

TABLE CER1

NET 3.5%

NHS PENSION SCHEME - MEMBERS OF 1995 SCHEME LEAVING ON OR AFTER 1 APRIL 2008

Employer costs (for a member with a normal retirement age of 55, leaving on redundancy, re-organisation or interests of efficiency) for basic plus extra membership pension payments up to normal retirement age of 55

AGE	Months	0	1	2	3	4	5	6	7	8	9	10	11
Years													
	50	4.253	4.190	4.128	4.065	4.003	3.940	3.878	3.815	3.753	3.690	3.628	3.565
	51	3.501	3.434	3.368	3.301	3.234	3.168	3.101	3.035	2.968	2.902	2.835	2.768
	52	2.700	2.629	2.558	2.487	2.416	2.345	2.274	2.203	2.132	2.061	1.990	1.919
	53	1.846	1.770	1.694	1.619	1.543	1.467	1.392	1.316	1.240	1.165	1.089	1.013
	54	0.935	0.854	0.772	0.691	0.610	0.528	0.447	0.366	0.285	0.203	0.122	0.041

Figures supplied by Government Actuary's Department. Amount payable up to NRA is determined by multiplying the member's total pension entitlement (ie. basic and extra membership) at date of retirement by the factor shown for age at retirement.

Table CER2 shows employer costs after NRA 55 for the extra membership element only.

TABLE CER2

NET 3.5%

NHS PENSION SCHEME - MEMBERS OF 1995 SCHEME LEAVING ON OR AFTER 1 APRIL 2008

Employer costs (for a member with a normal retirement age of 55, leaving on redundancy, re-organisation or interests of efficiency) for extra membership pension payments after normal retirement age of 55

AGE	Months	0	1	2	3	4	5	6	7	8	9	10	11
Years													
50		16.746	16.795	16.844	16.893	16.942	16.992	17.041	17.090	17.139	17.188	17.237	17.286
51		17.336	17.386	17.437	17.488	17.539	17.590	17.640	17.691	17.742	17.793	17.844	17.894
52		17.946	17.999	18.051	18.104	18.157	18.209	18.262	18.315	18.367	18.420	18.473	18.525
53		18.579	18.633	18.688	18.743	18.797	18.852	18.906	18.961	19.016	19.070	19.125	19.179
54		19.235	19.292	19.348	19.405	19.461	19.518	19.575	19.631	19.688	19.744	19.801	19.858
55		19.873	19.847	19.821	19.795	19.769	19.743	19.717	19.691	19.665	19.639	19.613	19.587
56		19.561	19.534	19.507	19.481	19.454	19.427	19.400	19.374	19.347	19.320	19.293	19.267
57		19.239	19.212	19.184	19.157	19.129	19.102	19.074	19.046	19.019	18.991	18.964	18.936
58		18.908	18.880	18.851	18.823	18.795	18.766	18.738	18.709	18.681	18.653	18.624	18.596
59		18.567	18.538	18.509	18.479	18.450	18.421	18.392	18.363	18.333	18.304	18.275	18.246
60		18.216	18.186	18.156	18.126	18.096	18.066	18.036	18.006	17.976	17.946	17.916	17.886
61		17.856	17.825	17.794	17.763	17.732	17.701	17.671	17.640	17.609	17.578	17.547	17.516
62		17.485	17.454	17.422	17.391	17.359	17.327	17.296	17.264	17.233	17.201	17.169	17.138
63		17.106	17.074	17.041	17.009	16.977	16.945	16.912	16.880	16.848	16.815	16.783	16.751
64		16.718	16.685	16.652	16.619	16.586	16.553	16.520	16.487	16.455	16.422	16.389	16.356

Figures supplied by Government Actuary's Department. Amount payable after NRA 55 is determined by multiplying the extra membership element only of the member's pension at date of retirement, by the factor shown for age at retirement.

Table CER3 shows employer costs for early payment of the basic lump sum for members with NRA of 55.

TABLE CER3

NET 3.5%

NHS PENSION SCHEME - MEMBERS OF 1995 SCHEME LEAVING ON OR AFTER 1 APRIL 2008

Employer costs (for a member with a normal retirement age of 55, leaving on redundancy, re-organisation or interests of efficiency) for the charge for early payment of the basic lump sum

AGE	Months	0	1	2	3	4	5	6	7	8	9	10	11
Years													
	50	0.157	0.154	0.152	0.149	0.147	0.144	0.142	0.139	0.137	0.135	0.132	0.130
	51	0.127	0.125	0.122	0.120	0.117	0.114	0.112	0.109	0.107	0.104	0.102	0.099
	52	0.097	0.094	0.091	0.089	0.086	0.084	0.081	0.078	0.076	0.073	0.070	0.068
	53	0.065	0.062	0.060	0.057	0.054	0.051	0.049	0.046	0.043	0.041	0.038	0.035
	54	0.032	0.030	0.027	0.024	0.021	0.018	0.015	0.013	0.010	0.007	0.004	0.001

Figures supplied by Government Actuary's Department relate to a member with NRA of 55. Amount payable is determined by multiplying the basic lump sum entitlement at date of retirement, by the factor shown for age at retirement. The extra element of lump sum must then be added to this amount.

TABLE CER4

NET 3.5%

NHS PENSION SCHEME - MEMBERS OF 1995 SCHEME LEAVING ON OR AFTER 1 APRIL 2008

Employer costs (for a member with a normal retirement age of 60, leaving on redundancy, re-organisation or interests of efficiency) for basic plus extra membership pension payments up to normal retirement age of 60

AGE	Months	0	1	2	3	4	5	6	7	8	9	10	11
Years													
50		8.094	8.043	7.992	7.941	7.890	7.838	7.787	7.736	7.685	7.634	7.583	7.532
51		7.479	7.424	7.369	7.314	7.259	7.205	7.150	7.095	7.040	6.986	6.931	6.876
52		6.819	6.761	6.702	6.643	6.585	6.526	6.467	6.409	6.350	6.291	6.233	6.174
53		6.113	6.050	5.988	5.925	5.862	5.799	5.736	5.674	5.611	5.548	5.485	5.422
54		5.357	5.289	5.221	5.153	5.086	5.018	4.950	4.882	4.814	4.746	4.678	4.611
55		4.541	4.470	4.399	4.328	4.257	4.186	4.115	4.044	3.972	3.901	3.830	3.759
56		3.687	3.613	3.540	3.466	3.393	3.319	3.245	3.172	3.098	3.025	2.951	2.877
57		2.803	2.726	2.650	2.574	2.498	2.422	2.346	2.269	2.193	2.117	2.041	1.965
58		1.887	1.808	1.729	1.651	1.572	1.493	1.414	1.335	1.256	1.177	1.098	1.020
59		0.939	0.858	0.776	0.694	0.613	0.531	0.449	0.368	0.286	0.204	0.123	0.041

Figures supplied by Government Actuary's Department. Amount payable up to NRA is determined by multiplying the member's total pension entitlement (ie. basic and extra membership) at date of retirement by the factor shown for age at retirement.

Table CER5 shows employer costs after NRA 60 for the extra membership element only.

TABLE CER5

NET 3.5%

NHS PENSION SCHEME - MEMBERS OF 1995 SCHEME LEAVING ON OR AFTER 1 APRIL 2008

Employer costs (for a member with a normal retirement age of 60, leaving on redundancy, re-organisation or interests of efficiency) for extra membership pension payments after normal retirement age of 60

AGE	Months	0	1	2	3	4	5	6	7	8	9	10	11
Years													
50		12.897	12.935	12.972	13.010	13.048	13.085	13.123	13.161	13.198	13.236	13.274	13.312
51		13.350	13.389	13.428	13.467	13.506	13.545	13.584	13.623	13.662	13.701	13.740	13.779
52		13.819	13.860	13.900	13.940	13.981	14.021	14.062	14.102	14.143	14.183	14.224	14.264
53		14.305	14.347	14.389	14.431	14.473	14.515	14.557	14.599	14.641	14.683	14.725	14.767
54		14.809	14.853	14.896	14.940	14.983	15.027	15.070	15.114	15.157	15.201	15.244	15.288
55		15.332	15.377	15.422	15.467	15.512	15.557	15.603	15.648	15.693	15.738	15.783	15.828
56		15.874	15.921	15.968	16.015	16.061	16.108	16.155	16.202	16.249	16.296	16.342	16.389
57		16.437	16.485	16.534	16.583	16.631	16.680	16.728	16.777	16.826	16.874	16.923	16.972
58		17.021	17.072	17.122	17.173	17.223	17.273	17.324	17.374	17.425	17.475	17.526	17.576
59		17.628	17.680	17.733	17.785	17.838	17.890	17.943	17.995	18.048	18.100	18.153	18.205
60		18.216	18.186	18.156	18.126	18.096	18.066	18.036	18.006	17.976	17.946	17.916	17.886
61		17.856	17.825	17.794	17.763	17.732	17.701	17.671	17.640	17.609	17.578	17.547	17.516
62		17.485	17.454	17.422	17.391	17.359	17.327	17.296	17.264	17.233	17.201	17.169	17.138
63		17.106	17.074	17.041	17.009	16.977	16.945	16.912	16.880	16.848	16.815	16.783	16.751
64		16.718	16.685	16.652	16.619	16.586	16.553	16.520	16.487	16.455	16.422	16.389	16.356

Figures supplied by Government Actuary's Department. Amount payable after NRA of 60 is determined by multiplying the extra membership element only of the member's pension at date of retirement, by the factor shown for age at retirement.

Table CER6 shows employer costs for early payment of the basic lump sum for members with NRA of 60.

TABLE CER6

NET 3.5%

NHS PENSION SCHEME - MEMBERS OF 1995 SCHEME LEAVING ON OR AFTER 1 APRIL 2008

Employer costs (for a member with a normal retirement age of 60, leaving on redundancy, re-organisation or interests of efficiency) for the charge for early payment of the basic lump sum

AGE	Months	0	1	2	3	4	5	6	7	8	9	10	11
Years													
	50	0.289	0.287	0.285	0.283	0.281	0.279	0.277	0.275	0.273	0.271	0.269	0.267
	51	0.264	0.262	0.260	0.258	0.256	0.254	0.252	0.250	0.247	0.245	0.243	0.241
	52	0.239	0.237	0.234	0.232	0.230	0.228	0.226	0.223	0.221	0.219	0.217	0.215
	53	0.212	0.210	0.208	0.205	0.203	0.201	0.199	0.196	0.194	0.192	0.189	0.187
	54	0.185	0.183	0.180	0.178	0.175	0.173	0.171	0.168	0.166	0.164	0.161	0.159
	55	0.156	0.154	0.152	0.149	0.147	0.144	0.142	0.139	0.137	0.134	0.132	0.130
	56	0.127	0.125	0.122	0.119	0.117	0.114	0.112	0.109	0.107	0.104	0.102	0.099
	57	0.097	0.094	0.091	0.089	0.086	0.083	0.081	0.078	0.076	0.073	0.070	0.068
	58	0.065	0.062	0.060	0.057	0.054	0.051	0.049	0.046	0.043	0.041	0.038	0.035
	59	0.032	0.030	0.027	0.024	0.021	0.018	0.015	0.013	0.010	0.007	0.004	0.001

Figures supplied by Government Actuary's Department relate to a member with NRA of 60. Amount payable is determined by multiplying the basic lump sum entitlement at date of retirement, by the factor shown for age at retirement. The extra element of lump sum must then be added to this amount.

TABLE CER7

NET 3.5%

NHS PENSION SCHEME - MEMBERS OF 1995 SCHEME LEAVING ON OR AFTER 1 APRIL 2008

Employer costs (for a member with a normal retirement age of 65, leaving on redundancy, re-organisation or interests of efficiency) for basic plus extra membership pension payments up to normal retirement age of 65

AGE	Months	0	1	2	3	4	5	6	7	8	9	10	11
Years													
50		11.302	11.260	11.219	11.177	11.135	11.093	11.052	11.010	10.968	10.927	10.885	10.843
51		10.800	10.755	10.710	10.665	10.620	10.575	10.530	10.485	10.440	10.395	10.350	10.305
52		10.258	10.210	10.161	10.113	10.064	10.016	9.967	9.919	9.870	9.822	9.773	9.725
53		9.674	9.622	9.570	9.518	9.465	9.413	9.361	9.309	9.256	9.204	9.152	9.099
54		9.045	8.988	8.931	8.874	8.817	8.760	8.703	8.646	8.590	8.533	8.476	8.419
55		8.360	8.301	8.241	8.181	8.122	8.062	8.002	7.942	7.883	7.823	7.763	7.704
56		7.643	7.581	7.519	7.458	7.396	7.334	7.272	7.210	7.149	7.087	7.025	6.963
57		6.901	6.837	6.773	6.709	6.645	6.581	6.517	6.453	6.389	6.326	6.262	6.198
58		6.133	6.067	6.001	5.934	5.868	5.802	5.736	5.670	5.604	5.538	5.472	5.406
59		5.339	5.270	5.202	5.133	5.065	4.997	4.928	4.860	4.792	4.723	4.655	4.586
60		4.517	4.446	4.375	4.305	4.234	4.163	4.093	4.022	3.951	3.880	3.810	3.739
61		3.667	3.594	3.521	3.448	3.374	3.301	3.228	3.155	3.082	3.009	2.935	2.862
62		2.788	2.712	2.636	2.561	2.485	2.409	2.333	2.258	2.182	2.106	2.030	1.955
63		1.878	1.799	1.721	1.642	1.564	1.485	1.407	1.329	1.250	1.172	1.093	1.015
64		0.935	0.854	0.772	0.691	0.610	0.528	0.447	0.366	0.285	0.203	0.122	0.041

Figures supplied by Government Actuary's Department. Amount payable up to NRA is determined by multiplying the member's total pension entitlement (ie. basic and extra membership) at date of retirement by the factor shown for age at retirement.

January 2008