



## ***New Firefighters' Pension Scheme (England) 2006 ("2006 scheme")***

### **Service Credits for non-Club Incoming Transfers**

This note is addressed to the Department for Communities and Local Government for onward transmission to English Fire Authorities who administer the relevant schemes. The purpose of this note is to provide revised tables of factors for calculating service credits in respect of incoming non-Club transfers into the 2006 scheme.

The revised factors are all effective immediately, until such time as a further review of the factors occurs.

The revised factors are set out in the attached **Annex**. These are required under the following rules of the 2006 scheme:

- > Rule 10 and Rule 11 of Part 12 of Schedule 1 to the 2006 scheme (SI 2006 No 3432)

The revised factors replace those in the GAD guidance "Service Credits for non-club Incoming Transfers" dated 12 December 2012. They are in the same format as those in the guidance note, and should be used in the same way as set out in that guidance, except that there are now 2 additional tables of factors as follows:

**Table C3:** Statutory CETV incoming transfer service credit factors (male Special members)

**Table C4:** Statutory CETV incoming transfer service credit factors (female Special members)

In this respect, where the GAD guidance requires a factor from either Table C1 or C2 to be selected, the required factor should now be selected from one of Tables C1, C2, C3 or C4 in the attached Annex as appropriate.

This note does not replace the 2012 Guidance, only the factors contained therein.

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## Annex – Service Credits for non-Club Incoming Transfers

This table replaces “Table C1: Statutory CETV incoming transfer service credit factors Males” in the GAD Guidance dated 12 December 2012: “*New Firefighters’ Pension Scheme (2006)/ New Firefighters’ Pension Scheme (Northern Ireland) 2007/Firefighters’ Pension Scheme (Scotland) 2007/ Firefighters’ Pension Scheme (Wales) 2007 – Factors and Example Calculations for Service Credits for non-Club Incoming Transfers*” as it relates to the English Fire and Rescue Authorities.

**Table C1: Statutory CETV incoming transfer service credit factors**

### Males

Age last birthday at relevant date	Pension of £1 per annum	Survivor's Pension of £1 per annum		Deduction for GMP of £1 per annum
		Married	Unmarried	
18	30.97	4.67	4.67	3.10
19	30.93	4.67	4.67	3.11
20	30.90	4.68	4.68	3.11
21	30.86	4.68	4.68	3.12
22	30.82	4.68	4.68	3.13
23	30.78	4.69	4.69	3.14
24	30.72	4.69	4.69	3.15
25	30.59	4.68	4.68	3.16
26	30.40	4.66	4.66	3.17
27	30.20	4.64	4.64	3.18
28	29.99	4.62	4.62	3.19
29	29.76	4.60	4.60	3.20
30	29.41	4.56	4.56	3.21
31	29.00	4.51	4.51	3.22
32	28.64	4.47	4.47	3.23
33	28.35	4.43	4.43	3.24
34	28.08	4.40	4.40	3.25
35	27.80	4.37	4.37	3.26
36	27.53	4.34	4.34	3.27
37	27.26	4.30	4.30	3.28
38	25.97	4.11	4.11	3.29
39	25.71	4.08	4.08	3.30
40	25.45	4.04	4.04	3.31
41	25.19	4.01	4.01	3.32
42	24.93	3.98	3.98	3.33
43	24.67	3.94	3.94	3.35
44	24.41	3.91	3.91	3.36
45	24.15	3.88	3.88	3.37
46	23.90	3.84	3.84	3.38
47	23.68	3.81	3.81	3.39
48	23.50	3.79	3.79	3.41
49	23.33	3.76	3.76	3.42
50	23.17	3.74	3.74	3.43
51	23.03	3.71	3.71	3.44
52	22.88	3.69	3.69	3.46
53	22.75	3.66	3.66	3.47
54	22.61	3.63	3.63	3.49
55	22.43	3.59	3.59	3.50
56	22.00	3.51	3.51	3.52
57	21.28	3.38	3.38	3.54
58	20.35	3.21	3.21	3.56
59	19.28	3.03	3.03	3.58

This table replaces “Table C2: Statutory CETV incoming transfer service credit factors Females” in the GAD Guidance dated 12 December 2012: “*New Firefighters’ Pension Scheme (2006)/ New Firefighters’ Pension Scheme (Northern Ireland) 2007/Firefighters’ Pension Scheme (Scotland) 2007/ Firefighters’ Pension Scheme (Wales) 2007 – Factors and Example Calculations for Service Credits for non-Club Incoming Transfers*” as it relates to the English Fire and Rescue Authorities.

**Table C2: Statutory CETV incoming transfer service credit factors**

**Females**

Age last birthday at relevant date	Pension of £1 per annum	Survivor's Pension of £1 per annum		Deduction for GMP of £1 per annum
		Married	Unmarried	
18	32.28	3.56	3.56	2.60
19	32.25	3.57	3.57	2.61
20	32.21	3.57	3.57	2.61
21	32.18	3.57	3.57	2.62
22	32.14	3.57	3.57	2.63
23	32.11	3.57	3.57	2.64
24	32.05	3.56	3.56	2.64
25	31.92	3.55	3.55	2.65
26	31.73	3.54	3.54	2.66
27	31.53	3.52	3.52	2.67
28	31.32	3.50	3.50	2.67
29	31.08	3.48	3.48	2.68
30	30.73	3.45	3.45	2.69
31	30.30	3.41	3.41	2.70
32	29.94	3.38	3.38	2.70
33	29.64	3.35	3.35	2.71
34	29.36	3.32	3.32	2.72
35	29.08	3.29	3.29	2.73
36	28.80	3.27	3.27	2.74
37	28.52	3.24	3.24	2.74
38	27.17	3.09	3.09	2.75
39	26.91	3.06	3.06	2.76
40	26.64	3.04	3.04	2.77
41	26.38	3.01	3.01	2.78
42	26.11	2.98	2.98	2.79
43	25.85	2.95	2.95	2.79
44	25.58	2.92	2.92	2.80
45	25.32	2.89	2.89	2.81
46	25.06	2.87	2.87	2.82
47	24.84	2.84	2.84	2.83
48	24.66	2.81	2.81	2.84
49	24.49	2.79	2.79	2.85
50	24.33	2.77	2.77	2.86
51	24.18	2.74	2.74	2.87
52	24.04	2.72	2.72	2.88
53	23.90	2.69	2.69	2.90
54	23.77	2.66	2.66	2.91
55	23.59	2.62	2.62	2.92
56	23.15	2.55	2.55	2.94
57	22.40	2.45	2.45	2.95
58	21.43	2.32	2.32	2.97
59	20.31	2.18	2.18	3.05

New table "Table C3: Statutory CETV incoming transfer service credit factors Males Special" in respect of the GAD Guidance dated 12 December 2012: "New Firefighters' Pension Scheme (2006)/ New Firefighters' Pension Scheme (Northern Ireland) 2007/Firefighters' Pension Scheme (Scotland) 2007/ Firefighters' Pension Scheme (Wales) 2007 – Factors and Example Calculations for Service Credits for non-Club Incoming Transfers" as it relates to the English Fire and Rescue Authorities

**Table C3: Statutory CETV incoming transfer service credit factors  
Males Special**

Age last birthday at relevant date	Pension of £1 per annum	Survivor's Pension of £1 per annum		Deduction for GMP of £1 per annum
		Married	Unmarried	
18	26.67	3.27	3.27	3.10
19	26.42	3.25	3.25	3.11
20	26.17	3.23	3.23	3.11
21	25.93	3.21	3.21	3.12
22	25.69	3.19	3.19	3.13
23	25.46	3.17	3.17	3.14
24	25.24	3.15	3.15	3.15
25	25.01	3.13	3.13	3.16
26	24.80	3.11	3.11	3.17
27	24.58	3.09	3.09	3.18
28	24.38	3.07	3.07	3.19
29	24.17	3.06	3.06	3.20
30	23.97	3.04	3.04	3.21
31	23.77	3.02	3.02	3.22
32	23.58	3.00	3.00	3.23
33	23.39	2.99	2.99	3.24
34	23.20	2.97	2.97	3.25
35	23.02	2.95	2.95	3.26
36	22.84	2.93	2.93	3.27
37	22.66	2.92	2.92	3.28
38	22.49	2.90	2.90	3.29
39	22.32	2.88	2.88	3.30
40	22.15	2.87	2.87	3.31
41	21.99	2.85	2.85	3.32
42	21.82	2.83	2.83	3.33
43	21.66	2.81	2.81	3.35
44	21.51	2.80	2.80	3.36
45	21.35	2.78	2.78	3.37
46	21.20	2.76	2.76	3.38
47	21.05	2.74	2.74	3.39
48	20.90	2.72	2.72	3.41
49	20.75	2.70	2.70	3.42
50	20.65	2.68	2.68	3.43
51	20.60	2.67	2.67	3.44
52	20.56	2.66	2.66	3.46
53	20.51	2.65	2.65	3.47
54	20.47	2.63	2.63	3.49

New table "Table C4: Statutory CETV incoming transfer service credit factors Females Special" in respect of the GAD Guidance dated 12 December 2012: "New Firefighters' Pension Scheme (2006)/ New Firefighters' Pension Scheme (Northern Ireland) 2007/Firefighters' Pension Scheme (Scotland) 2007/ Firefighters' Pension Scheme (Wales) 2007 – Factors and Example Calculations for Service Credits for non-Club Incoming Transfers" as it relates to the English Fire and Rescue Authorities

**Table C4: Statutory CETV incoming transfer service credit factors  
Females Special**

Age last birthday at relevant date	Pension of £1 per annum	Survivor's Pension of £1 per annum		Deduction for GMP of £1 per annum
		Married	Unmarried	
18	27.57	2.52	2.52	2.60
19	27.32	2.51	2.51	2.61
20	27.07	2.49	2.49	2.61
21	26.82	2.47	2.47	2.62
22	26.58	2.45	2.45	2.63
23	26.35	2.44	2.44	2.64
24	26.12	2.42	2.42	2.64
25	25.89	2.41	2.41	2.65
26	25.67	2.39	2.39	2.66
27	25.45	2.37	2.37	2.67
28	25.24	2.36	2.36	2.67
29	25.03	2.34	2.34	2.68
30	24.83	2.33	2.33	2.69
31	24.63	2.31	2.31	2.70
32	24.43	2.30	2.30	2.70
33	24.24	2.28	2.28	2.71
34	24.05	2.27	2.27	2.72
35	23.86	2.26	2.26	2.73
36	23.68	2.24	2.24	2.74
37	23.50	2.23	2.23	2.74
38	23.32	2.21	2.21	2.75
39	23.15	2.20	2.20	2.76
40	22.98	2.18	2.18	2.77
41	22.81	2.17	2.17	2.78
42	22.65	2.15	2.15	2.79
43	22.49	2.14	2.14	2.79
44	22.33	2.12	2.12	2.80
45	22.17	2.11	2.11	2.81
46	22.01	2.09	2.09	2.82
47	21.86	2.07	2.07	2.83
48	21.71	2.05	2.05	2.84
49	21.57	2.04	2.04	2.85
50	21.47	2.02	2.02	2.86
51	21.42	2.01	2.01	2.87
52	21.38	1.99	1.99	2.88
53	21.34	1.98	1.98	2.90
54	21.30	1.96	1.96	2.91