

Email from Jon Slater – Equiniti -26 February 2018

Under previous guidance, where State Pension age is before 6th April 2016, HMRC had an automatic system for notifying public service pension payers when pensions increase for the GMP element of a public service pension should commence, cease or change. Notifications to payers by HMRC were on forms CA1629 or RD614..... and would include a note when the member had not yet retired. Where there was a qualifying widow and the date of death was before 6th April 2016, HMRC would issue form CA1633.

Then, when a change in the uprating of a pension is needed NICO would inform pension payers of changes to the AP/GMP relationship which determines when schemes should or should not include the GMP in indexing. An RD614 would be appropriate at a general uprating when AP is less than GMP but the uprating results in AP becoming equal to or greater than the GMP

If the widow is entitled to her Pre 88 GMP to be increased by the scheme because her AP

HMRC would also then issue a form when the scheme no longer has to increase the Pre 88 GMP if circumstances change for the survivor.

However, since April 2016 HMRC no longer issue the CA / RD forms so I am curious as to how funds now determine (or should determine) when a (historic) GMP or WGMP payment basis should change.