



Government Actuary's Department

Firefighters' Pension Scheme 1992 *Firefighters' Pension Scheme (Scotland) 2007*

Additional Pension Benefit Factors

The purpose of this note is to provide revised tables of factors for the calculation of additional pension benefits in the Firefighters' Pension Schemes in Scotland, required under the following rules of the Firefighters' Pension Scheme (FPS) and The New Firefighters' Pension Scheme (NFPS):

- > Rules B5C of FPS Order 1992 (SI 1992 No. 129),
- > Rule 7B of Part 3 of Schedule 1 of NFPS (Scotland) Order 2007 (SSI 2007 No. 199)

The factors have been revised in light of information emerging from the actuarial valuation currently in progress. The revised factors are set out in the attached Annex.

The revised factors are effective from 1 July 2014, including for converting all relevant payments for the year to 30 June 2014 to additional pension benefit, and for calculation of all future additional pension benefits under the Rules above, until such time as a further review of the factors occurs. The factors replace those in the GAD guidance "Continual Professional Development (CPD), Pension Factors" dated 27 June 2012.

The revised factors are in the same format as those in the GAD guidance dated 27 June 2012 and should be used in the same way as set out in that guidance, except that there are now 3 sets of factors as follows:

Column (2) of the Table gives factors for the 1992 Scheme.

Column (3) of the Table gives factors for the 2007 Scheme (NOT Special members).

Column (4) of the Tables gives factors for the 2007 Scheme (Special members)

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Government Actuary's Department
1 July 2014

Annex

This table replaces the "Table of CPD Pension Factors [June 2012]" in the GAD Guidance dated 27 June 2012: *"Firefighters' Pension Scheme 1992/ Firefighters' Pension Scheme (Northern Ireland) 2007/ New Firefighters' Pension Scheme (2006)/ New Firefighters' Pension Scheme (Northern Ireland) 2007/ Firefighters' Pension Scheme (Scotland) 2007/ Firefighters' Pension Scheme (Wales) 2007 - Continual Professional Development (CPD) Pension Factors"* as it relates to the Scottish Fire and Rescue Service.

	1992 Scheme	2007 Scheme	2007 Scheme (Special members)
Age last birthday on relevant date	Factors for additional pension benefit of £1 pa	Factors for additional pension benefit of £1 pa	Factors for additional pension benefit of £1 pa
(1)	(2)	(3)	(4)
20	7.8	5.9	6.7
21	8.1	6.1	6.9
22	8.3	6.2	7.1
23	8.6	6.4	7.3
24	8.8	6.6	7.6
25	9.1	6.8	7.8
26	9.4	7.1	8.1
27	9.6	7.3	8.3
28	9.9	7.5	8.6
29	10.2	7.7	8.9
30	10.5	8.0	9.2
31	10.8	8.3	9.6
32	11.2	8.5	9.9
33	11.5	8.8	10.3
34	11.8	9.1	10.7
35	12.2	9.4	11.1
36	12.5	9.8	11.5
37	12.9	10.1	11.9
38	13.3	10.4	12.4
39	13.7	10.8	12.9
40	14.0	11.1	13.3
41	14.4	11.5	13.8
42	14.9	11.8	14.3
43	15.3	12.2	14.8
44	15.7	12.5	15.3
45	16.1	12.9	15.8
46	16.6	13.3	16.3
47	17.0	13.7	16.8
48	17.5	14.1	17.3
49	18.0	14.4	17.9
50	18.5	14.8	18.4
51	19.0	15.2	19.0
52	19.5	15.7	19.6
53	20.1	16.1	20.1
54	20.6	16.5	20.8
55	20.9	16.9	21.1
56	20.6	17.4	20.7

	1992 Scheme	2007 Scheme	2007 Scheme (Special members)
Age last birthday on relevant date	Factors for additonal (CPD) benefit of £1 pa	Factors for additonal (CPD) benefit of £1 pa	Factors for additonal (CPD) benefit of £1 pa
(1)	(2)	(3)	(4)
57	20.2	17.8	20.3
58	19.8	18.3	19.9
59	19.4	18.8	19.5
60	18.9	19.1	19.1
61	18.5	18.7	18.7
62	18.1	18.3	18.3
63	17.6	17.8	17.8
64	17.2	17.4	17.4
65	-	17.0	-
66	-	16.5	-
67	-	16.1	-
68	-	15.6	-
69	-	15.1	-

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