

Matthew Remedy (Options Exercise) Project

January 2026

Legislative amendments are being made to the Firefighters Pension Scheme to enable Fire & Rescue Authorities (FRAs) to give an option to certain retained firefighters to join the Scheme. Legislation came into force in October 2023 following which FRAs were expected to commence the 2023 Options exercise as soon as is reasonably practicable, and for the exercise to run for a period of 18 months.

The government had issued a consultation on the date for completing the remedy being extended to 31 March 2026. The government have responded to the consultation responses and have proposed to increase extending the closing date of the 2023 options exercise to 12 months from the associated amending legislation to the Firefighters Pension Scheme (England) Order 2006 coming into force.

Summary Position on 7 January 2026

Initial Contact and Requests for Expression of Interest

Number of employees initially in scope	596
Deceased and out of scope	16
Out of scope	24
Employees in scope	556

Responded to Request for Expression of Interest	316
<i>Number of expressed interest</i>	306
<i>Number of Declinations</i>	10
<i>Response not received</i>	240

Options Exercise

Number of Options Letters and Election Forms to be issued	306
<i>Options Letters and Election Forms in Progress</i>	75
<i>Options Letters and Election Forms issued to Date</i>	231

Number of Letters and Election Forms requiring response	231
<i>Election form returned - option accepted</i>	135
<i>Election form returned - option rejected</i>	3
<i>6 Months Expired - No Response</i>	24
<i>Awaiting Response</i>	69

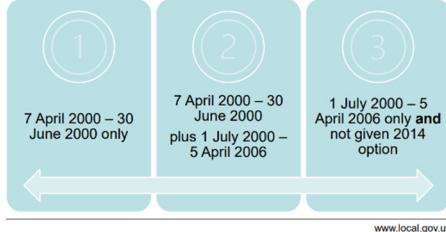
Final Stage

Final Calculation Complete and Sent	120
Forms Sent to Hampshire Pension Services	99
Pension record set up and where relevant pension in payment	89

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Milestones

Milestone / Description	Date	RAGB	Commentary
Collate in scope member identifiers	28/02/2023	●	<p>See table of affected members above.</p> <p> 2023 options exercise – in scope</p>  <p>www.local.gov.uk</p> <p>Note: The retained firefighters who were in scope for Matthew I but did not elect to take part within the deadlines, are excluded from Matthews II except if they also have service from 7 April 2000 to 30 June 2000.</p>
Advertise Matthews remedy for RDS employees to contact the FRA	31/05/2023	●	All except one contact received was included as in scope members already.
Completion of address trace exercise	31/03/2023	●	Address trace completed which demonstrate all reasonable endeavors.
Complete of data capture to include pay / service data and ensure as far as possible that accurate data is used for calculations. Alternative is basic service data (recommended by the Home Office).	28/02/2024	●	There are currently four employees working full time on the delivery of the data capture and calculations. Information has been sourced from legacy systems which is now being collated and will be supplemented by information held on the administration and finance systems.

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Milestone / Description	Date	RAGB	Commentary
Send out communication to in scope member using LGA template letter (future activity and background).	30/12/2023 (Statutory Deadline)	●	<p>See table of affected members above.</p> <p>Letters (using adapted LGA template) sent 22 December 2023, ahead of the statutory deadline. Additional letters sent when addresses confirmed.</p> <p>Reminders were sent in late August 2024 where no response had been received.</p> <p>This milestone remains open due to the 17 deceased cases held by the Authority. In line with guidance, a letter has been sent to one individual. All other deceased cases are out of scope pending any revisions from the government's consultation. This is still awaited.</p>
Calculation of options	15/03/2024	●	<p>See table of affected members above.</p> <p>Resource in place with payroll team to support the calculations.</p>
Options papers issued	31/03/2025 (Statutory Deadline, subject to change)	●	<p>See table of affected members above.</p> <p>Original guidance indicated that the options papers (based on LGA template) should be issued within three months of a completed expressions of interest form being received. This has not been possible due to the complexity of the work and a historic payroll issue affecting a subset of individuals.</p> <p>Since the previous update to the Board an additional 52 options letters and election forms have been issued.</p>
Position on IHES determined	Ongoing	●	<p>Where a member has indicated they wish to be considered for an ill health retrospective pension on their completed options papers the ill health process will be followed.</p> <p>No indications have been received to date.</p>

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Milestone / Description	Date	RAGB	Commentary
Options responses received	31/03/2025 (Statutory Deadline)	●	<p>See table of affected members above.</p> <p>Member to make an election within six months of receipt of the FRA sending the Options papers issued.</p> <p>Since the previous update to the Board:</p> <ul style="list-style-type: none">• 22 elections forms have been received (all purchasing additional benefits)• the deadline for the provision of an election form has expired for 8 individuals.• 35 additional records have been set up with Hampshire Pension Services to enrol eligible individuals

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Key Issue or risk

1. **DATA ISSUE:** Original data included incorrect addresses for Fire Watch employees. This will be rectified to support efficiency of the address tracing. A few cases identified which were not on the original data. Query raised with HR colleagues about whether any theme.
2. **RESOURCING RISK:** Payroll now fully staffed to support exercise.
3. **SCOPE RISK:** Regulations are awaited in relation to extending the exercise, widening the scope for death grants and additional death grants and allowing 'opted out' service in the standard 2006 scheme to count towards special service.
4. **DATA RISK:** Records pre 2004 are on microfiche creating manual processes. This information has now all been identified and recorded electronically.
5. **McCLOUD:** A cohort of members may be impacted by the Matthews and McCloud remedy. Therefore, in some cases the McCloud Remedy has been applied for these individuals because of the delays to the options / decisions from individuals relating to Matthews.
6. **REPUTATIONAL AND MEMBER IMPACT:** The time taken to resolve the Remedy work may have an impact on an individual decision (e.g. retirement).
7. **MEMBER STATEMENT INACCURACIES:** reputational risk and risk of complaints, if a statement quotes an incorrect figure of payment owing or due. This is also relevant for historic issues relating to Matthew I or other payroll issues identified. No issues have been identified to date.
8. **LETTERS:** Reliance on Royal Mail for notification to individuals.
9. **INVOICING OF MEMBERS:** Timeliness and accuracy of the invoice are important to provide clarity and certainty to the member. No issues have been identified to date.
10. **DATA BEING UPLOADED FOR MEMBERS:** This is important to ensure the accuracy of Annual Benefit Statements and also the forthcoming Pensions Dashboards.

Key resourcing and costs agreed / to be agreed

Resourcing in place / to be in place and estimated costs

- Tracing service commissioned
- Postal charges (via recorded delivery) chargeable.
- Employer costs will not be a direct upfront cost but may cause fluctuations in future Scheme contributions.
- Employees who elect to pay to be part of the Modified Scheme, who have already reached retirement, will have interest due on the arrears of their pension payable as part of the second options exercise.
- GAD Calculator cost estimate of £50,000 plus VAT to be shared between all the Fire Authorities.

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Key future decisions required to deliver project

Latest update on potential future decisions and when these will present

N/A