

**Addendum to GAD guidance note "New Firefighters' Pension Scheme (England) 2006/ New Firefighters' Pension Scheme (Northern Ireland) 2007/Firefighters' Pension Scheme (Scotland) 2007/Firefighters' Pension Scheme (Wales) 2007 : Tax charge debits" dated 21 December 2012**  
**Date: 13 May 2016**

- 1.1 This addendum is addressed to the Home Office, Welsh Government and the Department of Health, Social Services and Public Safety Northern Ireland (DHSSPSNI) as the scheme managers of the Firefighters' Pension Schemes (England, Wales and Northern Ireland, respectively).
- 1.2 This is an addendum to the GAD guidance note "New Firefighters' Pension Scheme (England) 2006/ New Firefighters' Pension Scheme (Northern Ireland) 2007/Firefighters' Pension Scheme (Scotland) 2007/Firefighters' Pension Scheme (Wales) 2007 : Tax charge debits" dated 21 December 2012 (the "Guidance Note"). It is essential that this addendum is used in conjunction with the Guidance Note.
- 1.3 The purpose of this addendum is to provide all tables of factors in the Guidance Note and to introduce new factors in respect of special members. The tables which have been updated are tables **A1** and **A2**.
- 1.4 The implementation date of the new factors is **16 March 2016**. The factors in this addendum are effective from the implementation date.
- 1.5 While the Guidance Note covers the English, Welsh, Northern Irish and Scottish schemes, the factors in this addendum relate to only the 2006 scheme in England, the 2007 scheme in Wales and the NFPS 2007 scheme in Northern Ireland.
- 1.6 The new factors provided in this addendum are in the same format as those in the Guidance Note.
- 1.7 Please note that the examples in the Guidance Note have not been updated for the new factors in this addendum. However, the examples in the Guidance Note can still be referred to for the method to calculate the benefit
- 1.8 For the avoidance of doubt, the *Limitations* section in the Guidance Note also applies to this addendum.

**Table A1 – Factors for calculating annual allowance debit**

Age last birthday at implementation date	Annual allowance debit (standard members)		Annual allowance debit (Special members)	
	$F_p$		$F_p$	
	Males	Females	Males	Females
18	4.72	5.06	6.13	6.49
19	4.84	5.20	6.29	6.66
20	4.96	5.32	6.45	6.83
21	5.08	5.46	6.62	7.01
22	5.21	5.60	6.78	7.18
23	5.35	5.74	6.96	7.38
24	5.48	5.89	7.14	7.56
25	5.61	6.03	7.32	7.75
26	5.75	6.19	7.51	7.96
27	5.90	6.35	7.70	8.17
28	6.05	6.51	7.90	8.38
29	6.20	6.67	8.10	8.59
30	6.36	6.84	8.31	8.82
31	6.52	7.01	8.53	9.05
32	6.68	7.19	8.75	9.28
33	6.85	7.37	8.97	9.53
34	7.02	7.56	9.21	9.77
35	7.20	7.76	9.44	10.02
36	7.38	7.95	9.70	10.29
37	7.57	8.16	9.95	10.56
38	7.76	8.37	10.21	10.83
39	7.96	8.58	10.47	11.12
40	8.17	8.80	10.75	11.41
41	8.38	9.03	11.03	11.71
42	8.59	9.27	11.33	12.02
43	8.81	9.50	11.63	12.34
44	9.04	9.75	11.93	12.66
45	9.28	10.01	12.25	13.00
46	9.51	10.27	12.58	13.35
47	9.76	10.53	12.91	13.70
48	10.01	10.81	13.25	14.07
49	10.27	11.09	13.61	14.45
50	10.54	11.38	13.97	14.84
51	10.82	11.69	14.35	15.25
52	11.10	12.01	14.73	15.66
53	11.39	12.32	15.13	16.09
54	11.70	12.66	15.55	16.54
55	12.01	13.01	15.98	17.01
56	12.34	13.37	16.43	17.49
57	12.68	13.74	16.89	17.99
58	13.03	14.13	17.37	18.51
59	13.40	14.53	17.88	19.05
60	13.78	14.95		
61	14.20	15.38		
62	14.61	15.82		
63	15.06	16.29		
64	15.53	16.78		

Addendum to New Firefighters' 2006 Scheme (England)/ New Firefighters' s 2007 Scheme (Northern Ireland)/ Firefighters' 2007 Scheme (Wales) Tax charge debits version 1.0\_13May2016

**Table A2 – Factors for calculating annual allowance debit for members aged 65 or above (standard and special members)**

Age last birthday at implementation date	Gross Pension of £1 per annum		Gross Pension of £1 per annum	
	Standard members		Special members	
	Males	Females	Males	Females
60			18.56	19.64
61			18.14	19.24
62			17.71	18.83
63			17.27	18.41
64			16.83	17.98
65	16.37	17.54	16.37	17.54
66	15.90	17.09	15.90	17.09
67	15.43	16.63	15.43	16.63
68	14.94	16.16	14.94	16.16
69	14.44	15.68	14.44	15.68
70	13.94	15.19	13.94	15.19
71	13.45	14.70	13.45	14.70
72	12.95	14.20	12.95	14.20
73	12.45	13.69	12.45	13.69
74	11.95	13.18	11.95	13.18

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**Table B1 – Retirement timing factor - annual allowance pension debit on retirement before age 65**

Retirement not on grounds of ill health

Males and females

Months	Age of the member in years and complete months when benefits come into payment									
	55	56	57	58	59	60	61	62	63	64
0	0.597	0.626	0.656	0.690	0.725	0.763	0.804	0.848	0.895	0.947
1	0.599	0.628	0.659	0.692	0.728	0.766	0.808	0.852	0.900	0.951
2	0.601	0.631	0.662	0.695	0.731	0.770	0.811	0.856	0.904	0.956
3	0.604	0.633	0.665	0.698	0.734	0.773	0.815	0.860	0.908	0.961
4	0.606	0.636	0.667	0.701	0.738	0.777	0.819	0.864	0.913	0.965
5	0.609	0.638	0.670	0.704	0.741	0.780	0.822	0.868	0.917	0.970
6	0.611	0.641	0.673	0.707	0.744	0.783	0.826	0.872	0.921	0.975
7	0.613	0.644	0.676	0.710	0.747	0.787	0.830	0.876	0.925	0.979
8	0.616	0.646	0.678	0.713	0.750	0.790	0.833	0.880	0.930	0.984
9	0.618	0.649	0.681	0.716	0.753	0.794	0.837	0.883	0.934	0.988
10	0.621	0.651	0.684	0.719	0.757	0.797	0.841	0.887	0.938	0.993
11	0.623	0.654	0.687	0.722	0.760	0.800	0.844	0.891	0.942	0.998

**Table B1S – Retirement timing factor - annual allowance pension debit on retirement**

before age 60 (Special members)

Retirement not on grounds of ill health

Males and females

Months	Age of the member in years and complete months when benefits come into payment				
	55	56	57	58	59
0	0.782	0.820	0.861	0.905	0.952
1	0.785	0.824	0.865	0.909	0.956
2	0.788	0.827	0.868	0.913	0.960
3	0.791	0.830	0.872	0.917	0.964
4	0.795	0.834	0.876	0.920	0.969
5	0.798	0.837	0.879	0.924	0.973
6	0.801	0.841	0.883	0.928	0.977
7	0.804	0.844	0.887	0.932	0.981
8	0.807	0.847	0.890	0.936	0.985
9	0.811	0.851	0.894	0.940	0.990
10	0.814	0.854	0.897	0.944	0.994
11	0.817	0.858	0.901	0.948	0.998

Addendum to New Firefighters' 2006 Scheme (England)/ New Firefighters' s 2007 Scheme (Northern Ireland)/ Firefighters' 2007 Scheme (Wales) Tax charge debits  
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**Table B2 – Retirement timing factor - annual allowance pension debit on retirement after age 65**

Retirement not on grounds of ill health

Males and females

Months	Age of the member in years and complete months when benefits come into payment									
	65	66	67	68	69	70	71	72	73	74
0	1.003	1.065	1.134	1.210	1.294	1.386	1.489	1.602	1.727	1.865
1	1.008	1.071	1.141	1.217	1.301	1.395	1.498	1.612	1.738	1.877
2	1.013	1.077	1.147	1.224	1.309	1.403	1.507	1.622	1.749	1.890
3	1.018	1.083	1.153	1.231	1.317	1.412	1.517	1.633	1.761	1.903
4	1.023	1.088	1.159	1.238	1.324	1.420	1.526	1.643	1.772	1.915
5	1.029	1.094	1.166	1.245	1.332	1.429	1.536	1.653	1.784	1.928
6	1.034	1.100	1.172	1.252	1.340	1.437	1.545	1.664	1.795	1.941
7	1.039	1.105	1.178	1.259	1.347	1.446	1.554	1.674	1.807	1.953
8	1.044	1.111	1.185	1.265	1.355	1.454	1.564	1.685	1.818	1.966
9	1.050	1.117	1.191	1.272	1.363	1.463	1.573	1.695	1.830	1.979
10	1.055	1.123	1.197	1.279	1.370	1.471	1.582	1.705	1.841	1.991
11	1.060	1.128	1.203	1.286	1.378	1.480	1.592	1.716	1.853	2.004

**Table B2S – Retirement timing factor - annual allowance pension debit on retirement**

after age 60 (Special members)

Retirement not on grounds of ill health

Males and females

Months	Age of the member in years and complete months when benefits come into payment									
	60	61	62	63	64	65	66	67	68	69
0	1.002	1.058	1.118	1.184	1.255	1.333	1.418	1.511	1.612	1.723
1	1.007	1.063	1.124	1.190	1.262	1.340	1.426	1.519	1.621	1.733
2	1.012	1.068	1.129	1.196	1.268	1.347	1.434	1.528	1.630	1.743
3	1.016	1.073	1.135	1.202	1.275	1.354	1.441	1.536	1.640	1.753
4	1.021	1.078	1.140	1.208	1.281	1.361	1.449	1.544	1.649	1.763
5	1.025	1.083	1.146	1.214	1.288	1.368	1.457	1.553	1.658	1.773
6	1.030	1.088	1.151	1.220	1.294	1.376	1.464	1.561	1.667	1.783
7	1.035	1.093	1.157	1.226	1.301	1.383	1.472	1.570	1.676	1.793
8	1.039	1.098	1.162	1.231	1.307	1.390	1.480	1.578	1.686	1.804
9	1.044	1.103	1.167	1.237	1.314	1.397	1.487	1.586	1.695	1.814
10	1.049	1.108	1.173	1.243	1.320	1.404	1.495	1.595	1.704	1.824
11	1.053	1.113	1.178	1.249	1.326	1.411	1.503	1.603	1.713	1.834

Addendum to New Firefighters' 2006 Scheme (England)/ New Firefighters' s 2007 Scheme (Northern Ireland)/ Firefighters' 2007 Scheme (Wales)

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**Table C – Retirement timing factor - annual allowance pension debit on ill health  
retirement before age 65**  
**Adjustment to pension – Males and Females**

Age of the member in years and complete months when benefits come into payment										
Months	18	19	20	21	22	23	24	25	26	27
0	0.128	0.132	0.136	0.141	0.146	0.151	0.156	0.162	0.168	0.174
1	0.128	0.132	0.137	0.142	0.146	0.151	0.157	0.162	0.168	0.174
2	0.128	0.133	0.137	0.142	0.147	0.152	0.157	0.163	0.169	0.175
3	0.129	0.133	0.138	0.142	0.147	0.152	0.158	0.163	0.169	0.175
4	0.129	0.134	0.138	0.143	0.148	0.153	0.158	0.164	0.170	0.176
5	0.130	0.134	0.138	0.143	0.148	0.153	0.159	0.165	0.171	0.177
6	0.130	0.134	0.139	0.144	0.148	0.154	0.159	0.166	0.172	0.178
7	0.130	0.135	0.139	0.144	0.149	0.154	0.160	0.166	0.172	0.178
8	0.131	0.135	0.140	0.144	0.149	0.155	0.160	0.167	0.173	0.179
9	0.131	0.135	0.140	0.145	0.150	0.155	0.160	0.167	0.173	0.179
10	0.131	0.136	0.140	0.145	0.150	0.155	0.161	0.167	0.173	0.179
11	0.132	0.136	0.141	0.146	0.151	0.156	0.161	0.170	0.176	0.182
Months	28	29	30	31	32	33	34	35	36	37
0	0.180	0.186	0.193	0.201	0.208	0.216	0.224	0.233	0.242	0.252
1	0.180	0.187	0.194	0.201	0.209	0.217	0.225	0.234	0.243	0.253
2	0.181	0.188	0.195	0.202	0.209	0.217	0.226	0.235	0.244	0.254
3	0.181	0.188	0.195	0.202	0.210	0.218	0.227	0.235	0.245	0.254
4	0.182	0.189	0.196	0.203	0.211	0.219	0.227	0.236	0.245	0.255
5	0.183	0.189	0.196	0.204	0.211	0.219	0.228	0.237	0.246	0.256
6	0.183	0.190	0.197	0.204	0.212	0.220	0.229	0.238	0.247	0.257
7	0.184	0.190	0.198	0.205	0.213	0.221	0.229	0.238	0.248	0.258
8	0.184	0.191	0.198	0.206	0.213	0.222	0.230	0.239	0.249	0.259
9	0.185	0.192	0.199	0.206	0.214	0.222	0.231	0.240	0.249	0.259
10	0.185	0.192	0.199	0.207	0.215	0.223	0.232	0.241	0.250	0.260
11	0.186	0.193	0.200	0.207	0.215	0.224	0.232	0.241	0.251	0.261
Months	38	39	40	41	42	43	44	45	46	47
0	0.262	0.273	0.284	0.296	0.308	0.321	0.335	0.350	0.365	0.381
1	0.263	0.274	0.285	0.297	0.309	0.322	0.336	0.351	0.366	0.383
2	0.264	0.274	0.286	0.298	0.310	0.323	0.337	0.352	0.368	0.384
3	0.265	0.275	0.287	0.299	0.311	0.325	0.339	0.353	0.369	0.386
4	0.265	0.276	0.288	0.300	0.312	0.326	0.340	0.356	0.372	0.388
5	0.266	0.277	0.289	0.301	0.313	0.327	0.341	0.357	0.373	0.390
6	0.266	0.278	0.290	0.302	0.314	0.328	0.342	0.359	0.375	0.391
7	0.268	0.279	0.291	0.303	0.316	0.329	0.343	0.360	0.376	0.393
8	0.269	0.280	0.292	0.304	0.317	0.330	0.345	0.361	0.377	0.394
9	0.270	0.281	0.293	0.305	0.318	0.331	0.346	0.362	0.379	0.396
10	0.271	0.282	0.294	0.306	0.319	0.333	0.347	0.364	0.380	0.397
Months	48	49	50	51	52	53	54	55	56	57
0	0.417	0.437	0.458	0.480	0.504	0.530	0.557	0.587	0.619	0.654
1	0.419	0.439	0.460	0.482	0.506	0.532	0.560	0.590	0.622	0.657
2	0.420	0.440	0.461	0.484	0.508	0.534	0.562	0.593	0.625	0.660
3	0.422	0.442	0.463	0.486	0.511	0.537	0.563	0.594	0.626	0.661
4	0.424	0.444	0.465	0.488	0.513	0.539	0.570	0.601	0.634	0.670
5	0.425	0.446	0.467	0.490	0.515	0.541	0.572	0.603	0.637	0.673
6	0.427	0.447	0.469	0.492	0.517	0.544	0.575	0.606	0.640	0.676
7	0.429	0.449	0.471	0.494	0.519	0.546	0.576	0.607	0.641	0.677
8	0.430	0.451	0.473	0.496	0.521	0.548	0.577	0.609	0.643	0.679
9	0.432	0.452	0.474	0.498	0.523	0.551	0.580	0.611	0.645	0.682
10	0.434	0.454	0.476	0.500	0.525	0.553	0.582	0.614	0.648	0.686
11	0.435	0.456	0.478	0.502	0.528	0.555	0.585	0.617	0.651	0.689
Months	58	59	60	61	62	63	64	55	56	57
0	0.706	0.748	0.794	0.844	0.899	0.960	0.557	0.587	0.619	0.654
1	0.709	0.752	0.798	0.849	0.904	0.965	0.560	0.590	0.622	0.657
2	0.712	0.755	0.802	0.853	0.909	0.971	0.562	0.593	0.625	0.660
3	0.716	0.759	0.806	0.858	0.914	0.976	0.565	0.595	0.628	0.664
4	0.719	0.763	0.810	0.862	0.919	0.981	0.567	0.598	0.631	0.667
5	0.723	0.766	0.814	0.866	0.924	0.987	0.570	0.601	0.634	0.670
6	0.726	0.770	0.818	0.871	0.929	0.992	0.572	0.603	0.637	0.673
7	0.729	0.774	0.822	0.875	0.933	0.997	0.575	0.606	0.640	0.676
8	0.731	0.777	0.825	0.878	0.936	0.999	0.577	0.609	0.643	0.679
9	0.732	0.778	0.826	0.879	0.937	0.999	0.578	0.611	0.645	0.682
10	0.734	0.780	0.828	0.881	0.939	0.999	0.582	0.614	0.648	0.686
11	0.735	0.781	0.829	0.882	0.940	0.999	0.585	0.617	0.651	0.689

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**Table CS – Retirement timing factor - annual allowance pension debit on ill health retirement before age 60 (Special members)**  
**Males and females**

Age of the member in years and complete months when benefits come into payment											
Months	18	19	20	21	22	23	24	25	26	27	28
0	0.167	0.173	0.179	0.185	0.192	0.199	0.206	0.213	0.221	0.229	0.238
1	0.168	0.174	0.18	0.186	0.192	0.199	0.206	0.214	0.222	0.230	0.238
2	0.168	0.174	0.18	0.186	0.193	0.2	0.207	0.214	0.222	0.230	0.239
3	0.169	0.175	0.181	0.187	0.193	0.2	0.208	0.215	0.223	0.231	0.240
4	0.169	0.175	0.181	0.187	0.194	0.201	0.208	0.216	0.224	0.232	0.240
5	0.17	0.176	0.182	0.188	0.195	0.202	0.209	0.217	0.225	0.233	0.242
6	0.17	0.176	0.182	0.189	0.195	0.202	0.209	0.217	0.226	0.234	0.243
7	0.171	0.177	0.183	0.189	0.196	0.203	0.21	0.218	0.226	0.234	0.243
8	0.171	0.177	0.183	0.19	0.196	0.203	0.211	0.218	0.226	0.235	0.243
9	0.172	0.178	0.184	0.19	0.197	0.204	0.211	0.218	0.227	0.235	0.244
10	0.172	0.178	0.184	0.191	0.197	0.204	0.212	0.220	0.228	0.236	0.245
11	0.173	0.179	0.185	0.191	0.198	0.205	0.212				
Age of the member in years and complete months when benefits come into payment											
Months	25	26	27	28	29	30	31	32	33	34	
0	0.213	0.221	0.229	0.238	0.246	0.256	0.266	0.276	0.287	0.298	
1	0.214	0.222	0.230	0.238	0.247	0.257	0.266	0.277	0.288	0.299	
2	0.214	0.222	0.230	0.239	0.248	0.257	0.267	0.278	0.289	0.300	
3	0.215	0.223	0.231	0.240	0.249	0.258	0.268	0.279	0.289	0.301	
4	0.216	0.224	0.232	0.240	0.250	0.259	0.269	0.279	0.290	0.302	
5	0.216	0.224	0.233	0.241	0.250	0.260	0.270	0.280	0.291	0.303	
6	0.217	0.225	0.233	0.242	0.251	0.261	0.271	0.281	0.292	0.304	
7	0.218	0.226	0.234	0.243	0.252	0.261	0.272	0.282	0.293	0.305	
8	0.218	0.226	0.235	0.243	0.253	0.262	0.272	0.283	0.294	0.306	
9	0.219	0.227	0.235	0.244	0.253	0.263	0.273	0.284	0.295	0.307	
10	0.220	0.228	0.236	0.245	0.254	0.264	0.274	0.285	0.296	0.308	
11	0.220	0.228	0.237	0.246	0.255	0.265	0.275	0.286	0.297	0.309	
Age of the member in years and complete months when benefits come into payment											
Months	35	36	37	38	39	40	41	42	43	44	
0	0.310	0.322	0.335	0.349	0.364	0.379	0.395	0.412	0.430	0.449	
1	0.311	0.323	0.337	0.350	0.365	0.380	0.397	0.414	0.432	0.451	
2	0.312	0.325	0.338	0.352	0.366	0.382	0.398	0.415	0.433	0.452	
3	0.313	0.326	0.339	0.353	0.368	0.383	0.399	0.417	0.435	0.454	
4	0.314	0.327	0.340	0.354	0.369	0.384	0.401	0.418	0.436	0.455	
5	0.315	0.328	0.341	0.355	0.370	0.386	0.402	0.420	0.438	0.457	
6	0.316	0.329	0.342	0.357	0.371	0.387	0.404	0.421	0.439	0.459	
7	0.317	0.330	0.344	0.358	0.373	0.388	0.405	0.423	0.441	0.460	
8	0.318	0.331	0.345	0.359	0.374	0.390	0.406	0.424	0.443	0.462	
9	0.319	0.332	0.346	0.360	0.375	0.391	0.408	0.425	0.444	0.464	
10	0.320	0.333	0.347	0.361	0.377	0.392	0.409	0.427	0.446	0.465	
11	0.321	0.334	0.348	0.363	0.378	0.394	0.411	0.428	0.447	0.467	
Age of the member in years and complete months when benefits come into payment											
Months	45	46	47	48	49	50	51	52	53	54	
0	0.469	0.49	0.512	0.536	0.562	0.589	0.618	0.649	0.682	0.718	
1	0.471	0.492	0.514	0.538	0.564	0.591	0.62	0.652	0.685	0.721	
2	0.472	0.494	0.516	0.54	0.566	0.594	0.623	0.654	0.688	0.724	
3	0.474	0.496	0.518	0.543	0.568	0.596	0.625	0.657	0.691	0.727	
4	0.476	0.497	0.52	0.545	0.571	0.598	0.628	0.66	0.694	0.731	
5	0.478	0.499	0.522	0.547	0.573	0.601	0.631	0.663	0.697	0.734	
6	0.479	0.501	0.524	0.549	0.575	0.603	0.633	0.665	0.7	0.737	
7	0.481	0.503	0.526	0.551	0.577	0.606	0.636	0.668	0.703	0.74	
8	0.483	0.505	0.528	0.553	0.58	0.608	0.638	0.671	0.706	0.744	
9	0.485	0.507	0.53	0.555	0.582	0.61	0.641	0.674	0.709	0.747	
10	0.486	0.509	0.532	0.557	0.584	0.613	0.644	0.676	0.712	0.75	
11	0.488	0.51	0.534	0.559	0.586	0.615	0.646	0.679	0.715	0.753	
Age of the member in years and complete months when benefits come into payment											
Months	55	56	57	58	59						
0	0.756	0.798	0.843	0.892	0.945						
1	0.76	0.802	0.847	0.896	0.95						
2	0.763	0.806	0.851	0.901	0.954						
3	0.767	0.809	0.855	0.905	0.959						
4	0.77	0.813	0.859	0.909	0.964						
5	0.774	0.817	0.863	0.914	0.969						
6	0.777	0.82	0.867	0.918	0.974						
7	0.781	0.824	0.871	0.923	0.978						
8	0.784	0.828	0.875	0.927	0.983						
9	0.788	0.832	0.879	0.931	0.988						
10	0.791	0.835	0.884	0.936	0.993						
11	0.794	0.839	0.888	0.94	0.998						

Addendum to New Firefighters' 2006 Scheme (England) / New Firefighters' s 2007 Scheme (Northern Ireland) / Firefighters' 2007 Scheme (Wales) Tax charge debits version 1.0\_13May2016

**Table D Factors for calculating Lifetime Allowance debit**

**Males and Females**

Age last birthday at relevant date	Males	Females
	Pension of £1 per annum	Pension of £1 per annum
55	20.57	21.50
56	20.18	21.14
57	19.79	20.78
58	19.38	20.41
59	18.97	20.03
60	18.56	19.64
61	18.14	19.24
62	17.71	18.83
63	17.27	18.41
64	16.83	17.98
65	16.37	17.54
66	15.90	17.09
67	15.43	16.63
68	14.94	16.16
69	14.44	15.68
70	13.94	15.19
71	13.45	14.70
72	12.95	14.20
73	12.45	13.69
74	11.95	13.18

Addendum to New Firefighters' 2006 Scheme (England)/ New Firefighters' s 2007 Scheme (Northern Ireland)/ Firefighters' 2007 Scheme (Wales) Tax charge debits version 1.0\_13May2016

**Table E Factors for calculating Lifetime Allowance debit (retirement in ill health)**

**Males and Females**

Age last birthday at retirement	Gross Pension of £1 per annum	
	$F_{LTA}$	
	Males	Females
20	28.83	29.22
21	28.67	29.07
22	28.50	28.91
23	28.33	28.75
24	28.15	28.59
25	27.97	28.42
26	27.78	28.24
27	27.59	28.06
28	27.39	27.87
29	27.19	27.68
30	26.98	27.49
31	26.76	27.28
32	26.55	27.07
33	26.32	26.86
34	26.09	26.64
35	25.85	26.41
36	25.61	26.18
37	25.36	25.94
38	25.10	25.69
39	24.83	25.44
40	24.56	25.18
41	24.27	24.92
42	23.98	24.64
43	23.68	24.36
44	23.37	24.07
45	23.06	23.78
46	22.73	23.47
47	22.39	23.16
48	22.04	22.84
49	21.69	22.52
50	21.32	22.18
51	20.95	21.84
52	20.57	21.50
53	20.18	21.14
54	19.79	20.78
55	19.38	20.41
56	18.97	20.03
57	18.56	19.64
58	18.14	19.24
59	17.71	18.83
60	17.27	18.41
61	16.83	17.98
62	16.37	17.54
63	15.90	17.09
64	15.43	16.63

Addendum to New Firefighters' 2006 Scheme (England)/ New Firefighters' s 2007 Scheme (Northern Ireland)/ Firefighters' 2007 Scheme (Wales) Tax charge debits version 1.0\_13May2016