

Factor	Responsibility	Batch	Implementation Plan
Cash Equivalent Transfer Values – All sections	Home Office	1	Retrospective Issue Date: 21 May 2026 Implementation Date: 19 May 2026
Pension Credit - 1987 and 2006 Sections	Home Office	1	Retrospective Issue Date: 21 May 2026 Implementation Date: 19 May 2026
Pension Credit - 2015 Section	Home Office	1	Retrospective Issue Date: 21 May 2026 Implementation Date: 19 May 2026
Pension Debit - 1987 and 2006 Sections	Home Office	1	Retrospective Issue Date: 21 May 2026 Implementation Date: 19 May 2026
Pension Debit - 2015 Section	Home Office	1	Retrospective Issue Date: 21 May 2026 Implementation Date: 19 May 2026
Pensioner Cash Equivalent - All sections	Home Office	1	Retrospective Issue Date: 21 May 2026 Implementation Date: 19 May 2026
Added pension - 2015 Section	Home Office	2	Immediate Implementation Date: 1 August 2026

Early Retirement Factors - 2006 & 2015 Section	Home Office	2	Immediate Implementation Date: 1 August 2026
Late Retirement (Age Addition) Factors - 2015 Section	Home Office	2	Immediate Implementation Date: 1 August 2026
Non-Club Transfers in - 2015 Section	Home Office	2	Retrospective Issue Date: 7 July 2026 Implementation Date: 19 May
Trivial Commutation - 1987 and 2006 Sections	GAD	2	Immediate Issue Date: 7 July 2026
Trivial Commutation - 2015 Section	GAD	2	Immediate Issue Date: 7 July 2026
Inverse Commutation – 2006 Section	GAD	2	Immediate Issue Date: 7 July 2026