

SCHEDULES

[^{F1}SCHEDULE 10

INFORMATION TO BE GIVEN ON THE PENSIONS GUIDANCE AND MEMBERS' BENEFITS

F1 Sch. 10 inserted (6.4.2015) by [The Occupational and Personal Pension Schemes \(Disclosure of Information\) \(Amendment\) Regulations 2015 \(S.I. 2015/482\)](#), regs. 1, **14**

Part 2

Information on Members' Benefits

6. An estimate of the cash equivalent of any of the member's accrued rights to flexible benefits that—

- (a) are transferrable rights; or
- (b) would be transferrable rights if the member stopped accruing rights to some or all of the flexible benefits,

calculated and verified in accordance with regulations 7 to 7E of the Occupational Pension Schemes (Transfer Values) Regulations 1996 (manner of calculation and verification of cash equivalents) on the basis that the member stopped accruing, or will stop accruing, those rights on a particular date.

7. An estimate of the value of any accrued rights to flexible benefits that the member may transfer out of the scheme under the scheme rules, in respect of which an estimate of the cash equivalent is not required to be given under paragraph 6, calculated in accordance with the scheme rules and actuarial assumptions on the date of the calculation.

8. The date by reference to which the estimate of the cash equivalent or value (as appropriate) is calculated.

9. An explanation that the cash equivalent or value (as appropriate) is an estimate and may not represent the exact amount available to the member to transfer to another pension provider.

10. In relation to the member's accrued rights to flexible benefits in respect of which there is an opportunity to transfer—

- (a) details of any guarantee to which the benefits are subject; and
- (b) details of any other features, restrictions and conditions that apply to the benefits that affect, or may affect, their value.

11. Where the member has a right or entitlement to benefits under the scheme that are not flexible benefits, that the member has that right or entitlement and how the member may access information about those benefits.]

Changes to legislation:

There are currently no known outstanding effects for the The Occupational and Personal Pension Schemes (Disclosure of Information) Regulations 2013, Part 2.