Commonwealth Coat of Arms of Australia

Family Law (Superannuation) (Methods and Factors for Valuing Particular Superannuation Interests) Approval 2003

made under regulations 38 and 43A of the

Family Law (Superannuation) Regulations 2001

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Volume 1: sections 1–5 and Schedule 1 (Parts 1 and 2)

Volume 2: Schedule 1 (Parts 3 and 4)

Volume 3: Schedule 1 (Part 5)

**Volume 4: Schedule 1 (Parts 6 and 7)**

Volume 5: Schedule 2

Volume 6: Schedules 3 and 4

Volume 7: Schedules 5–10 and Endnotes

Each volume has its own contents

**About this compilation**

**This compilation**

This is a compilation of the *Family Law (Superannuation) (Methods and Factors for Valuing Particular Superannuation Interests) Approval 2003* that shows the text of the law as amended and in force on 13 March 2024 (the ***compilation date***).

The notes at the end of this compilation (the ***endnotes***) include information about amending laws and the amendment history of provisions of the compiled law.

**Uncommenced amendments**

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on the Register (www.legislation.gov.au). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the Register for the compiled law.

**Application, saving and transitional provisions for provisions and amendments**

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

**Editorial changes**

For more information about any editorial changes made in this compilation, see the endnotes.

**Modifications**

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the Register for the compiled law.

**Self‑repealing provisions**

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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Part 6—Judges’ Pensions Act Scheme

Division 6.1—Interpretation

1 Definitions

(1) In this Part:

***Judge*** has the same meaning as in the Pensions Act.

***Pensions Act*** means the *Judges’ Pensions Act 1968*.

***Scheme*** means the scheme constituted by the Pensions Act.

(2) An expression used in this Part and in the Pensions Act has the same meaning in this Part as it has in the Pensions Act.

Division 6.2—Interests in the growth phase

2 Methods and factors for interests of members in the Scheme

For an interest that is in the growth phase in the Scheme mentioned in an item in the following table, the method or factor mentioned in the item is approved for section 4 of this instrument.

| **Item** | **Interest in the growth phase** | **Method or factor** |
| --- | --- | --- |
| 1 | An interest that a person has in the Scheme, being a person who:  (a) is a Judge; and  (b) is to cease to hold office as a Judge when he or she reaches a particular age; and  (c) will, by the time he or she reaches that age, have served as a Judge for at least 6 years. | (a) The approved method is:  Start formula open bracket APF minus RAPF close bracket times 0.6 times S times F plus open bracket LS times LSF close bracket end formula  where:  ***APF*** has the same meaning as in the Pensions Act.  ***F*** has the meaning given by paragraph (b).  ***LS*** is the benefit that would have been payable under section 12A of the Pensions Act, after taking into account any reduction under section 17AF, if the person had died on the relevant date and no spouse or orphan pension had been payable.  ***LSF*** has the meaning given by paragraph (c).  ***RAPF*** is the component (APF × Transfer factor) in the formula in subsection 17AD(5) of the Pensions Act, as modified under section 17AE of that Act if applicable.  ***S*** is the annual salary payable to the person as a Judge at the relevant date.  (b) For paragraph (a), ***F*** is determined in accordance with the following formula:  Start formula start fraction F start subscript y, a end subscript times open bracket 12 minus m close bracket plus F start subscript y plus 1, a end subscript times m over 144 end fraction times open bracket 12 minus ma close bracket plus start fraction F start subscript y, a plus 1 end subscript times open bracket 12 minus m close bracket plus F start subscript y plus 1, a plus 1 end subscript times m over 144 end fraction times ma end formula  where:  ***Fy,a*** is the valuation factor mentioned in whichever of Tables 1A to 1D is applicable that applies to the person having regard to the person’s gender, compulsory retirement age, age in completed years at the relevant date and the age in completed years at which the person can first retire with a pension.  ***Fy+1,a*** is the valuation factor mentioned in whichever of Tables 1A to 1D is applicable that would apply if the person’s age in completed years at the relevant date were 1 year more than it is.  ***Fy,a+1*** is the valuation factor mentioned in whichever of Tables 1A to 1D is applicable that would apply if the age in completed years at which the person can first retire with a pension were 1 year more than it is.  ***Fy+1,a+1*** is the valuation factor mentioned in whichever of Tables 1A to 1D is applicable that would apply if, at the relevant date, both the person’s age in completed years and the age in completed years at which the person can first retire were 1 year more than they are. |
|  |  | ***m*** is the number of complete months of the person’s age, at the relevant date, that are not included in the completed years of age.  ***ma*** is the number of complete months of the age at which the person can first retire with a pension that are not included in the age in completed years.  (c) For paragraph (a), ***LSF*** is determined in accordance with the following formula:  Start formula start fraction LSF start subscript y, a end subscript times open bracket 12 minus m close bracket plus LSF start subscript y plus 1, a end subscript times m over 144 end fraction times open bracket 12 minus ma close bracket plus start fraction LSF start subscript y, a plus 1 end subscript times open bracket 12 minus m close bracket plus LSF start subscript y plus 1, a plus 1 times m over 144 end fraction times ma end formula  where:  ***LSFy,a*** is the lump sum valuation factor mentioned in whichever of Tables 2A to 2D is applicable that applies to the person having regard to the person’s gender, compulsory retirement age, age in completed years at the relevant date and the age in completed years at which the person can first retire with a pension.  ***LSFy+1,a*** is the lump sum valuation factor mentioned in whichever of Tables 2A to 2D is applicable that would apply if the person’s age in completed years at the relevant date were 1 year more than it is.  ***LSFy,a+1*** is the lump sum valuation factor mentioned in whichever of Tables 2A to 2D is applicable that would apply if the age in completed years at which the person can first retire with a pension were 1 year more than it is.  ***LSFy+1,a+1*** is the lump sum valuation factor mentioned in whichever of Tables 2A to 2D is applicable that would apply if, at the relevant date, both the person’s age in completed years and the age in completed years at which the person can first retire were 1 year more than they are.  ***m*** is the number of complete months of the person’s age, at the relevant date, that are not included in the completed years of age.  ***ma*** is the number of complete months of the age at which the person can first retire with a pension that are not included in the age in completed years. |
| 2 | An interest that a person has in the Scheme, being a person who:  (a) is a Judge; and  (b) is to cease to hold office as a Judge upon his or her attaining a particular age; and  (c) will, by the time he or she attains that age, have served as a Judge for less than 6 years. | The benefit that would have been payable under section 12A of the Pensions Act, after taking into account any reduction under section 17AF, if the person had died on the relevant date and no spouse or orphan pension had been payable. |
| 3 | An interest that a person has in the Scheme, being a person who:  (a) is a Judge; and  (b) is not to cease to hold office as a Judge upon his or her attaining a particular age. | Start formula HP times start fraction PF subscript y times open bracket 12 minus m close bracket plus PF start subscript y plus 1 end subscript times m over 12 end fraction end formula  where:  ***HP*** is the annual rate of pension that would be payable to the person if the person retired on the relevant date.  ***m*** is the number of complete months of the person’s age, at the relevant date, that are not included in the completed years of age.  ***PFy*** is the pension valuation factor mentioned in Table 3 in relation to an age pension for the person’s gender and age in completed years at the relevant date.  ***PFy+1*** is the pension valuation factor mentioned in Table 3 in relation to an age pension that would apply if the person’s age in completed years at the relevant date were 1 year more than it is. |
| 4 | An interest that a person has as a result of an entitlement to an associate deferred pension (not yet payable) in accordance with section 17AB of the Pensions Act. | Start formula ATA times start fraction PF subscript y times open bracket 12 minus m close bracket plus PF start subscript y plus 1 end subscript times m over SVPF subscript y times open bracket 12 minus m close bracket plus SVPF start subscript y plus 1 end subscript times m end fraction end formula  where:  ***ATA*** is the amount calculated under step 2A of section 8 of the *Judges’ Pensions Order 2013*, but with the reference to the time when the associate deferred pension becomes payable taken to be a reference to the relevant date.  ***m*** is the number of complete months of the person’s age, at the relevant date, that are not included in the completed years of age.  ***PFy*** is the pension valuation factor mentioned in Table 3 in relation to a spouse pension for the person’s gender and age in completed years at the relevant date.  ***PFy+1*** is the pension valuation factor mentioned in Table 3 in relation to a spouse pension that would apply if the person’s age in completed years at the relevant date were 1 year more than it is.  ***SVPFy*** is the scheme value pension factor mentioned in Table 4 for the person’s gender and age in completed years at the relevant date.  ***SVPFy+1*** is the scheme value pension factor mentioned in Table 4 that would apply if the person’s age in completed years at the relevant date were 1 year more than it is. |

Division 6.3—Interests in the payment phase

3 Methods and factors for interests of members in the Scheme

For an interest that is in the payment phase in the Scheme mentioned in an item in the following table, the method or factor mentioned in the item is approved for section 4 of this instrument.

| **Item** | **Interest in the payment phase** | **Method or factor** |
| --- | --- | --- |
| 1 | An interest that a person has in the Scheme as a result of being paid a pension under the Pensions Act. | Start formula AP times start fraction PF subscript y times open bracket 12 minus m close bracket plus PF start subscript y plus 1 end subscript times m over 12 end fraction end formula  where:  ***AP*** is the annual rate of pension payable to the person at the relevant date.  ***m*** is the number of complete months of the person’s age, at the relevant date, that are not included in the completed years of age.  ***PFy*** is the pension valuation factor mentioned in Table 3 for the person’s pension type, gender and age in completed years at the relevant date.  ***PFy+1*** is the pension valuation factor mentioned in Table 3 that would apply if the person’s age in completed years at the relevant date were 1 year more than it is. |

Division 6.4—Factors

Table 1A Valuation factors for serving judges (F)—males with compulsory retiring age of 65

| Age at which eligible to retire with pension | | | | | | |
| --- | --- | --- | --- | --- | --- | --- |
| Age | 60 | 61 | 62 | 63 | 64 | 65 |
| 30 or less | 9.6614 |  |  |  |  |  |
| 31 | 9.8644 |  |  |  |  |  |
| 32 | 10.0713 |  |  |  |  |  |
| 33 | 10.2821 |  |  |  |  |  |
| 34 | 10.4963 |  |  |  |  |  |
| 35 | 10.7142 |  |  |  |  |  |
| 36 | 10.9356 |  |  |  |  |  |
| 37 | 11.1608 |  |  |  |  |  |
| 38 | 11.3896 |  |  |  |  |  |
| 39 | 11.6232 |  |  |  |  |  |
| 40 | 11.8618 |  |  |  |  |  |
| 41 | 12.0594 |  |  |  |  |  |
| 42 | 12.2599 |  |  |  |  |  |
| 43 | 12.4634 |  |  |  |  |  |
| 44 | 12.6693 |  |  |  |  |  |
| 45 | 12.8775 |  |  |  |  |  |
| 46 | 13.0882 |  |  |  |  |  |
| 47 | 13.3019 |  |  |  |  |  |
| 48 | 13.5187 |  |  |  |  |  |
| 49 | 13.7389 |  |  |  |  |  |
| 50 | 13.9628 | 13.5603 |  |  |  |  |
| 51 | 14.0771 | 13.6640 | 13.4405 |  |  |  |
| 52 | 14.1910 | 13.7671 | 13.5376 | 13.3646 |  |  |
| 53 | 14.3046 | 13.8695 | 13.6340 | 13.4564 | 13.3401 |  |
| 54 | 14.4185 | 13.9719 | 13.7302 | 13.5478 | 13.4284 | 13.3760 |
| 55 | 14.5331 | 14.0745 | 13.8264 | 13.6391 | 13.5165 | 13.4626 |
| 56 | 14.8362 | 14.3654 | 14.1106 | 13.9183 | 13.7924 | 13.7371 |
| 57 | 15.1475 | 14.6638 | 14.4020 | 14.2045 | 14.0752 | 14.0183 |
| 58 | 15.4671 | 14.9697 | 14.7005 | 14.4974 | 14.3644 | 14.3059 |
| 59 | 15.7969 | 15.2850 | 15.0079 | 14.7989 | 14.6620 | 14.6018 |
| 60 | 16.1390 | 15.6118 | 15.3265 | 15.1112 | 14.9702 | 14.9082 |
| 61 | 15.9518 | 15.9518 | 15.6578 | 15.4360 | 15.2908 | 15.2268 |
| 62 | 16.0032 | 16.0032 | 16.0032 | 15.7746 | 15.6248 | 15.5588 |
| 63 | 16.1279 | 16.1279 | 16.1279 | 16.1279 | 15.9735 | 15.9054 |
| 64 | 16.3378 | 16.3378 | 16.3378 | 16.3378 | 16.3378 | 16.2676 |
| 65 | 16.6464 | 16.6464 | 16.6464 | 16.6464 | 16.6464 | 16.6464 |

Table 1B Valuation factors for serving judges (F)—females with compulsory retiring age of 65

| Age at which eligible to retire with pension | | | | | | |
| --- | --- | --- | --- | --- | --- | --- |
| Age | 60 | 61 | 62 | 63 | 64 | 65 |
| 30 or less | 9.7260 |  |  |  |  |  |
| 31 | 9.9329 |  |  |  |  |  |
| 32 | 10.1432 |  |  |  |  |  |
| 33 | 10.3569 |  |  |  |  |  |
| 34 | 10.5743 |  |  |  |  |  |
| 35 | 10.7956 |  |  |  |  |  |
| 36 | 11.0207 |  |  |  |  |  |
| 37 | 11.2499 |  |  |  |  |  |
| 38 | 11.4834 |  |  |  |  |  |
| 39 | 11.7209 |  |  |  |  |  |
| 40 | 11.9622 |  |  |  |  |  |
| 41 | 12.1761 |  |  |  |  |  |
| 42 | 12.3928 |  |  |  |  |  |
| 43 | 12.6123 |  |  |  |  |  |
| 44 | 12.8355 |  |  |  |  |  |
| 45 | 13.0625 |  |  |  |  |  |
| 46 | 13.2935 |  |  |  |  |  |
| 47 | 13.5288 |  |  |  |  |  |
| 48 | 13.7689 |  |  |  |  |  |
| 49 | 14.0132 |  |  |  |  |  |
| 50 | 14.2621 | 13.8574 |  |  |  |  |
| 51 | 14.5158 | 14.1004 | 13.8753 |  |  |  |
| 52 | 14.7750 | 14.3486 | 14.1175 | 13.9431 |  |  |
| 53 | 15.0400 | 14.6022 | 14.3650 | 14.1859 | 14.0688 |  |
| 54 | 15.3117 | 14.8620 | 14.6183 | 14.4343 | 14.3140 | 14.2618 |
| 55 | 15.5910 | 15.1288 | 14.8783 | 14.6893 | 14.5656 | 14.5118 |
| 56 | 15.9192 | 15.4440 | 15.1865 | 14.9921 | 14.8649 | 14.8097 |
| 57 | 16.2588 | 15.7699 | 15.5050 | 15.3050 | 15.1742 | 15.1173 |
| 58 | 16.6113 | 16.1079 | 15.8352 | 15.6293 | 15.4946 | 15.4359 |
| 59 | 16.9767 | 16.4581 | 16.1771 | 15.9650 | 15.8262 | 15.7658 |
| 60 | 17.3559 | 16.8214 | 16.5319 | 16.3133 | 16.1702 | 16.1079 |
| 61 | 17.1989 | 17.1989 | 16.9003 | 16.6749 | 16.5274 | 16.4632 |
| 62 | 17.2847 | 17.2847 | 17.2847 | 17.0522 | 16.9001 | 16.8338 |
| 63 | 17.4464 | 17.4464 | 17.4464 | 17.4464 | 17.2894 | 17.2209 |
| 64 | 17.6970 | 17.6970 | 17.6970 | 17.6970 | 17.6970 | 17.6263 |
| 65 | 18.0519 | 18.0519 | 18.0519 | 18.0519 | 18.0519 | 18.0519 |

Table 1C Valuation factors for serving judges (F)—males with compulsory retiring age of 70

| Age at which eligible to retire with pension | | | | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Age | 60 | 61 | 62 | 63 | 64 | 65 | 66 | 67 | 68 | 69 | 70 |
| 30 or less | 9.0124 |  |  |  |  |  |  |  |  |  |  |
| 31 | 9.2003 |  |  |  |  |  |  |  |  |  |  |
| 32 | 9.3916 |  |  |  |  |  |  |  |  |  |  |
| 33 | 9.5865 |  |  |  |  |  |  |  |  |  |  |
| 34 | 9.7845 |  |  |  |  |  |  |  |  |  |  |
| 35 | 9.9856 |  |  |  |  |  |  |  |  |  |  |
| 36 | 10.1899 |  |  |  |  |  |  |  |  |  |  |
| 37 | 10.3974 |  |  |  |  |  |  |  |  |  |  |
| 38 | 10.6081 |  |  |  |  |  |  |  |  |  |  |
| 39 | 10.8231 |  |  |  |  |  |  |  |  |  |  |
| 40 | 11.0427 |  |  |  |  |  |  |  |  |  |  |
| 41 | 11.2208 |  |  |  |  |  |  |  |  |  |  |
| 42 | 11.4014 |  |  |  |  |  |  |  |  |  |  |
| 43 | 11.5844 |  |  |  |  |  |  |  |  |  |  |
| 44 | 11.7693 |  |  |  |  |  |  |  |  |  |  |
| 45 | 11.9559 |  |  |  |  |  |  |  |  |  |  |
| 46 | 12.1443 |  |  |  |  |  |  |  |  |  |  |
| 47 | 12.3352 |  |  |  |  |  |  |  |  |  |  |
| 48 | 12.5284 |  |  |  |  |  |  |  |  |  |  |
| 49 | 12.7245 |  |  |  |  |  |  |  |  |  |  |
| 50 | 12.9235 | 12.3375 |  |  |  |  |  |  |  |  |  |
| 51 | 13.0125 | 12.4116 | 12.0489 |  |  |  |  |  |  |  |  |
| 52 | 13.1005 | 12.4842 | 12.1122 | 11.7808 |  |  |  |  |  |  |  |
| 53 | 13.1875 | 12.5553 | 12.1738 | 11.8339 | 11.5374 |  |  |  |  |  |  |
| 54 | 13.2741 | 12.6255 | 12.2342 | 11.8856 | 11.5815 | 11.3239 |  |  |  |  |  |
| 55 | 13.3605 | 12.6950 | 12.2935 | 11.9360 | 11.6241 | 11.3600 | 11.0198 |  |  |  |  |
| 56 | 13.6332 | 12.9501 | 12.5380 | 12.1710 | 11.8509 | 11.5799 | 11.2308 | 10.9447 |  |  |  |
| 57 | 13.9126 | 13.2110 | 12.7878 | 12.4109 | 12.0823 | 11.8040 | 11.4456 | 11.1519 | 10.9291 |  |  |
| 58 | 14.1984 | 13.4771 | 13.0421 | 12.6547 | 12.3169 | 12.0309 | 11.6627 | 11.3609 | 11.1320 | 10.9222 |  |
| 59 | 14.4922 | 13.7500 | 13.3025 | 12.9040 | 12.5565 | 12.2623 | 11.8836 | 11.5731 | 11.3377 | 11.1221 | 11.0218 |
| 60 | 14.7965 | 14.0323 | 13.5716 | 13.1613 | 12.8037 | 12.5009 | 12.1111 | 11.7916 | 11.5494 | 11.3274 | 11.2242 |
| 61 | 14.3258 | 14.3258 | 13.8512 | 13.4287 | 13.0604 | 12.7486 | 12.3473 | 12.0183 | 11.7689 | 11.5404 | 11.4341 |
| 62 | 14.1425 | 14.1425 | 14.1425 | 13.7072 | 13.3277 | 13.0066 | 12.5932 | 12.2543 | 11.9974 | 11.7621 | 11.6525 |
| 63 | 13.9977 | 13.9977 | 13.9977 | 13.9977 | 13.6066 | 13.2756 | 12.8495 | 12.5003 | 12.2356 | 11.9931 | 11.8801 |
| 64 | 13.8982 | 13.8982 | 13.8982 | 13.8982 | 13.8982 | 13.5569 | 13.1177 | 12.7578 | 12.4849 | 12.2349 | 12.1184 |
| 65 | 13.8517 | 13.8517 | 13.8517 | 13.8517 | 13.8517 | 13.8517 | 13.3987 | 13.0276 | 12.7463 | 12.4885 | 12.3683 |
| 66 | 13.6936 | 13.6936 | 13.6936 | 13.6936 | 13.6936 | 13.6936 | 13.6936 | 13.3107 | 13.0206 | 12.7547 | 12.6307 |
| 67 | 13.6081 | 13.6081 | 13.6081 | 13.6081 | 13.6081 | 13.6081 | 13.6081 | 13.6081 | 13.3087 | 13.0344 | 12.9065 |
| 68 | 13.6117 | 13.6117 | 13.6117 | 13.6117 | 13.6117 | 13.6117 | 13.6117 | 13.6117 | 13.6117 | 13.3286 | 13.1965 |
| 69 | 13.6381 | 13.6381 | 13.6381 | 13.6381 | 13.6381 | 13.6381 | 13.6381 | 13.6381 | 13.6381 | 13.6381 | 13.5017 |
| 70 | 13.8232 | 13.8232 | 13.8232 | 13.8232 | 13.8232 | 13.8232 | 13.8232 | 13.8232 | 13.8232 | 13.8232 | 13.8232 |

Table 1D Valuation factors for serving judges (F)—females with compulsory retiring age of 70

| Age at which eligible to retire with pension | | | | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Age | 60 | 61 | 62 | 63 | 64 | 65 | 66 | 67 | 68 | 69 | 70 |
| 30 or less | 9.0622 |  |  |  |  |  |  |  |  |  |  |
| 31 | 9.2537 |  |  |  |  |  |  |  |  |  |  |
| 32 | 9.4482 |  |  |  |  |  |  |  |  |  |  |
| 33 | 9.6457 |  |  |  |  |  |  |  |  |  |  |
| 34 | 9.8464 |  |  |  |  |  |  |  |  |  |  |
| 35 | 10.0507 |  |  |  |  |  |  |  |  |  |  |
| 36 | 10.2583 |  |  |  |  |  |  |  |  |  |  |
| 37 | 10.4696 |  |  |  |  |  |  |  |  |  |  |
| 38 | 10.6847 |  |  |  |  |  |  |  |  |  |  |
| 39 | 10.9033 |  |  |  |  |  |  |  |  |  |  |
| 40 | 11.1252 |  |  |  |  |  |  |  |  |  |  |
| 41 | 11.3187 |  |  |  |  |  |  |  |  |  |  |
| 42 | 11.5145 |  |  |  |  |  |  |  |  |  |  |
| 43 | 11.7124 |  |  |  |  |  |  |  |  |  |  |
| 44 | 11.9135 |  |  |  |  |  |  |  |  |  |  |
| 45 | 12.1177 |  |  |  |  |  |  |  |  |  |  |
| 46 | 12.3253 |  |  |  |  |  |  |  |  |  |  |
| 47 | 12.5364 |  |  |  |  |  |  |  |  |  |  |
| 48 | 12.7516 |  |  |  |  |  |  |  |  |  |  |
| 49 | 12.9702 |  |  |  |  |  |  |  |  |  |  |
| 50 | 13.1926 | 12.5991 |  |  |  |  |  |  |  |  |  |
| 51 | 13.4189 | 12.8099 | 12.4415 |  |  |  |  |  |  |  |  |
| 52 | 13.6497 | 13.0247 | 12.6466 | 12.3088 |  |  |  |  |  |  |  |
| 53 | 13.8855 | 13.2439 | 12.8558 | 12.5090 | 12.2056 |  |  |  |  |  |  |
| 54 | 14.1266 | 13.4677 | 13.0691 | 12.7130 | 12.4014 | 12.1367 |  |  |  |  |  |
| 55 | 14.3739 | 13.6969 | 13.2874 | 12.9215 | 12.6014 | 12.3294 | 11.9782 |  |  |  |  |
| 56 | 14.6688 | 13.9729 | 13.5520 | 13.1760 | 12.8470 | 12.5675 | 12.2066 | 11.9098 |  |  |  |
| 57 | 14.9734 | 14.2576 | 13.8247 | 13.4380 | 13.0997 | 12.8123 | 12.4411 | 12.1360 | 11.9043 |  |  |
| 58 | 15.2888 | 14.5520 | 14.1064 | 13.7084 | 13.3603 | 13.0645 | 12.6826 | 12.3686 | 12.1302 | 11.9117 |  |
| 59 | 15.6154 | 14.8565 | 14.3977 | 13.9878 | 13.6293 | 13.3248 | 12.9316 | 12.6085 | 12.3630 | 12.1380 | 12.0345 |
| 60 | 15.9540 | 15.1722 | 14.6994 | 14.2772 | 13.9079 | 13.5942 | 13.1892 | 12.8564 | 12.6035 | 12.3718 | 12.2652 |
| 61 | 15.4998 | 15.4998 | 15.0125 | 14.5773 | 14.1967 | 13.8735 | 13.4562 | 13.1132 | 12.8527 | 12.6139 | 12.5040 |
| 62 | 15.3389 | 15.3389 | 15.3389 | 14.8902 | 14.4978 | 14.1645 | 13.7343 | 13.3807 | 13.1122 | 12.8661 | 12.7527 |
| 63 | 15.2169 | 15.2169 | 15.2169 | 15.2169 | 14.8121 | 14.4684 | 14.0247 | 13.6600 | 13.3831 | 13.1292 | 13.0122 |
| 64 | 15.1409 | 15.1409 | 15.1409 | 15.1409 | 15.1409 | 14.7861 | 14.3282 | 13.9519 | 13.6660 | 13.4040 | 13.2832 |
| 65 | 15.1193 | 15.1193 | 15.1193 | 15.1193 | 15.1193 | 15.1193 | 14.6464 | 14.2578 | 13.9626 | 13.6921 | 13.5673 |
| 66 | 14.9816 | 14.9816 | 14.9816 | 14.9816 | 14.9816 | 14.9816 | 14.9816 | 14.5800 | 14.2750 | 13.9954 | 13.8663 |
| 67 | 14.9202 | 14.9202 | 14.9202 | 14.9202 | 14.9202 | 14.9202 | 14.9202 | 14.9202 | 14.6047 | 14.3155 | 14.1820 |
| 68 | 14.9542 | 14.9542 | 14.9542 | 14.9542 | 14.9542 | 14.9542 | 14.9542 | 14.9542 | 14.9542 | 14.6549 | 14.5166 |
| 69 | 15.0152 | 15.0152 | 15.0152 | 15.0152 | 15.0152 | 15.0152 | 15.0152 | 15.0152 | 15.0152 | 15.0152 | 14.8719 |
| 70 | 15.2506 | 15.2506 | 15.2506 | 15.2506 | 15.2506 | 15.2506 | 15.2506 | 15.2506 | 15.2506 | 15.2506 | 15.2506 |

Table 2A Lump sum valuation factors for serving judges (LSF)—males with compulsory retiring age of 65

| Age at which eligible to retire with pension | | | | | | |
| --- | --- | --- | --- | --- | --- | --- |
| Age | 60 | 61 | 62 | 63 | 64 | 65 |
| 30 or less | 0.0126 |  |  |  |  |  |
| 31 | 0.0125 |  |  |  |  |  |
| 32 | 0.0124 |  |  |  |  |  |
| 33 | 0.0122 |  |  |  |  |  |
| 34 | 0.0121 |  |  |  |  |  |
| 35 | 0.0120 |  |  |  |  |  |
| 36 | 0.0118 |  |  |  |  |  |
| 37 | 0.0117 |  |  |  |  |  |
| 38 | 0.0115 |  |  |  |  |  |
| 39 | 0.0113 |  |  |  |  |  |
| 40 | 0.0112 |  |  |  |  |  |
| 41 | 0.0115 |  |  |  |  |  |
| 42 | 0.0118 |  |  |  |  |  |
| 43 | 0.0121 |  |  |  |  |  |
| 44 | 0.0124 |  |  |  |  |  |
| 45 | 0.0126 |  |  |  |  |  |
| 46 | 0.0128 |  |  |  |  |  |
| 47 | 0.0129 |  |  |  |  |  |
| 48 | 0.0130 |  |  |  |  |  |
| 49 | 0.0130 |  |  |  |  |  |
| 50 | 0.0129 | 0.0137 |  |  |  |  |
| 51 | 0.0136 | 0.0144 | 0.0149 |  |  |  |
| 52 | 0.0141 | 0.0151 | 0.0156 | 0.0160 |  |  |
| 53 | 0.0145 | 0.0155 | 0.0161 | 0.0165 | 0.0168 |  |
| 54 | 0.0147 | 0.0157 | 0.0163 | 0.0168 | 0.0171 | 0.0172 |
| 55 | 0.0146 | 0.0158 | 0.0164 | 0.0169 | 0.0173 | 0.0174 |
| 56 | 0.0134 | 0.0146 | 0.0152 | 0.0158 | 0.0161 | 0.0162 |
| 57 | 0.0122 | 0.0133 | 0.0140 | 0.0145 | 0.0148 | 0.0149 |
| 58 | 0.0108 | 0.0120 | 0.0126 | 0.0131 | 0.0135 | 0.0136 |
| 59 | 0.0093 | 0.0105 | 0.0112 | 0.0117 | 0.0120 | 0.0121 |
| 60 | 0.0077 | 0.0089 | 0.0095 | 0.0101 | 0.0104 | 0.0105 |
| 61 | 0.0071 | 0.0071 | 0.0078 | 0.0083 | 0.0087 | 0.0088 |
| 62 | 0.0059 | 0.0059 | 0.0059 | 0.0064 | 0.0067 | 0.0069 |
| 63 | 0.0043 | 0.0043 | 0.0043 | 0.0043 | 0.0047 | 0.0048 |
| 64 | 0.0024 | 0.0024 | 0.0024 | 0.0024 | 0.0024 | 0.0025 |
| 65 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |

Table 2B Lump sum valuation factors for serving judges (LSF)—females with compulsory retiring age of 65

| Age at which eligible to retire with pension | | | | | | |
| --- | --- | --- | --- | --- | --- | --- |
| Age | 60 | 61 | 62 | 63 | 64 | 65 |
| 30 or less | 0.0123 |  |  |  |  |  |
| 31 | 0.0123 |  |  |  |  |  |
| 32 | 0.0122 |  |  |  |  |  |
| 33 | 0.0121 |  |  |  |  |  |
| 34 | 0.0120 |  |  |  |  |  |
| 35 | 0.0119 |  |  |  |  |  |
| 36 | 0.0118 |  |  |  |  |  |
| 37 | 0.0117 |  |  |  |  |  |
| 38 | 0.0116 |  |  |  |  |  |
| 39 | 0.0115 |  |  |  |  |  |
| 40 | 0.0114 |  |  |  |  |  |
| 41 | 0.0119 |  |  |  |  |  |
| 42 | 0.0125 |  |  |  |  |  |
| 43 | 0.0130 |  |  |  |  |  |
| 44 | 0.0134 |  |  |  |  |  |
| 45 | 0.0138 |  |  |  |  |  |
| 46 | 0.0142 |  |  |  |  |  |
| 47 | 0.0145 |  |  |  |  |  |
| 48 | 0.0147 |  |  |  |  |  |
| 49 | 0.0149 |  |  |  |  |  |
| 50 | 0.0150 | 0.0159 |  |  |  |  |
| 51 | 0.0150 | 0.0160 | 0.0165 |  |  |  |
| 52 | 0.0150 | 0.0160 | 0.0166 | 0.0170 |  |  |
| 53 | 0.0149 | 0.0159 | 0.0165 | 0.0170 | 0.0173 |  |
| 54 | 0.0146 | 0.0157 | 0.0163 | 0.0168 | 0.0171 | 0.0172 |
| 55 | 0.0142 | 0.0153 | 0.0160 | 0.0165 | 0.0168 | 0.0169 |
| 56 | 0.0132 | 0.0143 | 0.0150 | 0.0155 | 0.0158 | 0.0159 |
| 57 | 0.0120 | 0.0132 | 0.0138 | 0.0143 | 0.0146 | 0.0148 |
| 58 | 0.0106 | 0.0118 | 0.0124 | 0.0129 | 0.0133 | 0.0134 |
| 59 | 0.0091 | 0.0103 | 0.0109 | 0.0115 | 0.0118 | 0.0119 |
| 60 | 0.0075 | 0.0087 | 0.0094 | 0.0099 | 0.0102 | 0.0103 |
| 61 | 0.0070 | 0.0070 | 0.0077 | 0.0082 | 0.0085 | 0.0086 |
| 62 | 0.0058 | 0.0058 | 0.0058 | 0.0063 | 0.0067 | 0.0068 |
| 63 | 0.0043 | 0.0043 | 0.0043 | 0.0043 | 0.0046 | 0.0047 |
| 64 | 0.0024 | 0.0024 | 0.0024 | 0.0024 | 0.0024 | 0.0025 |
| 65 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |

Table 2C Lump sum valuation factors for serving judges (LSF)—males with compulsory retiring age of 70

| Age at which eligible to retire with pension | | | | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Age | 60 | 61 | 62 | 63 | 64 | 65 | 66 | 67 | 68 | 69 | 70 |
| 30 or less | 0.0149 |  |  |  |  |  |  |  |  |  |  |
| 31 | 0.0147 |  |  |  |  |  |  |  |  |  |  |
| 32 | 0.0146 |  |  |  |  |  |  |  |  |  |  |
| 33 | 0.0145 |  |  |  |  |  |  |  |  |  |  |
| 34 | 0.0144 |  |  |  |  |  |  |  |  |  |  |
| 35 | 0.0142 |  |  |  |  |  |  |  |  |  |  |
| 36 | 0.0141 |  |  |  |  |  |  |  |  |  |  |
| 37 | 0.0139 |  |  |  |  |  |  |  |  |  |  |
| 38 | 0.0138 |  |  |  |  |  |  |  |  |  |  |
| 39 | 0.0136 |  |  |  |  |  |  |  |  |  |  |
| 40 | 0.0134 |  |  |  |  |  |  |  |  |  |  |
| 41 | 0.0139 |  |  |  |  |  |  |  |  |  |  |
| 42 | 0.0144 |  |  |  |  |  |  |  |  |  |  |
| 43 | 0.0148 |  |  |  |  |  |  |  |  |  |  |
| 44 | 0.0151 |  |  |  |  |  |  |  |  |  |  |
| 45 | 0.0155 |  |  |  |  |  |  |  |  |  |  |
| 46 | 0.0158 |  |  |  |  |  |  |  |  |  |  |
| 47 | 0.0160 |  |  |  |  |  |  |  |  |  |  |
| 48 | 0.0162 |  |  |  |  |  |  |  |  |  |  |
| 49 | 0.0163 |  |  |  |  |  |  |  |  |  |  |
| 50 | 0.0164 | 0.0178 |  |  |  |  |  |  |  |  |  |
| 51 | 0.0174 | 0.0190 | 0.0199 |  |  |  |  |  |  |  |  |
| 52 | 0.0183 | 0.0200 | 0.0211 | 0.0221 |  |  |  |  |  |  |  |
| 53 | 0.0191 | 0.0209 | 0.0220 | 0.0231 | 0.0241 |  |  |  |  |  |  |
| 54 | 0.0196 | 0.0215 | 0.0228 | 0.0240 | 0.0251 | 0.0261 |  |  |  |  |  |
| 55 | 0.0199 | 0.0220 | 0.0234 | 0.0246 | 0.0258 | 0.0269 | 0.0283 |  |  |  |  |
| 56 | 0.0188 | 0.0209 | 0.0222 | 0.0235 | 0.0247 | 0.0258 | 0.0272 | 0.0285 |  |  |  |
| 57 | 0.0175 | 0.0196 | 0.0210 | 0.0223 | 0.0235 | 0.0246 | 0.0260 | 0.0273 | 0.0283 |  |  |
| 58 | 0.0162 | 0.0183 | 0.0197 | 0.0210 | 0.0222 | 0.0233 | 0.0247 | 0.0260 | 0.0270 | 0.0279 |  |
| 59 | 0.0147 | 0.0169 | 0.0182 | 0.0196 | 0.0208 | 0.0219 | 0.0234 | 0.0246 | 0.0256 | 0.0266 | 0.0269 |
| 60 | 0.0131 | 0.0153 | 0.0167 | 0.0180 | 0.0192 | 0.0203 | 0.0218 | 0.0231 | 0.0241 | 0.0251 | 0.0254 |
| 61 | 0.0136 | 0.0136 | 0.0150 | 0.0163 | 0.0176 | 0.0187 | 0.0202 | 0.0215 | 0.0225 | 0.0234 | 0.0238 |
| 62 | 0.0131 | 0.0131 | 0.0131 | 0.0145 | 0.0157 | 0.0168 | 0.0184 | 0.0197 | 0.0207 | 0.0217 | 0.0220 |
| 63 | 0.0124 | 0.0124 | 0.0124 | 0.0124 | 0.0137 | 0.0148 | 0.0164 | 0.0177 | 0.0187 | 0.0197 | 0.0200 |
| 64 | 0.0115 | 0.0115 | 0.0115 | 0.0115 | 0.0115 | 0.0126 | 0.0142 | 0.0155 | 0.0166 | 0.0176 | 0.0179 |
| 65 | 0.0103 | 0.0103 | 0.0103 | 0.0103 | 0.0103 | 0.0103 | 0.0118 | 0.0132 | 0.0142 | 0.0152 | 0.0156 |
| 66 | 0.0092 | 0.0092 | 0.0092 | 0.0092 | 0.0092 | 0.0092 | 0.0092 | 0.0106 | 0.0117 | 0.0126 | 0.0130 |
| 67 | 0.0077 | 0.0077 | 0.0077 | 0.0077 | 0.0077 | 0.0077 | 0.0077 | 0.0077 | 0.0088 | 0.0098 | 0.0102 |
| 68 | 0.0057 | 0.0057 | 0.0057 | 0.0057 | 0.0057 | 0.0057 | 0.0057 | 0.0057 | 0.0057 | 0.0067 | 0.0071 |
| 69 | 0.0033 | 0.0033 | 0.0033 | 0.0033 | 0.0033 | 0.0033 | 0.0033 | 0.0033 | 0.0033 | 0.0033 | 0.0037 |
| 70 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |

Table 2D Lump sum valuation factors for serving judges (LSF)—females with compulsory retiring age of 70

| Age at which eligible to retire with pension | | | | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Age | 60 | 61 | 62 | 63 | 64 | 65 | 66 | 67 | 68 | 69 | 70 |
| 30 or less | 0.0151 |  |  |  |  |  |  |  |  |  |  |
| 31 | 0.0151 |  |  |  |  |  |  |  |  |  |  |
| 32 | 0.0150 |  |  |  |  |  |  |  |  |  |  |
| 33 | 0.0149 |  |  |  |  |  |  |  |  |  |  |
| 34 | 0.0148 |  |  |  |  |  |  |  |  |  |  |
| 35 | 0.0147 |  |  |  |  |  |  |  |  |  |  |
| 36 | 0.0146 |  |  |  |  |  |  |  |  |  |  |
| 37 | 0.0145 |  |  |  |  |  |  |  |  |  |  |
| 38 | 0.0144 |  |  |  |  |  |  |  |  |  |  |
| 39 | 0.0143 |  |  |  |  |  |  |  |  |  |  |
| 40 | 0.0142 |  |  |  |  |  |  |  |  |  |  |
| 41 | 0.0149 |  |  |  |  |  |  |  |  |  |  |
| 42 | 0.0156 |  |  |  |  |  |  |  |  |  |  |
| 43 | 0.0163 |  |  |  |  |  |  |  |  |  |  |
| 44 | 0.0169 |  |  |  |  |  |  |  |  |  |  |
| 45 | 0.0175 |  |  |  |  |  |  |  |  |  |  |
| 46 | 0.0180 |  |  |  |  |  |  |  |  |  |  |
| 47 | 0.0185 |  |  |  |  |  |  |  |  |  |  |
| 48 | 0.0189 |  |  |  |  |  |  |  |  |  |  |
| 49 | 0.0193 |  |  |  |  |  |  |  |  |  |  |
| 50 | 0.0195 | 0.0213 |  |  |  |  |  |  |  |  |  |
| 51 | 0.0198 | 0.0216 | 0.0228 |  |  |  |  |  |  |  |  |
| 52 | 0.0199 | 0.0218 | 0.0230 | 0.0242 |  |  |  |  |  |  |  |
| 53 | 0.0200 | 0.0220 | 0.0233 | 0.0245 | 0.0256 |  |  |  |  |  |  |
| 54 | 0.0200 | 0.0220 | 0.0233 | 0.0246 | 0.0258 | 0.0268 |  |  |  |  |  |
| 55 | 0.0198 | 0.0219 | 0.0232 | 0.0245 | 0.0258 | 0.0269 | 0.0284 |  |  |  |  |
| 56 | 0.0188 | 0.0209 | 0.0223 | 0.0236 | 0.0248 | 0.0259 | 0.0275 | 0.0288 |  |  |  |
| 57 | 0.0176 | 0.0198 | 0.0211 | 0.0225 | 0.0237 | 0.0248 | 0.0264 | 0.0277 | 0.0288 |  |  |
| 58 | 0.0163 | 0.0184 | 0.0198 | 0.0212 | 0.0224 | 0.0235 | 0.0251 | 0.0265 | 0.0275 | 0.0285 |  |
| 59 | 0.0148 | 0.0170 | 0.0184 | 0.0197 | 0.0210 | 0.0221 | 0.0237 | 0.0251 | 0.0262 | 0.0272 | 0.0276 |
| 60 | 0.0133 | 0.0154 | 0.0169 | 0.0182 | 0.0195 | 0.0206 | 0.0222 | 0.0236 | 0.0247 | 0.0257 | 0.0261 |
| 61 | 0.0138 | 0.0138 | 0.0152 | 0.0166 | 0.0179 | 0.0190 | 0.0206 | 0.0220 | 0.0231 | 0.0242 | 0.0245 |
| 62 | 0.0134 | 0.0134 | 0.0134 | 0.0148 | 0.0161 | 0.0173 | 0.0189 | 0.0203 | 0.0214 | 0.0224 | 0.0228 |
| 63 | 0.0128 | 0.0128 | 0.0128 | 0.0128 | 0.0141 | 0.0153 | 0.0169 | 0.0184 | 0.0195 | 0.0205 | 0.0209 |
| 64 | 0.0120 | 0.0120 | 0.0120 | 0.0120 | 0.0120 | 0.0132 | 0.0148 | 0.0163 | 0.0174 | 0.0184 | 0.0188 |
| 65 | 0.0108 | 0.0108 | 0.0108 | 0.0108 | 0.0108 | 0.0108 | 0.0125 | 0.0139 | 0.0151 | 0.0161 | 0.0165 |
| 66 | 0.0098 | 0.0098 | 0.0098 | 0.0098 | 0.0098 | 0.0098 | 0.0098 | 0.0113 | 0.0125 | 0.0135 | 0.0139 |
| 67 | 0.0084 | 0.0084 | 0.0084 | 0.0084 | 0.0084 | 0.0084 | 0.0084 | 0.0084 | 0.0096 | 0.0107 | 0.0111 |
| 68 | 0.0063 | 0.0063 | 0.0063 | 0.0063 | 0.0063 | 0.0063 | 0.0063 | 0.0063 | 0.0063 | 0.0074 | 0.0078 |
| 69 | 0.0037 | 0.0037 | 0.0037 | 0.0037 | 0.0037 | 0.0037 | 0.0037 | 0.0037 | 0.0037 | 0.0037 | 0.0041 |
| 70 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |

Table 3 Pension valuation factors (PF)

|  | Males | | | Females | | |
| --- | --- | --- | --- | --- | --- | --- |
| Age | Age pension | Invalid pension | Spouse pension or associate pension | Age pension | Invalid pension | Spouse pension or associate pension |
| 30 or less |  | 29.9232 | 29.8511 |  | 29.4681 | 31.3889 |
| 31 |  | 29.6614 | 29.5622 |  | 29.1902 | 31.1262 |
| 32 |  | 29.3929 | 29.2651 |  | 28.9065 | 30.8566 |
| 33 |  | 29.1178 | 28.9590 |  | 28.6165 | 30.5804 |
| 34 |  | 28.8361 | 28.6442 |  | 28.3201 | 30.2973 |
| 35 |  | 28.5477 | 28.3207 |  | 28.0169 | 30.0068 |
| 36 |  | 28.2526 | 27.9878 |  | 27.7072 | 29.7091 |
| 37 |  | 27.9505 | 27.6455 |  | 27.3905 | 29.4038 |
| 38 |  | 27.6415 | 27.2935 |  | 27.0668 | 29.0907 |
| 39 |  | 27.3253 | 26.9316 |  | 26.7360 | 28.7695 |
| 40 |  | 27.0019 | 26.5602 |  | 26.3983 | 28.4403 |
| 41 |  | 26.5961 | 26.1788 |  | 25.9881 | 28.1031 |
| 42 |  | 26.1806 | 25.7879 |  | 25.5695 | 27.7574 |
| 43 |  | 25.7555 | 25.3872 |  | 25.1428 | 27.4034 |
| 44 |  | 25.3202 | 24.9771 |  | 24.7072 | 27.0412 |
| 45 |  | 24.8748 | 24.5573 |  | 24.2626 | 26.6710 |
| 46 |  | 24.4194 | 24.1282 |  | 23.8091 | 26.2921 |
| 47 |  | 23.9539 | 23.6899 |  | 23.3465 | 25.9051 |
| 48 |  | 23.4785 | 23.2422 |  | 22.8752 | 25.5100 |
| 49 |  | 22.9930 | 22.7856 |  | 22.3962 | 25.1066 |
| 50 |  | 22.4973 | 22.3204 |  | 21.9096 | 24.6953 |
| 51 |  | 21.8184 | 21.8467 |  | 21.4156 | 24.2761 |
| 52 |  | 21.1252 | 21.3649 |  | 20.9146 | 23.8494 |
| 53 |  | 20.4180 | 20.8753 |  | 20.4068 | 23.4149 |
| 54 |  | 19.6977 | 20.3786 |  | 19.8930 | 22.9724 |
| 55 |  | 18.9647 | 19.8758 |  | 19.3739 | 22.5224 |
| 56 |  | 18.4950 | 19.3673 |  | 18.9234 | 22.0643 |
| 57 |  | 18.0193 | 18.8538 |  | 18.4686 | 21.5984 |
| 58 |  | 17.5380 | 18.3362 |  | 18.0098 | 21.1244 |
| 59 |  | 17.0532 | 17.8136 |  | 17.5467 | 20.6424 |
| 60 | 19.3820 | 16.5658 | 17.2869 | 20.6584 | 17.0788 | 20.1520 |
| 61 | 18.8473 | 16.0766 | 16.7564 | 20.1552 | 16.6068 | 19.6536 |
| 62 | 18.3056 | 15.5863 | 16.2222 | 19.6425 | 16.1306 | 19.1472 |
| 63 | 17.7572 | 15.0963 | 15.6847 | 19.1207 | 15.6513 | 18.6329 |
| 64 | 17.2039 | 14.6063 | 15.1477 | 18.5904 | 15.1698 | 18.1110 |
| 65 | 16.6464 | 14.1174 | 14.6119 | 18.0519 | 14.6871 | 17.5823 |
| 66 | 16.0854 | 13.6306 | 14.0781 | 17.5056 | 14.2042 | 17.0471 |
| 67 | 15.5213 | 13.1466 | 13.5472 | 16.9520 | 13.7222 | 16.5058 |
| 68 | 14.9552 | 12.6660 | 13.0197 | 16.3916 | 13.2421 | 15.9583 |
| 69 | 14.3889 | 12.1875 | 12.4983 | 15.8244 | 12.7622 | 15.4070 |
| 70 | 13.8232 | 11.7113 | 11.9837 | 15.2506 | 12.2836 | 14.8523 |
| 71 | 13.2520 | 11.2374 | 11.4767 | 14.6806 | 11.8067 | 14.2945 |
| 72 | 12.6820 | 10.7656 | 10.9785 | 14.1057 | 11.3319 | 13.7340 |
| 73 | 12.1135 | 10.2956 | 10.4891 | 13.5265 | 10.8550 | 13.1717 |
| 74 | 11.5475 | 9.8282 | 10.0029 | 12.9425 | 10.3808 | 12.6075 |
| 75 | 10.9852 | 9.3640 | 9.5202 | 12.3546 | 9.9108 | 12.0426 |
| 76 | 10.4288 | 8.9045 | 9.0424 | 11.7742 | 9.4469 | 11.4781 |
| 77 | 9.8810 | 8.4516 | 8.5709 | 11.1921 | 8.9914 | 10.9155 |
| 78 | 9.3440 | 8.0070 | 8.1068 | 10.6090 | 8.5464 | 10.3567 |
| 79 | 8.8206 | 7.5747 | 7.6563 | 10.0337 | 8.1103 | 9.8052 |
| 80 | 8.3125 | 7.1561 | 7.2202 | 9.4684 | 7.6834 | 9.2630 |
| 81 | 7.8205 | 6.7525 | 6.7986 | 8.9152 | 7.2362 | 8.7328 |
| 82 | 7.3456 | 6.3648 | 6.3916 | 8.3740 | 6.8007 | 8.2158 |
| 83 | 6.8887 | 5.9935 | 5.9995 | 7.8469 | 6.3768 | 7.7138 |
| 84 | 6.4556 | 5.6416 | 5.6287 | 7.3374 | 5.9694 | 7.2303 |
| 85 | 6.0475 | 5.3098 | 5.2794 | 6.8475 | 5.5804 | 6.7664 |
| 86 | 5.6473 | 4.9994 | 4.9524 | 6.3754 | 5.2127 | 6.3237 |
| 87 | 5.2751 | 4.7119 | 4.6480 | 5.9210 | 4.8697 | 5.9033 |
| 88 | 4.9313 | 4.4479 | 4.3648 | 5.4845 | 4.5553 | 5.5062 |
| 89 | 4.6127 | 4.1939 | 4.0981 | 5.0758 | 4.2641 | 5.1258 |
| 90 | 4.3197 | 3.9470 | 3.8462 | 4.6967 | 3.9957 | 4.7613 |
| 91 | 4.0530 | 3.7026 | 3.6071 | 4.3436 | 3.7480 | 4.4110 |
| 92 | 3.7999 | 3.4553 | 3.3791 | 4.0230 | 3.5175 | 4.0732 |
| 93 | 3.5578 | 3.2224 | 3.1592 | 3.7381 | 3.2981 | 3.7449 |
| 94 | 3.3261 | 3.0046 | 2.9424 | 3.4660 | 3.0858 | 3.4365 |
| 95 | 3.1023 | 2.8014 | 2.7406 | 3.2031 | 2.8744 | 3.1467 |
| 96 | 2.8823 | 2.6118 | 2.5526 | 2.9445 | 2.6571 | 2.8735 |
| 97 | 2.6709 | 2.4357 | 2.3777 | 2.6830 | 2.4243 | 2.6141 |
| 98 | 2.4580 | 2.2655 | 2.2084 | 2.4083 | 2.1889 | 2.3645 |
| 99 | 2.2368 | 2.1000 | 2.0426 | 2.1376 | 1.9647 | 2.1275 |
| 100 | 2.0010 | 1.9410 | 1.8821 | 1.8652 | 1.7520 | 1.9023 |
| 101 | 1.8246 | 1.7758 | 1.7132 | 1.6480 | 1.5508 | 1.6860 |
| 102 | 1.6339 | 1.5972 | 1.5286 | 1.4410 | 1.3619 | 1.4719 |
| 103 | 1.4068 | 1.3830 | 1.3055 | 1.2243 | 1.1672 | 1.2462 |
| 104 | 1.0972 | 1.0866 | 0.9970 | 0.9470 | 0.9171 | 0.9568 |
| 105 or more | 0.6062 | 0.6060 | 0.4922 | 0.4996 | 0.4996 | 0.4922 |

Table 4 Scheme value pension factors (SVPF)

| Age | Male | Female |
| --- | --- | --- |
| 30 or less | 33.2882 | 35.2430 |
| 31 | 32.9153 | 34.8969 |
| 32 | 32.5340 | 34.5436 |
| 33 | 32.1433 | 34.1835 |
| 34 | 31.7437 | 33.8162 |
| 35 | 31.3352 | 33.4410 |
| 36 | 30.9169 | 33.0586 |
| 37 | 30.4893 | 32.6683 |
| 38 | 30.0519 | 32.2701 |
| 39 | 29.6046 | 31.8636 |
| 40 | 29.1478 | 31.4491 |
| 41 | 28.6813 | 31.0265 |
| 42 | 28.2054 | 30.5955 |
| 43 | 27.7202 | 30.1563 |
| 44 | 27.2259 | 29.7090 |
| 45 | 26.7226 | 29.2540 |
| 46 | 26.2104 | 28.7906 |
| 47 | 25.6898 | 28.3195 |
| 48 | 25.1606 | 27.8407 |
| 49 | 24.6233 | 27.3540 |
| 50 | 24.0785 | 26.8602 |
| 51 | 23.5262 | 26.3590 |
| 52 | 22.9670 | 25.8512 |
| 53 | 22.4013 | 25.3363 |
| 54 | 21.8298 | 24.8143 |
| 55 | 21.2538 | 24.2857 |
| 56 | 20.6735 | 23.7500 |
| 57 | 20.0902 | 23.2075 |
| 58 | 19.5043 | 22.6580 |
| 59 | 18.9153 | 22.1017 |
| 60 | 18.3239 | 21.5383 |
| 61 | 17.7307 | 20.9681 |
| 62 | 17.1358 | 20.3913 |
| 63 | 16.5395 | 19.8080 |
| 64 | 15.9459 | 19.2187 |
| 65 | 15.3558 | 18.6243 |
| 66 | 14.7700 | 18.0249 |
| 67 | 14.1892 | 17.4213 |
| 68 | 13.6142 | 16.8133 |
| 69 | 13.0476 | 16.2036 |
| 70 | 12.4902 | 15.5925 |
| 71 | 11.9427 | 14.9802 |
| 72 | 11.4062 | 14.3676 |
| 73 | 10.8808 | 13.7552 |
| 74 | 10.3605 | 13.1432 |
| 75 | 9.8457 | 12.5326 |
| 76 | 9.3377 | 11.9249 |
| 77 | 8.8379 | 11.3213 |
| 78 | 8.3475 | 10.7240 |
| 79 | 7.8727 | 10.1364 |
| 80 | 7.4143 | 9.5606 |
| 81 | 6.9723 | 8.9993 |
| 82 | 6.5466 | 8.4536 |
| 83 | 6.1375 | 7.9252 |
| 84 | 5.7514 | 7.4177 |
| 85 | 5.3885 | 6.9320 |
| 86 | 5.0493 | 6.4695 |
| 87 | 4.7341 | 6.0314 |
| 88 | 4.4413 | 5.6184 |
| 89 | 4.1659 | 5.2237 |
| 90 | 3.9062 | 4.8463 |
| 91 | 3.6601 | 4.4844 |
| 92 | 3.4257 | 4.1362 |
| 93 | 3.2000 | 3.7986 |
| 94 | 2.9781 | 3.4821 |
| 95 | 2.7716 | 3.1851 |
| 96 | 2.5795 | 2.9056 |
| 97 | 2.4010 | 2.6407 |
| 98 | 2.2283 | 2.3863 |
| 99 | 2.0594 | 2.1451 |
| 100 | 1.8961 | 1.9162 |
| 101 | 1.7244 | 1.6967 |
| 102 | 1.5371 | 1.4798 |
| 103 | 1.3112 | 1.2515 |
| 104 | 1.0000 | 0.9596 |
| 105 or more | 0.4928 | 0.4928 |

Part 7—Governors‑General Pension Scheme

Division 7.1—Interpretation

1 Definitions

(1) In this Part:

***Act*** means the *Governor‑General Act 1974*.

***end date***, in relation to a person who holds office as Governor‑General, means:

(a) if the date that the person will cease to hold office as Governor‑General is known—the date that the person ceases to hold office as Governor‑General; or

(b) if the date that the person will cease to hold office as Governor‑General is unknown and the person has held office as Governor‑General for a period of less than 5 years—the date that is 5 years after the day that the person first held office as Governor‑General; or

(c) if the date that the person will cease to hold office as Governor‑General is unknown and the person has held office as Governor‑General for a period of 5 years or more—the date that is 6 months after the day that the value of the interest is being calculated.

***Scheme*** means the Governors‑General Pension Scheme as constituted by an allowance payable under section 4 of the *Governor‑General Act 1974*.

(2) An expression used in this Part and in the Act has the same meaning in this Part as it has in the Act.

Division 7.2—Interests in the growth phase

2 Methods and factors for determining interest in the Scheme

For an interest that is mentioned in an item in the following table, the method or factor mentioned in the item is approved for section 4 of this instrument.

| Item | Interest in the growth phase | Method or factor |
| --- | --- | --- |
| 1 | An interest that a person who holds office as Governor‑General has in the Scheme. | Start formula PA times open bracket AF subscript y times open bracket 12 minus m close bracket plus AF start subscript y plus 1 end subscript times m over 12 end fraction close bracket times open bracket start fraction 1 over 1.03 superscript n end fraction close bracket end formulawhere:  ***AFy*** is the allowance valuation factor mentioned in Table 1 in this Part in relation to a retirement allowance for the person’s gender and age in completed years at the end date.  ***AFy+1*** is the allowance valuation factor mentioned in Table 1 in this Part in relation to a retirement allowance that would apply if the person’s age in completed years at the end date were 1 year more that it would be at that date.  ***m*** is the number of completed months of the person’s age, at the end date, that are not included in the completed years of age.  ***n*** is:  Start formula start fraction number of days between relevant date and end date over 365 end fraction end formula  ***PA*** is the annual rate of allowance that would be payable to the person under section 4 of the Act if the person ceased to hold office as Governor‑General on the relevant date. |
| 2 | An interest that a person has as a result of an entitlement to an associate deferred allowance (not yet payable) in accordance with section 4AC of the Act. | Start formula ATA times start fraction open bracket AF subscript y times open bracket 12 minus m close bracket plus AF start subscript y plus 1 end subscript times m close bracket over open bracket SVAF subscript y times open bracket 12 minus m close bracket plus SVAF start subscript y plus 1 end subscript times m close bracket end fraction end formula  where:  ***AFy*** is the allowance valuation factor mentioned in Table 1 in this Part in relation to a spouse allowance for the person’s gender and age in completed years at the relevant date.  ***AFy+1*** is the allowance valuation factor mentioned in Table 1 in this Part in relation to a spouse allowance that would apply if the person’s age in completed years at the relevant date were 1 year more than it is.  ***ATA*** is the amount calculated under step 2A of section 7 of the *Governor‑General Allowance Order 2013*, but with the reference to the time when the associate deferred allowance becomes payable taken to be a reference to the relevant date. |
|  |  | ***m*** is the number of complete months of the person’s age, at the relevant date, that are not included in the completed years of age.  ***SVAFy*** is the scheme value allowance valuation factor mentioned in Table 2 in this Part for the person’s gender and age in completed years at the relevant date.  ***SVAFy+1*** is the scheme value allowance valuation factor mentioned in Table 2 in this Part that would apply if the person’s age in completed years at the relevant date were 1 year more than it is. |

Division 7.3—Interests in the payment phase

3 Methods and factors for determining interest in the Scheme

For an interest that is mentioned in an item in the following table, the method or factor mentioned in the item is approved for section 4 of this instrument.

| Item | Interest in the payment phase | Method or factor |
| --- | --- | --- |
| 1 | An interest that a person has in the Scheme as a result of being paid an allowance under section 4 of the Act. | Start formula AA times open bracket start fraction AF subscript y times open bracket 12 minus m close bracket plus AF start subscript y plus 1 end subscript times m over 12 end fraction close bracket end formula  where:  ***AA*** is the annual rate of allowance that is or was payable to the person under section 4 of the Actat the relevant date.  ***AFy*** is the allowance valuation factor mentioned in Table 1 in this Part for the person’s allowance type, gender and age in completed years at the relevant date.  ***AFy+1*** is the allowance valuation factor mentioned in Table 1 in this Part that would apply if the person’s age in completed years at the relevant date were 1 year more than it is.  ***m*** is the number of complete months of the person’s age, at the relevant date, that are not included in the completed years of age. |

Division 7.4—Factors

Table 1 Allowance valuation factors

| Age | Male | | Female | |
| --- | --- | --- | --- | --- |
| Retirement Allowance | Spouse Allowance or Associate Allowance | Retirement Allowance | Spouse Allowance or Associate Allowance |
| 30 or less | 31.9237 | 29.8511 | 32.0224 | 31.3889 |
| 31 | 31.6807 | 29.5622 | 31.7775 | 31.1262 |
| 32 | 31.4313 | 29.2651 | 31.5263 | 30.8566 |
| 33 | 31.1749 | 28.9590 | 31.2685 | 30.5804 |
| 34 | 30.9114 | 28.6442 | 31.0039 | 30.2973 |
| 35 | 30.6407 | 28.3207 | 30.7323 | 30.0068 |
| 36 | 30.3626 | 27.9878 | 30.4537 | 29.7091 |
| 37 | 30.0771 | 27.6455 | 30.1678 | 29.4038 |
| 38 | 29.7837 | 27.2935 | 29.8745 | 29.0907 |
| 39 | 29.4824 | 26.9316 | 29.5734 | 28.7695 |
| 40 | 29.1731 | 26.5602 | 29.2649 | 28.4403 |
| 41 | 28.8107 | 26.1788 | 28.9186 | 28.1031 |
| 42 | 28.4380 | 25.7879 | 28.5629 | 27.7574 |
| 43 | 28.0544 | 25.3872 | 28.1976 | 27.4034 |
| 44 | 27.6598 | 24.9771 | 27.8227 | 27.0412 |
| 45 | 27.2541 | 24.5573 | 27.4380 | 26.6710 |
| 46 | 26.8370 | 24.1282 | 27.0432 | 26.2921 |
| 47 | 26.4082 | 23.6899 | 26.6384 | 25.9051 |
| 48 | 25.9677 | 23.2422 | 26.2237 | 25.5100 |
| 49 | 25.5153 | 22.7856 | 25.7991 | 25.1066 |
| 50 | 25.0509 | 22.3204 | 25.3645 | 24.6953 |
| 51 | 24.4612 | 21.8467 | 24.9182 | 24.2761 |
| 52 | 23.8543 | 21.3649 | 24.4618 | 23.8494 |
| 53 | 23.2298 | 20.8753 | 23.9954 | 23.4149 |
| 54 | 22.5872 | 20.3786 | 23.5193 | 22.9724 |
| 55 | 21.9267 | 19.8758 | 23.0335 | 22.5224 |
| 56 | 21.4373 | 19.3673 | 22.5763 | 22.0643 |
| 57 | 20.9374 | 18.8538 | 22.1102 | 21.5984 |
| 58 | 20.4275 | 18.3362 | 21.6360 | 21.1244 |
| 59 | 19.9089 | 17.8136 | 21.1520 | 20.6424 |
| 60 | 19.3820 | 17.2869 | 20.6584 | 20.1520 |
| 61 | 18.8473 | 16.7564 | 20.1552 | 19.6536 |
| 62 | 18.3056 | 16.2222 | 19.6425 | 19.1472 |
| 63 | 17.7572 | 15.6847 | 19.1207 | 18.6329 |
| 64 | 17.2039 | 15.1477 | 18.5904 | 18.1110 |
| 65 | 16.6464 | 14.6119 | 18.0519 | 17.5823 |
| 66 | 16.0854 | 14.0781 | 17.5056 | 17.0471 |
| 67 | 15.5213 | 13.5472 | 16.9520 | 16.5058 |
| 68 | 14.9552 | 13.0197 | 16.3916 | 15.9583 |
| 69 | 14.3889 | 12.4983 | 15.8244 | 15.4070 |
| 70 | 13.8232 | 11.9837 | 15.2506 | 14.8523 |
| 71 | 13.2520 | 11.4767 | 14.6806 | 14.2945 |
| 72 | 12.6820 | 10.9785 | 14.1057 | 13.7340 |
| 73 | 12.1135 | 10.4891 | 13.5265 | 13.1717 |
| 74 | 11.5475 | 10.0029 | 12.9425 | 12.6075 |
| 75 | 10.9852 | 9.5202 | 12.3546 | 12.0426 |
| 76 | 10.4288 | 9.0424 | 11.7742 | 11.4781 |
| 77 | 9.8810 | 8.5709 | 11.1921 | 10.9155 |
| 78 | 9.3440 | 8.1068 | 10.6090 | 10.3567 |
| 79 | 8.8206 | 7.6563 | 10.0337 | 9.8052 |
| 80 | 8.3125 | 7.2202 | 9.4684 | 9.2630 |
| 81 | 7.8205 | 6.7986 | 8.9152 | 8.7328 |
| 82 | 7.3456 | 6.3916 | 8.3740 | 8.2158 |
| 83 | 6.8887 | 5.9995 | 7.8469 | 7.7138 |
| 84 | 6.4556 | 5.6287 | 7.3374 | 7.2303 |
| 85 | 6.0475 | 5.2794 | 6.8475 | 6.7664 |
| 86 | 5.6473 | 4.9524 | 6.3754 | 6.3237 |
| 87 | 5.2751 | 4.6480 | 5.9210 | 5.9033 |
| 88 | 4.9313 | 4.3648 | 5.4845 | 5.5062 |
| 89 | 4.6127 | 4.0981 | 5.0758 | 5.1258 |
| 90 | 4.3197 | 3.8462 | 4.6967 | 4.7613 |
| 91 | 4.0530 | 3.6071 | 4.3436 | 4.4110 |
| 92 | 3.7999 | 3.3791 | 4.0230 | 4.0732 |
| 93 | 3.5578 | 3.1592 | 3.7381 | 3.7449 |
| 94 | 3.3261 | 2.9424 | 3.4660 | 3.4365 |
| 95 | 3.1023 | 2.7406 | 3.2031 | 3.1467 |
| 96 | 2.8823 | 2.5526 | 2.9445 | 2.8735 |
| 97 | 2.6709 | 2.3777 | 2.6830 | 2.6141 |
| 98 | 2.4580 | 2.2084 | 2.4083 | 2.3645 |
| 99 | 2.2368 | 2.0426 | 2.1376 | 2.1275 |
| 100 | 2.0010 | 1.8821 | 1.8652 | 1.9023 |
| 101 | 1.8246 | 1.7132 | 1.6480 | 1.6860 |
| 102 | 1.6339 | 1.5286 | 1.4410 | 1.4719 |
| 103 | 1.4068 | 1.3055 | 1.2243 | 1.2462 |
| 104 | 1.0972 | 0.9970 | 0.9470 | 0.9568 |
| 105 or more | 0.6062 | 0.4922 | 0.4996 | 0.4922 |

Table 2 Scheme value allowance valuation factors

| Age | Male | Female |
| --- | --- | --- |
| 30 or less | 33.2882 | 35.2430 |
| 31 | 33.2882 | 35.2430 |
| 32 | 32.9153 | 34.8969 |
| 33 | 32.5340 | 34.5436 |
| 34 | 32.1433 | 34.1835 |
| 35 | 31.7437 | 33.8162 |
| 36 | 31.3352 | 33.4410 |
| 37 | 30.9169 | 33.0586 |
| 38 | 30.4893 | 32.6683 |
| 39 | 30.0519 | 32.2701 |
| 40 | 29.6046 | 31.8636 |
| 41 | 29.1478 | 31.4491 |
| 42 | 28.6813 | 31.0265 |
| 43 | 28.2054 | 30.5955 |
| 44 | 27.7202 | 30.1563 |
| 45 | 27.2259 | 29.7090 |
| 46 | 26.7226 | 29.2540 |
| 47 | 26.2104 | 28.7906 |
| 48 | 25.6898 | 28.3195 |
| 49 | 25.1606 | 27.8407 |
| 50 | 24.6233 | 27.3540 |
| 51 | 24.0785 | 26.8602 |
| 52 | 23.5262 | 26.3590 |
| 53 | 22.9670 | 25.8512 |
| 54 | 22.4013 | 25.3363 |
| 55 | 21.8298 | 24.8143 |
| 56 | 21.2538 | 24.2857 |
| 57 | 20.6735 | 23.7500 |
| 58 | 20.0902 | 23.2075 |
| 59 | 19.5043 | 22.6580 |
| 60 | 18.9153 | 22.1017 |
| 61 | 18.3239 | 21.5383 |
| 62 | 17.7307 | 20.9681 |
| 63 | 17.1358 | 20.3913 |
| 64 | 16.5395 | 19.8080 |
| 65 | 15.9459 | 19.2187 |
| 66 | 15.3558 | 18.6243 |
| 67 | 14.7700 | 18.0249 |
| 68 | 14.1892 | 17.4213 |
| 69 | 13.6142 | 16.8133 |
| 70 | 13.0476 | 16.2036 |
| 71 | 12.4902 | 15.5925 |
| 72 | 11.9427 | 14.9802 |
| 73 | 11.4062 | 14.3676 |
| 74 | 10.3605 | 13.1432 |
| 75 | 9.8457 | 12.5326 |
| 76 | 9.3377 | 11.9249 |
| 77 | 8.8379 | 11.3213 |
| 78 | 8.3475 | 10.7240 |
| 79 | 7.8727 | 10.1364 |
| 80 | 7.4143 | 9.5606 |
| 81 | 6.9723 | 8.9993 |
| 82 | 6.5466 | 8.4536 |
| 83 | 6.1375 | 7.9252 |
| 84 | 5.7514 | 7.4177 |
| 85 | 5.3885 | 6.9320 |
| 86 | 5.0493 | 6.4695 |
| 87 | 4.7341 | 6.0314 |
| 88 | 4.4413 | 5.6184 |
| 89 | 4.1659 | 5.2237 |
| 90 | 3.9062 | 4.8463 |
| 91 | 3.6601 | 4.4844 |
| 92 | 3.4257 | 4.1362 |
| 93 | 3.2000 | 3.7986 |
| 94 | 2.9781 | 3.4821 |
| 95 | 2.7716 | 3.1851 |
| 96 | 2.5795 | 2.9056 |
| 97 | 2.4010 | 2.6407 |
| 98 | 2.2283 | 2.3863 |
| 99 | 2.0594 | 2.1451 |
| 100 | 1.8961 | 1.9162 |
| 101 | 1.7244 | 1.6967 |
| 102 | 1.5371 | 1.4798 |
| 103 | 1.3112 | 1.2515 |
| 104 | 1.0000 | 0.9596 |
| 105 or more | 0.4928 | 0.4928 |