

Sent by email to: [teresa.clay@communities.gov.uk](mailto:teresa.clay@communities.gov.uk) and [helen.fisher@communities.gov.uk](mailto:helen.fisher@communities.gov.uk)

15 January 2026

## **Expansion of the Proposed Compensation Framework for the Matthews Remedy**

Dear Teresa and Helen,

At the Scheme Advisory Board (SAB) meeting on 11 December 2025, members were informed that the Local Government Association (LGA) had provided feedback to MHCLG indicating that the proposed compensation framework for the Matthews remedy is currently too restrictive. The LGA advised that the framework would benefit from being expanded to cover two additional areas:

1. **The costs associated with obtaining specialist tax advice, and**
2. **The costs involved in reopening an estate for deceased members.**

We are writing to formally endorse the LGA's view that any compensation framework should include these two elements.

From our experience with the Sargeant remedy, it was considered appropriate for the costs of specialist advice to be covered due to the complexity of the remedy and the tax implications involved. The SAB sees no difference in the context of Matthews. We know that some members will require multiple, complex tax calculations, and we share the LGA's concern that many will simply be unable to undertake these calculations without professional support.

These tax issues have arisen solely because of the discrimination identified by the Courts. It therefore seems entirely appropriate that any costs associated with procuring the necessary specialist advice should be met through the compensation framework. The SAB is concerned that failing to cover these costs could lead to further member dissatisfaction and potentially litigation—an outcome we are all keen to avoid.

In addition, the SAB considers it reasonable that, where legislative amendments require the beneficiaries of a deceased member to reopen an estate, the associated costs should also be covered by the compensation framework. Again, these costs arise only because of the discrimination identified by the Courts, and it is therefore appropriate that they are met by the remedy arrangements.

We look forward to receiving an update on progress with the compensation framework at the next SAB meeting.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Joanne Livingstone'.

Joanne Livingstone  
Chair of the Firefighters' Pensions (England) Scheme Advisory Board