations.

(5E) Notwithstanding paragraph (1)(a), in respect of any death of a member between 13th March 2014 and 31st March 2014 inclusive, the Earlier Regulations have effect as if any survivor pension relating to that member were calculated in accordance with regulation 17(4), (16B)(b)(i) to (iii), (16B)(c) to (e), and (16C) to (16E) of these Regulations.

(5F) Notwithstanding paragraph (1)(a), and subject to regulation 17(16E)(a), in respect of any death of a member on or after 5th December 2005—

- (a) regulation F8 of the 1995 Regulations (widowers: requirement for post 5th April 1988 service and consequent adjustments to “retirement pension”)(a) has effect as if—
 - (i) in paragraph (2)(b) the words from “if the widower” to “31st March 1972,” were omitted;
 - (ii) in paragraph (2)(b)(i) for “1988” there were substituted “1978”;
 - (iii) in paragraph (3) for “1988” there were substituted “1978”;
- (b) paragraph 6(4) of Schedule C6 to the 1995 Regulations (provisions concerning outstanding payments due under previous regulations) has effect as if for “1988” there were substituted “1978” in each place where it occurs;
- (c) regulation 42 of the 1997 Regulations (reduction of some surviving spouse’s pensions)(b) has effect as if—
 - (i) in paragraph (2) for “1988” there were substituted “1978”;
 - (ii) in paragraph (3) the words from “where the widower” to the end were omitted;
 - (iii) in paragraph (4)(a) for “1988” there were substituted “1978”;
- (d) regulation 42A of the 1997 Regulations (calculation of pension for surviving civil partners)(c) has effect as if for “1988” there were substituted “1978”;
- (e) regulation 4A(2) of the 1997 Transitional Regulations (deferred members and pensioners: civil partners)(d) has effect as if for “1988” there were substituted “1978” in each place where it occurs.

(5G) Notwithstanding paragraph (1)(a), in respect of any death of a member before 1st April 2014—

- (a) the Benefits Regulations have effect as if regulations 23(5) (death grants: active members)(e), 32(4) (death grants: deferred members)(f) and 35(4) (death grants: pensioner members)(g) were omitted;

(a) See regulation 1(6) of S.I. 2014/525 for the definition of “the 1995 Regulations” (which are S.I. 1995/1019). The 1995 Regulations were revoked, subject to savings, by S.I. 2014/525. Before its revocation, regulation F8(3) was amended by S.I. 1995/2953.

(b) See regulation 1(6) of S.I. 2014/525 for the definition of “the 1997 Regulations” (which are S.I. 1997/1612). The 1997 Regulations were revoked, subject to savings, by S.I. 2014/525. Before its revocation, regulation 42(3) was amended by S.I. 1998/1238.

(c) Before its revocation, regulation 42A was inserted by S.I. 2005/3069.

(d) See regulation 1(6) of S.I. 2014/525 for the definition of “the 1997 Transitional Regulations” (which are S.I. 1997/1613). The 1997 Transitional Regulations were revoked, subject to savings, by S.I. 2014/525. Before its revocation, regulation 4A was inserted by S.I. 2005/3069.

(e) Before its revocation, regulation 23(5) was amended by S.I. 2008/2425.

(f) Before its revocation, regulation 32(4) was amended by S.I. 2008/2425.

(g) Before its revocation, regulation 35(4) was amended by S.I. 2010/2090.

- (b) the 1997 Regulations have effect as if regulations 38(6) (death grants)(a) and 155(5) (death grants)(b) were omitted;
- (c) the 1995 Regulations have effect as if regulation E8(5) (nomination of beneficiary of death grant)(c) were omitted.”;

(b) after paragraph (5G) insert—

“(5H) Notwithstanding paragraph (1)(a)—

- (a) the 1997 Regulations have effect as if—
 - (i) in regulation 19A (limit on total amount of benefits)(d), paragraphs (1) to (3) were omitted;
 - (ii) in regulation 20 (calculations)(e)—
 - (aa) in paragraph (3A), for “benefit crystallisation event” there were substituted “relevant benefit crystallisation event”;
 - (bb) in paragraph (4A), for “benefit crystallisation event” there were substituted “relevant benefit crystallisation event”;
 - (iii) in regulation 49 (commutation: small pensions)(f) for paragraph (1) there were substituted—

“(1) Any authorised payments within the meaning of section 164 (authorised member payments) of the Finance Act 2004(g) listed in sub-paragraphs (a) to (c) may be paid in accordance with the rules relating to the payment of such benefits under that Act or relevant regulations under that Act—

- (a) a lump sum which is a trivial commutation lump sum within the meaning of section 166(h) (lump sum rule) of that Act;
- (b) a trivial commutation lump sum death benefit within the meaning of section 168(i) (lump sum death benefit rule) of that Act;
- (c) a commutation payment under regulations 6 (payment after relevant accretion), 11 (de minimis rule for pension schemes) or 12 (payments by larger pension schemes) of the Registered Pension Schemes (Authorised Payments) Regulations 2009(j).”;
- (iv) in regulation 50 (commutation: exceptional ill health) the words “, notwithstanding that such lump sum may exceed his lifetime allowance” were omitted;

(a) Before its revocation, regulation 38(6) was amended by S.I. 2008/2425.
 (b) Before its revocation, regulation 155 was inserted by S.I. 2000/3025.
 (c) Before its revocation, regulation E8(5) was amended by S.I. 1997/578.
 (d) Before its revocation, regulation 19A was inserted by S.I. 2006/966 and amended by S.I. 2006/2008 and 2007/1488.
 (e) Before its revocation, regulation 20(3A) and (4A) was inserted by S.I. 2006/966 and regulation 20(3A) was amended by S.I. 2007/1488.
 (f) Before its revocation, regulation 49(1) was amended by S.I. 2007/1488.
 (g) 2004 c. 12. Section 164 was amended by paragraph 6 of Schedule 23 to the Finance Act 2006 (c. 25), paragraph 1(2) of Schedule 29 to the Finance Act 2008 (c. 9), section 75(2)(a) of the Finance Act 2009 (c. 10), paragraph 63 of Schedule 16 to the Finance Act 2011 (c. 11), paragraph 85 of Schedule 1 to the Taxation of Pensions Act 2014 (c. 30), paragraph 3(1)(a) of Schedule 5 to the Finance Act 2016 (c. 24), and paragraph 16 of Schedule 9 to the Finance Act 2024 (c. 3).
 (h) Section 166 was amended by paragraphs 2(2), 5(1) and 13 of Schedule 5 to the Finance Act 2014 (c. 26), paragraphs 54 and 55 of Schedule 1 to the Taxation of Pensions Act 2014 (c. 30), paragraph 17 of Schedule 9 to the Finance Act 2024 (c. 3) and S.I. 2006/572 and 2009/1172.
 (i) Section 168 was amended by paragraph 5 of Schedule 19 and part 3(1) of Schedule 27 to the Finance Act 2007 (c. 11), paragraph 65 of Schedule 16 to the Finance Act 2011 (c. 11), paragraphs 5 and 7 of Schedule 1 to the Taxation of Pensions Act 2014 (c. 30), paragraph 18 of Schedule 9 to the Finance Act 2024 (c. 3).
 (j) S.I. 2009/1171; relevant amending instruments are Section 42 (6) of the Finance Act 2014 (c. 26), paragraph 73 of Schedule 5 to the Taxation of Pensions Act 2014 (c. 30) and paragraph 42 of Schedule 9 to the Finance Act 2024 (c. 3) and S.I. 2011/1751.

- (v) in Schedule 1 (interpretation)(a)—
 - (aa) the definition of “benefit crystallisation event” were omitted;
 - (bb) after the definition of “registration officer” there were inserted—
 - ““relevant benefit crystallisation event” shall be construed in accordance with section 637Q of the Income Tax (Earnings and Pensions) Act 2003;”;
- (vi) in paragraph 5 of Schedule 8 (councillor members)(b), in the substitute regulation 20(2A), for “benefit crystallisation event” there were substituted “relevant benefit crystallisation event”;
- (b) the Benefits Regulations have effect as if—
 - (i) in regulation 21(1) (election for lump sum in lieu of pension) for “benefit crystallisation event within the meaning of the Finance Act 2004” there were substituted “relevant benefit crystallisation event within the meaning of section 637Q of the Income Tax (Earnings and Pensions) Act 2003”;
 - (ii) regulation 22(1) to (3) (limit on total amount of benefits) were omitted;
- (c) regulation 51(3)(b) of the Administration Regulations has effect as if for “benefit crystallisation event” there were substituted “relevant benefit crystallisation event”;
- (d) regulation 14 of the 2008 Scheme Transitional Regulations (pension sharing) has effect as if for paragraph (3) there were substituted—

“(3) In relation to any entitlement under the 1997 Scheme, any authorised payments within the meaning of section 164 (authorised member payments) of the Finance Act 2004 listed in sub-paragraphs (a) to (c) may be paid in accordance with the rules relating to the payment of such benefits under that Act or relevant regulations under that Act—

- (a) a lump sum which is a trivial commutation lump sum within the meaning of section 166 (lump sum rule) of that Act;
- (b) a trivial commutation lump sum death benefit within the meaning of section 168 (lump sum death benefit rule) of that Act;
- (c) a commutation payment under regulations 6 (payment after relevant accretion), 11 (de minimis rule for pension schemes) or 12 (payments by larger pension schemes) of the Registered Pension Schemes (Authorised Payments) Regulations 2009.”.

(5I) Notwithstanding paragraph (1)(a)—

- (a) regulation G7(1) of the 1995 Regulations (pensioner’s children’s short-term pension)(c) has effect as if after “6 months after the death” there were inserted “or, if less, until they cease to be eligible children”;
- (b) regulation 45 of the 1997 Regulations (children’s short-term pensions)(d) has effect as if—
 - (i) in paragraph (2), for “If” there were substituted “Subject to paragraph (3A), if”;
 - (ii) in paragraph (3), after “Otherwise,” there were inserted “subject to paragraph (3A)”;

(a) Before the revocation of Schedule 1, the definition of “benefit crystallisation event” was inserted by S.I. 2006/966.
 (b) Before its revocation, paragraph 5 of Schedule 8 was inserted by S.I. 2003/1022 and amended by S.I. 2006/966 and 2006/2008.
 (c) Before its revocation, regulation G7(1) was amended by S.I. 1997/1613.
 (d) Before its revocation, regulation 45(2) was amended by S.I. 2005/3069.

(iii) after paragraph (3) there were inserted—

“(3A) A person ceases to be entitled to a short-term pension under this regulation when they cease to be an eligible child.”.

(2) The modifications made by new regulation 3(5G) of the Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014 do not apply in respect of any death grant paid before 1st April 2026.

(3) The modifications made by new regulation 3(5I) of the Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014 do not apply in respect of the child of any member who died before 1st April 2026.

Amendment to regulation 4F

36. In regulation 4F(1) (statutory underpin: members taking a repayment of contributions)(a) for “4H(i)” substitute “4H(1)(i)”.

Amendments to regulation 4G

37. In regulation 4G (statutory underpin: underpin date)(b)—

- (a) the existing text becomes paragraph (1);
- (b) in new paragraph (1), in the opening words for “An” substitute “Subject to paragraphs (2) to (5), an”;
- (c) after new paragraph (1) insert—

“(2) This paragraph applies where—

- (a) under paragraph (1)(b)(ii) an eligible member’s underpin date would be the date on which they attained the age of 65, and
- (b) the eligible member—
 - (i) has already attained the age of 65,
 - (ii) was not an active member of the 2014 Scheme(c) on that date, and
 - (iii) is an eligible member in relation to that pension account as a result of regulation 4A(2)(b) (statutory underpin: general)(d).

(3) Where paragraph (2) applies, and the transfer payment to which regulation 9(1ZA) (transfers) relates was a Club Transfer, the eligible member’s underpin date is the earliest of—

- (a) the guarantee date in respect of that transfer payment (in accordance with the meaning in section 93A(4) of the Pension Schemes Act 1993(e)), and
- (b) the last day on which the eligible member is an active member of the 2014 Scheme.

(4) Where paragraph (2) applies, and the transfer payment to which regulation 9(1ZA) relates was not a Club Transfer, the eligible member’s underpin date is the earliest of—

- (a) the date on which that transfer payment was received, and

(a) Regulation 4F was inserted by S.I. 2023/972.

(b) Regulation 4G was inserted by S.I. 2023/972.

(c) See regulation 1(6) of S.I. 2014/525 for the definition of “the 2014 Scheme”.

(d) Regulation 4A was inserted by S.I. 2023/972.

(e) 1993 c. 48. Section 93A was inserted by section 153 of the Pensions Act 1995 (c. 26) and amended by paragraph 8 of Schedule 4 to the Pension Schemes Act 2015.

(b) the last day on which the eligible member is an active member of the 2014 Scheme.

(5) In this regulation, “Club Transfer” has the same meaning as in Schedule 1 to the 2013 Regulations.”.

Amendment to regulation 4I

38. In regulation 4I (statutory underpin: calculation of provisional assumed benefits)(a), after paragraph (1) insert—

“(1A) Where the eligible member’s underpin date is the date specified in regulation 4G (3) or (4) (statutory underpin: underpin date), the calculation in paragraph (1) must be carried out in accordance with actuarial guidance issued by the Secretary of State.”.

Amendment to regulation 4J

39. In regulation 4J (statutory underpin: calculation of the provisional underpin amount)(b), after paragraph (1) insert—

“(1A) Where the eligible member’s underpin date is the date specified in regulation 4G(3) or (4) (statutory underpin: underpin date), the calculation in paragraph (1) must be carried out in accordance with actuarial guidance issued by the Secretary of State.”.

Amendment to regulation 4P

40. In regulation 4P(5) (statutory underpin: death grants)(c) after “provisional underpin” insert “amount”.

Amendment to regulation 8

41. In regulation 8(4) (pensionable pay) after “on or after the commencement of that period of absence,” insert “has paid contributions in respect of that period of absence under regulation 11(5) of the 2013 Regulations (absences of fewer than 15 days) or”.

Amendments to regulation 17 and transitional provision

42.—(1) In regulation 17 (survivor benefits)(d)—

- (a) in paragraph (2), for “(9) to (16)” substitute “(16A) to (16F)”;
- (b) in paragraph (4), for “(9) to (16)” substitute “(16A) to (16F)”;
- (c) in paragraph (5), for “Death grants” substitute “Subject to paragraph (8A), death grants”;
- (d) in paragraph (7), after “still applied” insert “(subject to the modifications in paragraph (8A))”;
- (e) in paragraph (8), after “Earlier Schemes” insert “(subject to the modifications in paragraph (8A))”;
- (f) after paragraph (8), insert—

(a) Regulation 4I was inserted by S.I. 2023/972.

(b) Regulation 4J was inserted by S.I. 2023/972.

(c) Regulation 4P was inserted by S.I. 2023/972.

(d) Regulation 17 was amended by S.I. 2015/755, 2018/1366, and 2019/1449.

“(8A) For the purposes of determining whether and to whom a death grant is payable under the Earlier Schemes(a)—

- (a) the Benefits Regulations have effect as if—
 - (i) regulation 23(5) (death grants: active members) were omitted;
 - (ii) regulation 32(4) (death grants: deferred members) were omitted;
 - (iii) in regulation 35 (death grants: pensioner members)—
 - (aa) in paragraph (1) the words “before his 75th birthday” were omitted;
 - (bb) paragraph (4) were omitted;
- (b) the 1997 Regulations have effect as if—
 - (i) in regulation 38 (death grants)(b)—
 - (aa) in paragraph (1) the words “before his 75th birthday” were omitted;
 - (bb) paragraph (6) were omitted;
 - (ii) in regulation 155 (death grants)—
 - (aa) in paragraph (1) the words “before he attains the age of 70” were omitted;
 - (bb) paragraph (5) were omitted;
- (c) the 1995 Regulations have effect as if regulation E8(5) (nomination of beneficiary of death grant) were omitted.”;

(g) omit paragraphs (9) to (16);

(h) before paragraph (17), insert—

“(16A) For the purposes of determining eligibility of a person to survivor benefits under the Earlier Schemes—

- (a) the Earlier Regulations have effect as if, for the definition of “eligible child” contained in—
 - (i) regulation 26 of the Benefits Regulations (meaning of “eligible child”)(c),
 - (ii) regulation 44 of the 1997 Regulations (meaning of “eligible child”)(d), and
 - (iii) regulation G2 of the 1995 Regulation (meaning of “eligible child”),there were substituted the definition of “eligible child” contained in Schedule 1 to the 2013 Regulations (interpretation)(e);
- (b) the Benefits Regulations have effect as if—
 - (i) in regulation 1(4) (citation, commencement, interpretation and application) for the definition of “nominated cohabiting partner” there were substituted the definition of “cohabiting partner” contained in Schedule 1 to the 2013 Regulations (interpretation);
 - (ii) regulation 25 (meaning of “nominated cohabiting partner”)(f) were omitted;
 - (iii) the word “nominated” were omitted from the following provisions—

(a) See regulation 1(6) of S.I. 2014/525 for the definition of “the Earlier Schemes”.

(b) Before its revocation, regulation 38(1) was amended by S.I. 1998/1238 and 2007/1488.

(c) Before its revocation, regulation 26 was amended by S.I. 2008/1083 and 2012/1989.

(d) Before its revocation, regulation 44 was amended by S.I. 2001/770 and 2008/2425.

(e) See regulation 1(6) of S.I. 2014/525 for the definition of “the 2013 Regulations” (which are S.I. 2013/2356).

(f) Before its revocation, regulation 25 was amended by S.I. 2008/1083.

- (aa) regulation 14A(1) and (5) (election to pay additional contributions: survivor benefits)(a);
- (bb) regulation 24(1) (survivor benefits: active members)(b);
- (cc) regulation 33(1) (survivor benefits: deferred members)(c);
- (dd) regulations 36(1) (survivor benefits: pensioners)(d);

(iv) in regulation 14A—

(aa) in paragraph (1), the words “(within the meaning of regulation 25)” were omitted;

(bb) in paragraph (2), for the words from “or 12 months” to the end there were substituted “or, if the member gave the appropriate administering authority a declaration to which paragraph (2A) applies, 12 months from the date of that declaration, whichever is the later.”;

(cc) after paragraph (2) there were inserted—

“(2A) This paragraph applies to a declaration signed by the member (A) and another person (B) that for a continuous period of at least two years including the day on which the declaration is signed A and B have satisfied the condition that—

- (a) A is able to marry, or form a civil partnership with, B,
- (b) A and B are living together as if they were married or as if they were civil partners,
- (c) neither A nor B is living with a third person as if they were married or as if they were civil partners, and
- (d) either B is financially dependent on A or A and B are financially interdependent.”;

(c) regulation 3(4) of the 2008 Scheme Transitional Regulations (membership accrued before 1st April 2008: active members)(e) has effect as if “nominated” were omitted.

(16B) For the purposes of calculating the amount of survivor benefits payable to a person under the Earlier Schemes—

(a) subject to sub-paragraph (f), regulation 6(3) of the 2008 Scheme Transitional Regulations (survivor benefits) has effect as if—

- (i) for “Regulation 42 of the 1997 Regulations continues” there were substituted “Regulations 42 and 42A of the 1997 Regulations continue”;
- (ii) after “marries” there were inserted “or enters into a civil partnership”;

(b) any calculation of the survivor pension payable under the Earlier Regulations to—

- (i) the surviving spouse of an opposite-sex marriage with a member,
- (ii) the surviving spouse of a same-sex marriage with a member,
- (iii) the surviving same-sex civil partner of a member, or
- (iv) the surviving opposite-sex civil partner of a member,

(a) Before its revocation, regulation 14A was inserted by S.I. 2009/3150 and amended by S.I. 2010/2090 and 2012/1989.

(b) Before its revocation, regulation 24(1) was amended by S.I. 2010/2090.

(c) Before its revocation, regulation 33(1) was amended by S.I. 2010/2090.

(d) Before its revocation, regulation 36(1) was amended by S.I. 2010/2090.

(e) Before its revocation, regulation 3(4) was amended by S.I. 2009/3150.

is, subject to paragraph (16C), to be on the basis that the survivor is a widow, irrespective of the sex of the member;

- (c) in respect of a calculation under sub-paragraph (b) where the member left under a scheme to which the 1995 Regulations, the 1997 Regulations, or regulation 6 of the 2008 Scheme Transitional Regulations apply, any reference to contracted out employment is to be read as including contracted in employment;
- (d) sub-paragraph (b)(ii) does not apply where the member died before 1st April 2014 and the surviving spouse's survivor benefit fell to be determined under the Benefits Regulations;
- (e) sub-paragraph (b)(iii) does not apply where the member died before 1st April 2014 and the surviving same-sex civil partner's survivor benefit fell to be determined under the Benefits Regulations;
- (f) sub-paragraphs (a) and (b)(iii) do not apply where the member made an election to the appropriate administering authority between 1st April 2014 and 31st March 2015 inclusive that the survivor benefits payable to the member's surviving civil partner should continue to be determined under the Benefits Regulations as they had effect immediately before 1st April 2014.

(16C) To the extent that it does not already do so, membership which is taken into account for the purposes of a calculation to which paragraph (16B)(b) applies includes—

- (a) any membership that, if paragraph (16B)(b) had not applied, would otherwise have counted as membership for the purposes of regulation F8(3) of the 1995 Regulations or by virtue of regulation 4A(2) of the 1997 Transitional Regulations;
- (b) relevant additional membership that, if paragraph (16B)(b) had not applied, would otherwise have counted as membership for the purposes of regulations 42 and 42A of the 1997 Regulations (reduction of some surviving spouses' and civil partners' pensions);
- (c) membership that, if paragraph (16B)(b) had not applied, would otherwise have counted as membership under regulations F3, F4 or F5 of the 1995 Regulations(a) by virtue of regulation F6 of those Regulations;
- (d) for the purposes of paragraph (16B)(b)(i) and (iv) only, any membership that, if paragraph (16B)(b) had not applied, would have counted as membership under sub-paragraphs (a) to (c) if the member had been in a same-sex marriage or same-sex civil partnership at their date of death, irrespective of the sex or marital status of the member;
- (e) for the purposes of paragraph (16B)(b)(ii) and (iii) only, any membership that, if paragraph (16B)(b) had not applied, would have counted as membership under sub-paragraphs (a) to (c) if the member had been in a opposite-sex marriage or opposite-sex civil partnership at their date of death, irrespective of the sex or marital status of the member.

(16D) Any calculation of the survivor pension payable under the Earlier Regulations to a cohabiting partner is only to take account of membership accrued by a member after 5th April 1988.

(16E) For the purposes of paragraph (16D), to the extent that it does not already do so membership includes—

- (a) relevant additional membership that, disregarding the modifications made by regulation 3(5F)(c)(i) and (iii) and (d), would have counted as membership for

(a) Before their revocation, regulations F4 and F5 were amended by S.I. 1997/1613.

the purposes of regulations 42 and 42A of the 1997 Regulations (reduction of some surviving spouses' and civil partners' pensions) if the member had been in a marriage or civil partnership at their date of death, irrespective of the marital status of the member; and

- (b) any membership purchased under regulation 14A(5) of the Benefits Regulations (elections to pay additional contributions: survivor benefits).

(16F) Paragraph (16B)(b)(iv) is treated as having no effect before 31st December 2019.”;

(2) New regulation 17(8A)(a)(i), (ii), and (iii)(bb), (b)(i)(bb) and (iii)(bb) and (c) of the 2014 Regulations do not apply in relation to any death grant paid by an administering authority to a member's personal representatives before 1st April 2026.

Amendment to Schedule 2

43. In Schedule 2 (the 85 year rule), in paragraph 4(2)(a)(iii) after “have been paid under” insert “regulation 11(5) of the 2013 Regulations (absences of fewer than 15 days) or”.

PART 5

The Local Government Pension Scheme (Amendment) (No. 3) Regulations 2023

Amendment of the Local Government Pension Scheme (Amendment) (No. 3) Regulations 2023

44. The Local Government Pension Scheme (Amendment) (No. 3) Regulations 2023(a) are amended in accordance with regulations 45 to 48.

Amendments to regulation 8

45. In regulation 8 (survivor benefits in respect of members who died before 1st October 2023)—

- (a) in the heading, for “1st October 2023” substitute “2nd October 2023”;
- (b) in paragraph (1)(b), for “1st October 2023” substitute “2nd October 2023.”.

Amendments to regulation 12

46. In regulation 12 (divorce or dissolution of civil partnership before 1st October 2023)—

- (a) in paragraph (1)—
 - (i) in the opening words after “person” insert “(“the pension debit member”);
 - (ii) in sub-paragraph (b)—
 - (aa) for “whose relevant benefits were” substitute “who had the cash equivalent value of their relevant benefits calculated”;
 - (bb) after “civil partnership,” omit “calculated”;
- (b) in paragraph (2)—
 - (i) at the beginning for “The” substitute “Unless paragraph (2A) applies, the”;
 - (ii) for “person’s” substitute “pension debit member’s”;
- (c) after paragraph (2) insert—

(a) S.I. 2023/972.

“(2A) This paragraph applies where, before the application of this regulation, the appropriate amount in relation to the pension sharing order was the specified amount under section 29(3)(a) of the Welfare Reform and Pensions Act 1999(a).”;

- (d) in paragraph (3) for “person” substitute “pension debit member” in each place that it occurs;
- (e) in paragraph (4) for “person” substitute “pension debit member” in each place that it occurs;
- (f) for paragraph (5) substitute—

“(5) If the recalculated cash equivalent value exceeds the original calculation—

- (a) the appropriate amount is to be recalculated based on the recalculated cash equivalent value and on the same basis as which applied for the purposes of the original calculation;
- (b) the pension debit member’s pension accounts are to be adjusted to give effect to the recalculated pension debit in accordance with actuarial guidance issued by the Secretary of State;
- (c) paragraphs (5A) to (5C) apply to the pension debit member (as appropriate);
- (d) the annual pension deriving from the pension credit awarded to the pension debit member’s spouse or civil partner (“the pension credit member”) is to be adjusted to give effect to the recalculated pension credit in accordance with actuarial guidance issued by the Secretary of State;
- (e) paragraphs (6) to (6F) apply to the pension credit member (as appropriate).

(5A) If the pension debit member’s pension is in payment on 1st October 2023—

- (a) it is to be recalculated based on the recalculated pension debit;
- (b) the difference between the recalculated annual pension and the pension in payment is to be subtracted from the retirement pension, from—
 - (i) the date they first took payment of the pension, or
 - (ii) if later, the effective date of the pension sharing order.

(5B) If the pension debit member is a person to whom one of the regulations listed in paragraph (5C) applies, the calculations made for the purpose of that regulation must take into account the recalculated pension debit in accordance with actuarial guidance issued by the Secretary of State.

(5C) The provisions listed in this paragraph are—

- (a) regulation 5(1) (members who retired or died before 1st October 2023), but only in respect of a person who—
 - (i) died before 1st October 2023, or
 - (ii) took payment of Tier 3 benefits under regulation 35(7) of the 2013 Regulations but whose Tier 3 benefits subsequently ceased before 1st October 2023 by virtue of—
 - (aa) the person having been entitled to Tier 3 benefits for 3 years,
 - (bb) regulation 37(3) of the 2013 Regulations (starting employment), or
 - (cc) regulation 37(7)(c) of those Regulations (cessation of benefits following review).

(a) 1999 c. 30.

- (b) regulation 6(1) (death grants calculated under regulation 43 of the 2013 Regulations in respect of members who died before 1st October 2023);
 - (c) regulation 7(1) (pensioner death grants in respect of members who died before 1st October 2023);
 - (d) regulation 8(1) (survivor benefits in respect of members who died before 1st October 2023);
 - (e) regulation 10(1) (members who took a transfer out of the fund before 1st October 2023);
 - (f) regulation 11(1) (commutation payments taken before 1st October 2023).”;
- (g) after paragraph (6) insert—
- “(6A) If the pension credit member died before 1st October 2023, and their pension was in payment on the date of their death—
- (a) the pension is to be recalculated based on the recalculated pension credit;
 - (b) the difference between the recalculated annual pension and the pension that was in payment, from the date the pension credit member first took payment of the pension to the date of their death, is to be paid to the pension credit member’s personal representatives without undue delay.
- (6B) If the pension credit member died before 1st October 2023, and a death grant was calculated in respect of them under regulation 43 of the 2013 Regulations—
- (a) the death grant is to be recalculated in accordance with regulation 43 of the 2013 Regulations, taking into account the recalculated pension based on the recalculated pension credit;
 - (b) the difference between the recalculated death grant and the death grant that was paid is to be paid by the administering authority, without undue delay—
 - (i) where there was a single recipient of the death grant, to that recipient;
 - (ii) where there was more than one recipient, to those recipients in the same proportions as they were paid the death grant.
- (6C) If the pension credit member died before 1st October 2023, and a death grant was calculated in respect of them under regulation 46 of the 2013 Regulations—
- (a) the death grant is to be recalculated in accordance with regulation 46 of the 2013 Regulations, taking into account the recalculated pension based on the recalculated pension credit;
 - (b) the difference between the recalculated death grant and the death grant that was paid is to be paid by the administering authority, without undue delay—
 - (i) where there was a single recipient of the death grant, to that recipient;
 - (ii) where there was more than one recipient, to those recipients in the same proportions as they were paid the death grant.
- (6D) If the pension credit member had a transfer out under Chapter 2 of Part 4A of the Pension Schemes Act 1993(a) which was paid before 1st October 2023, or which was calculated as at a date before but paid on or after 1st October 2023—
- (a) the value of the transfer is to be recalculated in accordance with actuarial guidance issued by the Secretary of State, taking into account the recalculated pension based on the recalculated pension credit;

(a) 1993 c. 48. Part 4A was inserted by section 37 of the Welfare Reform and Pensions Act 1999 (c. 30).

- (b) the administering authority must take reasonable steps to pay the difference to the scheme that received the original transfer.

(6E) If a lump sum was calculated in respect of the pension credit member under regulation 34(1) of the 2013 Regulations before 1st October 2013—

- (a) the original payment is to be recalculated in accordance with actuarial guidance issued by the Secretary of State, taking into account the recalculated pension based on the recalculated pension credit;
- (b) notwithstanding regulation 34(3) of the 2013 Regulations (member entitled to no further benefits after payment), the difference between the original payment and the recalculated payment is to be paid to the pension credit member without undue delay;
- (c) if the pension was in payment on the date the lump sum was paid—
 - (i) the pension is to be recalculated based on the recalculated pension credit;
 - (ii) notwithstanding regulation 34(3) of the 2013 Regulations, the difference between the recalculated annual pension and the pension that was in payment, from the date the pension credit member first took payment of the pension to the date the lump sum was paid is to be paid to the pension credit member without undue delay.

(6F) If the administering authority discharged its liability in respect of the pension credit member by making a payment under paragraph 1(3) of Schedule 5 to the Welfare Reform and Pensions Act 1999^(a) which was paid before 1st October 2023, or which was calculated as at a date before but paid on or after 1st October 2023—

- (a) the original payment is to be recalculated in accordance with actuarial guidance issued by the Secretary of State, taking into account the recalculated pension based on the recalculated pension credit;
- (b) the administering authority must take reasonable steps to pay the difference to the recipient of that original payment.”;

(h) for paragraph (7) substitute—

“(7) In this regulation—

“appropriate amount” and “relevant benefits” have the same meaning as in section 29 of the Welfare Reform and Pensions Act 1999;

“pension credit”, “pension debit” and “pension sharing order” have the meaning given in Schedule 1 to the 2013 Regulations.”.

Amendments to regulation 14

47. In regulation 14 (interest on payments under the statutory underpin)—

- (a) in paragraph (1), for “12(6)(b)” substitute “12(5A)(b), (6)(b), (6A)(b), (6B)(b), (6C)(b), (6D)(b), (6E)(b) or (c)(ii), or (6F)(b)”;
- (b) in paragraph (2)—
 - (i) in sub-paragraph (b), after “5(5) or (6)” insert “or 12(6A)(b)”;
 - (ii) in sub-paragraph (d), for “6(5) or 7(3)” substitute “6(5), 7(3), or 12(6B)(b) or (6C)(b)”;
 - (iii) in sub-paragraph (f), after “11(4)” insert “or 12(6E)(b) or (c)(ii)”;

(a) 1999 c. 30.

- (c) for paragraph (3) substitute—
 - “(3) An administering authority must take reasonable steps to pay interest in respect of—
 - (a) the amount to be paid to the scheme under regulation 10(5) or 12(6D)(b), unless the transfer to which that amount relates was a transfer to which paragraph (3A) applies;
 - (b) the amount to be paid to the person under regulation 12(6F)(b).”;
- (d) after paragraph (3) insert—
 - “(3A) This paragraph applies to a transfer which—
 - (a) is a Club Transfer, and
 - (b) is not a transfer—
 - (i) that was completed before 1st October 2023, and
 - (ii) in respect of which the receiving scheme was a scheme other than a Chapter 1 Scheme, a judicial scheme, or another local government scheme.”;
- (e) in paragraph (4)—
 - (i) in sub-paragraph (f), for “(3)” substitute “(3)(a)”;
 - (ii) after sub-paragraph (f) insert—
 - “(g) where paragraph (3)(b) applies, to the person that received the original payment.”;
- (f) in paragraph (6)—
 - (i) in sub-paragraph (a), after “5(3), (4), (5) or (6)” insert “or 12(6A)(b) or (6E)(c)(ii)”;
 - (ii) in sub-paragraph (c), for “or 11(4)” substitute “, 11(4) or 12(6B)(b), (6C)(b), (6D)(b), (6E)(b) or (6F)(b)”;
- (g) in sub-paragraph (7)—
 - (i) omit the “or” after sub-paragraph (b);
 - (ii) after sub-paragraph (c) insert “; or
 - (d) the payment under paragraph 1(3) of Schedule 5 to the Welfare Reform and Pensions Act 1999”.

Insertion of new regulation 15

48. After regulation 14 insert—

“Interest on compensation

15.—(1) This regulation applies in relation to a person to whom compensation is paid under section 82(1) of the Public Service Pensions and Judicial Offices Act 2022 (power to pay compensation).

(2) An administering authority must pay interest in respect of the amount of such compensation.

(3) The interest is to be paid to the person.

(4) Interest under this regulation is payable from the date specified in paragraph (5) until the day on which the amount in respect of the interest is payable and the accrued interest are repaid in full.

(5) The date specified in this paragraph is—

- (a) in the case of compensation in respect of a direct financial loss, the date on which the direct financial loss occurred;
- (b) in the case of compensation in respect of a specified Part 4 tax loss(a), the date on which the overpayment was made.

(6) Interest payable under this regulation is to be calculated in accordance with direction 38 of the Public Service Pensions (Exercise of Powers, Compensation and Information) Directions 2022(b).”.

We consent to the making of these Regulations

2nd March 2026
Taiwo Owatemi
Christian Wakeford
Two of the Lords Commissioners of His Majesty's Treasury

Signed by authority of the Secretary of State for Housing, Communities and Local Government
Alison McGovern
Minister of State
4th March 2026
Ministry of Housing, Communities and Local Government

(a) See section 82(7) of the Public Service Pensions and Judicial Offices Act 2022 (c. 7) for the meaning of “Part 4 tax loss”.

(b) https://assets.publishing.service.gov.uk/media/6399e9efe90e072aeeadb35b/The_Public_Service_Pensions_Exercise_of_Powers_Compensation_and_Information_Directions_2022.pdf . Direction 38 was amended by direction 13 of the Public Service Pensions (Exercise of Powers, Compensation and Information) (Amendment) Directions 2024 (https://assets.publishing.service.gov.uk/media/65fad92b9316f5001d64c3f1/The_Public_Service_Pensions_Exercise_of_Powers_Compensation_and_Information_Amendment_Directions_2024.pdf). Hard copies of both directions are available on request to His Majesty's Treasury, 1 Horse Guards Road, London, SW1A 2HQ.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations implement changes relating to the Local Government Pension Scheme (“the LGPS”). They do so by amending—

- the Local Government Pension Scheme Regulations 2013 (S.I. 2013/2356, “the 2013 Regulations”), which establish the current version of the LGPS;
- the Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014 (S.I. 2014/525 “the 2014 Regulations”), which preserve benefits accrued under previous versions of the LGPS and make transitional provision (including transitional protections for certain persons who were members of previous versions of the LGPS (“the statutory underpin”));
- the Local Government Pension Scheme (Amendment) (No. 3) Regulations 2023 (S.I. 2023/972 “the 2023 Regulations”), which made changes to the statutory underpin to address unlawful age discrimination of the sort identified in the case of *McCloud v Lord Chancellor* [2018] EWCA Civ 2844 (“the *McCloud* remedy”).

These Regulations also amend the Local Government Pension Scheme (Discretionary Payments) (Injury Allowances) Regulations 2011 (S.I. 2011/2954, “the Injury Allowances Regulations”).

Regulation 2 amends regulation 7 of the Injury Allowances Regulations to disapply the requirement for a qualifying cohabitee to have been nominated in order to be eligible for discretionary death benefits.

Regulations 4(1), 6(1)(a), 10, 11, 27, 28, 32(1)(d) and (f), 41 and 43 amend regulations 11, 15, 20, 67 and 69 of, and Schedule 1 to, the 2013 Regulations and regulation 8 of, and Schedule 2 to, the 2014 Regulations, and insert a new regulation 21A into the 2013 Regulations, to provide that unpaid authorised absences of less than 15 days (other than for illness or injury) are automatically pensionable as if the member had been paid. Regulation 4(2) provides that these changes will apply in relation to any period of leave that starts on or after 1st April 2026.

Regulations 5(1), 6(1)(b), 7(1)(i) and 32(1)(b) amend the definition of “child-related leave” in the 2013 Regulations so that it includes additional maternity leave, additional adoption leave and shared parental leave during which the member receives no pay. This means that all additional maternity or adoption leave and shared parental leave is fully pensionable, with no contributions payable by the scheme employee for any parts of this that are unpaid (with regulations 5(2), 6(2), 7(2) and 32(2) providing that these changes will apply in relation to any period of additional maternity or adoption leave or shared parental leave where the unpaid period starts on or after 1st April 2026). Regulation 32(1)(e) also amends the definition of “paternity leave” to ensure that this will cover bereaved partners paternity leave when this is introduced on 6th April 2026.

Regulations 6(1)(c) to (e) and (3), 7(1)(a) to (h), 8 and 32(1)(g) amend regulations 15 and 16 of, and Schedule 1 to, the 2013 Regulations, and insert a new regulation 16A into the 2013 Regulations, to provide that if a member pays additional pension contributions to cover an eligible period of unpaid leave within the relevant time period it will be “qualifying additional pension”. That will mean that the level of contributions payable by the member and the Scheme employer is equivalent to the contributions that would have been paid if the member had not been absent on unpaid leave for that period. Regulation 14 amends regulation 30 of the 2013 Regulations to provide that, if a member is made redundant after reaching the age of 55, qualifying additional

pension is not actuarially reduced when they are required to take early payment of their pension. Regulations 17(a)(i) and (b), 18(a)(i), (b), (c)(i), (d), (e)(i), (f), (g)(i) and (h), 20(a), 21(a) to (d), 23(a) and 24(a) to (e) also amend regulations 41, 42, 44, 45, 47 and 48 of the 2013 Regulations to provide that qualifying additional pension will be taken into account when calculating survivor benefits.

Regulation 9 also amends regulation 17 to remove administrative restrictions on how additional voluntary contributions can be paid out following the death of the member, and to make a minor change for consistency with regulation 33(2) as amended by the Local Government Pension Scheme (Amendment) Regulations 2018 (S.I. 2018/493).

Regulations 12, 13, 17(a)(ii), (b) and (c), 18(a)(ii), (b), (c)(ii), (d), (e)(ii), (f), (g)(ii) (h) and (i), 20(b), 21(e), 23(b) and 24(f) make minor amendments to regulations 25, 27, 41, 42, 44, 45, 47 and 48 of the 2013 Regulations, following amendments made by S.I. 2023/273 in relation to the revaluation adjustment, to correct minor errors in the drafting of those provisions.

Regulations 15, 25, 29(1)(b) and 32(1)(a) and (h) make amendments to the 2013 Regulations consequential on the abolition of the lifetime allowance. Regulation 35(1)(b) amends regulation 3 of the 2014 Regulations in order to insert a new paragraph (5H) which applies similar consequential changes to earlier Scheme regulations (which are revoked but preserved by the 2014 Regulations in relation to benefits that have previously been accrued).

Regulations 16(1)(a) and 22(1)(a) amend regulations 40 and 46 of the 2013 Regulations to provide that death grants may be payable in respect of members who die after having attained the age of 75. Regulations 16(1)(b), 19(1) and 22(1)(b) also amend regulations 40, 43 and 46 to remove administrative restrictions on who the death grant can be paid to after two years. These changes are backdated to 1st April 2014. Regulation 29(2) provides that interest is payable on any death grants in respect of members who died between 1st April 2014 and 31st March 2026 under regulation 81 of the 2013 Regulations. Regulations 16(2), 19(2) 22(2) provide that the changes to administrative restrictions do not apply in relation to any death grants that were paid to a deceased member's personal representatives before 1st April 2026.

Regulation 26 amends regulation 62 of the 2013 Regulations to require the triennial actuarial valuations to include information on the gender pension gap within the fund.

Regulations 29(1)(a), 47 and 48 amend the 2013 Regulations and the 2023 Regulations to provide for treatment of interest on payments relating to the McCloud remedy.

Regulation 30 amends regulation 96 of the 2013 Regulations to clarify that the provisions around transfer payments apply in the same way to pension credit members as they do to other members.

Regulation 31 amends regulation 97 of the 2013 Regulations to remove references to cohabiting partner's guaranteed minimum pensions (as the overriding legislation does not provide for cohabiting partners to be entitled to guaranteed minimum pensions).

Regulation 33(a) amends the 2013 Regulations to provide that Combined County Authorities are automatically treated as "Scheme employers" for the purposes of Part 1 of Schedule 2. This amendment has retrospective effect to 28th February 2024, which is the date on which the first Combined County Authority was established in England. Regulation 33(b) makes a consequential change to ensure that all companies under the control of Scheme employers listed in Part 1 of Schedule 2 may also be Scheme employers under Part 2 of Schedule 2.

Regulation 35 amends regulation 3 of the 2014 Regulations. The 2014 Regulations revoked all of the regulations constituting the versions of the LGPS that were in force before 1st April 2014, but preserved them for the purposes of enabling the pension rights accrued under those regulations to be preserved and paid out. The amendments to regulation 3 of the 2014 Regulations made by regulation 35 modify the earlier regulations, and in the case of the amendments made by regulation 35(1)(a) have retrospective effect to before 1st April 2014.

- New regulation 3(5B) of the 2014 Regulations modifies the preserved Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations 2007 (S.I. 2007/1166) and the Local Government Pension Scheme (Transitional Provisions) Regulations 2008 (S.I. 2008/238) to disapply the requirement that a qualifying cohabitee must have been nominated by a member in order to be entitled to receive survivor benefits in the case of that member's death. New regulation 3(5C) makes similar modifications in respect of the preserved Local Government Pension Scheme (Administration) Regulations 2008 (S.I. 2008/239).
- New regulations 3(5D), (5E) and (5F) modify provisions for survivor pensions in the earlier LGPS schemes, in respect of members who died on or after 5th December 2005, to provide that the specified survivors receive equivalent survivor benefits to the female survivor of a male married member plus additional benefits that would have been available if the member had been in a same-sex civil partnership.
- New regulation 3(5G) further modifies the earlier local government pension schemes to remove administrative restrictions on who administering authorities can pay a death grant to after the period two years after the member's death. Regulation 34(2) provides that these modifications do not apply in relation to any death grants that were paid to a deceased member's personal representatives before 1st April 2026.
- New regulation 3(5I), which does not have retrospective effect, modifies the rules around payment of children's short-term pensions under the Local Government Pension Scheme Regulations 1995 (S.I. 1995/1019) and the Local Government Pension Scheme Regulations 1997 (S.I. 1997/1612) to provide for these to stop if the recipient ceases to be a child (in order to avoid unauthorised payments under the Finance Act 2004 (c. 12)).

Regulations 36 and 40 make minor updates to clarify the drafting of regulations 4F and 4P of the 2014 Regulations.

Regulations 37, 38 and 39 amend regulations 4G, 4J and 4I of the 2014 Regulations to provide an underpin date for persons who have transferred-in remediable service after the age of 65.

Regulation 42 amends regulation 17 of the 2014 Regulations to equalise survivor benefits for spouses and civil partners, regardless of the sex or sexual orientation of the member or survivor, and to remove the prohibition on paying a death grant in respect of a member who had reached the age of 75. Regulations 29(2) and (3) provide that if any person is entitled to a greater amount of death grant or survivor pension in respect of a member who died before 1st April 2026 as a result of these changes, interest is payable on that additional amount under regulation 81 of the 2013 Regulations.

Regulation 45 amends the 2023 Regulations to clarify how the McCloud remedy applies in respect of persons who died on 30th September 2023.

Regulation 46 amends regulation 12 of the 2016 Regulations to ensure that, where an adjustment is made to a pension credit as a consequence of the McCloud remedy, a corresponding adjustment can be made to the relevant pension debit. It also provides for payments to be made to or in respect of pension credit members within scope of the McCloud remedy who had died, or trivially commuted or transferred-out their benefits, before 1st October 2023.

An impact assessment has not been produced for this instrument as no, or no significant, impact is anticipated on the private or voluntary sectors.

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