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 1–4 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If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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(section 4)

Part 1 Superannuation scheme established by the State Superannuation Act 1988 (Vic) — new scheme members

Division 1.1 Definitions

1 Definitions

In this Part:

***new scheme member*** has the same meaning as in section 3 of the SS Act, and includes a deferred beneficiary from the new scheme within the superannuation scheme established by the SS Act.

***Portability Act*** means the **Superannuation (Portability) Act 1989 (Vic)**.

***PSME Act*** means the **Public Sector Management and Employment Act 1998 (Vic)**.

***SS Act*** means the **State Superannuation Act 1988 (Vic)**.

Division 1.2 Interests in the growth phase

2 Methods and factors for interests of new scheme members in superannuation scheme established by SS Act

For an interest, or a component of an interest, of a new scheme member that is in the growth phase in the superannuation scheme established by the SS Act and 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 approval.

| Item | Interest in the growth phase | Method or factor |
| --- | --- | --- |
| 1 | The component of an interest that a person who has resigned has as a new scheme member in the superannuation scheme established by the SS Act, being the component consisting of the deferred benefit under paragraph 58 (1) (b) of the SS Act. | The amount of the lump sum to which the person would be entitled if he or she were to convert the deferred benefit to which he or she is entitled under paragraph 58 (1) (b) of the SS Act to a present lump sum under subsection 58 (4) of that Act, adjusted as required by the SS Act. |
| 2 | An interest, or a component of an interest, that a person who has become an exempt officer has as a new scheme member in the superannuation scheme established by the SS Act, consisting of a deferred lump sum under subsection 61A (2) of the SS Act. | The amount of the lump sum to which the person is entitled if he or she converted his or her entitlement to a deferred lump sum under subsection 61A (2) of the SS Act to a present lump sum under subsection 61A (5) of the SS Act, adjusted as required by the SS Act. |
| 3 | The component of an interest that a person, who became eligible to be a member of 1 of the schemes listed below and under subsection 69 (3) of the SS Act elected to cease to contribute, has under subsection 69 (4) or (5) of the SS Act as a new scheme member in the superannuation scheme established by the SS Act, being the component consisting of a deferred lump sum that the person is entitled to receive under subsection 69 (4) or (5) of the SS Act. | The amount of the lump sum to which the person is entitled if he or she converted his or her entitlement to the deferred retirement benefit under subsection 69 (4) or (5) of the SS Act to a present lump sum under subsection 69 (4A) of the SS Act, adjusted as required by the SS Act. |
|  | **Schemes**  Transport Superannuation Fund  Hospitals Superannuation Fund  Local Authorities Superannuation Fund  Emergency Services Superannuation Fund  State Casual Employees Superannuation Fund  Melbourne and Metropolitan Board of Works Superannuation Fund  Gas and Fuel Corporation of Victoria Superannuation Fund |  |
|  | State Electricity Commission Superannuation Fund  Superannuation Schemes For Australian Universities  GIO Personal Superannuation Fund  GIO Staff Superannuation Plan |  |
| 4 | The component of an interest that a person:  (a) whose employment has been terminated under section 33 of the PSME Act or under subsection 81A (6) or (7) of the **Public Sector Management Act 1992 (Vic)**; and  (b) who has elected to receive a deferred retirement benefit under paragraph 69B (3) (b) of the SS Act;  has as a new scheme member in the superannuation scheme established by the SS Act, being the component consisting of the deferred retirement benefit that the person has elected to receive under paragraph 69B (3) (b) of the SS Act. | The amount of the lump sum to which the person would be entitled if he or she were to convert the deferred retirement benefit under paragraph 69B (3) (b) of the SS Act to a present lump sum under subsection 61A (5) of the SS Act, adjusted as required by the SS Act. |
| 5 | The component of an interest that a person:  (a) whose employment has been terminated under section 33 of the PSME Act or under subsection 81A (6) or (7) of the **Public Sector Management Act 1992 (Vic)**; and | The amount of lump sum to which the person would be entitled if he or she were to convert his or her entitlement to a deferred lump sum under subsection 61A (2) of the SS Act to a present lump sum under subsection 61A (5) of the SS Act, adjusted as required by the SS Act. |
|  | (b) who has not elected to receive a deferred retirement benefit under paragraph 69B (3) (b) of the SS Act;  has as a new scheme member in the superannuation scheme established by the SS Act, being the component consisting of a deferred lump sum to which the person is entitled under subsection 61A (2) of the SS Act. |  |
| 6 | An interest, or a component of an interest, that a person who:  (a) on a change of his or her employment is entitled to a deferred retirement benefit under the Portability Act; and  (b) has not made an election under subsection 7 (7) of the Portability Act;  has as a new scheme member in the superannuation scheme established by the SS Act, consisting of the deferred retirement benefit to which the person is entitled under the Portability Act. | The amount of the lump sum to which the person would be entitled if he or she were to convert his or her deferred retirement benefit determined under section 6 of the Portability Act at the relevant date to a present lump sum under subsection 5 (2A) of the Portability Act, adjusted as required by the SS Act or the Portability Act. |
| 7 | The component of the interest that a person who:  (a) becoming entitled on a change to his or her employment to a deferred retirement benefit under the Portability Act;  (b) subsequently terminated his or her employment prior to attaining the minimum age for retirement on a ground other than disability or death and elected a benefit under subsection 7 (7) of the Portability Act; | The amount of the lump sum to which the person would be entitled if he or she were to convert his or her deferred retirement benefit determined under paragraph 7 (7) (b) of the Portability Act at the relevant date to a present lump sum under subsection 7 (7A) of the Portability Act, adjusted as required by the SS Act or the Portability Act. |
|  | has as a new scheme member in the superannuation scheme established by the SS Act, being the component consisting of the deferred retirement benefit to which the person is entitled under paragraph 7 (7) (b) of the Portability Act. |  |

Division 1.3 Interests in the payment phase

3 Methods and factors for interests of new scheme members in superannuation scheme established by SS Act

For an interest of a new scheme member that is in the payment phase in the superannuation scheme established by the SS Act and that is mentioned in an item in the following table, the method or factor mentioned in an item is approved for section 4 of this approval.

| Item | Interest in the payment phase | Method or factor |
| --- | --- | --- |
| 1 | An interest that a person who has retired on the ground of disability has as a new scheme member in the superannuation scheme established by the SS Act. | The method set out in clause 2 of Schedule 4 to the Regulations for determining the gross value of a pension that is indexed in accordance with the consumer price index, with the modification that the term ‘r’ in subclause 2 (1) is taken to be zero. |

Part 2 Superannuation scheme established by the State Superannuation Act 1988 (Vic) — revised scheme members

1 Definitions

In this Part:

***Emergency Services Superannuation Board*** means the Emergency Services Superannuation Board established under subsection 5 (1) of the **Emergency Services Superannuation Act 1986 (Vic)**.

***new scheme*** has the same meaning as in subsection 61 (1) of the SS Act.

***Portability Act*** means the **Superannuation (Portability) Act 1989 (Vic)**.

***PSME Act*** means the **Public Sector Management and Employment Act 1998 (Vic)**.

***revised scheme member*** has the same meaning as in section 3 of the SS Act, and includes a deferred beneficiary from the revised scheme within the superannuation scheme established by the SS Act.

***SS Act*** means the **State Superannuation Act 1988 (Vic)**.

***Transport Superannuation Fund***means the Transport Superannuation Fund referred to in subsection 61 (5) of the SS Act.

***TS Act*** means the **Transport Superannuation Act 1989 (Vic).**

2 Methods and factors for interests of revised scheme members in superannuation scheme established by SS Act

For an interest of a revised scheme member that is in the growth phase in the superannuation scheme established by the SS Act mentioned in an item in the following table, the method or factor mentioned in the item is approved for section 4 of this approval.

| Item | Interest in the growth phase | Method or factor |
| --- | --- | --- |
| 1 | An interest that a person has as a revised scheme member in the superannuation scheme established by the SS Act, other than where he or she has:  (a) retired (including on the grounds of disability); or  (b) resigned; or  (c) been retrenched; or  (d) before attaining the minimum age for retirement, ceased to be an officer after not being reappointed as a statutory officer; or  (e) become an exempt officer within the meaning in subsection 3 (1) of the SS Act; or | If the person has not attained the minimum age for retirement — the greatest lump sum that would be available for the person to transfer to another complying superannuation fund at the relevant date, on the person’s resignation or retrenchment under the SS Act, if no deduction had been made in respect of the person’s surcharge debt under subsection 71C (4) of the SS Act.  If the person has attained the minimum age for retirement — the greatest lump sum that would be available for the person to transfer to another complying superannuation fund at the relevant date, on the person’s retirement through age under the SS Act, if no deduction had been made in respect of the person’s surcharge debt under subsection 71C (4) of the SS Act. |
|  | (f) following a change in his or her employment, an entitlement to a deferred retirement benefit under the Portability Act; or  (g) elected to transfer to the new scheme under subsection 61 (1) of the SS Act or to the Transport Superannuation Fund under section 4 of the TS Act; or |  |
|  | (h) has had his or her employment terminated under section 33 of the PSME Act or under subsection 81A (6) or (7) of the **Public Sector Management Act 1992 (Vic)**; or |  |
|  | (i) elected under subsection 69 (3) of the SS Act to cease to contribute in accordance with that Act. |  |
|  | For this item, a member shall not be taken to have been retrenched or to have resigned or retired until they have applied for the relevant benefit and satisfied the requirements of the Emergency Services Superannuation Board to establish their entitlement. |  |
| 2 | The component of an interest that a person, who has resigned and elected to receive a cash benefit and a deferred pension under paragraph 46 (1) (a) of the SS Act, has as a revised scheme member in the superannuation scheme established by the SS Act, being the component consisting of the deferred pension that the person has elected to receive under paragraph 46 (1) (a) of the SS Act. | The formula:  ***DP × F × (PVF + RVF × .6667)***  where:  ***DP*** is the annual amount of the person’s deferred pension under paragraph 46 (1) (a) of the SS Act at the relevant date, adjusted under subsection 47 (9) of that Act as for a member electing to receive the deferred pension at the later of the date of attaining the minimum age for retirement and the relevant date and, adjusted as required by the SS Act. |
|  |  | ***F*** is the applicable discount valuation factor calculated in accordance with the formula in subclause 3 (3) of Schedule 6 to the Regulations and using the factors in column 3 of the table in clause 4 of Schedule 6 to those Regulations as if the |
|  |  | references to ‘minimal deferral period for lump sum’ in subclause 3 (3) and the table in clause 4 are references to ‘period until the person attains the minimum age for retirement’. If the person has already reached the minimum age for retirement or is within 1 month of that age, F is taken to be 1. |
|  |  | ***PVF*** is the applicable pension valuation factor calculated in accordance with the formula in subclause 2 (2) of Schedule 4 to the Regulations and using the factors set out in clause 4 of Schedule 4 to those Regulations at the later of the age at the relevant date and minimum age for retirement as if the references in subclause 2 (2) to ‘member spouse’s age’ are references to ‘greater of member spouse’s age and the minimum age for retirement at relevant date (in completed years)’ and the reference in column 1 of the table in clause 4 to ‘Age at relevant date (in completed years)’ is a reference to ‘Greater of member spouse’s age and the minimum age for retirement at relevant date (in completed years)’. |
|  |  | ***RVF*** is the applicable reversion valuation factor set out in clause 7 of Schedule 2 to the Regulations. |
| 3 | The component of an interest that a person, who has resigned and elected to receive a cash benefit and a deferred pension under paragraph 46 (1) (b) of the SS Act, has as a revised scheme member in the superannuation scheme established by the SS Act, being the component consisting of the deferred pension that the person has elected to receive under paragraph 46 (1) (b) of the SS Act. | The formula:  ***DP × F × (PVF + RVF × .6667)***  where:  ***DP*** is the annual amount of the person’s deferred pension under paragraph 46 (1) (b) of the SS Act at the relevant date, adjusted under subsection 47 (9) of that Act as for a member electing to receive the deferred pension at the later of the date of attaining the minimum age for retirement and the relevant date and, adjusted as required by the SS Act. |
|  |  | ***F*** is the applicable discount valuation factor calculated in accordance with the formula in subclause 3 (3) of Schedule 6 to the Regulations and using the factors in column 3 of the table in clause 4 of Schedule 6 to those Regulations as if the references to ‘minimal deferral period for lump sum’ in subclause 3 (3) and the table in clause 4 are references to ‘period until the person attains the minimum age for retirement’. If the person has already reached the minimum age for retirement or is within 1 month of that age, F is taken to be 1. |
|  |  | ***PVF*** is the applicable pension valuation factor calculated in accordance with the formula in subclause 2 (2) of Schedule 4 to the Regulations and using the factors set out in clause 4 of Schedule 4 to those Regulations at the later of the age at the relevant date and minimum age for retirement as if the references in subclause 2 (2) to ‘member spouse’s age’ are references to ‘greater of member spouse’s age and the minimum age for retirement at relevant date (in completed years)’ and the reference in column 1 of the table in clause 4 to ‘Age at relevant date (in completed years)’ is a reference to ‘Greater of member spouse’s age and the minimum age for retirement at relevant date (in completed years)’. |
|  |  | ***RVF*** is the applicable reversion valuation factor set out in clause 7 of Schedule 2 to the Regulations. |
| 4 | The component of an interest that a person, who has resigned and elected to receive a cash benefit and a deferred pension under subsection 46 (3) of the SS Act, has as a revised scheme member in the superannuation scheme established by the SS Act, being the component consisting of the deferred pension that the person has elected to receive under subsection 46 (3) of the SS Act. | The formula:  ***DP × F × (PVF + RVF × .6667)***  where:  ***DP*** is the annual amount of the person’s deferred pension under subsection 46 (3) of the SS Act at the relevant date, adjusted under subsection 47 (9) of that Act as for a member electing to receive the deferred pension at the later of the date of attaining the minimum age for retirement and the relevant date and, adjusted as required by the SS Act. |
|  |  | ***F*** is the applicable discount valuation factor calculated in accordance with the formula in subclause 3 (3) of Schedule 6 to the Regulations and using the factors in column 3 of the table in clause 4 of Schedule 6 to those Regulations as if the references to ‘minimal deferral period for lump sum’ in subclause 3 (3) and the table in clause 4 are references to ‘period until the person attains the minimum age for retirement’. If the person has already reached the minimum age for retirement or is within 1 month of that age, F is taken to be 1. |
|  |  | ***PVF*** is the applicable pension valuation factor calculated in accordance with the formula in subclause 2 (2) of Schedule 4 to the Regulations and using the factors set out in clause 4 of Schedule 4 to those Regulations at the later of the age at the relevant date and minimum age for retirement as if the references in subclause 2 (2) to ‘member spouse’s age’ are references to ‘greater of member spouse’s age and the minimum age for retirement at relevant date (in completed years)’ and the reference in column 1 of the table in clause 4 to ‘Age at relevant date (in completed years)’ is a reference to ‘Greater of member spouse’s age and the minimum age for retirement at relevant date (in completed years)’. |
|  |  | ***RVF*** is the applicable reversion valuation factor set out in clause 7 of Schedule 2 to the Regulations. |
| 5 | An interest, or a component of an interest, that a person, who has been retrenched and elected to receive a deferred pension under paragraph 44 (1) (b) of the SS Act or who is determined to be entitled to a deferred pension under subsection 44 (2) of the SS Act, has as a revised scheme member in the superannuation scheme established by the SS Act, consisting of the deferred pension that the person is entitled to receive under paragraph 44 (1) (b) or subsection 44 (2) of the SS Act. | The formula:  ***DP × F × (PVF + RVF × .6667)***  where:  ***DP*** is the annual amount of the person’s deferred pension under paragraph 44 (1) (b) or subsection 44 (2) of the SS Act at the relevant date, adjusted under subsection 47 (9) of that Act as for a member electing to receive the deferred pension at the later of the date of attaining the minimum age for retirement and the relevant date and, adjusted as required by the SS Act.  ***F*** is the applicable discount valuation factor calculated in accordance with the formula in subclause 3 (3) of Schedule 6 to the Regulations and using the factors in column 3 of the table in clause 4 of Schedule 6 to those Regulations as if the references to ‘minimal deferral period for lump sum’ in subclause 3 (3) and the table in clause 4 are references to ‘period until the person attains the minimum age for retirement’. If the person has already reached the minimum age for retirement or is within 1 month of that age, F is taken to be 1. |
|  |  | ***PVF*** is the applicable pension valuation factor calculated in accordance with the formula in subclause 2 (2) of Schedule 4 to the Regulations and using the factors set out in clause 4 of Schedule 4 to those Regulations at the later of the age at the relevant date and minimum age for retirement as if the references in subclause 2 (2) to ‘member spouse’s age’ are references to ‘greater of member spouse’s age and the minimum age for retirement at relevant date (in completed years)’ and the reference in column 1 of the table in clause 4 to ‘Age at relevant date (in completed years)’ is a reference to ‘Greater of member spouse’s age and the minimum age for retirement at relevant date (in completed years)’. |
|  |  | ***RVF*** is the applicable reversion valuation factor set out in clause 7 of Schedule 2 to the Regulations. |
| 6 | An interest, or a component of an interest, that a person has as a revised scheme member in the superannuation scheme established by the SS Act if the person was appointed for a term of years to a statutory office and before attaining the minimum age for retirement ceases to be an officer on not being re‑appointed to that statutory office, and has elected to receive a deferred pension under paragraph 44 (1) (b) of the SS Act or who is determined to be entitled to a deferred pension under subsection 44 (2) of the SS Act, consisting of the deferred pension that the person is entitled to receive under paragraph 44 (1) (b) or subsection 44 (2) of the SS Act. | The formula:  ***DP × F × (PVF + RVF × .6667)***  where:  ***DP*** is the annual amount of the person’s deferred pension under paragraph 44 (1) (b) or subsection 44 (2) of the SS Act at the relevant date adjusted under subsection 47 (9) of that Act as for a member electing to receive the deferred pension at the later of the date of attaining the minimum age for retirement and the relevant date and, adjusted as required by the SS Act.  ***F*** is the applicable discount valuation factor calculated in accordance with the formula in subclause 3 (3) of Schedule 6 to the Regulations and using the factors in column 3 of the table in clause 4 of Schedule 6 to those Regulations as if the references to ‘minimal deferral period for lump sum’ in subclause 3 (3) and the table in clause 4 are references to ‘period until the person attains the minimum age for retirement’. If the person has already reached the minimum age for retirement or is within 1 month of that age, F is taken to be 1. |
|  |  | ***PVF*** is the applicable pension valuation factor calculated in accordance with the formula in subclause 2 (2) of Schedule 4 to the Regulations and using the factors set out in clause 4 of Schedule 4 to those Regulations at the later of the age at the relevant date and minimum age for retirement as if the references in subclause 2 (2) to ‘member spouse’s age’ are references to ‘greater of member spouse’s age and the minimum age for retirement at relevant date (in completed years)’ and the reference in column 1 of the table in clause 4 to ‘Age at relevant date (in completed years)’ is a reference to ‘Greater of member spouse’s age and the minimum age for retirement at relevant date (in completed years)’. |
|  |  | ***RVF*** is the applicable reversion valuation factor set out in clause 7 of Schedule 2 to the Regulations. |
| 7 | An interest, or a component of an interest, that a person who has become an exempt officer has as a revised scheme member in the superannuation scheme established by the SS Act, consisting of the deferred pension that the person is entitled to receive under subsection 61A (1) of the SS Act. | The formula:  ***DP × F × (PVF + RVF × .6667)***  where:  ***DP*** is the annual amount of the person’s deferred pension under subsection 61A (1) of the SS Act at the relevant date adjusted under subsection 47 (9) of that Act as for a member electing to receive the deferred pension at the later of the date of attaining the minimum age for retirement and the relevant date and, adjusted as required by the SS Act. |
|  |  | ***F*** is the applicable discount valuation factor calculated in accordance with the formula in subclause 3 (3) of Schedule 6 to the Regulations and using the factors in column 3 of the table in clause 4 of Schedule 6 to those Regulations as if the references to ‘minimal deferral period for lump sum’ in subclause 3 (3) and the table in clause 4 are references to ‘period until the person attains the minimum age for retirement’. If the person has already reached the minimum age for retirement or is within 1 month of that age, F is taken to be 1. |
|  |  | ***PVF*** is the applicable pension valuation factor calculated in accordance with the formula in subclause 2 (2) of Schedule 4 to the Regulations and using the factors set out in clause 4 of Schedule 4 to those Regulations at the later of the age at the relevant date and minimum age for retirement as if the references in subclause 2 (2) to ‘member spouse’s age’ are references to ‘greater of member spouse’s age and the minimum age for retirement at relevant date (in completed years)’ and the reference in column 1 of the table in clause 4 to ‘Age at relevant date (in completed years)’ is a reference to ‘Greater of member spouse’s age and the minimum age for retirement at relevant date (in completed years)’. |
|  |  | ***RVF*** is the applicable reversion valuation factor set out in clause 7 of Schedule 2 to the Regulations. |
| 8 | An interest, or a component of an interest, that a person, who following a change in his or her employment, is entitled to a deferred retirement benefit under subsection 5 (1) of the Portability Act and has not made an election under subsection 7 (7) of the Portability Act, has as a revised scheme member in the superannuation scheme established by the SS Act, consisting of the deferred pension that the person is entitled to receive under the Portability Act. | The formula:  ***DP × F × (PVF + RVF × .6667)***  where:  ***DP*** is the annual amount of the pension that is the person’s deferred retirement benefit determined under section 6 of the Portability Act at the relevant date adjusted under subsection 7 (6) of that Act as for a member electing to receive the deferred pension at the later of the date of attaining the minimum age for retirement and the relevant date and, adjusted as required by the SS Act or the Portability Act. |
|  |  | ***F*** is the applicable discount valuation factor calculated in accordance with the formula in subclause 3 (3) of Schedule 6 to the Regulations and using the factors in column 3 of the table in clause 4 of Schedule 6 to those Regulations as if the references to ‘minimal deferral period for lump sum’ in subclause 3 (3) and the table in clause 4 are references to ‘period until the person attains the minimum age for retirement’. If the person has already reached the minimum age for retirement or is within 1 month of that age, F is taken to be 1. |
|  |  | ***PVF*** is the applicable pension valuation factor calculated in accordance with the formula in subclause 2 (2) of Schedule 4 to the Regulations and using the factors set out in clause 4 of Schedule 4 to those Regulations at the later of the age at the relevant date and minimum age for retirement as if the references in subclause 2 (2) to ‘member spouse’s age’ are references to ‘greater of member spouse’s age and the minimum age for retirement at relevant date (in completed years)’ and the reference in column 1 of the table in clause 4 to ‘Age at relevant date (in completed years)’ is a reference to ‘Greater of member spouse’s age and the minimum age for retirement at relevant date (in completed years)’. |
|  |  | ***RVF*** is the applicable reversion valuation factor set out in clause 7 of Schedule 2 to the Regulations. |
| 9 | The component of an interest that a person who, becoming entitled on a change to his or her employment to a deferred retirement benefit under the Portability Act, subsequently terminated his or her employment prior to attaining the minimum age for retirement on a ground other than disability or death and elected a benefit under subsection 7 (7) of the Portability Act, has as a revised scheme member in the superannuation scheme established by the SS Act, being the component consisting of the deferred pension that the person is entitled to receive under the Portability Act. | The formula:  ***DP × F × (PVF + RVF × .6667)***  where:  ***DP*** is the annual amount of the pension that is the person’s deferred retirement benefit determined under paragraph 7 (7) (b) of the Portability Act at the relevant date adjusted under subsection 7 (6) of that Act as for a member electing to receive the deferred pension at the later of the date of attaining the minimum age for retirement and the relevant date and, adjusted as required by the SS Act or the Portability Act.  ***F*** is the applicable discount valuation factor calculated in accordance with the formula in subclause 3 (3) of Schedule 6 to the Regulations and using the factors in column 3 of the table in clause 4 of Schedule 6 to those Regulations as if the references to ‘minimal deferral period for lump sum’ in subclause 3 (3) and the table in clause 4 are references to ‘period until the person attains the minimum age for retirement’. If the person has already reached the minimum age for retirement or is within 1 month of that age, F is taken to be 1. |
|  |  | ***PVF*** is the applicable pension valuation factor calculated in accordance with the formula in subclause 2 (2) of Schedule 4 to the Regulations and using the factors set out in clause 4 of Schedule 4 to those Regulations at the later of the age at the relevant date and minimum age for retirement as if the references in subclause 2 (2) to ‘member spouse’s age’ are references to ‘greater of member spouse’s age and the minimum age for retirement at relevant date (in completed years)’ and the reference in column 1 of the table in clause 4 to ‘Age at relevant date (in completed years)’ is a reference to ‘Greater of member spouse’s age and the minimum age for retirement at relevant date (in completed years)’. |
|  |  | ***RVF*** is the applicable reversion valuation factor set out in clause 7 of Schedule 2 to the Regulations. |
| 10 | The component of an interest that a person, who:  (a) has elected under subsection 61 (1) of the SS Act to transfer from the revised scheme into the new scheme; and  (b) has elected under subsection 61 (2A) of the SS Act to receive a cash benefit and a reduced deferred pension;  has as a revised scheme member in the superannuation scheme established by the SS Act, being the component consisting of the reduced deferred pension. | The formula:  ***DP × F × (PVF + RVF × .6667)***  where:  ***DP*** is the annual amount of the person’s deferred pension under subsection 61 (2A) of the SS Act at the relevant date adjusted under subsection 47 (9) of that Act as for a member electing to receive the deferred pension at the later of the date of attaining the minimum age for retirement and the relevant date and, adjusted as required by the SS Act.  ***F*** is the applicable discount valuation factor calculated in accordance with the formula in subclause 3 (3) of Schedule 6 to the Regulations and using the factors in column 3 of the table in clause 4 of Schedule 6 to those Regulations as if the references to ‘minimal deferral period for lump sum’ in subclause 3 (3) and the table in clause 4 are references to ‘period until the person attains the minimum age for retirement’. If the person has already reached the minimum age for retirement or is within 1 month of that age, F is taken to be 1. |
|  |  | ***PVF*** is the applicable pension valuation factor calculated in accordance with the formula in subclause 2 (2) of Schedule 4 to the Regulations and using the factors set out in clause 4 of Schedule 4 to those Regulations at the later of the age at the relevant date and minimum age for retirement as if the references in subclause 2 (2) to ‘member spouse’s age’ are references to ‘greater of member spouse’s age and the minimum age for retirement at relevant date (in completed years)’ and the reference in column 1 of the table in clause 4 to ‘Age at relevant date (in completed years)’ is a reference to ‘Greater of member spouse’s age and the minimum age for retirement at relevant date (in completed years)’. |
|  |  | ***RVF*** is the applicable reversion valuation factor set out in clause 7 of Schedule 2 to the Regulations. |
| 11 | An interest, or a component of an interest, that a person:  (a) who has elected under subsection 61 (1) of the SS Act to transfer from the revised scheme into the new scheme; and  (b) who is subsequently retrenched and under the operation of subsection 61 (9) of the SS Act is entitled to receive a deferred pension under paragraph 44 (1) (b) or | The formula:  ***DP × F × (PVF + RVF × .6667)***  where:  ***DP*** is the annual amount of the person’s deferred pension under paragraph 44 (1) (b) or subsection 44 (2) of the SS Act at the relevant date adjusted under subsection 47 (9) of that Act as for a member electing to receive the deferred pension at the later of the date of attaining the minimum age for retirement and the relevant date and, adjusted as required by the SS Act. |
|  | subsection 44 (2) of the SS Act;  has as a revised scheme member in the superannuation scheme established by the SS Act, consisting of the deferred pension or the deferred benefit to which the person is entitled under paragraph 44 (1) (b) or subsection 44 (2) of the SS Act. | ***F*** is the applicable discount valuation factor calculated in accordance with the formula in subclause 3 (3) of Schedule 6 to the Regulations and using the factors in column 3 of the table in clause 4 of Schedule 6 to those Regulations as if the references to ‘minimal deferral period for lump sum’ in subclause 3 (3) and the table in clause 4 are references to ‘period until the person attains the minimum age for retirement’. If the person has already reached the minimum age for retirement or is within 1 month of that age, F is taken to be 1. |
|  |  | ***PVF*** is the applicable pension valuation factor calculated in accordance with the formula in subclause 2 (2) of Schedule 4 to the Regulations and using the factors set out in clause 4 of Schedule 4 to those Regulations at the later of the age at the relevant date and minimum age for retirement as if the references in subclause 2 (2) to ‘member spouse’s age’ are references to ‘greater of member spouse’s age and the minimum age for retirement at relevant date (in completed years)’ and the reference in column 1 of the table in clause 4 to ‘Age at relevant date (in completed years)’ is a reference to ‘Greater of member spouse’s age and the minimum age for retirement at relevant date (in completed years)’. |
|  |  | ***RVF*** is the applicable reversion valuation factor set out in clause 7 of Schedule 2 to the Regulations. |
| 12 | The component of an interest that a person, who has elected under subsection 61 (1) of the SS Act to transfer from the revised scheme into the new scheme but has not been subsequently retrenched and has not made an election under subsection 61 (2A) of the SS | The formula:  ***DP × F × (PVF + RVF × .6667)***  where:  ***DP*** is the annual amount of the person’s deferred pension under subsection 61 (2) of the SS Act at the relevant date adjusted under subsection 47 (9) of that Act as for a member electing to receive the deferred |
|  | Act, has as a revised scheme member in the superannuation scheme established by the SS Act, being the component consisting of the deferred pension to which the person is entitled under subsection 61 (2) of the SS Act. | pension at the later of the date of attaining the minimum age for retirement and the relevant date and, adjusted as required by the SS Act.  ***F*** is the applicable discount valuation factor calculated in accordance with the formula in subclause 3 (3) of Schedule 6 to the Regulations and using the factors in column 3 of the table in clause 4 of Schedule 6 to those Regulations as if the references to ‘minimal deferral period for lump sum’ in subclause 3 (3) and the table in clause 4 are references to ‘period until the person attains the minimum age for retirement’. If the person has already reached the minimum age for retirement or is within 1 month of that age, F is taken to be 1. |
|  |  | ***PVF*** is the applicable pension valuation factor calculated in accordance with the formula in subclause 2 (2) of Schedule 4 to the Regulations and using the factors set out in clause 4 of Schedule 4 to those Regulations at the later of the age at the relevant date and minimum age for retirement as if the references in subclause 2 (2) to ‘member spouse’s age’ are references to ‘greater of member spouse’s age and the minimum age for retirement at relevant date (in completed years)’ and the reference in column 1 of the table in clause 4 to ‘Age at relevant date (in completed years)’ is a reference to ‘Greater of member spouse’s age and the minimum age for retirement at relevant date (in completed years)’. |
|  |  | ***RVF*** is the applicable reversion valuation factor set out in clause 7 of Schedule 2 to the Regulations. |
| 13 | The component of an interest that a person, who:  (a) has elected under subsection 61 (5) of the SS Act to transfer from the revised scheme into the Transport Superannuation Fund; and  (b) has elected under paragraph 61 (5) (b) of the SS Act to receive a cash benefit and a reduced deferred pension;  had as a revised scheme member in the superannuation scheme established by the SS Act, being the component consisting of the reduced deferred pension. | The formula:  ***DP × F × (PVF + RVF × .6667)***  where:  ***DP*** is the annual amount of the person’s deferred pension under paragraph 61 (5) (b) of the SS Act at the relevant date adjusted under subsection 47 (9) of that Act as for a member electing to receive the deferred pension at the later of the date of attaining the minimum age for retirement and the relevant date and, adjusted as required by the SS Act.  ***F*** is the applicable discount valuation factor calculated in accordance with the formula in subclause 3 (3) of Schedule 6 to the Regulations and using the factors in column 3 of the table in clause 4 of Schedule 6 to those Regulations as if the references to ‘minimal deferral period for lump sum’ in subclause 3 (3) and the table in clause 4 are references to ‘period until the person attains the minimum age for retirement’. If the person has already reached the minimum age for retirement or is within 1 month of that age, F is taken to be 1. |
|  |  | ***PVF*** is the applicable pension valuation factor calculated in accordance with the formula in subclause 2 (2) of Schedule 4 to the Regulations and using the factors set out in clause 4 of Schedule 4 to those Regulations at the later of the age at the relevant date and minimum age for retirement as if the references in subclause 2 (2) to ‘member spouse’s age’ are references to ‘greater of member spouse’s age and the minimum age for retirement at relevant date (in completed years)’ and the reference in column 1 of the table in clause 4 to ‘Age at relevant date (in completed years)’ is a reference to ‘Greater of member spouse’s age and the minimum age for retirement at relevant date (in completed years)’. |
|  |  | ***RVF*** is the applicable reversion valuation factor set out in clause 7 of Schedule 2 to the Regulations. |
| 14 | An interest, or a component of an interest, that a person:  (a) who has elected to transfer from the revised scheme into the Transport Superannuation Fund; and  (b) who is subsequently retrenched and under the operation of subsection 61 (10) of the SS Act elects to receive a deferred pension under paragraph 44 (1) (b) or subsection 44 (2) of the SS Act;  has as a revised scheme member in the superannuation scheme established by the SS Act, consisting of the deferred pension to which the person is entitled under paragraph 44 (1) (b) or subsection 44 (2) of the SS Act. | The formula:  ***DP × F × (PVF + RVF × .6667)***  where:  ***DP*** is the annual amount of the person’s deferred pension under paragraph 44 (1) (b) or subsection 44 (2) of the SS Act at the relevant date adjusted under subsection 47 (9) of that Act as for a member electing to receive the deferred pension at the later of the date of attaining the minimum age for retirement and the relevant date and, adjusted as required by the SS Act.  ***F*** is the applicable discount valuation factor calculated in accordance with the formula in subclause 3 (3) of Schedule 6 to the Regulations and using the factors in column 3 of the table in clause 4 of Schedule 6 to those Regulations as if the references to ‘minimal deferral period for lump sum’ in subclause 3 (3) and the table in clause 4 are references to ‘period until the person attains the minimum age for retirement’. If the person has already reached the minimum age for retirement or is within 1 month of that age, F is taken to be 1. |
|  |  | ***PVF*** is the applicable pension valuation factor calculated in accordance with the formula in subclause 2 (2) of Schedule 4 to the Regulations and using the factors set out in clause 4 of Schedule 4 to those Regulations at the later of the age at the relevant date and minimum age for retirement as if the references in subclause 2 (2) to ‘member spouse’s age’ are references to ‘greater of member spouse’s age and the minimum age for retirement at relevant date (in completed years)’ and the reference in column 1 of the table in clause 4 to ‘Age at relevant date (in completed years)’ is a reference to ‘Greater of member spouse’s age and the minimum age for retirement at relevant date (in completed years)’. |
|  |  | ***RVF*** is the applicable reversion valuation factor set out in clause 7 of Schedule 2 to the Regulations. |
| 15 | A component of an interest that a person, who has elected under subsection 61 (5) of SS Act to transfer from the revised scheme into the Transport Superannuation Fund but has not been subsequently retrenched and has not made an election under paragraph 61 (5) (b) of the SS Act, has as a revised scheme member in the superannuation scheme established by the SS Act, being the component consisting of the deferred pension to which the person is entitled under paragraph 61 (5) (a) of the SS Act. | The formula:  ***DP × F × (PVF + RVF × .6667)***  where:  ***DP*** is the annual amount of the person’s deferred pension under paragraph 61 (5) (a) of the SS Act at the relevant date adjusted under subsection 47 (9) of that Act as for a member electing to receive the deferred pension at the later of the date of attaining the minimum age for retirement and the relevant date and, adjusted as required by the SS Act.  ***F*** is the applicable discount valuation factor calculated in accordance with the formula in subclause 3 (3) of Schedule 6 to the Regulations and using the factors in column 3 of the table in clause 4 of Schedule 6 to those Regulations as if the references to ‘minimal deferral period for lump sum’ in subclause 3 (3) and the table in clause 4 are references to ‘period until the person attains the minimum age for retirement’. If the person has already reached the minimum age for retirement or is within 1 month of that age, F is taken to be 1. |
|  |  | ***PVF*** is the applicable pension valuation factor calculated in accordance with the formula in subclause 2 (2) of Schedule 4 to the Regulations and using the factors set out in clause 4 of Schedule 4 to those Regulations at the later of the age at the relevant date and minimum age for retirement as if the references in subclause 2 (2) to ‘member spouse’s age’ are references to ‘greater of member spouse’s age and the minimum age for retirement at relevant date (in completed years)’ and the reference in column 1 of the table in clause 4 to ‘Age at relevant date (in completed years)’ is a reference to ‘Greater of member spouse’s age and the minimum age for retirement at relevant date (in completed years)’. |
|  |  | ***RVF*** is the applicable reversion valuation factor set out in clause 7 of Schedule 2 to the Regulations. |
| 16 | The component of an interest that a person, who became eligible to be a member of 1 of the schemes listed below and under subsection 69 (3) of the SS Act elected to cease to be a contributor, has under subsection 69 (4) or (5) of that Act as a revised scheme member in the superannuation scheme established by the SS Act, being the component consisting of the deferred pension that the person is entitled to receive under subsection 69 (4) or (5) of the SS Act. | The formula:  ***DP × F × (PVF + RVF × .6667)***  where:  ***DP*** is the annual amount of the person’s deferred pension under subsection 69 (4) or (5) of the SS Act at the relevant date adjusted under subsection 47 (9) of that Act as for a member electing to receive the deferred pension at the later of the date of attaining the minimum age for retirement and the relevant date and, adjusted as required by the SS Act.  ***F*** is the applicable discount valuation |
|  | **Schemes**  Transport Superannuation Fund  Hospitals Superannuation Fund  Local Authorities Superannuation Fund  Emergency Services Superannuation Fund  State Casual Employees Superannuation Fund  Melbourne and Metropolitan Board of Works Superannuation Fund  Gas and Fuel Corporation of Victoria Superannuation Fund | factor calculated in accordance with the formula in subclause 3 (3) of Schedule 6 to the Regulations and using the factors in column 3 of the table in clause 4 of Schedule 6 to those Regulations as if the references to ‘minimal deferral period for lump sum’ in subclause 3 (3) and the table in clause 4 are references to ‘period until the person attains the minimum age for retirement’. If the person has already reached the minimum age for retirement or is within 1 month of that age, F is taken to be 1.  ***PVF*** is the applicable pension valuation factor calculated in accordance with the formula in subclause 2 (2) of Schedule 4 to the Regulations and using the factors set out in clause 4 of Schedule 4 to those |
|  | State Electricity Commission Superannuation Fund  Superannuation Schemes For Australian Universities | Regulations at the later of the age at the relevant date and minimum age for retirement as if the references in subclause 2 (2) to ‘member spouse’s age’ are references to ‘greater of member |
|  | GIO Personal Superannuation Fund  GIO Staff Superannuation Plan | spouse’s age and the minimum age for retirement at relevant date (in completed years)’ and the reference in column 1 of the table in clause 4 to ‘Age at relevant date (in completed years)’ is a reference to ‘Greater of member spouse’s age and the minimum age for retirement at relevant date (in completed years)’. |
|  |  | ***RVF*** is the applicable reversion valuation factor set out in clause 7 of Schedule 2 to the Regulations. |
| 17 | The component of an interest that a person:  (a) whose employment has been terminated under section 33 of the PSME Act or under subsection 81A (6) or (7) of the **Public Sector Management Act 1992 (Vic)**; and  (b) who has elected to receive a deferred retirement benefit under paragraph 69B (3) (b) of the SS Act;  has as a revised scheme member in the superannuation scheme established by the SS Act, being the component consisting of the deferred retirement benefit that the person has elected to receive under paragraph 69B (3) (b) of the SS Act. | The formula:  ***DP × F × (PVF + RVF × .6667)***  where:  ***DP*** is the annual amount of the person’s deferred retirement benefit under paragraph 69B (3) (b) of the SS Act at the relevant date adjusted under subsection 47 (9) of that Act as for a member electing to receive the deferred pension at the later of the date of attaining the minimum age for retirement and the relevant date and, adjusted as required by the SS Act.  ***F*** is the applicable discount valuation factor calculated in accordance with the formula in subclause 3 (3) of Schedule 6 to the Regulations and using the factors in column 3 of the table in clause 4 of Schedule 6 to those Regulations as if the references to ‘minimal deferral period for lump sum’ in subclause 3 (3) and the table in clause 4 are references to ‘period until the person attains the minimum age for retirement’. If the person has already reached the minimum age for retirement or is within 1 month of that age, F is taken to be 1. |
|  |  | ***PVF*** is the applicable pension valuation factor calculated in accordance with the formula in subclause 2 (2) of Schedule 4 to the Regulations and using the factors set out in clause 4 of Schedule 4 to those Regulations at the later of the age at the relevant date and minimum age for retirement as if the references in subclause 2 (2) to ‘member spouse’s age’ are references to ‘greater of member spouse’s age and the minimum age for retirement at relevant date (in completed years)’ and the reference in column 1 of the table in clause 4 to ‘Age at relevant date (in completed years)’ is a reference to ‘Greater of member spouse’s age and the minimum age for retirement at relevant date (in completed years)’. |
|  |  | ***RVF*** is the applicable reversion valuation factor set out in clause 7 of Schedule 2 to the Regulations. |
| 18 | The component of an interest that a person:  (a) whose employment has been terminated under section 33 of the PSME Act or under subsection 81A (6) or (7) of the **Public Sector Management Act 1992 (Vic)**; and  (b) who has not elected to receive a deferred retirement benefit under paragraph 69B (3) (b) of the SS Act;  has as a revised scheme member in the superannuation scheme established by the SS Act, being the component consisting of the deferred pension to which the person is entitled under subsection 61A (1) of the SS Act. | The formula:  ***DP × F × (PVF + RVF × .6667)***  where:  ***DP*** is the annual amount of the person’s deferred pension under subsection 61A (1) of the SS Act at the relevant date adjusted under subsection 47 (9) of that Act as for a member electing to receive the deferred pension at the later of the date of attaining the minimum age for retirement and the relevant date and, adjusted as required by the SS Act.  ***F*** is the applicable discount valuation factor calculated in accordance with the formula in subclause 3 (3) of Schedule 6 to the Regulations and using the factors in column 3 of the table in clause 4 of Schedule 6 to those Regulations as if the references to ‘minimal deferral period for lump sum’ in subclause 3 (3) and the table in clause 4 are references to ‘period until the person attains the minimum age for retirement’. If the person has already reached the minimum age for retirement or is within 1 month of that age, F is taken to be 1. |
|  |  | ***PVF*** is the applicable pension valuation factor calculated in accordance with the formula in subclause 2 (2) of Schedule 4 to the Regulations and using the factors set out in clause 4 of Schedule 4 to those Regulations at the later of the age at the relevant date and minimum age for retirement as if the references in subclause 2 (2) to ‘member spouse’s age’ are references to ‘greater of member spouse’s age and the minimum age for retirement at relevant date (in completed years)’ and the reference in column 1 of the table in clause 4 to ‘Age at relevant date (in completed years)’ is a reference to ‘Greater of member spouse’s age and the minimum age for retirement at relevant date (in completed years)’. |
|  |  | ***RVF*** is the applicable reversion valuation factor set out in clause 7 of Schedule 2 to the Regulations. |

Part 3 Victorian State Employees Retirement Benefits Scheme

1 Definitions

In this Part:

***Emergency Services Superannuation Board*** means the Emergency Services Superannuation Board established under subsection 5 (1) of the **Emergency Services Superannuation Act 1986 (Vic)**.

***SERB Act*** means the **State Employees Retirement Benefits Act 1979 (Vic)**.

***SS Act*** means the **State Superannuation Act 1988 (Vic)**.

***Transport Superannuation Fund***means the Transport Superannuation Fund referred to in subsection 61 (5) of the SS Act.

2 Methods and factors for interests of members of superannuation scheme established by SERB Act

For an interest, or a component of an interest, of a member that is in the growth phase in the superannuation scheme established by the SERB Act and 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 approval.

| Item | Interest in the growth phase | Method or factor |
| --- | --- | --- |
| 1 | An interest that a person has as a member of the superannuation scheme established by the SERB Act, other than where he or she has:  (a) retired (including on the grounds of disability); or  (b) resigned; or | If the person has not attained the age of 55 years — the greatest lump sum that would be available for the person to transfer to another complying superannuation fund at the relevant date, on the person’s resignation under the SERB Act, if no deduction had been made in respect of the person’s surcharge debt under subsection 74CA (4) of the SERB Act. |
|  | (c) been retrenched and elected to be entitled to deferred retirement benefits under section 38 of the SERB Act; or  (d) become an exempt officer within the meaning in subsection 2 (1) of the SERB Act; or | If the person has attained the age of 55 years — the lump sum that would be available for the person to transfer to another complying superannuation fund at the relevant date, on the person’s retirement through age under the SERB Act, if no deduction had been made in respect of the person’s surcharge debt under subsection 74CA (4) of the SERB Act. |
| (e) following a change in his or her employment, become entitled to a deferred retirement benefit under the Portability Act; or |  |
|  | (f) elected to transfer to the SS Fund or to the Transport Superannuation Fund under subsection 33 (6) of the SERB Act; or |  |
|  | (g) become entitled to benefits under subsection 77 (1) of the SERB Act on ceasing to be an employee of a water authority so as to become an employee of another water authority; or  (h) elected under subsection 22A (3) of the SERB Act to cease to contribute in accordance with that Act. |  |
|  | For this item, a member shall not be taken to have been retrenched or to have resigned or retired before they have applied for the relevant benefit and satisfied the requirements of the Emergency Services Superannuation Board to establish their entitlement.  For this item, any cessation of employment is to be disregarded if the member ceased to be a permanent employee but within 6 months again became an employee and made an election under subsection 21A (4) of the SERB Act. |  |
| 2 | The interest that a person, who became eligible to be a member of 1 of the schemes listed below and, under paragraph 22A (3) (a) of the SERB Act, elected to cease to contribute in accordance with the provisions of that Act and to be entitled to deferred retirement benefits under paragraph 22A (4) (a) of that Act, has as a member of the superannuation scheme established by the SERB Act. | The formula:  ***DLS + [DP × F × (PVF + RVF × .6667)]***  where:  ***DLS*** is the amount of the lump sum to which the person would be entitled if he or she were to convert the lump sum part of the person’s deferred retirement benefit determined under section 6 of the Portability Act at the relevant date to a present lump sum under subsection 5 (2A) of the Portability Act, adjusted as required by the SERB Act or the Portability Act. |
|  | **Schemes**  State Superannuation Fund | ***DP*** is the annual amount of the pension that is part of the person’s deferred retirement benefit determined under section |
|  | Transport Superannuation Fund  Hospitals Superannuation Fund  Local Authorities Superannuation Fund  Emergency Services Superannuation Fund | 6 of the Portability Act at the relevant date for a member electing to receive the deferred pension at the later of the age of 55 years and the relevant date and, adjusted as required by the SERB Act or Portability Act.  ***F*** is the applicable discount valuation factor calculated in accordance with the formula in subclause 3 (3) of Schedule 6 to |
|  | State Casual Employees Superannuation Fund  Melbourne and Metropolitan Board of Works Superannuation Fund  Gas and Fuel Corporation of Victoria Superannuation Fund  State Electricity Commission Superannuation Fund  Superannuation Schemes For Australian Universities  Zoological Board of Victoria Superannuation Fund | the Regulations and using the factors in column 3 of the table in clause 4 of Schedule 6 to those Regulations as if the references to ‘minimal deferral period for lump sum’ in subclause 3 (3) and the table in clause 4 are references to ‘period until the person attains age 55’. If the person has already reached age 55 or is within 1 month of that age, F is taken to be 1.  ***PVF*** is the applicable pension valuation factor calculated in accordance with the formula in subclause 2 (2) of Schedule 4 to the Regulations and using the factors set out in clause 4 of Schedule 4 to those Regulations at the later of the age at the relevant date and age 55 as if the references |
|  |  | in subclause 2 (2) to ‘member spouse’s age’ are references to ‘greater of member spouse’s age at relevant date (in completed years) and age 55’ and the reference in column 1 of the table in clause 4 to ‘Age at relevant date (in completed years)’ is a reference to ‘Greater of member spouse’s age at relevant date (in completed years) and age 55’. |
|  |  | ***RVF*** is the applicable reversion valuation factor set out in clause 7 of Schedule 2 to the Regulations. |
| 3 | The component of an interest that a person, who became eligible to be a member of 1 of the schemes listed below and who, after electing under paragraph 22A (3) (a) of the SERB Act to cease to contribute in accordance with the provisions of that Act and to be entitled to deferred retirement benefits under paragraph 22A (4) (a) of that Act terminated his or her employment prior to attaining the minimum age for retirement on a ground other than disability or death, has as a member of the superannuation scheme established by the SERB Act, being the component consisting of a deferred lump sum benefit and the deferred pension benefit that the person has elected to receive under paragraph 22A (4) (a) of the SS Act. | The formula:  ***DLS + [DP × F × (PVF + RVF × .6667)]***  where:  ***DLS*** is the amount of the lump sum to which the person would be entitled if he or she were to convert the lump sum part of the person’s deferred retirement benefit determined under paragraph 7 (7) (b) of the Portability Act at the relevant date to a present lump sum under subsection 7 (7A) of the Portability Act, adjusted as required by the SERB Act or the Portability Act.  ***DP*** is the annual amount of the pension that is part of the person’s deferred retirement benefit determined under section 6 of the Portability Act at the relevant date for a member electing to receive the deferred pension at the later of the age of 55 years and the relevant date and, adjusted as required by the SERB Act or Portability Act.  ***F*** is the applicable discount valuation factor calculated in accordance with the formula in subclause 3 (3) of Schedule 6 to |
|  | **Schemes**  State Superannuation Fund  Transport Superannuation Fund  Hospitals Superannuation Fund  Local Authorities Superannuation Fund  Emergency Services Superannuation Fund  State Casual Employees Superannuation Fund  Melbourne and Metropolitan Board of Works Superannuation Fund | the Regulations and using the factors in column 3 of the table in clause 4 of Schedule 6 to those Regulations as if the references to ‘minimal deferral period for lump sum’ in subclause 3 (3) and the table in clause 4 are references to ‘period until the person attains age 55’. If the person has already reached age 55 or is within 1 month of that age, F is taken to be 1.  ***PVF*** is the applicable pension valuation factor calculated in accordance with the formula in subclause 2 (2) of Schedule 4 to the Regulations and using the factors set out in clause 4 of Schedule 4 to those Regulations at the later of the age at the relevant date and age 55 as if the references in subclause 2 (2) to ‘member spouse’s |
|  | Gas and Fuel Corporation of Victoria Superannuation Fund  State Electricity Commission Superannuation Fund  Superannuation Schemes For Australian Universities  Zoological Board of Victoria Superannuation Fund | age’ are references to ‘greater of member spouse’s age at relevant date (in completed years) and age 55’ and the reference in column 1 of the table in clause 4 to ‘Age at relevant date (in completed years)’ is a reference to ‘Greater of member spouse’s age at relevant date (in completed years) and age 55’.  ***RVF*** is the applicable reversion valuation factor set out in clause 7 of Schedule 2 to the Regulations. |
| 4 | The component of an interest that a person who has resigned and elected under section 38 of the SERB Act to be entitled to deferred retirement benefits in accordance with the provisions of the Portability Act, has as a member of the superannuation scheme established by the SERB Act, being the component consisting of a deferred lump sum benefit and the deferred pension under the Portability Act. | The formula:  ***DLS + [DP × F × (PVF + RVF × .6667)]***  where:  ***DLS*** is the amount of the lump sum to which the person is entitled if he or she converted his or her entitlement to a deferred lump sum under section 6 of the Portability Act to a present lump sum under subsection 38 (2A) of the SERB Act, adjusted as required by the SERB Act or the Portability Act.  ***DP*** is the annual amount of the pension, |
|  |  | being the part of the deferred retirement benefit to which the person is entitled that is a pension, calculated under section 6 of the Portability Act for a member electing to receive the deferred pension at the later of the age of 55 years and the relevant date and, adjusted as required by the SERB Act or Portability Act. |
|  |  | ***F*** is the applicable discount valuation factor calculated in accordance with the formula in subclause 3 (3) of Schedule 6 to the Regulations and using the factors in column 3 of the table in clause 4 of Schedule 6 to those Regulations as if the references to ‘minimal deferral period for lump sum’ in subclause 3 (3) and the table in clause 4 are references to ‘period until the person attains age 55’. If the person has already reached age 55 or is within 1 month of that age, F is taken to be 1. |
|  |  | ***PVF*** is the applicable pension valuation factor calculated in accordance with the formula in subclause 2 (2) of Schedule 4 to the Regulations and using the factors set out in clause 4 of Schedule 4 to those Regulations at the later of the age at the relevant date and age 55 as if the references in subclause 2 (2) to ‘member spouse’s age’ are references to ‘greater of member spouse’s age at relevant date (in completed years) and age 55’ and the reference in column 1 of the table in clause 4 to ‘Age at relevant date (in completed years)’ is a reference to ‘Greater of member spouse’s age at relevant date (in completed years) and age 55’. |
|  |  | ***RVF*** is the applicable reversion valuation factor set out in clause 7 of Schedule 2 to the Regulations. |
| 5 | The component of an interest that a person who has resigned (other than a person who has elected under subsection 38 (1) of the SERB Act to be entitled to deferred retirement benefits in accordance with the provisions of the Portability Act) has as a member of the superannuation scheme established by the SERB Act, being the component consisting of the deferred benefit under paragraph 37 (1) (b) of the SERB Act. | The formula:  ***DLS + [DP × F × (PVF + RVF × .6667)]***  where:  ***DLS*** is the amount of the lump sum to which the person is entitled if he or she converted his or her entitlement to a deferred lump sum under paragraph 37 (1) (b) of the SERB Act to a present lump sum under subsection 37 (1B) of the SERB Act, adjusted as required by the SERB Act.  ***DP*** is the annual amount of the pension, to which the person is entitled under |
|  |  | subparagraph 37 (1) (b) (ii) of the SERB Act for a member electing to receive the deferred pension at the later of the age of 55 years and the relevant date and, adjusted as required by the SERB Act or Portability Act. |
|  |  | ***F*** is the applicable discount valuation factor in column 3 of the table in clause 4 of Schedule 6 to the Regulations as if the reference to ‘minimal deferral period for lump sum’ in that table is a reference to ‘time until person attains the age of 55 years’. |
|  |  | ***PVF*** is the applicable pension valuation factor set out in clause 4 of Schedule 4 to the Regulations at age 55 years. |
|  |  | ***RVF*** is the applicable reversion valuation factor set out in clause 7 of Schedule 2 to the Regulations. |
| 6 | An interest, or a component of an interest that a person, who has been retrenched and elected to be entitled to deferred retirement benefits under section 38 of the SERB Act, has as a member of the superannuation scheme established by the SERB Act, consisting of a deferred lump sum benefit and the deferred pension to which the person is entitled under the Portability Act. | The formula:  ***DLS + [DP × F × (PVF + RVF × .6667)]***  where:  ***DLS*** is the amount of the lump sum to which the person is entitled if he or she converted his or her entitlement to a deferred lump sum calculated under section 6 of the Portability Act to a present lump sum under subsection 38 (2A) of the SERB Act, adjusted as required by the SERB Act or the Portability Act. |
|  |  | ***DP*** is the annual amount of the pension, being the part of the deferred retirement benefit to which the person is entitled that is a pension, calculated under section 6 of the Portability Act for a member electing to receive the deferred pension at the later of the age of 55 years and the relevant date and, adjusted as required by the SERB Act or Portability Act. |
|  |  | ***F*** is the applicable discount valuation factor calculated in accordance with the formula in subclause 3 (3) of Schedule 6 to the Regulations and using the factors in column 3 of the table in clause 4 of Schedule 6 to those Regulations as if the references to ‘minimal deferral period for lump sum’ in subclause 3 (3) and the table in clause 4 are references to ‘period until the person attains age 55’. If the person has already reached age 55 or is within 1 month of that age, F is taken to be 1. |
|  |  | ***PVF*** is the applicable pension valuation calculated in accordance with the formula in subclause 2 (2) of Schedule 4 to the Regulations and using the factors set out in clause 4 of Schedule 4 to those Regulations at the later of the age at the relevant date and age 55 as if the references in subclause 2 (2) to ‘member spouse’s age’ are references to ‘greater of member spouse’s age at relevant date (in completed years) and age 55’ and the reference in column 1 of the table in clause 4 to ‘Age at relevant date (in completed years)’ is a reference to ‘Greater of member spouse’s age at relevant date (in completed years) and age 55’. |
|  |  | ***RVF*** is the applicable reversion valuation factor set out in clause 7 of Schedule 2 to the Regulations. |
| 7 | The component of an interest that a person, who has been retrenched and elected to be entitled to deferred retirement benefits under section 37 of the SERB Act, has as a member of the superannuation scheme established by the SERB Act, being the component consisting of the deferred benefit under paragraph 37 (1) (b) of the SERB Act. | The formula:  ***DLS + [DP × F × (PVF + RVF × .6667)]***  where:  ***DLS*** is the amount of the lump sum, to which the person is entitled if he or she converted his or her entitlement to a deferred lump sum calculated under paragraph 37 (1) (b) of the SERB Act to a present lump sum under subsection 37 (1B) of the SERB Act, adjusted as required by the SERB Act. |
|  |  | ***DP*** is the annual amount of the pension, being the part of the deferred retirement benefit to which the person is entitled that is a pension, calculated under paragraph 37 (1) (b) of the SERB Act for a member electing to receive the deferred pension at the later of the age of 55 years and the relevant date and, adjusted as required by the SERB Act. |
|  |  | ***F*** is the applicable discount valuation factor calculated in accordance with the formula in subclause 3 (3) of Schedule 6 to the Regulations and using the factors in column 3 of the table in clause 4 of Schedule 6 to those Regulations as if the references to ‘minimal deferral period for lump sum’ in subclause 3 (3) and the table in clause 4 are references to ‘period until the person attains age 55’. If the person has already reached age 55 or is within 1 month of that age, F is taken to be 1. |
|  |  | ***PVF*** is the applicable pension valuation factor calculated in accordance with the formula in subclause 2 (2) of Schedule 4 to the Regulations and using the factors set out in clause 4 of Schedule 4 to those Regulations at the later of the age at the relevant date and age 55 as if the references in subclause 2 (2) to ‘member spouse’s age’ are references to ‘greater of member spouse’s age at relevant date (in completed years) and age 55’ and the reference in column 1 of the table in clause 4 to ‘Age at relevant date (in completed years)’ is a reference to ‘Greater of member spouse’s age at relevant date (in completed years) and age 55’. |
|  |  | ***RVF*** is the applicable reversion valuation factor set out in clause 7 of Schedule 2 to the Regulations. |
| 8 | An interest, or a component of an interest, that a person, who has become an exempt officer and has not made an election under subsection 7 (7) of the Portability Act, has as a member of the superannuation scheme established by the SERB Act, consisting of a deferred lump sum benefit and the deferred pension to which the person is entitled under the Portability Act. | The formula:  ***DLS + [DP × F × (PVF + RVF × .6667)]***  where:  ***DLS*** is the amount of the lump sum, to which the person is entitled if he or she converted his or her entitlement to a deferred lump sum calculated under section 6 of the Portability Act to a present lump sum under subsection 5 (2A) of the Portability Act, adjusted as required by the SERB Act or the Portability Act. |
|  |  | ***DP*** is the annual amount of the pension, being the part of the deferred retirement benefit to which the person is entitled that is a pension, calculated under subsection 6 (1) of the Portability Act for a member electing to receive the deferred pension at the later of the age of 55 years and the relevant date and, adjusted as required by the SERB Act or Portability Act. |
|  |  | ***F*** is the applicable discount valuation factor calculated in accordance with the formula in subclause 3 (3) of Schedule 6 to the Regulations and using the factors in column 3 of the table in clause 4 of Schedule 6 to those Regulations as if the references to ‘minimal deferral period for lump sum’ in subclause 3 (3) and the table in clause 4 are references to ‘period until the person attains age 55’. If the person has already reached age 55 or is within 1 month of that age, F is taken to be 1. |
|  |  | ***PVF*** is the applicable pension valuation factor calculated in accordance with the formula in subclause 2 (2) of Schedule 4 to the Regulations and using the factors set out in clause 4 of Schedule 4 to those Regulations at the later of the age at the relevant date and age 55 as if the references in subclause 2 (2) to ‘member spouse’s age’ are references to ‘greater of member spouse’s age at relevant date (in completed years) and age 55’ and the reference in column 1 of the table in clause 4 to ‘Age at relevant date (in completed years)’ is a reference to ‘Greater of member spouse’s age at relevant date (in completed years) and age 55’. |
|  |  | ***RVF*** is the applicable reversion valuation factor set out in clause 7 of Schedule 2 to the Regulations. |
| 9 | The component of an interest that a person, who after becoming an exempt officer subsequently terminated his or her employment prior to attaining the minimum age for retirement on a ground other than disability or death and elected a benefit under subsection 7 (7) of the Portability Act, has as a member of the superannuation scheme established by the SERB Act, being the component consisting of the deferred retirement benefit to which the person is entitled under paragraph 7 (7) (b) of the Portability Act. | The formula:  ***DLS + [DP × F × (PVF + RVF × .6667)]***  where:  ***DLS*** is the amount of the lump sum, to which the person is entitled if he or she converted his or her entitlement to a deferred lump sum calculated under paragraph 7 (7) (b) of the Portability Act to a present lump sum under subsection 7 (7A) of the Portability Act, adjusted as required by the SERB Act or the Portability Act.  ***DP*** is the annual amount of the pension, being the part of the deferred retirement benefit to which the person is entitled that is a pension, calculated under section 6 of the Portability Act for a member electing to |
|  |  | receive the deferred pension at the later of the age of 55 years and the relevant date and, adjusted as required by the SERB Act or Portability Act. |
|  |  | ***F*** is the applicable discount valuation factor calculated in accordance with the formula in subclause 3 (3) of Schedule 6 to the Regulations and using the factors in column 3 of the table in clause 4 of Schedule 6 to those Regulations as if the references to ‘minimal deferral period for lump sum’ in subclause 3 (3) and the table in clause 4 are references to ‘period until the person attains the age 55’. If the person has already reached age 55 or is within 1 month of that age, F is taken to be 1. |
|  |  | ***PVF*** is the applicable pension valuation factor calculated in accordance with the formula in subclause 2 (2) of Schedule 4 to the Regulations and using the factors set out in clause 4 of Schedule 4 to those Regulations at the later of the age at the relevant date and age 55 as if the references in subclause 2 (2) to ‘member spouse’s age’ are references to ‘greater of member spouse’s age at relevant date (in completed years) and age 55’ and the reference in column 1 of the table in clause 4 to ‘Age at relevant date (in completed years)’ is a reference to ‘Greater of member spouse’s |
|  |  | age at relevant date (in completed years) and age 55’. |
|  |  | ***RVF*** is the applicable reversion valuation factor set out in clause 7 of Schedule 2 to the Regulations. |
| 10 | An interest, or a component of an interest that a person who, following a change in his or her employment, is entitled to a deferred retirement benefit under the Portability Act and has not made an election under subsection 7 (7) of the Portability Act, has as a member of the superannuation scheme established by the SERB Act, consisting of a deferred lump sum and the deferred pension to which the person is entitled under the Portability Act. | The formula:  ***DLS + [DP × F × (PVF + RVF × .6667)]***  where:  ***DLS*** is the amount of the lump sum to which the person would be entitled if he or she were to convert the lump sum part of the person’s deferred retirement benefit determined under section 6 of the Portability Act at the relevant date to a present lump sum under subsection 5 (2A) of the Portability Act, adjusted as required by the SERB Act or the Portability Act.  ***DP*** is the annual amount of the pension that is part of the person’s deferred |
|  |  | retirement benefit determined under section 6 of the Portability Act at the relevant date for a member electing to receive the deferred pension at the later of the age of 55 years and the relevant date and, adjusted as required by the SERB Act or Portability Act. |
|  |  | ***F*** is the applicable discount valuation factor calculated in accordance with the formula in subclause 3 (3) of Schedule 6 to the Regulations and using the factors in column 3 of the table in clause 4 of Schedule 6 to those Regulations as if the references to ‘minimal deferral period for lump sum’ in subclause 3 (3) and the table in clause 4 are references to ‘period until the person attains the age 55’. If the person has already reached age 55 or is within 1 month of that age, F is taken to be 1. |
|  |  | ***PVF*** is the applicable pension valuation factor calculated in accordance with the formula in subclause 2 (2) of Schedule 4 to the Regulations and using the factors set out in clause 4 of Schedule 4 to those Regulations at the later of the age at the relevant date and age 55 as if the references in subclause 2 (2) to ‘member spouse’s age’ are references to ‘greater of member spouse’s age at relevant date (in completed years) and age 55’ and the reference in column 1 of the table in clause 4 to ‘Age at relevant date (in completed years)’ is a reference to ‘Greater of member spouse’s age at relevant date (in completed years) and age 55’. |
|  |  | ***RVF*** is the applicable reversion valuation factor set out in clause 7 of Schedule 2 to the Regulations. |
| 11 | The component of an interest that a person who, becoming entitled on a change to his or her employment to a deferred retirement benefit under the Portability Act, subsequently terminated his or her employment prior to attaining the minimum age for retirement on a ground other than disability or death and elected a benefit under subsection 7 (7) of the Portability Act, has as a member of the superannuation scheme established by the SERB Act, being the component consisting of a deferred lump sum benefit and the deferred pension under the Portability Act. | The formula:  ***DLS + [DP × F × (PVF + RVF × .6667)]***  where:  ***DLS*** is the amount of the lump sum to which the person would be entitled if he or she were to convert the lump sum part of the person’s deferred retirement benefit determined under paragraph 7 (7) (b) of the Portability Act at the relevant date to a present lump sum under subsection 7 (7A) of the Portability Act, adjusted as required by the SERB Act or the Portability Act.  ***DP*** is the annual amount of the pension that is part of the person’s deferred retirement benefit determined under section 6 of the Portability Act at the relevant date for a member electing to receive the deferred pension at the later of the age of 55 years and the relevant date and, adjusted as required by the SERB Act or Portability Act. |
|  |  | ***F*** is the applicable discount valuation factor calculated in accordance with the formula in subclause 3 (3) of Schedule 6 to the Regulations and using the factors in column 3 of the table in clause 4 of Schedule 6 to those Regulations as if the references to ‘minimal deferral period for lump sum’ in subclause 3 (3) and the table in clause 4 are references to ‘period until the person attains the age 55’. If the person has already reached age 55 or is within 1 month of that age, F is taken to be 1. |
|  |  | ***PVF*** is the applicable pension valuation factor calculated in accordance with the formula in subclause 2 (2) of Schedule 4 to the Regulations and using the factors set out in clause 4 of Schedule 4 to those Regulations at the later of the age at the relevant date and age 55 as if the references in subclause 2 (2) to ‘member spouse’s age’ are references to ‘greater of member spouse’s age at relevant date (in completed years) and age 55’ and the reference in column 1 of the table in clause 4 to ‘Age at relevant date (in completed years)’ is a reference to ‘Greater of member spouse’s age at relevant date (in completed years) and age 55’. |
|  |  | ***RVF*** is the applicable reversion valuation factor set out in clause 7 of Schedule 2 to the Regulations. |
| 12 | The component of an interest that a person, who prior to the introduction of the Portability Act has resigned and elected under section 38 of the SERB Act to be entitled to deferred retirement benefits in accordance with the provisions of the **Superannuation Benefits Act 1977 (Vic)**, has as a member of the superannuation scheme established by the SERB Act, being the component consisting of the deferred pension. | The formula:  ***DP × F × (PVF + RVF × .6667)***  where:  ***DP*** is the annual amount of the pension, being the part of the deferred retirement benefit to which the person is entitled that is a pension, calculated under subsection 3 (1) or section 4 of the **Superannuation Benefits Act 1977 (Vic)** for a member electing to receive the deferred pension at the later of the age of 55 years and the relevant date and, adjusted as required by the SERB Act or Portability Act. |
|  |  | ***F*** is the applicable discount valuation factor calculated in accordance with the formula in subclause 3 (3) of Schedule 6 to the Regulations and using the factors in column 3 of the table in clause 4 of Schedule 6 to those Regulations as if the references to ‘minimal deferral period for lump sum’ in subclause 3 (3) and the table in clause 4 are references to ‘period until the person attains the age 55’. If the person has already reached age 55 or is within 1 month of that age, F is taken to be 1. |
|  |  | ***PVF*** is the applicable pension valuation factor calculated in accordance with the formula in subclause 2 (2) of Schedule 4 to the Regulations and using the factors set out in clause 4 of Schedule 4 to those Regulations at the later of the age at the relevant date and age 55 as if the references in subclause 2 (2) to ‘member spouse’s age’ are references to ‘greater of member spouse’s age at relevant date (in completed years) and age 55’ and the reference in column 1 of the table in clause 4 to ‘Age at relevant date (in completed years)’ is a reference to ‘Greater of member spouse’s age at relevant date (in completed years) and age 55’. |
|  |  | ***RVF*** is the applicable reversion valuation factor set out in clause 7 of Schedule 2 to the Regulations. |
| 13 | The component of an interest that a person, who prior to the introduction of the Portability Act has been retrenched and elected to be entitled to deferred retirement benefits under section 38 of the SERB Act, has as a member of the superannuation scheme established by the SERB Act, being the component consisting of the deferred pension. | The formula:  ***DP × F × (PVF + RVF × .6667)***  where:  ***DP*** is the annual amount of the pension, being the part of the deferred retirement benefit to which the person is entitled that is a pension, calculated under subsection 3 (1) of the **Superannuation Benefits Act 1977 (Vic)** for a member electing to receive the deferred pension at the later of the age of 55 years and the relevant date and, adjusted as required by the SERB Act or Portability Act. |
|  |  | ***F*** is the applicable discount valuation factor calculated in accordance with the formula in subclause 3 (3) of Schedule 6 to the Regulations and using the factors in column 3 of the table in clause 4 of Schedule 6 to those Regulations as if the references to ‘minimal deferral period for lump sum’ in subclause 3 (3) and the table in clause 4 are references to ‘period until the person attains the age 55’. If the person has already reached age 55 or is within 1 month of that age, F is taken to be 1. |
|  |  | ***PVF*** is the applicable pension valuation factor calculated in accordance with the formula in subclause 2 (2) of Schedule 4 to the Regulations and using the factors set out in clause 4 of Schedule 4 to those Regulations at the later of the age at the relevant date and age 55 as if the references in subclause 2 (2) to ‘member spouse’s age’ are references to ‘greater of member spouse’s age at relevant date (in completed years) and age 55’ and the reference in column 1 of the table in clause 4 to ‘Age at |
|  |  | relevant date (in completed years)’ is a reference to ‘Greater of member spouse’s age at relevant date (in completed years) and age 55’. |
|  |  | ***RVF*** is the applicable reversion valuation factor set out in clause 7 of Schedule 2 to the Regulations. |

Part 4 Benefits provided under the Superannuation Benefits Act 1977 (Vic)

1 Methods and factors for interests of deferred beneficiaries under Superannuation Benefits Act 1977 (Vic)

For a component of an interest that is in the growth phase under the **Superannuation Benefits Act 1977 (Vic)** mentioned in an item in the following table, the method or factor mentioned in the item is approved for section 4 of this approval.

| Item | Interest in the growth phase | Method or factor |
| --- | --- | --- |
| 1 | The component of an interest that a person, who became eligible to a deferred pension under subsection 3 (1) of the **Superannuation Benefits Act 1977 (Vic)**, has under subsection 3 (1) or section 4 of that Act being the component consisting of the deferred pension under subsection 3 (1) or section 4 of that Act. | The formula:  ***DP × F × (PVF + RVF × .6667)***  where:  ***DP*** is the annual amount of the pension that is the person’s deferred retirement benefit determined under subsection 3 (1) or section 4 of the **Superannuation Benefits Act 1977 (Vic)** at the relevant date adjusted as for a member electing to receive the deferred pension at the later of the date of attaining the minimum age for retirement and the relevant date and, adjusted as required by the SS Act or the **Superannuation Benefits Act 1977 (Vic)**. |
|  |  | ***F*** is the applicable discount valuation factor calculated in accordance with the formula in subclause 3 (3) of Schedule 6 to the Regulations and using the factors in column 3 of the table in clause 4 of Schedule 6 to those Regulations as if the |
|  |  | references to ‘minimal deferral period for lump sum’ in subclause 3 (3) and the table in clause 4 are references to ‘period until person attains the minimum age for retirement’. If the person has already reached the minimum age for retirement or is within 1 month of that age, F is taken to be 1. |
|  |  | ***PVF*** is the applicable pension valuation factor calculated in accordance with the formula in subclause 2 (2) of Schedule 4 to the Regulations and using the factors set out in clause 4 of Schedule 4 to those Regulations at the later of the age at the relevant date and minimum age for retirement as if the references in subclause 2 (2) to ‘member spouse’s age’ are references to ‘greater of member spouse’s age and the minimum age for retirement at relevant date (in completed years)’ and the reference in column 1 of the table in clause 4 to ‘Age at relevant date (in completed years)’ is a reference to ‘Greater of member spouse’s age and the minimum age for retirement at relevant date (in completed years)’. |
|  |  | ***RVF*** is the applicable reversion valuation factor set out in clause 7 of Schedule 2 to the Regulations. |

Part 5 Benefits provided under Transport Superannuation Act 1989 (Vic)

Division 5.1 Definitions

1 Definitions

In this Part:

***Portability Act*** means the **Superannuation (Portability) Act 1989 (Vic)**.

***SS Act*** means the **State Superannuation Act 1988 (Vic)**.

***TS Act*** means the **Transport Superannuation Act 1989 (Vic)**.

Division 5.2 Interests in the growth phase

2 Methods and factors for interests of members of superannuation scheme established by TS Act

For an interest, or a component of an interest, of a member that is in the growth phase in the superannuation scheme established by the TS Act and 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 approval.

| Item | Interest in the growth phase | Method or factor |
| --- | --- | --- |
| 1 | An interest, or a component of an interest, that a person who has resigned has as a member of the superannuation scheme established by the TS Act, consisting of the deferred benefit he or she is entitled to receive under paragraph 35 (1) (b) of the TS Act. | The amount of the lump sum to which the person would be entitled if he or she were to convert the deferred benefit to which he or she is entitled under paragraph 35 (1) (b) of the TS Act to a present lump sum under subsection 35 (4A) of that Act, adjusted as required by the TS Act. |
| 2 | An interest, or a component of an interest, that a person, who has become an exempt officer, has as a member of the superannuation scheme established by the TS Act, consisting of a deferred lump sum under subsection 34A (1) of the TS Act. | The amount of the lump sum to which the person would be entitled if he or she were to convert the deferred lump sum to which he or she is entitled under subsection 34A (1) of the TS Act to a present lump sum under subsection 34A (3) of that Act, adjusted as required by the TS Act. |
| 3 | An interest or a component of an interest, that a person, who following a change in his or her employment is entitled to a deferred retirement benefit under subsection 5 (1) of the Portability Act and has not made an election under subsection 7 (7) of the Portability Act, has as a member of the superannuation scheme established by the TS Act, consisting of the deferred retirement benefit under the Portability Act. | The amount of the lump sum to which the person would be entitled if he or she were to convert the person’s deferred retirement benefit under section 6 of the Portability Act at the relevant date to a present lump sum under subsection 5 (2A) of the Portability Act, adjusted as required by the TS Act or the Portability Act. |
| 4 | The component of an interest that a person who, on a change in his or her employment would otherwise be entitled to a deferred retirement benefit under subsection 5 (1) of the Portability Act, terminated his or her employment prior to attaining the minimum age for retirement on a ground other than disability or death and elected a benefit under subsection 7 (7) of the Portability Act, being the component consisting of the deferred retirement benefit he or she has elected to receive under paragraph 7 (7) (b) of the Portability Act. | The amount of the lump sum to which the person would be entitled if he or she were to convert the person’s deferred retirement benefit under paragraph 7 (7) (b) of the Portability Act at the relevant date to a present lump sum under subsection 7 (7A) of the Portability Act, adjusted as required by the TS Act or the Portability Act. |

Division 5.3 Interests in the payment phase

3 Methods and factors for interests of members of superannuation scheme established by TS Act

For an interest of a member that is in the payment phase in the superannuation scheme established by the TS Act and 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 approval.

| Item | Interest in the payment phase | Method or factor |
| --- | --- | --- |
| 1 | An interest that a person who has retired on the ground of disability has as a member of the superannuation scheme established by the TS Act. | The method set out in clause 2 of Schedule 4 to the Regulations for determining the gross value of a pension that is indexed in accordance with the consumer price index, with the modification that the term ‘r’ in subclause 2 (1) is taken to be zero. |
|  |  |  |

Part 6 State Parliamentary Contributory Superannuation Fund

Division 6.1 Definitions

1 Definitions

In this Part:

***additional percentage component*** has the meaning given by section 1 of the State methodology.

***basic percentage component*** has the meaning given by section 1 of the State methodology.

***Commonwealth Act*** means the *Parliamentary Contributory Superannuation Act 1948*.

***Commonwealth office*** means an office of a Minister of State or office holder within the meaning given by subsection 4 (1) of the Commonwealth Act.

***Commonwealth supplement component*** has the meaning given by section 1 of the State methodology.

***Legislative Assembly*** means the Legislative Assembly of Victoria.

***Legislative Council*** means the Legislative Council of Victoria.

***Parliamentary Trustee*** means the Parliamentary Trustee established by section 11A of the State Act.

***State Act*** means the **Parliamentary Salaries and Superannuation Act 1968** (Vic).

***State methodology*** means the methodology approved by the Minister for Finance for Victoria on 23 June 2004 under section 21CD of the State Act.

***State office*** means an office specified in the table in subsection 6 (2) of the State Act.

***State Scheme*** means the scheme constituted by Part II of the State Act.

Division 6.2 Interests in the growth phase

2 Methods and factors for interests in the State Scheme

For an interest that is in the growth phase in the State 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 | Method |
| --- | --- | --- |
| 1 | An interest that a member of the Legislative Assembly or the Legislative Council has in the State Scheme. | Start formula open bracket ABP times BasicS plus AARA close bracket times PF start subscript y plus m, s end subscript plus LS times LSF start subscript y plus m, s end subscript end formula  where:  ***ABP*** is the person’s accrued basic pension multiple at the relevant date calculated, by reference to the person’s period of service as a member of the Legislative Assembly or the Legislative Council:  (a) by adding:  (i) for service that occurred within the first 8 years — 0.0625 × each full year of service plus 0.0625/365 × the number of left‑over days in that period; and  (ii) for service that occurred within the next 10 years — 0.025 × each full year of service plus 0.025/365 × the number of left‑over days in that period; and  (b) if the Parliamentary Trustee has paid an amount in respect of the interest under section 21CC of the State Act — by subtracting from the amount calculated under paragraph (a) the sum of any basic percentage components arising from any previous payment splits (calculated in accordance with the State methodology) that would apply after a pension under the State Act becomes payable in respect of the interest.  *Note*ABP will not exceed 0.75.  ***BasicS*** is the person’s basic salary, within the meaning given by subsection 10 (1) of the State Act, at the relevant date.  ***AARA*** is the accrued additional retiring allowance, if any, to which the person would be entitled under the Commonwealth Act if:  (a) he or she were a member of the House of Representatives or a Senator (and had been such a member during the time he or she was a member of the Legislative Assembly or the Legislative Council); and |
|  |  | (b) the time he or she held any State office were time spent in an equivalent Commonwealth office; |
|  |  | being the lesser of:  (c) the sum of additional retiring allowances the person would have accrued at the relevant date for each Commonwealth office that the person would have held during the person’s period of service calculated, for each office, as the product of: |
|  |  | (i) the person’s accrued additional retiring allowance multiple — being 0.0625 × the number of years, and any fraction of a year, the person served in the State office during that period and, if the Parliamentary Trustee has paid or transferred an amount in respect of the interest under section 21CC of the State Act, that multiple less the sum of any additional percentage components arising from any previous payment splits (calculated in accordance with the State methodology) that would apply after a pension under that Act becomes payable; and |
|  |  | (ii) the annual additional salary payable in respect of the equivalent State office under section 6 of the State Act at the relevant date; and |
|  |  | (d) whichever of the following applies:  (i) if the person would have accrued additional retiring allowance for 1 Commonwealth office only and the Parliamentary Trustee has not paid or transferred an amount in respect of the interest under section 21CC of the State Act — 75% of the annual additional salary payable in respect of the person’s State office at the relevant date; |
|  |  | (ii) if the person would have accrued additional retiring allowance for 1 Commonwealth office only and the Parliamentary Trustee has paid or transferred an amount in respect of the interest under section 21CC of the State Act — 75% of the annual additional salary payable in respect of the person’s State office at the relevant date less the product of the sum of any additional percentage components arising from any previous payment splits (calculated in accordance with the State methodology) and that annual additional salary at the relevant date; |
|  |  | (iii) if the person would have accrued additional retiring allowance for 2 or more Commonwealth offices and the Parliamentary Trustee has not paid or transferred an amount in respect of the interest under section 21CC of the State Act — 75% of the highest annual additional salary payable in respect of the person’s State offices at the relevant date; |
|  |  | (iv) if the person would have accrued additional retiring allowance for 2 or more Commonwealth offices and the Parliamentary Trustee has paid or transferred an amount in respect of the interest under section 21CC of the State Act — 75% of the highest annual additional salary payable in respect of the person’s State offices at the relevant date less the sum of the products of any additional percentage components arising from any previous payment splits (calculated in accordance with the State methodology) that would apply after a pension under the State Act becomes payable, and the annual additional salary payable in respect of the office to which the additional percentage component applies at the relevant date. |
|  |  | ***PFy+m,s*** is the pension valuation factor calculated in accordance with the following formula:  Start formula start fraction PF start subscript y, s end subscript times open bracket 12 minus m close bracket plus PF start subscript y plus 1,s end subscript times m over 12 end fraction end formula  where: |
|  |  | ***PFy,s*** is the pension valuation factor mentioned for:  (a) the person’s age in completed years (***y***) at the relevant date; and  (b) the person’s period of service in completed years (***s***) as at the date of the last Legislative Assembly election before the relevant date;  in whichever of Tables 1 to 8 is applicable, according to Table A, given the person’s gender and the number of completed years, at the relevant date, since the last election of the Legislative Assembly. |
|  |  | ***m*** is the number of complete months of the person’s age at the relevant date that are not included in the person’s completed years of age. |
|  |  | ***PFy+1,s*** is the pension valuation factor mentioned in whichever of Tables 1 to 8 is applicable that would apply if the person’s age in completed years at the relevant date were 1 year more than it is.  ***LS*** is the sum of the person’s member contributions paid to the relevant date less the sum of any member contribution components arising from any previous payment splits (calculated in accordance with the State methodology) that would apply after a benefit under the State Act becomes payable in respect of the interest if the person is not entitled to a pension, plus: |
|  |  | (a) for a person whose period of service is less than 8 years — 2 1/3 times the amount deducted from the person’s salary under section 14 of the State Act in the person’s period of service before the relevant date, less the sum of any Commonwealth supplement components arising from any previous payment splits (calculated in accordance with the State methodology) that would apply after a benefit under the State Act becomes payable in respect of the interest if the person is not entitled to a pension; or  (b) for a person whose period of service is at least 8 years — 2 1/3 times the amount deducted from the person’s salary under section 14 of the State Act in the period of service of 8 years immediately before the relevant date, less the sum of any Commonwealth supplement components arising from any previous payment splits (calculated in accordance with the State methodology) that would apply after a benefit under that Act becomes payable in respect of the interest if the person is not entitled to a pension.  ***LSFy+m,s***is the lump sum factor calculated in accordance with the following formula:  Start formula start fraction LSF start subscript y, s end subscript times open bracket 12 minus m close bracket plus LSF start subscript y plus 1, s end subscript times m over 12 end fraction end formula |
|  |  | where:  ***LSFy,s*** is the lump sum valuation factor mentioned for:  (a) the person’s age in completed years (***y***) at the relevant date; and  (b) the person’s period of service in completed years (***s***) as at the date of the last Legislative Assembly election before the relevant date; |
|  |  | in whichever of Tables 9 to 16 is applicable, according to Table A, given the person’s gender and the number of completed years, at the relevant date, since the last election of the Legislative Assembly.  ***m*** has the meaning given above.  ***LSFy+1,s***is the lump sum valuation factor mentioned in whichever of Tables 9 to 16 is applicable 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 in the State Scheme

For an interest that is in the payment phase in the State 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 | Method |
| --- | --- | --- |
| 1 | An interest that a person has in the State Scheme if he or she is entitled to be paid a pension under that Scheme. | Start formula A times F start subscript y plus m end subscript end formula  where:  ***A*** is the pension, expressed as an annual amount, to which the person is entitled under Part II of the State Act.  ***Fy+m*** is the factor calculated in accordance with the following formula:  Start formula start fraction F subscript y times open bracket 12 minus m close bracket plus F start subscript y plus 1 end subscript times m over 12 end fraction end formula  where: |
|  |  | ***Fy*** is the pension valuation factor mentioned in Table 17 that applies at the person’s age in completed years (***y***) at the relevant date for the person’s gender and type of pension.  ***m*** is the number of complete months of the person’s age at the relevant date that are not included in the person’s completed years of age.  ***Fy+1*** is the pension valuation factor mentioned in Table 17 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 A Valuation factors for members of the Legislative Assembly and members of the Legislative Council

| Gender | Period of service since last Legislative Assembly election (complete years) | Pension factors | Lump sum factors |
| --- | --- | --- | --- |
| Male | 0 | Table 1 | Table 9 |
| Male | 1 | Table 2 | Table 10 |
| Male | 2 | Table 3 | Table 11 |
| Male | 3 or more | Table 4 | Table 12 |
| Female | 0 | Table 5 | Table 13 |
| Female | 1 | Table 6 | Table 14 |
| Female | 2 | Table 7 | Table 15 |
| Female | 3 or more | Table 8 | Table 16 |

Table 1 Pension valuation factors (PF) — males — less than 1 year since last Legislative Assembly election

| Age at Relevant Date |  | Period of Service in Completed Years at last Legislative Assembly Election | | | | | | |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11+ |
| 30 | 9.9236 | 13.2510 | 13.2483 | 13.2455 | 17.6407 |  |  |  |  |  |  |  |
| 31 | 9.8288 | 13.1385 | 13.1358 | 13.1328 | 17.5097 | 17.5068 |  |  |  |  |  |  |
| 32 | 9.7282 | 13.0206 | 13.0178 | 13.0148 | 17.3733 | 17.3704 | 17.3671 |  |  |  |  |  |
| 33 | 9.6364 | 12.9058 | 12.9029 | 12.8998 | 17.2363 | 17.2333 | 17.2301 | 17.2264 |  |  |  |  |
| 34 | 9.5298 | 12.7803 | 12.7770 | 12.7737 | 17.0904 | 17.0874 | 17.0840 | 17.0803 | 18.1646 |  |  |  |
| 35 | 9.4318 | 12.6576 | 12.6540 | 12.6503 | 16.9434 | 16.9403 | 16.9368 | 16.9330 | 18.0178 | 18.0137 |  |  |
| 36 | 9.3307 | 12.5308 | 12.5266 | 12.5225 | 16.7912 | 16.7879 | 16.7843 | 16.7805 | 17.8658 | 17.8615 | 17.8568 |  |
| 37 | 9.2137 | 12.3922 | 12.3875 | 12.3828 | 16.6295 | 16.6258 | 16.6220 | 16.6179 | 17.7053 | 17.7010 | 17.6962 | 17.6909 |
| 38 | 9.0935 | 12.2494 | 12.2440 | 12.2386 | 16.4624 | 16.4583 | 16.4540 | 16.4498 | 17.5392 | 17.5348 | 17.5298 | 17.5244 |
| 39 | 9.0092 | 12.1257 | 12.1196 | 12.1135 | 16.3038 | 16.2991 | 16.2944 | 16.2896 | 17.3765 | 17.3719 | 17.3668 | 17.3613 |
| 40 | 8.8830 | 11.9748 | 11.9681 | 11.9613 | 16.1263 | 16.1210 | 16.1156 | 16.1103 | 17.1989 | 17.1941 | 17.1888 | 17.1831 |
| 41 | 8.7246 | 11.7859 | 11.7786 | 11.7710 | 15.9047 | 15.8986 | 15.8924 | 15.8864 | 16.9771 | 16.9717 | 16.9661 | 16.9602 |
| 42 | 8.6450 | 11.6406 | 11.6328 | 11.6246 | 15.7050 | 15.6983 | 15.6913 | 15.6845 | 16.7672 | 16.7612 | 16.7551 | 16.7489 |
| 43 | 8.5049 | 11.4563 | 11.4479 | 11.4389 | 15.4782 | 15.4708 | 15.4631 | 15.4552 | 16.5364 | 16.5296 | 16.5228 | 16.5159 |
| 44 | 8.3299 | 11.2478 | 11.2388 | 11.2291 | 15.2326 | 15.2246 | 15.2161 | 15.2074 | 16.2901 | 16.2825 | 16.2747 | 16.2670 |
| 45 | 8.2718 | 11.1047 | 11.0954 | 11.0854 | 15.0217 | 15.0130 | 15.0039 | 14.9943 | 16.0644 | 16.0557 | 16.0469 | 16.0382 |
| 46 | 8.0862 | 10.8820 | 10.8720 | 10.8613 | 14.7588 | 14.7495 | 14.7394 | 14.7290 | 15.8007 | 15.7911 | 15.7810 | 15.7711 |
| 47 | 8.0161 | 10.7236 | 10.7131 | 10.7018 | 14.5295 | 14.5198 | 14.5091 | 14.4978 | 15.5570 | 15.5464 | 15.5353 | 15.5240 |
| 48 | 7.9438 | 10.5595 | 10.5487 | 10.5369 | 14.2921 | 14.2821 | 14.2709 | 14.2587 | 15.3047 | 15.2933 | 15.2811 | 15.2685 |
| 49 | 7.7339 | 10.3097 | 10.2975 | 10.2847 | 13.9982 | 13.9873 | 13.9754 | 13.9625 | 15.0110 | 14.9985 | 14.9853 | 14.9713 |
| 50 | 7.5195 | 10.0535 | 10.0397 | 10.0252 | 13.6946 | 13.6830 | 13.6701 | 13.6563 | 14.7074 | 14.6940 | 14.6794 | 14.6642 |
| 51 | 7.6096 | 9.9320 | 9.9193 | 9.9049 | 13.4170 | 13.4055 | 13.3925 | 13.3783 | 14.3862 | 14.3726 | 14.3573 | 14.3411 |
| 52 | 7.2760 | 9.5506 | 9.5375 | 9.5221 | 12.9765 | 12.9637 | 12.9500 | 12.9348 | 13.9488 | 13.9346 | 13.9187 | 13.9012 |
| 53 | 6.9338 | 9.1575 | 9.1442 | 9.1282 | 12.5218 | 12.5078 | 12.4924 | 12.4763 | 13.4960 | 13.4809 | 13.4642 | 13.4458 |
| 54 | 7.4252 | 9.2590 | 9.2510 | 9.2395 | 12.3585 | 12.3463 | 12.3316 | 12.3154 | 13.2374 | 13.2225 | 13.2056 | 13.1871 |
| 55 | 7.3355 | 8.9966 | 8.9906 | 8.9811 | 11.9676 | 11.9562 | 11.9415 | 11.9244 | 12.8176 | 12.8025 | 12.7849 | 12.7654 |
| 56 | 7.0717 | 8.6905 | 8.6905 | 8.6807 | 11.6296 | 11.6178 | 11.6021 | 11.5834 | 12.4816 | 12.4643 | 12.4453 | 12.4241 |
| 57 | 7.6658 | 9.1394 | 9.1394 | 9.1394 | 11.7381 | 11.7306 | 11.7186 | 11.7027 | 12.4531 | 12.4360 | 12.4162 | 12.3950 |
| 58 | 7.3842 | 8.8160 | 8.8160 | 8.8160 | 11.3840 | 11.3765 | 11.3645 | 11.3478 | 12.1034 | 12.0848 | 12.0625 | 12.0381 |
| 59 | 7.0796 | 9.2600 | 9.2600 | 9.2600 | 11.4619 | 11.4619 | 11.4542 | 11.4418 | 12.0532 | 12.0364 | 12.0146 | 11.9892 |
| 60 |  | 9.4750 | 9.4750 | 9.4750 | 11.5604 | 11.5604 | 11.5604 | 11.5527 | 12.0132 | 11.9988 | 11.9787 | 11.9536 |
| 61 |  | 9.1034 | 9.1034 | 9.1034 | 11.1426 | 11.1426 | 11.1426 | 11.1426 | 11.6207 | 11.6063 | 11.5852 | 11.5584 |
| 62 |  | 8.7197 | 8.7197 | 8.7197 | 10.7123 | 10.7123 | 10.7123 | 10.7123 | 11.2258 | 11.2113 | 11.1900 | 11.1618 |
| 63 |  |  |  |  | 11.8636 | 11.8636 | 11.8636 | 11.8636 | 11.8636 | 11.8636 | 11.8525 | 11.8341 |
| 64 |  |  |  |  | 11.3992 | 11.3992 | 11.3992 | 11.3992 | 11.3992 | 11.3992 | 11.3992 | 11.3802 |
| 65 |  |  |  |  | 10.9226 | 10.9226 | 10.9226 | 10.9226 | 10.9226 | 10.9226 | 10.9226 | 10.9226 |
| 66 |  |  |  |  | 10.4631 | 10.4631 | 10.4631 | 10.4631 | 10.4631 | 10.4631 | 10.4631 | 10.4631 |
| 67 |  |  |  |  | 10.0021 | 10.0021 | 10.0021 | 10.0021 | 10.0021 | 10.0021 | 10.0021 | 10.0021 |
| 68 |  |  |  |  | 9.5402 | 9.5402 | 9.5402 | 9.5402 | 9.5402 | 9.5402 | 9.5402 | 9.5402 |
| 69 |  |  |  |  | 9.0774 | 9.0774 | 9.0774 | 9.0774 | 9.0774 | 9.0774 | 9.0774 | 9.0774 |
| 70 |  |  |  |  | 8.6146 | 8.6146 | 8.6146 | 8.6146 | 8.6146 | 8.6146 | 8.6146 | 8.6146 |

Table 2 Pension valuation factors (PF) — males — 1 completed year since last Legislative Assembly election

| Age at Relevant Date |  | Period of Service in Completed Years at last Legislative Assembly Election | | | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11+ |
| 30 | 10.2391 | 13.6672 | 13.6646 | 13.6617 |  |  |  |  |  |  |  |  |
| 31 | 10.1498 | 13.5583 | 13.5557 | 13.5527 | 18.0553 |  |  |  |  |  |  |  |
| 32 | 10.0520 | 13.4425 | 13.4398 | 13.4367 | 17.9206 | 17.9177 |  |  |  |  |  |  |
| 33 | 9.9483 | 13.3211 | 13.3183 | 13.3152 | 17.7804 | 17.7774 | 17.7741 |  |  |  |  |  |
| 34 | 9.8531 | 13.2026 | 13.1996 | 13.1964 | 17.6394 | 17.6364 | 17.6330 | 17.6293 |  |  |  |  |
| 35 | 9.7428 | 13.0731 | 13.0697 | 13.0663 | 17.4892 | 17.4861 | 17.4827 | 17.4789 | 18.5905 |  |  |  |
| 36 | 9.6410 | 12.9462 | 12.9424 | 12.9387 | 17.3378 | 17.3346 | 17.3310 | 17.3272 | 18.4394 | 18.4351 |  |  |
| 37 | 9.5361 | 12.8152 | 12.8109 | 12.8067 | 17.1812 | 17.1778 | 17.1741 | 17.1701 | 18.2829 | 18.2786 | 18.2737 |  |
| 38 | 9.4147 | 12.6719 | 12.6671 | 12.6623 | 17.0145 | 17.0108 | 17.0069 | 17.0027 | 18.1178 | 18.1134 | 18.1084 | 18.1084 |
| 39 | 9.2909 | 12.5251 | 12.5195 | 12.5140 | 16.8429 | 16.8387 | 16.8343 | 16.8300 | 17.9472 | 17.9426 | 17.9376 | 17.9376 |
| 40 | 9.2039 | 12.3978 | 12.3916 | 12.3853 | 16.6799 | 16.6751 | 16.6703 | 16.6654 | 17.7801 | 17.7754 | 17.7702 | 17.7702 |
| 41 | 9.0436 | 12.2082 | 12.2013 | 12.1943 | 16.4584 | 16.4529 | 16.4475 | 16.4420 | 17.5591 | 17.5541 | 17.5487 | 17.5487 |
| 42 | 8.8796 | 12.0130 | 12.0056 | 11.9978 | 16.2298 | 16.2236 | 16.2173 | 16.2112 | 17.3304 | 17.3249 | 17.3193 | 17.3193 |
| 43 | 8.7964 | 11.8625 | 11.8545 | 11.8462 | 16.0237 | 16.0168 | 16.0097 | 16.0027 | 17.1140 | 17.1079 | 17.1016 | 17.1016 |
| 44 | 8.6500 | 11.6712 | 11.6625 | 11.6534 | 15.7891 | 15.7817 | 15.7738 | 15.7658 | 16.8756 | 16.8687 | 16.8617 | 16.8617 |
| 45 | 8.4675 | 11.4547 | 11.4455 | 11.4356 | 15.5353 | 15.5271 | 15.5185 | 15.5095 | 16.6212 | 16.6134 | 16.6055 | 16.6055 |
| 46 | 8.4046 | 11.3049 | 11.2955 | 11.2853 | 15.3165 | 15.3078 | 15.2985 | 15.2887 | 16.3876 | 16.3787 | 16.3698 | 16.3698 |
| 47 | 8.2104 | 11.0734 | 11.0632 | 11.0523 | 15.0447 | 15.0352 | 15.0250 | 15.0144 | 16.1153 | 16.1054 | 16.0952 | 16.0952 |
| 48 | 8.1341 | 10.9073 | 10.8967 | 10.8852 | 14.8070 | 14.7972 | 14.7862 | 14.7747 | 15.8632 | 15.8524 | 15.8411 | 15.8411 |
| 49 | 8.0562 | 10.7358 | 10.7248 | 10.7128 | 14.5612 | 14.5510 | 14.5396 | 14.5272 | 15.6024 | 15.5908 | 15.5784 | 15.5784 |
| 50 | 7.8367 | 10.4761 | 10.4636 | 10.4506 | 14.2572 | 14.2462 | 14.2340 | 14.2209 | 15.2990 | 15.2863 | 15.2728 | 15.2728 |
| 51 | 7.5304 | 10.1173 | 10.1035 | 10.0889 | 13.8387 | 13.8270 | 13.8141 | 13.8002 | 14.8831 | 14.8695 | 14.8549 | 14.8549 |
| 52 | 7.6190 | 9.9886 | 9.9759 | 9.9615 | 13.5504 | 13.5390 | 13.5259 | 13.5116 | 14.5504 | 14.5368 | 14.5214 | 14.5214 |
| 53 | 7.2713 | 9.5923 | 9.5793 | 9.5638 | 13.0944 | 13.0817 | 13.0679 | 13.0526 | 14.0982 | 14.0840 | 14.0679 | 14.0679 |
| 54 | 6.9158 | 9.1849 | 9.1717 | 9.1557 | 12.6244 | 12.6105 | 12.5950 | 12.5788 | 13.6307 | 13.6156 | 13.5987 | 13.5987 |
| 55 | 7.4202 | 9.2873 | 9.2796 | 9.2682 | 12.4547 | 12.4427 | 12.4280 | 12.4118 | 13.3632 | 13.3484 | 13.3315 | 13.3315 |
| 56 | 7.4626 | 9.1714 | 9.1653 | 9.1556 | 12.2285 | 12.2169 | 12.2018 | 12.1842 | 13.1039 | 13.0884 | 13.0703 | 13.0703 |
| 57 | 7.1891 | 8.8555 | 8.8555 | 8.8454 | 11.8816 | 11.8695 | 11.8534 | 11.8342 | 12.7596 | 12.7419 | 12.7224 | 12.7224 |
| 58 | 7.7996 | 9.3174 | 9.3174 | 9.3174 | 11.9947 | 11.9871 | 11.9747 | 11.9584 | 12.7321 | 12.7146 | 12.6943 | 12.6943 |
| 59 | 7.5055 | 8.9820 | 8.9820 | 8.9820 | 11.6309 | 11.6232 | 11.6109 | 11.5938 | 12.3738 | 12.3548 | 12.3318 | 12.3318 |
| 60 | 7.1875 | 9.4395 | 9.4395 | 9.4395 | 11.7134 | 11.7134 | 11.7056 | 11.6929 | 12.3250 | 12.3077 | 12.2853 | 12.2853 |
| 61 |  | 9.6631 | 9.6631 | 9.6631 | 11.8193 | 11.8193 | 11.8193 | 11.8114 | 12.2881 | 12.2734 | 12.2526 | 12.2526 |
| 62 |  | 9.2830 | 9.2830 | 9.2830 | 11.3940 | 11.3940 | 11.3940 | 11.3940 | 11.8896 | 11.8748 | 11.8531 | 11.8531 |
| 63 |  | 8.8911 | 8.8911 | 8.8911 | 10.9562 | 10.9562 | 10.9562 | 10.9562 | 11.4891 | 11.4742 | 11.4522 | 11.4522 |
| 64 |  |  |  |  | 12.1602 | 12.1602 | 12.1602 | 12.1602 | 12.1602 | 12.1602 | 12.1488 | 12.1488 |
| 65 |  |  |  |  | 11.6866 | 11.6866 | 11.6866 | 11.6866 | 11.6866 | 11.6866 | 11.6866 | 11.6866 |
| 66 |  |  |  |  | 11.2214 | 11.2214 | 11.2214 | 11.2214 | 11.2214 | 11.2214 | 11.2214 | 11.2214 |
| 67 |  |  |  |  | 10.7542 | 10.7542 | 10.7542 | 10.7542 | 10.7542 | 10.7542 | 10.7542 | 10.7542 |
| 68 |  |  |  |  | 10.2856 | 10.2856 | 10.2856 | 10.2856 | 10.2856 | 10.2856 | 10.2856 | 10.2856 |
| 69 |  |  |  |  | 9.8159 | 9.8159 | 9.8159 | 9.8159 | 9.8159 | 9.8159 | 9.8159 | 9.8159 |
| 70 |  |  |  |  | 9.3453 | 9.3453 | 9.3453 | 9.3453 | 9.3453 | 9.3453 | 9.3453 | 9.3453 |

Table 3 Pension valuation factors (PF) — males — 2 completed years since last Legislative Assembly election

| Age at Relevant Date |  | Period of Service in Completed Years at last Legislative Assembly Election | | | | | |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11+ |
| 30 | 10.5708 | 14.0982 | 14.0956 |  |  |  |  |  |  |  |  |  |
| 31 | 10.4733 | 13.9849 | 13.9823 | 13.9793 |  |  |  |  |  |  |  |  |
| 32 | 10.3812 | 13.8729 | 13.8701 | 13.8671 | 18.4800 |  |  |  |  |  |  |  |
| 33 | 10.2803 | 13.7536 | 13.7508 | 13.7477 | 18.3415 | 18.3386 |  |  |  |  |  |  |
| 34 | 10.1729 | 13.6283 | 13.6254 | 13.6222 | 18.1972 | 18.1942 | 18.1908 |  |  |  |  |  |
| 35 | 10.0743 | 13.5060 | 13.5029 | 13.4996 | 18.0521 | 18.0490 | 18.0455 | 18.0418 |  |  |  |  |
| 36 | 9.9599 | 13.3721 | 13.3687 | 13.3652 | 17.8974 | 17.8943 | 17.8907 | 17.8868 | 19.0267 |  |  |  |
| 37 | 9.8543 | 13.2411 | 13.2373 | 13.2334 | 17.7416 | 17.7383 | 17.7347 | 17.7307 | 18.8713 | 18.8669 |  |  |
| 38 | 9.7453 | 13.1057 | 13.1013 | 13.0970 | 17.5803 | 17.5768 | 17.5731 | 17.5690 | 18.7103 | 18.7059 | 18.7059 |  |
| 39 | 9.6204 | 12.9584 | 12.9534 | 12.9485 | 17.4092 | 17.4053 | 17.4013 | 17.3971 | 18.5408 | 18.5362 | 18.5362 | 18.5362 |
| 40 | 9.4929 | 12.8074 | 12.8017 | 12.7961 | 17.2329 | 17.2286 | 17.2241 | 17.2196 | 18.3656 | 18.3610 | 18.3610 | 18.3610 |
| 41 | 9.3731 | 12.6423 | 12.6359 | 12.6295 | 17.0265 | 17.0216 | 17.0167 | 17.0117 | 18.1557 | 18.1508 | 18.1508 | 18.1508 |
| 42 | 9.2072 | 12.4464 | 12.4395 | 12.4323 | 16.7981 | 16.7925 | 16.7870 | 16.7814 | 17.9279 | 17.9229 | 17.9229 | 17.9229 |
| 43 | 9.0374 | 12.2448 | 12.2372 | 12.2293 | 16.5623 | 16.5560 | 16.5497 | 16.5433 | 17.6923 | 17.6867 | 17.6867 | 17.6867 |
| 44 | 8.9495 | 12.0883 | 12.0801 | 12.0716 | 16.3492 | 16.3422 | 16.3350 | 16.3279 | 17.4688 | 17.4626 | 17.4626 | 17.4626 |
| 45 | 8.7965 | 11.8895 | 11.8807 | 11.8715 | 16.1067 | 16.0991 | 16.0911 | 16.0829 | 17.2225 | 17.2155 | 17.2155 | 17.2155 |
| 46 | 8.6059 | 11.6645 | 11.6552 | 11.6451 | 15.8440 | 15.8358 | 15.8269 | 15.8178 | 16.9596 | 16.9517 | 16.9517 | 16.9517 |
| 47 | 8.5378 | 11.5080 | 11.4984 | 11.4880 | 15.6177 | 15.6088 | 15.5993 | 15.5894 | 16.7184 | 16.7093 | 16.7093 | 16.7093 |
| 48 | 8.3343 | 11.2671 | 11.2567 | 11.2456 | 15.3366 | 15.3269 | 15.3165 | 15.3056 | 16.4372 | 16.4271 | 16.4271 | 16.4271 |
| 49 | 8.2522 | 11.0935 | 11.0827 | 11.0710 | 15.0905 | 15.0805 | 15.0694 | 15.0576 | 16.1768 | 16.1658 | 16.1658 | 16.1658 |
| 50 | 8.1686 | 10.9145 | 10.9033 | 10.8910 | 14.8363 | 14.8258 | 14.8142 | 14.8016 | 15.9075 | 15.8957 | 15.8957 | 15.8957 |
| 51 | 7.8585 | 10.5535 | 10.5410 | 10.5279 | 14.4185 | 14.4074 | 14.3952 | 14.3819 | 15.4927 | 15.4799 | 15.4799 | 15.4799 |
| 52 | 7.5386 | 10.1804 | 10.1667 | 10.1520 | 13.9853 | 13.9736 | 13.9606 | 13.9465 | 15.0626 | 15.0490 | 15.0490 | 15.0490 |
| 53 | 7.6264 | 10.0449 | 10.0323 | 10.0179 | 13.6864 | 13.6750 | 13.6619 | 13.6475 | 14.7185 | 14.7048 | 14.7048 | 14.7048 |
| 54 | 7.2654 | 9.6344 | 9.6214 | 9.6060 | 13.2153 | 13.2026 | 13.1888 | 13.1734 | 14.2517 | 14.2375 | 14.2375 | 14.2375 |
| 55 | 6.8960 | 9.2123 | 9.1992 | 9.1831 | 12.7295 | 12.7157 | 12.7002 | 12.6839 | 13.7690 | 13.7539 | 13.7539 | 13.7539 |
| 56 | 7.5499 | 9.4709 | 9.4629 | 9.4513 | 12.7300 | 12.7177 | 12.7027 | 12.6860 | 13.6656 | 13.6504 | 13.6504 | 13.6504 |
| 57 | 7.5918 | 9.3510 | 9.3447 | 9.3347 | 12.4987 | 12.4867 | 12.4712 | 12.4532 | 13.4007 | 13.3848 | 13.3848 | 13.3848 |
| 58 | 7.3084 | 9.0249 | 9.0249 | 9.0147 | 12.1428 | 12.1303 | 12.1139 | 12.0941 | 13.0482 | 13.0301 | 13.0301 | 13.0301 |
| 59 | 7.9343 | 9.4997 | 9.4997 | 9.4997 | 12.2613 | 12.2535 | 12.2408 | 12.2241 | 13.0229 | 13.0049 | 13.0049 | 13.0049 |
| 60 | 7.6277 | 9.1525 | 9.1525 | 9.1525 | 11.8883 | 11.8804 | 11.8677 | 11.8501 | 12.6565 | 12.6370 | 12.6370 | 12.6370 |
| 61 | 7.2978 | 9.6267 | 9.6267 | 9.6267 | 11.9778 | 11.9778 | 11.9697 | 11.9567 | 12.6111 | 12.5933 | 12.5933 | 12.5933 |
| 62 |  | 9.8635 | 9.8635 | 9.8635 | 12.0955 | 12.0955 | 12.0955 | 12.0874 | 12.5815 | 12.5664 | 12.5664 | 12.5664 |
| 63 |  | 9.4760 | 9.4760 | 9.4760 | 11.6637 | 11.6637 | 11.6637 | 11.6637 | 12.1781 | 12.1629 | 12.1629 | 12.1629 |
| 64 |  | 9.0759 | 9.0759 | 9.0759 | 11.2175 | 11.2175 | 11.2175 | 11.2175 | 11.7708 | 11.7555 | 11.7555 | 11.7555 |
| 65 |  |  |  |  | 12.4776 | 12.4776 | 12.4776 | 12.4776 | 12.4776 | 12.4776 | 12.4776 | 12.4776 |
| 66 |  |  |  |  | 12.0080 | 12.0080 | 12.0080 | 12.0080 | 12.0080 | 12.0080 | 12.0080 | 12.0080 |
| 67 |  |  |  |  | 11.5354 | 11.5354 | 11.5354 | 11.5354 | 11.5354 | 11.5354 | 11.5354 | 11.5354 |
| 68 |  |  |  |  | 11.0609 | 11.0609 | 11.0609 | 11.0609 | 11.0609 | 11.0609 | 11.0609 | 11.0609 |
| 69 |  |  |  |  | 10.5849 | 10.5849 | 10.5849 | 10.5849 | 10.5849 | 10.5849 | 10.5849 | 10.5849 |
| 70 |  |  |  |  | 10.1076 | 10.1076 | 10.1076 | 10.1076 | 10.1076 | 10.1076 | 10.1076 | 10.1076 |

Table 4 Pension valuation factors (PF) — males — 3 or more completed years since last Legislative Assembly election

| Age at Relevant Date |  | Period of Service in Completed Years at last Legislative Assembly Election | | | | | |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11+ |
| 30 | 10.9107 | 14.5395 |  |  |  |  |  |  |  |  |  |  |
| 31 | 10.8133 | 14.4267 | 14.4241 |  |  |  |  |  |  |  |  |  |
| 32 | 10.7128 | 14.3102 | 14.3074 | 14.3044 |  |  |  |  |  |  |  |  |
| 33 | 10.6177 | 14.1948 | 14.1920 | 14.1889 | 18.9149 |  |  |  |  |  |  |  |
| 34 | 10.5132 | 14.0716 | 14.0688 | 14.0656 | 18.7724 | 18.7694 |  |  |  |  |  |  |
| 35 | 10.4021 | 13.9424 | 13.9394 | 13.9362 | 18.6239 | 18.6208 | 18.6174 |  |  |  |  |  |
| 36 | 10.2997 | 13.8160 | 13.8129 | 13.8095 | 18.4745 | 18.4714 | 18.4678 | 18.4639 |  |  |  |  |
| 37 | 10.1813 | 13.6779 | 13.6744 | 13.6708 | 18.3155 | 18.3122 | 18.3086 | 18.3046 | 19.4737 |  |  |  |
| 38 | 10.0716 | 13.5425 | 13.5385 | 13.5346 | 18.1551 | 18.1517 | 18.1480 | 18.1439 | 19.3139 | 19.3139 |  |  |
| 39 | 9.9595 | 13.4032 | 13.3987 | 13.3943 | 17.9894 | 17.9858 | 17.9820 | 17.9778 | 19.1487 | 19.1487 | 19.1487 |  |
| 40 | 9.8308 | 13.2518 | 13.2467 | 13.2417 | 17.8137 | 17.8097 | 17.8056 | 17.8013 | 18.9747 | 18.9747 | 18.9747 | 18.9747 |
| 41 | 9.6698 | 13.0627 | 13.0569 | 13.0511 | 17.5939 | 17.5895 | 17.5850 | 17.5804 | 18.7567 | 18.7567 | 18.7567 | 18.7567 |
| 42 | 9.5455 | 12.8920 | 12.8856 | 12.8790 | 17.3811 | 17.3761 | 17.3711 | 17.3660 | 18.5403 | 18.5403 | 18.5403 | 18.5403 |
| 43 | 9.3738 | 12.6898 | 12.6827 | 12.6754 | 17.1456 | 17.1400 | 17.1343 | 17.1286 | 18.3057 | 18.3057 | 18.3057 | 18.3057 |
| 44 | 9.1972 | 12.4808 | 12.4731 | 12.4650 | 16.9022 | 16.8957 | 16.8892 | 16.8828 | 18.0626 | 18.0626 | 18.0626 | 18.0626 |
| 45 | 9.1043 | 12.3179 | 12.3096 | 12.3009 | 16.6818 | 16.6747 | 16.6673 | 16.6600 | 17.8318 | 17.8318 | 17.8318 | 17.8318 |
| 46 | 8.9440 | 12.1112 | 12.1023 | 12.0928 | 16.4309 | 16.4232 | 16.4150 | 16.4067 | 17.5774 | 17.5774 | 17.5774 | 17.5774 |
| 47 | 8.7449 | 11.8775 | 11.8681 | 11.8578 | 16.1597 | 16.1512 | 16.1422 | 16.1329 | 17.3062 | 17.3062 | 17.3062 | 17.3062 |
| 48 | 8.6711 | 11.7139 | 11.7041 | 11.6935 | 15.9254 | 15.9164 | 15.9067 | 15.8965 | 17.0571 | 17.0571 | 17.0571 | 17.0571 |
| 49 | 8.4585 | 11.4636 | 11.4531 | 11.4417 | 15.6350 | 15.6252 | 15.6145 | 15.6035 | 16.7670 | 16.7670 | 16.7670 | 16.7670 |
| 50 | 8.3706 | 11.2826 | 11.2716 | 11.2596 | 15.3806 | 15.3704 | 15.3591 | 15.3470 | 16.4983 | 16.4983 | 16.4983 | 16.4983 |
| 51 | 8.2016 | 11.0058 | 10.9946 | 10.9823 | 15.0151 | 15.0046 | 14.9930 | 14.9802 | 16.1194 | 16.1194 | 16.1194 | 16.1194 |
| 52 | 7.8780 | 10.6308 | 10.6183 | 10.6052 | 14.5829 | 14.5718 | 14.5595 | 14.5461 | 15.6907 | 15.6907 | 15.6907 | 15.6907 |
| 53 | 7.5447 | 10.2435 | 10.2298 | 10.2150 | 14.1348 | 14.1232 | 14.1101 | 14.0959 | 15.2463 | 15.2463 | 15.2463 | 15.2463 |
| 54 | 7.6329 | 10.1021 | 10.0896 | 10.0751 | 13.8260 | 13.8146 | 13.8014 | 13.7870 | 14.8912 | 14.8912 | 14.8912 | 14.8912 |
| 55 | 7.2581 | 9.6769 | 9.6640 | 9.6486 | 13.3393 | 13.3267 | 13.3128 | 13.2974 | 14.4094 | 14.4094 | 14.4094 | 14.4094 |
| 56 | 7.0105 | 9.3938 | 9.3804 | 9.3639 | 13.0130 | 12.9989 | 12.9830 | 12.9663 | 14.0834 | 14.0834 | 14.0834 | 14.0834 |
| 57 | 7.6819 | 9.6596 | 9.6515 | 9.6395 | 13.0153 | 13.0027 | 12.9873 | 12.9702 | 13.9794 | 13.9794 | 13.9794 | 13.9794 |
| 58 | 7.7237 | 9.5359 | 9.5295 | 9.5192 | 12.7789 | 12.7667 | 12.7508 | 12.7323 | 13.7092 | 13.7092 | 13.7092 | 13.7092 |
| 59 | 7.4276 | 9.1980 | 9.1980 | 9.1875 | 12.4143 | 12.4015 | 12.3846 | 12.3643 | 13.3493 | 13.3493 | 13.3493 | 13.3493 |
| 60 | 8.0711 | 9.6876 | 9.6876 | 9.6876 | 12.5399 | 12.5318 | 12.5189 | 12.5016 | 13.3276 | 13.3276 | 13.3276 | 13.3276 |
| 61 | 7.7534 | 9.3299 | 9.3299 | 9.3299 | 12.1588 | 12.1507 | 12.1376 | 12.1195 | 12.9544 | 12.9544 | 12.9544 | 12.9544 |
| 62 | 7.4143 | 9.8256 | 9.8256 | 9.8256 | 12.2595 | 12.2595 | 12.2512 | 12.2378 | 12.9162 | 12.9162 | 12.9162 | 12.9162 |
| 63 |  | 10.0788 | 10.0788 | 10.0788 | 12.3919 | 12.3919 | 12.3919 | 12.3836 | 12.8964 | 12.8964 | 12.8964 | 12.8964 |
| 64 |  | 9.6837 | 9.6837 | 9.6837 | 11.9524 | 11.9524 | 11.9524 | 11.9524 | 12.4866 | 12.4866 | 12.4866 | 12.4866 |
| 65 |  | 9.2752 | 9.2752 | 9.2752 | 11.4975 | 11.4975 | 11.4975 | 11.4975 | 12.0724 | 12.0724 | 12.0724 | 12.0724 |
| 66 |  |  |  |  | 12.8225 | 12.8225 | 12.8225 | 12.8225 | 12.8225 | 12.8225 | 12.8225 | 12.8225 |
| 67 |  |  |  |  | 12.3460 | 12.3460 | 12.3460 | 12.3460 | 12.3460 | 12.3460 | 12.3460 | 12.3460 |
| 68 |  |  |  |  | 11.8663 | 11.8663 | 11.8663 | 11.8663 | 11.8663 | 11.8663 | 11.8663 | 11.8663 |
| 69 |  |  |  |  | 11.3846 | 11.3846 | 11.3846 | 11.3846 | 11.3846 | 11.3846 | 11.3846 | 11.3846 |
| 70 |  |  |  |  | 10.9014 | 10.9014 | 10.9014 | 10.9014 | 10.9014 | 10.9014 | 10.9014 | 10.9014 |

Table 5 Pension valuation factors (PF) — females — less than 1 year since last Legislative Assembly election

| Age at Relevant Date |  | Period of Service in Completed Years at last Legislative Assembly Election | | | | | |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11+ |
| 30 | 9.8722 | 13.1968 | 13.1941 | 13.1913 | 17.5856 |  |  |  |  |  |  |  |
| 31 | 9.7766 | 13.0821 | 13.0791 | 13.0761 | 17.4507 | 17.4483 |  |  |  |  |  |  |
| 32 | 9.6750 | 12.9622 | 12.9588 | 12.9554 | 17.3106 | 17.3078 | 17.3050 |  |  |  |  |  |
| 33 | 9.5824 | 12.8459 | 12.8421 | 12.8383 | 17.1705 | 17.1674 | 17.1643 | 17.1611 |  |  |  |  |
| 34 | 9.4751 | 12.7188 | 12.7148 | 12.7106 | 17.0217 | 17.0183 | 17.0148 | 17.0113 | 18.0996 |  |  |  |
| 35 | 9.3768 | 12.5948 | 12.5906 | 12.5861 | 16.8726 | 16.8688 | 16.8649 | 16.8610 | 17.9493 | 17.9457 |  |  |
| 36 | 9.2759 | 12.4671 | 12.4626 | 12.4578 | 16.7189 | 16.7147 | 16.7103 | 16.7059 | 17.7941 | 17.7901 | 17.7860 |  |
| 37 | 9.1595 | 12.3280 | 12.3232 | 12.3181 | 16.5558 | 16.5514 | 16.5465 | 16.5416 | 17.6311 | 17.6266 | 17.6220 | 17.6174 |
| 38 | 9.0407 | 12.1855 | 12.1803 | 12.1749 | 16.3880 | 16.3833 | 16.3782 | 16.3727 | 17.4632 | 17.4582 | 17.4531 | 17.4479 |
| 39 | 8.9572 | 12.0617 | 12.0562 | 12.0504 | 16.2285 | 16.2235 | 16.2180 | 16.2122 | 17.2992 | 17.2937 | 17.2880 | 17.2822 |
| 40 | 8.8303 | 11.9099 | 11.9040 | 11.8977 | 16.0495 | 16.0441 | 16.0382 | 16.0321 | 17.1205 | 17.1143 | 17.1079 | 17.1015 |
| 41 | 8.6789 | 11.7299 | 11.7235 | 11.7167 | 15.8376 | 15.8318 | 15.8256 | 15.8190 | 16.9091 | 16.9026 | 16.8955 | 16.8883 |
| 42 | 8.6063 | 11.5935 | 11.5868 | 11.5796 | 15.6482 | 15.6420 | 15.6355 | 15.6285 | 16.7103 | 16.7034 | 16.6960 | 16.6880 |
| 43 | 8.4723 | 11.4173 | 11.4102 | 11.4026 | 15.4316 | 15.4251 | 15.4180 | 15.4106 | 16.4906 | 16.4833 | 16.4754 | 16.4670 |
| 44 | 8.3042 | 11.2180 | 11.2102 | 11.2021 | 15.1977 | 15.1907 | 15.1831 | 15.1750 | 16.2567 | 16.2489 | 16.2404 | 16.2315 |
| 45 | 8.2544 | 11.0860 | 11.0778 | 11.0691 | 15.0001 | 14.9928 | 14.9847 | 14.9761 | 16.0446 | 16.0364 | 16.0274 | 16.0179 |
| 46 | 8.0788 | 10.8764 | 10.8674 | 10.8578 | 14.7524 | 14.7447 | 14.7362 | 14.7269 | 15.7966 | 15.7877 | 15.7782 | 15.7680 |
| 47 | 8.0202 | 10.7337 | 10.7243 | 10.7141 | 14.5413 | 14.5330 | 14.5240 | 14.5143 | 15.5709 | 15.5615 | 15.5513 | 15.5405 |
| 48 | 7.9618 | 10.5887 | 10.5789 | 10.5681 | 14.3252 | 14.3163 | 14.3067 | 14.2964 | 15.3397 | 15.3297 | 15.3187 | 15.3071 |
| 49 | 7.7661 | 10.3588 | 10.3486 | 10.3368 | 14.0549 | 14.0452 | 14.0346 | 14.0233 | 15.0690 | 15.0584 | 15.0466 | 15.0341 |
| 50 | 7.5664 | 10.1230 | 10.1124 | 10.1001 | 13.7771 | 13.7666 | 13.7550 | 13.7426 | 14.7899 | 14.7788 | 14.7663 | 14.7528 |
| 51 | 7.7587 | 10.1175 | 10.1082 | 10.0969 | 13.6335 | 13.6230 | 13.6110 | 13.5981 | 14.5990 | 14.5871 | 14.5742 | 14.5600 |
| 52 | 7.5308 | 9.8585 | 9.8490 | 9.8374 | 13.3343 | 13.3234 | 13.3104 | 13.2962 | 14.3000 | 14.2870 | 14.2728 | 14.2577 |
| 53 | 7.2994 | 9.5944 | 9.5848 | 9.5730 | 13.0278 | 13.0166 | 13.0030 | 12.9875 | 13.9934 | 13.9792 | 13.9636 | 13.9470 |
| 54 | 7.9122 | 9.8334 | 9.8275 | 9.8191 | 13.0197 | 13.0102 | 12.9981 | 12.9837 | 13.8883 | 13.8739 | 13.8578 | 13.8403 |
| 55 | 7.9472 | 9.7159 | 9.7112 | 9.7038 | 12.7937 | 12.7848 | 12.7731 | 12.7588 | 13.6331 | 13.6180 | 13.6007 | 13.5819 |
| 56 | 7.6988 | 9.4336 | 9.4336 | 9.4258 | 12.4859 | 12.4770 | 12.4649 | 12.4500 | 13.3314 | 13.3156 | 13.2967 | 13.2760 |
| 57 | 8.3022 | 9.9008 | 9.9008 | 9.9008 | 12.6219 | 12.6161 | 12.6070 | 12.5947 | 13.3326 | 13.3181 | 13.3000 | 13.2789 |
| 58 | 8.0357 | 9.5999 | 9.5999 | 9.5999 | 12.2996 | 12.2937 | 12.2843 | 12.2718 | 13.0179 | 13.0030 | 12.9842 | 12.9619 |
| 59 | 7.7487 | 10.0699 | 10.0699 | 10.0699 | 12.4125 | 12.4125 | 12.4065 | 12.3968 | 13.0019 | 12.9889 | 12.9714 | 12.9500 |
| 60 |  | 10.3045 | 10.3045 | 10.3045 | 12.5401 | 12.5401 | 12.5401 | 12.5340 | 12.9917 | 12.9808 | 12.9652 | 12.9452 |
| 61 |  | 9.9606 | 9.9606 | 9.9606 | 12.1561 | 12.1561 | 12.1561 | 12.1561 | 12.6330 | 12.6218 | 12.6059 | 12.5852 |
| 62 |  | 9.6046 | 9.6046 | 9.6046 | 11.7581 | 11.7581 | 11.7581 | 11.7581 | 12.2684 | 12.2569 | 12.2404 | 12.2191 |
| 63 |  |  |  |  | 12.9241 | 12.9241 | 12.9241 | 12.9241 | 12.9241 | 12.9241 | 12.9154 | 12.9012 |
| 64 |  |  |  |  | 12.4884 | 12.4884 | 12.4884 | 12.4884 | 12.4884 | 12.4884 | 12.4884 | 12.4734 |
| 65 |  |  |  |  | 12.0393 | 12.0393 | 12.0393 | 12.0393 | 12.0393 | 12.0393 | 12.0393 | 12.0393 |
| 66 |  |  |  |  | 11.5995 | 11.5995 | 11.5995 | 11.5995 | 11.5995 | 11.5995 | 11.5995 | 11.5995 |
| 67 |  |  |  |  | 11.1539 | 11.1539 | 11.1539 | 11.1539 | 11.1539 | 11.1539 | 11.1539 | 11.1539 |
| 68 |  |  |  |  | 10.7027 | 10.7027 | 10.7027 | 10.7027 | 10.7027 | 10.7027 | 10.7027 | 10.7027 |
| 69 |  |  |  |  | 10.2453 | 10.2453 | 10.2453 | 10.2453 | 10.2453 | 10.2453 | 10.2453 | 10.2453 |
| 70 |  |  |  |  | 9.7814 | 9.7814 | 9.7814 | 9.7814 | 9.7814 | 9.7814 | 9.7814 | 9.7814 |

Table 6 Pension valuation factors (PF) — females — 1 completed year since last Legislative Assembly election

| Age at Relevant Date |  | Period of Service in Completed Years at last Legislative Assembly Election | | | | | |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11+ |
| 30 | 10.1887 | 13.6147 | 13.6122 | 13.6097 |  |  |  |  |  |  |  |  |
| 31 | 10.0983 | 13.5034 | 13.5006 | 13.4978 | 17.9986 |  |  |  |  |  |  |  |
| 32 | 9.9994 | 13.3851 | 13.3821 | 13.3789 | 17.8600 | 17.8574 |  |  |  |  |  |  |
| 33 | 9.8946 | 13.2618 | 13.2583 | 13.2548 | 17.7162 | 17.7134 | 17.7105 |  |  |  |  |  |
| 34 | 9.7986 | 13.1417 | 13.1379 | 13.1340 | 17.5721 | 17.5689 | 17.5657 | 17.5625 |  |  |  |  |
| 35 | 9.6879 | 13.0109 | 13.0068 | 13.0025 | 17.4193 | 17.4158 | 17.4122 | 17.4086 | 18.5240 |  |  |  |
| 36 | 9.5862 | 12.8830 | 12.8787 | 12.8741 | 17.2658 | 17.2619 | 17.2579 | 17.2539 | 18.3694 | 18.3657 |  |  |
| 37 | 9.4817 | 12.7512 | 12.7466 | 12.7418 | 17.1077 | 17.1034 | 17.0989 | 17.0944 | 18.2099 | 18.2058 | 18.2016 |  |
| 38 | 9.3617 | 12.6081 | 12.6032 | 12.5980 | 16.9402 | 16.9356 | 16.9307 | 16.9257 | 18.0425 | 18.0379 | 18.0332 | 18.0332 |
| 39 | 9.2385 | 12.4609 | 12.4557 | 12.4501 | 16.7676 | 16.7627 | 16.7575 | 16.7519 | 17.8700 | 17.8648 | 17.8596 | 17.8596 |
| 40 | 9.1515 | 12.3329 | 12.3272 | 12.3213 | 16.6033 | 16.5982 | 16.5926 | 16.5866 | 17.7013 | 17.6956 | 17.6897 | 17.6897 |
| 41 | 8.9987 | 12.1521 | 12.1461 | 12.1396 | 16.3917 | 16.3862 | 16.3803 | 16.3740 | 17.4905 | 17.4842 | 17.4777 | 17.4777 |
| 42 | 8.8412 | 11.9659 | 11.9593 | 11.9524 | 16.1732 | 16.1674 | 16.1611 | 16.1543 | 17.2727 | 17.2661 | 17.2589 | 17.2589 |
| 43 | 8.7645 | 11.8240 | 11.8172 | 11.8098 | 15.9776 | 15.9714 | 15.9647 | 15.9575 | 17.0677 | 17.0607 | 17.0530 | 17.0530 |
| 44 | 8.6256 | 11.6421 | 11.6349 | 11.6271 | 15.7548 | 15.7481 | 15.7409 | 15.7333 | 16.8418 | 16.8343 | 16.8262 | 16.8262 |
| 45 | 8.4516 | 11.4365 | 11.4286 | 11.4203 | 15.5141 | 15.5069 | 15.4992 | 15.4909 | 16.6011 | 16.5931 | 16.5845 | 16.5845 |
| 46 | 8.3990 | 11.2999 | 11.2915 | 11.2826 | 15.3107 | 15.3032 | 15.2950 | 15.2862 | 16.3830 | 16.3746 | 16.3655 | 16.3655 |
| 47 | 8.2174 | 11.0839 | 11.0748 | 11.0650 | 15.0564 | 15.0485 | 15.0398 | 15.0303 | 16.1286 | 16.1196 | 16.1099 | 16.1099 |
| 48 | 8.1559 | 10.9367 | 10.9271 | 10.9167 | 14.8395 | 14.8310 | 14.8219 | 14.8119 | 15.8971 | 15.8874 | 15.8770 | 15.8770 |
| 49 | 8.0938 | 10.7862 | 10.7762 | 10.7652 | 14.6168 | 14.6078 | 14.5979 | 14.5875 | 15.6590 | 15.6488 | 15.6376 | 15.6376 |
| 50 | 7.8906 | 10.5484 | 10.5379 | 10.5260 | 14.3382 | 14.3283 | 14.3175 | 14.3060 | 15.3802 | 15.3694 | 15.3574 | 15.3574 |
| 51 | 7.6830 | 10.3043 | 10.2935 | 10.2810 | 14.0519 | 14.0412 | 14.0294 | 14.0167 | 15.0929 | 15.0815 | 15.0688 | 15.0688 |
| 52 | 7.8788 | 10.2974 | 10.2880 | 10.2765 | 13.9040 | 13.8932 | 13.8811 | 13.8678 | 14.8967 | 14.8845 | 14.8713 | 14.8713 |
| 53 | 7.6427 | 10.0299 | 10.0203 | 10.0085 | 13.5960 | 13.5848 | 13.5716 | 13.5571 | 14.5891 | 14.5758 | 14.5613 | 14.5613 |
| 54 | 7.4021 | 9.7569 | 9.7472 | 9.7351 | 13.2810 | 13.2696 | 13.2557 | 13.2399 | 14.2745 | 14.2600 | 14.2441 | 14.2441 |
| 55 | 8.0300 | 10.0013 | 9.9953 | 9.9867 | 13.2729 | 13.2633 | 13.2510 | 13.2362 | 14.1671 | 14.1525 | 14.1360 | 14.1360 |
| 56 | 8.0927 | 9.9120 | 9.9072 | 9.8997 | 13.0786 | 13.0696 | 13.0576 | 13.0428 | 13.9428 | 13.9273 | 13.9096 | 13.9096 |
| 57 | 7.8348 | 9.6205 | 9.6205 | 9.6126 | 12.7631 | 12.7539 | 12.7415 | 12.7262 | 13.6341 | 13.6179 | 13.5985 | 13.5985 |
| 58 | 8.4547 | 10.1014 | 10.1014 | 10.1014 | 12.9050 | 12.8990 | 12.8897 | 12.8771 | 13.6378 | 13.6228 | 13.6042 | 13.6042 |
| 59 | 8.1792 | 9.7912 | 9.7912 | 9.7912 | 12.5741 | 12.5680 | 12.5584 | 12.5455 | 13.3151 | 13.2998 | 13.2804 | 13.2804 |
| 60 | 7.8828 | 10.2770 | 10.2770 | 10.2770 | 12.6926 | 12.6926 | 12.6864 | 12.6765 | 13.3009 | 13.2875 | 13.2696 | 13.2696 |
| 61 |  | 10.5203 | 10.5203 | 10.5203 | 12.8265 | 12.8265 | 12.8265 | 12.8203 | 13.2928 | 13.2817 | 13.2656 | 13.2656 |
| 62 |  | 10.1677 | 10.1677 | 10.1677 | 12.4337 | 12.4337 | 12.4337 | 12.4337 | 12.9263 | 12.9148 | 12.8984 | 12.8984 |
| 63 |  | 9.8025 | 9.8025 | 9.8025 | 12.0262 | 12.0262 | 12.0262 | 12.0262 | 12.5535 | 12.5417 | 12.5247 | 12.5247 |
| 64 |  |  |  |  | 13.2359 | 13.2359 | 13.2359 | 13.2359 | 13.2359 | 13.2359 | 13.2270 | 13.2270 |
| 65 |  |  |  |  | 12.7902 | 12.7902 | 12.7902 | 12.7902 | 12.7902 | 12.7902 | 12.7902 | 12.7902 |
| 66 |  |  |  |  | 12.3478 | 12.3478 | 12.3478 | 12.3478 | 12.3478 | 12.3478 | 12.3478 | 12.3478 |
| 67 |  |  |  |  | 11.8994 | 11.8994 | 11.8994 | 11.8994 | 11.8994 | 11.8994 | 11.8994 | 11.8994 |
| 68 |  |  |  |  | 11.4454 | 11.4454 | 11.4454 | 11.4454 | 11.4454 | 11.4454 | 11.4454 | 11.4454 |
| 69 |  |  |  |  | 10.9856 | 10.9856 | 10.9856 | 10.9856 | 10.9856 | 10.9856 | 10.9856 | 10.9856 |
| 70 |  |  |  |  | 10.5198 | 10.5198 | 10.5198 | 10.5198 | 10.5198 | 10.5198 | 10.5198 | 10.5198 |

Table 7 Pension valuation factors (PF) — females — 2 completed years since last Legislative Assembly election

| Age at Relevant Date |  | Period of Service in Completed Years at last Legislative Assembly Election | | | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11+ |
| 30 | 10.5217 | 14.0477 | 14.0454 |  |  |  |  |  |  |  |  |  |
| 31 | 10.4227 | 13.9316 | 13.9290 | 13.9264 |  |  |  |  |  |  |  |  |
| 32 | 10.3291 | 13.8168 | 13.8139 | 13.8111 | 18.4214 |  |  |  |  |  |  |  |
| 33 | 10.2270 | 13.6952 | 13.6920 | 13.6888 | 18.2792 | 18.2766 |  |  |  |  |  |  |
| 34 | 10.1186 | 13.5679 | 13.5644 | 13.5609 | 18.1314 | 18.1285 | 18.1255 |  |  |  |  |  |
| 35 | 10.0195 | 13.4443 | 13.4404 | 13.4364 | 17.9833 | 17.9801 | 17.9768 | 17.9735 |  |  |  |  |
| 36 | 9.9051 | 13.3094 | 13.3053 | 13.3008 | 17.8261 | 17.8226 | 17.8189 | 17.8152 | 18.9586 |  |  |  |
| 37 | 9.7998 | 13.1776 | 13.1732 | 13.1684 | 17.6684 | 17.6644 | 17.6603 | 17.6562 | 18.7998 | 18.7960 |  |  |
| 38 | 9.6920 | 13.0420 | 13.0373 | 13.0323 | 17.5059 | 17.5015 | 17.4970 | 17.4924 | 18.6360 | 18.6318 | 18.6318 |  |
| 39 | 9.5676 | 12.8943 | 12.8892 | 12.8839 | 17.3337 | 17.3290 | 17.3240 | 17.3188 | 18.4640 | 18.4593 | 18.4593 | 18.4593 |
| 40 | 9.4399 | 12.7423 | 12.7369 | 12.7312 | 17.1561 | 17.1511 | 17.1458 | 17.1400 | 18.2867 | 18.2814 | 18.2814 | 18.2814 |
| 41 | 9.3282 | 12.5861 | 12.5803 | 12.5742 | 16.9599 | 16.9547 | 16.9490 | 16.9429 | 18.0865 | 18.0807 | 18.0807 | 18.0807 |
| 42 | 9.1695 | 12.3991 | 12.3929 | 12.3863 | 16.7419 | 16.7362 | 16.7302 | 16.7237 | 17.8694 | 17.8630 | 17.8630 | 17.8630 |
| 43 | 9.0058 | 12.2062 | 12.1995 | 12.1924 | 16.5165 | 16.5105 | 16.5041 | 16.4972 | 17.6450 | 17.6382 | 17.6382 | 17.6382 |
| 44 | 8.9257 | 12.0596 | 12.0526 | 12.0451 | 16.3152 | 16.3088 | 16.3020 | 16.2947 | 17.4341 | 17.4270 | 17.4270 | 17.4270 |
| 45 | 8.7817 | 11.8719 | 11.8646 | 11.8566 | 16.0859 | 16.0791 | 16.0717 | 16.0640 | 17.2018 | 17.1941 | 17.1941 | 17.1941 |
| 46 | 8.6016 | 11.6598 | 11.6517 | 11.6433 | 15.8383 | 15.8310 | 15.8231 | 15.8147 | 16.9544 | 16.9463 | 16.9463 | 16.9463 |
| 47 | 8.5464 | 11.5189 | 11.5104 | 11.5013 | 15.6296 | 15.6220 | 15.6136 | 15.6046 | 16.7307 | 16.7222 | 16.7222 | 16.7222 |
| 48 | 8.3587 | 11.2965 | 11.2872 | 11.2772 | 15.3685 | 15.3605 | 15.3516 | 15.3419 | 16.4698 | 16.4606 | 16.4606 | 16.4606 |
| 49 | 8.2935 | 11.1438 | 11.1340 | 11.1234 | 15.1451 | 15.1364 | 15.1271 | 15.1170 | 16.2315 | 16.2217 | 16.2217 | 16.2217 |
| 50 | 8.2276 | 10.9876 | 10.9774 | 10.9662 | 14.9155 | 14.9063 | 14.8962 | 14.8856 | 15.9864 | 15.9760 | 15.9760 | 15.9760 |
| 51 | 8.0165 | 10.7416 | 10.7310 | 10.7188 | 14.6284 | 14.6184 | 14.6074 | 14.5956 | 15.6995 | 15.6884 | 15.6884 | 15.6884 |
| 52 | 7.8014 | 10.4897 | 10.4787 | 10.4659 | 14.3340 | 14.3232 | 14.3111 | 14.2981 | 15.4043 | 15.3926 | 15.3926 | 15.3926 |
| 53 | 8.0009 | 10.4814 | 10.4718 | 10.4601 | 14.1817 | 14.1707 | 14.1583 | 14.1448 | 15.2025 | 15.1901 | 15.1901 | 15.1901 |
| 54 | 7.7556 | 10.2051 | 10.1953 | 10.1833 | 13.8654 | 13.8540 | 13.8405 | 13.8258 | 14.8872 | 14.8737 | 14.8737 | 14.8737 |
| 55 | 7.5054 | 9.9228 | 9.9130 | 9.9006 | 13.5419 | 13.5302 | 13.5161 | 13.5000 | 14.5645 | 14.5498 | 14.5498 | 14.5498 |
| 56 | 8.1780 | 10.2059 | 10.1997 | 10.1910 | 13.5719 | 13.5621 | 13.5494 | 13.5343 | 14.4924 | 14.4774 | 14.4774 | 14.4774 |
| 57 | 8.2406 | 10.1134 | 10.1086 | 10.1008 | 13.3737 | 13.3644 | 13.3520 | 13.3369 | 14.2639 | 14.2479 | 14.2479 | 14.2479 |
| 58 | 7.9729 | 9.8125 | 9.8125 | 9.8044 | 13.0505 | 13.0411 | 13.0283 | 13.0126 | 13.9485 | 13.9318 | 13.9318 | 13.9318 |
| 59 | 8.6115 | 10.3086 | 10.3086 | 10.3086 | 13.1985 | 13.1924 | 13.1829 | 13.1699 | 13.9544 | 13.9390 | 13.9390 | 13.9390 |
| 60 | 8.3272 | 9.9894 | 9.9894 | 9.9894 | 12.8593 | 12.8531 | 12.8432 | 12.8299 | 13.6240 | 13.6082 | 13.6082 | 13.6082 |
| 61 | 8.0214 | 10.4920 | 10.4920 | 10.4920 | 12.9839 | 12.9839 | 12.9776 | 12.9675 | 13.6120 | 13.5982 | 13.5982 | 13.5982 |
| 62 |  | 10.7460 | 10.7460 | 10.7460 | 13.1263 | 13.1263 | 13.1263 | 13.1199 | 13.6078 | 13.5964 | 13.5964 | 13.5964 |
| 63 |  | 10.3847 | 10.3847 | 10.3847 | 12.7245 | 12.7245 | 12.7245 | 12.7245 | 13.2333 | 13.2216 | 13.2216 | 13.2216 |
| 64 |  | 10.0098 | 10.0098 | 10.0098 | 12.3075 | 12.3075 | 12.3075 | 12.3075 | 12.8525 | 12.8405 | 12.8405 | 12.8405 |
| 65 |  |  |  |  | 13.5635 | 13.5635 | 13.5635 | 13.5635 | 13.5635 | 13.5635 | 13.5635 | 13.5635 |
| 66 |  |  |  |  | 13.1185 | 13.1185 | 13.1185 | 13.1185 | 13.1185 | 13.1185 | 13.1185 | 13.1185 |
| 67 |  |  |  |  | 12.6676 | 12.6676 | 12.6676 | 12.6676 | 12.6676 | 12.6676 | 12.6676 | 12.6676 |
| 68 |  |  |  |  | 12.2109 | 12.2109 | 12.2109 | 12.2109 | 12.2109 | 12.2109 | 12.2109 | 12.2109 |
| 69 |  |  |  |  | 11.7483 | 11.7483 | 11.7483 | 11.7483 | 11.7483 | 11.7483 | 11.7483 | 11.7483 |
| 70 |  |  |  |  | 11.2803 | 11.2803 | 11.2803 | 11.2803 | 11.2803 | 11.2803 | 11.2803 | 11.2803 |

Table 8 Pension valuation factors (PF) — females — 3 or more completed years since last Legislative Assembly election

| Age at Relevant Date |  | Period of Service in Completed Years at last Legislative Assembly Election | | | | | |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11+ |
| 30 | 10.8632 | 14.4913 |  |  |  |  |  |  |  |  |  |  |
| 31 | 10.7638 | 14.3752 | 14.3729 |  |  |  |  |  |  |  |  |  |
| 32 | 10.6615 | 14.2556 | 14.2530 | 14.2503 |  |  |  |  |  |  |  |  |
| 33 | 10.5649 | 14.1375 | 14.1346 | 14.1317 | 18.8546 |  |  |  |  |  |  |  |
| 34 | 10.4593 | 14.0122 | 14.0089 | 14.0056 | 18.7084 | 18.7057 |  |  |  |  |  |  |
| 35 | 10.3475 | 13.8812 | 13.8776 | 13.8739 | 18.5566 | 18.5536 | 18.5506 |  |  |  |  |  |
| 36 | 10.2450 | 13.7537 | 13.7497 | 13.7457 | 18.4043 | 18.4010 | 18.3976 | 18.3942 |  |  |  |  |
| 37 | 10.1267 | 13.6147 | 13.6104 | 13.6059 | 18.2428 | 18.2391 | 18.2354 | 18.2316 | 19.4039 |  |  |  |
| 38 | 10.0181 | 13.4790 | 13.4745 | 13.4697 | 18.0808 | 18.0767 | 18.0725 | 18.0683 | 19.2409 | 19.2409 |  |  |
| 39 | 9.9063 | 13.3391 | 13.3342 | 13.3291 | 17.9138 | 17.9093 | 17.9046 | 17.8999 | 19.0727 | 19.0727 | 19.0727 |  |
| 40 | 9.7774 | 13.1866 | 13.1814 | 13.1760 | 17.7367 | 17.7319 | 17.7267 | 17.7214 | 18.8960 | 18.8960 | 18.8960 | 18.8960 |
| 41 | 9.6242 | 13.0061 | 13.0006 | 12.9947 | 17.5270 | 17.5220 | 17.5165 | 17.5106 | 18.6871 | 18.6871 | 18.6871 | 18.6871 |
| 42 | 9.5077 | 12.8444 | 12.8385 | 12.8323 | 17.3249 | 17.3195 | 17.3137 | 17.3075 | 18.4810 | 18.4810 | 18.4810 | 18.4810 |
| 43 | 9.3427 | 12.6508 | 12.6445 | 12.6378 | 17.1000 | 17.0943 | 17.0881 | 17.0815 | 18.2574 | 18.2574 | 18.2574 | 18.2574 |
| 44 | 9.1734 | 12.4520 | 12.4451 | 12.4379 | 16.8682 | 16.8622 | 16.8556 | 16.8485 | 18.0267 | 18.0267 | 18.0267 | 18.0267 |
| 45 | 9.0899 | 12.3005 | 12.2934 | 12.2858 | 16.6611 | 16.6546 | 16.6477 | 16.6402 | 17.8099 | 17.8099 | 17.8099 | 17.8099 |
| 46 | 8.9407 | 12.1069 | 12.0994 | 12.0913 | 16.4253 | 16.4184 | 16.4109 | 16.4030 | 17.5711 | 17.5711 | 17.5711 | 17.5711 |
| 47 | 8.7546 | 11.8885 | 11.8803 | 11.8717 | 16.1713 | 16.1639 | 16.1558 | 16.1472 | 17.3175 | 17.3175 | 17.3175 | 17.3175 |
| 48 | 8.6969 | 11.7433 | 11.7346 | 11.7254 | 15.9571 | 15.9494 | 15.9409 | 15.9317 | 17.0882 | 17.0882 | 17.0882 | 17.0882 |
| 49 | 8.5021 | 11.5136 | 11.5040 | 11.4939 | 15.6885 | 15.6803 | 15.6712 | 15.6614 | 16.8198 | 16.8198 | 16.8198 | 16.8198 |
| 50 | 8.4329 | 11.3551 | 11.3451 | 11.3343 | 15.4582 | 15.4494 | 15.4399 | 15.4295 | 16.5745 | 16.5745 | 16.5745 | 16.5745 |
| 51 | 8.3631 | 11.1932 | 11.1828 | 11.1714 | 15.2217 | 15.2123 | 15.2020 | 15.1912 | 16.3222 | 16.3222 | 16.3222 | 16.3222 |
| 52 | 8.1445 | 10.9394 | 10.9286 | 10.9161 | 14.9266 | 14.9164 | 14.9051 | 14.8931 | 16.0276 | 16.0276 | 16.0276 | 16.0276 |
| 53 | 7.9216 | 10.6793 | 10.6681 | 10.6551 | 14.6238 | 14.6127 | 14.6004 | 14.5872 | 15.7242 | 15.7242 | 15.7242 | 15.7242 |
| 54 | 8.1244 | 10.6697 | 10.6599 | 10.6480 | 14.4678 | 14.4567 | 14.4441 | 14.4302 | 15.5179 | 15.5179 | 15.5179 | 15.5179 |
| 55 | 7.8696 | 10.3843 | 10.3744 | 10.3621 | 14.1433 | 14.1317 | 14.1179 | 14.1028 | 15.1949 | 15.1949 | 15.1949 | 15.1949 |
| 56 | 7.6380 | 10.1252 | 10.1151 | 10.1024 | 13.8488 | 13.8368 | 13.8223 | 13.8058 | 14.9015 | 14.9015 | 14.9015 | 14.9015 |
| 57 | 8.3286 | 10.4162 | 10.4100 | 10.4010 | 13.8818 | 13.8717 | 13.8587 | 13.8431 | 14.8300 | 14.8300 | 14.8300 | 14.8300 |
| 58 | 8.3914 | 10.3208 | 10.3158 | 10.3078 | 13.6800 | 13.6704 | 13.6577 | 13.6422 | 14.5976 | 14.5976 | 14.5976 | 14.5976 |
| 59 | 8.1145 | 10.0107 | 10.0107 | 10.0023 | 13.3486 | 13.3389 | 13.3258 | 13.3096 | 14.2748 | 14.2748 | 14.2748 | 14.2748 |
| 60 | 8.7734 | 10.5234 | 10.5234 | 10.5234 | 13.5037 | 13.4974 | 13.4876 | 13.4743 | 14.2836 | 14.2836 | 14.2836 | 14.2836 |
| 61 | 8.4803 | 10.1950 | 10.1950 | 10.1950 | 13.1559 | 13.1496 | 13.1394 | 13.1258 | 13.9454 | 13.9454 | 13.9454 | 13.9454 |
| 62 | 8.1661 | 10.7168 | 10.7168 | 10.7168 | 13.2887 | 13.2887 | 13.2823 | 13.2719 | 13.9374 | 13.9374 | 13.9374 | 13.9374 |
| 63 |  | 10.9824 | 10.9824 | 10.9824 | 13.4401 | 13.4401 | 13.4401 | 13.4336 | 13.9376 | 13.9376 | 13.9376 | 13.9376 |
| 64 |  | 10.6119 | 10.6119 | 10.6119 | 13.0295 | 13.0295 | 13.0295 | 13.0295 | 13.5555 | 13.5555 | 13.5555 | 13.5555 |
| 65 |  | 10.2276 | 10.2276 | 10.2276 | 12.6031 | 12.6031 | 12.6031 | 12.6031 | 13.1668 | 13.1668 | 13.1668 | 13.1668 |
| 66 |  |  |  |  | 13.9122 | 13.9122 | 13.9122 | 13.9122 | 13.9122 | 13.9122 | 13.9122 | 13.9122 |
| 67 |  |  |  |  | 13.4589 | 13.4589 | 13.4589 | 13.4589 | 13.4589 | 13.4589 | 13.4589 | 13.4589 |
| 68 |  |  |  |  | 12.9997 | 12.9997 | 12.9997 | 12.9997 | 12.9997 | 12.9997 | 12.9997 | 12.9997 |
| 69 |  |  |  |  | 12.5346 | 12.5346 | 12.5346 | 12.5346 | 12.5346 | 12.5346 | 12.5346 | 12.5346 |
| 70 |  |  |  |  | 12.0640 | 12.0640 | 12.0640 | 12.0640 | 12.0640 | 12.0640 | 12.0640 | 12.0640 |

Table 9 Lump sum valuation factors (LSF) — males — less than 1 year since last Legislative Assembly election

| Age at Relevant Date |  | Period of Service in Completed Years at last Legislative Assembly Election | | | | | |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11+ |
| 30 | 0.200871 | 0.121648 | 0.121648 | 0.121649 | 0.001354 |  |  |  |  |  |  |  |
| 31 | 0.200883 | 0.121686 | 0.121686 | 0.121686 | 0.001396 | 0.001397 |  |  |  |  |  |  |
| 32 | 0.200905 | 0.121729 | 0.121729 | 0.121729 | 0.001444 | 0.001444 | 0.001445 |  |  |  |  |  |
| 33 | 0.200921 | 0.121768 | 0.121768 | 0.121769 | 0.001494 | 0.001494 | 0.001495 | 0.001495 |  |  |  |  |
| 34 | 0.200963 | 0.121823 | 0.121823 | 0.121824 | 0.001557 | 0.001558 | 0.001558 | 0.001558 | 0.001337 |  |  |  |
| 35 | 0.201009 | 0.121883 | 0.121883 | 0.121884 | 0.001628 | 0.001629 | 0.001629 | 0.001630 | 0.001393 | 0.001393 |  |  |
| 36 | 0.201074 | 0.121962 | 0.121963 | 0.121963 | 0.001710 | 0.001710 | 0.001711 | 0.001711 | 0.001457 | 0.001457 | 0.001458 |  |
| 37 | 0.201173 | 0.122070 | 0.122071 | 0.122072 | 0.001806 | 0.001807 | 0.001807 | 0.001808 | 0.001531 | 0.001531 | 0.001532 | 0.001533 |
| 38 | 0.201299 | 0.122205 | 0.122206 | 0.122207 | 0.001917 | 0.001918 | 0.001918 | 0.001919 | 0.001617 | 0.001617 | 0.001618 | 0.001619 |
| 39 | 0.201391 | 0.122335 | 0.122337 | 0.122339 | 0.002037 | 0.002038 | 0.002039 | 0.002040 | 0.001714 | 0.001715 | 0.001716 | 0.001717 |
| 40 | 0.201539 | 0.122519 | 0.122521 | 0.122523 | 0.002199 | 0.002200 | 0.002202 | 0.002203 | 0.001845 | 0.001846 | 0.001847 | 0.001848 |
| 41 | 0.201817 | 0.122823 | 0.122826 | 0.122829 | 0.002463 | 0.002465 | 0.002466 | 0.002468 | 0.002053 | 0.002054 | 0.002056 | 0.002057 |
| 42 | 0.202011 | 0.123096 | 0.123099 | 0.123102 | 0.002720 | 0.002722 | 0.002724 | 0.002726 | 0.002258 | 0.002259 | 0.002261 | 0.002263 |
| 43 | 0.202327 | 0.123458 | 0.123462 | 0.123466 | 0.003047 | 0.003050 | 0.003053 | 0.003056 | 0.002515 | 0.002517 | 0.002519 | 0.002522 |
| 44 | 0.202721 | 0.123887 | 0.123892 | 0.123898 | 0.003438 | 0.003442 | 0.003445 | 0.003449 | 0.002822 | 0.002825 | 0.002828 | 0.002831 |
| 45 | 0.202930 | 0.124235 | 0.124241 | 0.124248 | 0.003808 | 0.003813 | 0.003817 | 0.003822 | 0.003125 | 0.003128 | 0.003132 | 0.003136 |
| 46 | 0.203463 | 0.124811 | 0.124819 | 0.124827 | 0.004340 | 0.004346 | 0.004352 | 0.004358 | 0.003546 | 0.003551 | 0.003556 | 0.003561 |
| 47 | 0.203922 | 0.125372 | 0.125382 | 0.125392 | 0.004876 | 0.004883 | 0.004890 | 0.004898 | 0.003972 | 0.003977 | 0.003984 | 0.003990 |
| 48 | 0.204276 | 0.125912 | 0.125924 | 0.125936 | 0.005415 | 0.005423 | 0.005432 | 0.005441 | 0.004410 | 0.004418 | 0.004425 | 0.004434 |
| 49 | 0.205106 | 0.126786 | 0.126802 | 0.126818 | 0.006188 | 0.006199 | 0.006211 | 0.006223 | 0.005021 | 0.005030 | 0.005040 | 0.005051 |
| 50 | 0.206093 | 0.127824 | 0.127847 | 0.127869 | 0.007100 | 0.007115 | 0.007130 | 0.007145 | 0.005741 | 0.005753 | 0.005766 | 0.005780 |
| 51 | 0.206567 | 0.128787 | 0.128811 | 0.128838 | 0.008087 | 0.008104 | 0.008122 | 0.008141 | 0.006549 | 0.006564 | 0.006580 | 0.006598 |
| 52 | 0.208420 | 0.130709 | 0.130740 | 0.130776 | 0.009699 | 0.009723 | 0.009749 | 0.009775 | 0.007791 | 0.007811 | 0.007832 | 0.007856 |
| 53 | 0.210589 | 0.132973 | 0.133013 | 0.133060 | 0.011600 | 0.011635 | 0.011671 | 0.011707 | 0.009260 | 0.009287 | 0.009316 | 0.009346 |
| 54 | 0.209647 | 0.133548 | 0.133575 | 0.133614 | 0.012604 | 0.012641 | 0.012682 | 0.012726 | 0.010148 | 0.010180 | 0.010215 | 0.010251 |
| 55 | 0.211428 | 0.135968 | 0.135997 | 0.136040 | 0.014888 | 0.014933 | 0.014987 | 0.015046 | 0.011983 | 0.012026 | 0.012072 | 0.012120 |
| 56 | 0.213080 | 0.138126 | 0.138126 | 0.138175 | 0.016987 | 0.017039 | 0.017105 | 0.017179 | 0.013721 | 0.013778 | 0.013836 | 0.013897 |
| 57 | 0.209807 | 0.135958 | 0.135958 | 0.135958 | 0.016620 | 0.016653 | 0.016704 | 0.016768 | 0.013799 | 0.013859 | 0.013925 | 0.013991 |
| 58 | 0.211436 | 0.138130 | 0.138130 | 0.138130 | 0.018981 | 0.019019 | 0.019076 | 0.019151 | 0.015853 | 0.015929 | 0.016014 | 0.016103 |
| 59 | 0.214078 | 0.137357 | 0.137357 | 0.137357 | 0.019719 | 0.019719 | 0.019765 | 0.019832 | 0.016831 | 0.016912 | 0.017010 | 0.017117 |
| 60 |  | 0.135281 | 0.135281 | 0.135281 | 0.018469 | 0.018469 | 0.018469 | 0.018506 | 0.016484 | 0.016554 | 0.016649 | 0.016762 |
| 61 |  | 0.137430 | 0.137430 | 0.137430 | 0.020889 | 0.020889 | 0.020889 | 0.020889 | 0.018657 | 0.018737 | 0.018848 | 0.018986 |
| 62 |  | 0.139733 | 0.139733 | 0.139733 | 0.023396 | 0.023396 | 0.023396 | 0.023396 | 0.020831 | 0.020921 | 0.021047 | 0.021209 |
| 63 |  |  |  |  | 0.015247 | 0.015247 | 0.015247 | 0.015247 | 0.015247 | 0.015247 | 0.015313 | 0.015419 |
| 64 |  |  |  |  | 0.016917 | 0.016917 | 0.016917 | 0.016917 | 0.016917 | 0.016917 | 0.016917 | 0.017038 |
| 65 |  |  |  |  | 0.018868 | 0.018868 | 0.018868 | 0.018868 | 0.018868 | 0.018868 | 0.018868 | 0.018868 |
| 66 |  |  |  |  | 0.020852 | 0.020852 | 0.020852 | 0.020852 | 0.020852 | 0.020852 | 0.020852 | 0.020852 |
| 67 |  |  |  |  | 0.022995 | 0.022995 | 0.022995 | 0.022995 | 0.022995 | 0.022995 | 0.022995 | 0.022995 |
| 68 |  |  |  |  | 0.025315 | 0.025315 | 0.025315 | 0.025315 | 0.025315 | 0.025315 | 0.025315 | 0.025315 |
| 69 |  |  |  |  | 0.027836 | 0.027836 | 0.027836 | 0.027836 | 0.027836 | 0.027836 | 0.027836 | 0.027836 |
| 70 |  |  |  |  | 0.030557 | 0.030557 | 0.030557 | 0.030557 | 0.030557 | 0.030557 | 0.030557 | 0.030557 |

Table 10 Lump sum valuation factors (LSF) — males — 1 completed year since last Legislative Assembly election

| Age at Relevant Date |  | Period of Service in Completed Years at last Legislative Assembly Election | | | | | |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11+ |
| 30 | 0.213904 | 0.129455 | 0.129455 | 0.129455 |  |  |  |  |  |  |  |  |
| 31 | 0.213919 | 0.129492 | 0.129492 | 0.129493 | 0.001292 |  |  |  |  |  |  |  |
| 32 | 0.213938 | 0.129535 | 0.129535 | 0.129535 | 0.001334 | 0.001334 |  |  |  |  |  |  |
| 33 | 0.213968 | 0.129583 | 0.129584 | 0.129584 | 0.001382 | 0.001382 | 0.001383 |  |  |  |  |  |
| 34 | 0.213998 | 0.129632 | 0.129633 | 0.129633 | 0.001433 | 0.001434 | 0.001434 | 0.001434 |  |  |  |  |
| 35 | 0.214055 | 0.129698 | 0.129699 | 0.129699 | 0.001499 | 0.001499 | 0.001500 | 0.001500 | 0.001252 |  |  |  |
| 36 | 0.214122 | 0.129772 | 0.129773 | 0.129774 | 0.001574 | 0.001574 | 0.001574 | 0.001575 | 0.001309 | 0.001310 |  |  |
| 37 | 0.214204 | 0.129862 | 0.129863 | 0.129864 | 0.001654 | 0.001654 | 0.001655 | 0.001656 | 0.001371 | 0.001371 | 0.001372 |  |
| 38 | 0.214328 | 0.129986 | 0.129987 | 0.129988 | 0.001752 | 0.001752 | 0.001753 | 0.001754 | 0.001443 | 0.001444 | 0.001445 | 0.001445 |
| 39 | 0.214472 | 0.130137 | 0.130139 | 0.130140 | 0.001873 | 0.001874 | 0.001874 | 0.001875 | 0.001537 | 0.001538 | 0.001539 | 0.001539 |
| 40 | 0.214579 | 0.130282 | 0.130283 | 0.130285 | 0.002000 | 0.002001 | 0.002002 | 0.002003 | 0.001639 | 0.001640 | 0.001641 | 0.001641 |
| 41 | 0.214857 | 0.130570 | 0.130572 | 0.130575 | 0.002236 | 0.002237 | 0.002238 | 0.002240 | 0.001822 | 0.001823 | 0.001825 | 0.001825 |
| 42 | 0.215159 | 0.130891 | 0.130894 | 0.130897 | 0.002500 | 0.002502 | 0.002504 | 0.002506 | 0.002025 | 0.002027 | 0.002028 | 0.002028 |
| 43 | 0.215372 | 0.131179 | 0.131182 | 0.131186 | 0.002757 | 0.002760 | 0.002762 | 0.002764 | 0.002223 | 0.002225 | 0.002227 | 0.002227 |
| 44 | 0.215736 | 0.131576 | 0.131580 | 0.131585 | 0.003094 | 0.003097 | 0.003100 | 0.003103 | 0.002482 | 0.002484 | 0.002487 | 0.002487 |
| 45 | 0.216193 | 0.132050 | 0.132056 | 0.132063 | 0.003501 | 0.003505 | 0.003509 | 0.003513 | 0.002796 | 0.002800 | 0.002803 | 0.002803 |
| 46 | 0.216454 | 0.132442 | 0.132449 | 0.132456 | 0.003885 | 0.003890 | 0.003895 | 0.003900 | 0.003105 | 0.003109 | 0.003114 | 0.003114 |
| 47 | 0.217059 | 0.133063 | 0.133072 | 0.133081 | 0.004417 | 0.004424 | 0.004430 | 0.004437 | 0.003515 | 0.003520 | 0.003526 | 0.003526 |
| 48 | 0.217592 | 0.133674 | 0.133685 | 0.133697 | 0.004954 | 0.004961 | 0.004970 | 0.004978 | 0.003928 | 0.003935 | 0.003942 | 0.003942 |
| 49 | 0.218006 | 0.134260 | 0.134273 | 0.134287 | 0.005494 | 0.005503 | 0.005513 | 0.005524 | 0.004357 | 0.004366 | 0.004375 | 0.004375 |
| 50 | 0.218949 | 0.135217 | 0.135235 | 0.135253 | 0.006294 | 0.006306 | 0.006318 | 0.006331 | 0.004976 | 0.004987 | 0.004999 | 0.004999 |
| 51 | 0.220624 | 0.136804 | 0.136830 | 0.136856 | 0.007565 | 0.007582 | 0.007599 | 0.007617 | 0.005944 | 0.005958 | 0.005974 | 0.005974 |
| 52 | 0.221067 | 0.137767 | 0.137795 | 0.137826 | 0.008502 | 0.008522 | 0.008543 | 0.008565 | 0.006688 | 0.006705 | 0.006725 | 0.006725 |
| 53 | 0.223112 | 0.139835 | 0.139871 | 0.139913 | 0.010158 | 0.010187 | 0.010216 | 0.010246 | 0.007929 | 0.007952 | 0.007977 | 0.007977 |
| 54 | 0.225483 | 0.142261 | 0.142307 | 0.142361 | 0.012119 | 0.012159 | 0.012201 | 0.012242 | 0.009408 | 0.009439 | 0.009472 | 0.009472 |
| 55 | 0.224278 | 0.142734 | 0.142765 | 0.142810 | 0.013032 | 0.013074 | 0.013122 | 0.013172 | 0.010205 | 0.010242 | 0.010282 | 0.010282 |
| 56 | 0.225217 | 0.144381 | 0.144413 | 0.144459 | 0.014669 | 0.014717 | 0.014775 | 0.014838 | 0.011543 | 0.011589 | 0.011638 | 0.011638 |
| 57 | 0.226955 | 0.146608 | 0.146608 | 0.146660 | 0.016742 | 0.016799 | 0.016869 | 0.016948 | 0.013225 | 0.013286 | 0.013349 | 0.013349 |
| 58 | 0.223424 | 0.144205 | 0.144205 | 0.144205 | 0.016180 | 0.016216 | 0.016270 | 0.016340 | 0.013134 | 0.013199 | 0.013270 | 0.013270 |
| 59 | 0.225135 | 0.146400 | 0.146400 | 0.146400 | 0.018415 | 0.018455 | 0.018517 | 0.018598 | 0.015032 | 0.015114 | 0.015207 | 0.015207 |
| 60 | 0.227936 | 0.145422 | 0.145422 | 0.145422 | 0.018892 | 0.018892 | 0.018941 | 0.019014 | 0.015760 | 0.015848 | 0.015955 | 0.015955 |
| 61 |  | 0.142998 | 0.142998 | 0.142998 | 0.017200 | 0.017200 | 0.017200 | 0.017241 | 0.015035 | 0.015112 | 0.015216 | 0.015216 |
| 62 |  | 0.144934 | 0.144934 | 0.144934 | 0.019270 | 0.019270 | 0.019270 | 0.019270 | 0.016832 | 0.016919 | 0.017041 | 0.017041 |
| 63 |  | 0.146988 | 0.146988 | 0.146988 | 0.021390 | 0.021390 | 0.021390 | 0.021390 | 0.018586 | 0.018684 | 0.018823 | 0.018823 |
| 64 |  |  |  |  | 0.012017 | 0.012017 | 0.012017 | 0.012017 | 0.012017 | 0.012017 | 0.012089 | 0.012089 |
| 65 |  |  |  |  | 0.013403 | 0.013403 | 0.013403 | 0.013403 | 0.013403 | 0.013403 | 0.013403 | 0.013403 |
| 66 |  |  |  |  | 0.014832 | 0.014832 | 0.014832 | 0.014832 | 0.014832 | 0.014832 | 0.014832 | 0.014832 |
| 67 |  |  |  |  | 0.016381 | 0.016381 | 0.016381 | 0.016381 | 0.016381 | 0.016381 | 0.016381 | 0.016381 |
| 68 |  |  |  |  | 0.018050 | 0.018050 | 0.018050 | 0.018050 | 0.018050 | 0.018050 | 0.018050 | 0.018050 |
| 69 |  |  |  |  | 0.019856 | 0.019856 | 0.019856 | 0.019856 | 0.019856 | 0.019856 | 0.019856 | 0.019856 |
| 70 |  |  |  |  | 0.021835 | 0.021835 | 0.021835 | 0.021835 | 0.021835 | 0.021835 | 0.021835 | 0.021835 |

Table 11 Lump sum valuation factors (LSF) — males — 2 completed years since last Legislative Assembly election

| Age at Relevant Date |  | Period of Service in Completed Years at last Legislative Assembly Election | | | | | |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11+ |
| 30 | 0.227777 | 0.137767 | 0.137767 |  |  |  |  |  |  |  |  |  |
| 31 | 0.227803 | 0.137807 | 0.137807 | 0.137807 |  |  |  |  |  |  |  |  |
| 32 | 0.227825 | 0.137849 | 0.137849 | 0.137850 | 0.001214 |  |  |  |  |  |  |  |
| 33 | 0.227853 | 0.137898 | 0.137898 | 0.137899 | 0.001256 | 0.001257 |  |  |  |  |  |  |
| 34 | 0.227899 | 0.137957 | 0.137958 | 0.137958 | 0.001305 | 0.001306 | 0.001306 |  |  |  |  |  |
| 35 | 0.227944 | 0.138017 | 0.138017 | 0.138018 | 0.001358 | 0.001358 | 0.001359 | 0.001359 |  |  |  |  |
| 36 | 0.228024 | 0.138098 | 0.138099 | 0.138099 | 0.001426 | 0.001427 | 0.001427 | 0.001428 | 0.001141 |  |  |  |
| 37 | 0.228110 | 0.138183 | 0.138184 | 0.138185 | 0.001499 | 0.001500 | 0.001500 | 0.001501 | 0.001195 | 0.001196 |  |  |
| 38 | 0.228216 | 0.138288 | 0.138289 | 0.138290 | 0.001580 | 0.001580 | 0.001581 | 0.001582 | 0.001253 | 0.001254 | 0.001254 |  |
| 39 | 0.228358 | 0.138428 | 0.138429 | 0.138430 | 0.001686 | 0.001687 | 0.001688 | 0.001688 | 0.001331 | 0.001332 | 0.001332 | 0.001332 |
| 40 | 0.228521 | 0.138594 | 0.138595 | 0.138597 | 0.001814 | 0.001815 | 0.001816 | 0.001817 | 0.001428 | 0.001429 | 0.001429 | 0.001429 |
| 41 | 0.228744 | 0.138830 | 0.138832 | 0.138834 | 0.002003 | 0.002004 | 0.002005 | 0.002006 | 0.001572 | 0.001573 | 0.001573 | 0.001573 |
| 42 | 0.229046 | 0.139134 | 0.139136 | 0.139139 | 0.002236 | 0.002237 | 0.002239 | 0.002240 | 0.001746 | 0.001748 | 0.001748 | 0.001748 |
| 43 | 0.229379 | 0.139476 | 0.139479 | 0.139482 | 0.002502 | 0.002504 | 0.002506 | 0.002508 | 0.001943 | 0.001945 | 0.001945 | 0.001945 |
| 44 | 0.229629 | 0.139790 | 0.139794 | 0.139798 | 0.002760 | 0.002762 | 0.002765 | 0.002768 | 0.002135 | 0.002137 | 0.002137 | 0.002137 |
| 45 | 0.230052 | 0.140230 | 0.140235 | 0.140240 | 0.003107 | 0.003110 | 0.003114 | 0.003117 | 0.002394 | 0.002397 | 0.002397 | 0.002397 |
| 46 | 0.230590 | 0.140762 | 0.140769 | 0.140775 | 0.003532 | 0.003536 | 0.003541 | 0.003545 | 0.002716 | 0.002720 | 0.002720 | 0.002720 |
| 47 | 0.230895 | 0.141180 | 0.141188 | 0.141196 | 0.003900 | 0.003906 | 0.003911 | 0.003917 | 0.003000 | 0.003005 | 0.003005 | 0.003005 |
| 48 | 0.231593 | 0.141859 | 0.141869 | 0.141880 | 0.004433 | 0.004440 | 0.004447 | 0.004455 | 0.003396 | 0.003402 | 0.003402 | 0.003402 |
| 49 | 0.232207 | 0.142526 | 0.142538 | 0.142551 | 0.004969 | 0.004978 | 0.004987 | 0.004997 | 0.003795 | 0.003803 | 0.003803 | 0.003803 |
| 50 | 0.232692 | 0.143165 | 0.143180 | 0.143195 | 0.005511 | 0.005521 | 0.005532 | 0.005544 | 0.004212 | 0.004222 | 0.004222 | 0.004222 |
| 51 | 0.234256 | 0.144603 | 0.144624 | 0.144646 | 0.006607 | 0.006621 | 0.006636 | 0.006652 | 0.005026 | 0.005039 | 0.005039 | 0.005039 |
| 52 | 0.236108 | 0.146304 | 0.146334 | 0.146365 | 0.007886 | 0.007905 | 0.007926 | 0.007947 | 0.005966 | 0.005983 | 0.005983 | 0.005983 |
| 53 | 0.236515 | 0.147265 | 0.147297 | 0.147333 | 0.008765 | 0.008788 | 0.008813 | 0.008839 | 0.006639 | 0.006660 | 0.006660 | 0.006660 |
| 54 | 0.238748 | 0.149473 | 0.149515 | 0.149563 | 0.010454 | 0.010487 | 0.010521 | 0.010557 | 0.007867 | 0.007894 | 0.007894 | 0.007894 |
| 55 | 0.241351 | 0.152078 | 0.152131 | 0.152193 | 0.012476 | 0.012522 | 0.012570 | 0.012618 | 0.009357 | 0.009393 | 0.009393 | 0.009393 |
| 56 | 0.238978 | 0.151624 | 0.151658 | 0.151706 | 0.012672 | 0.012717 | 0.012768 | 0.012821 | 0.009620 | 0.009660 | 0.009660 | 0.009660 |
| 57 | 0.239960 | 0.153306 | 0.153340 | 0.153390 | 0.014247 | 0.014299 | 0.014361 | 0.014429 | 0.010869 | 0.010918 | 0.010918 | 0.010918 |
| 58 | 0.241812 | 0.155621 | 0.155621 | 0.155677 | 0.016299 | 0.016360 | 0.016435 | 0.016521 | 0.012494 | 0.012560 | 0.012560 | 0.012560 |
| 59 | 0.238002 | 0.152915 | 0.152915 | 0.152915 | 0.015392 | 0.015430 | 0.015489 | 0.015564 | 0.012083 | 0.012154 | 0.012154 | 0.012154 |
| 60 | 0.239817 | 0.155137 | 0.155137 | 0.155137 | 0.017472 | 0.017516 | 0.017582 | 0.017670 | 0.013791 | 0.013881 | 0.013881 | 0.013881 |
| 61 | 0.242759 | 0.153906 | 0.153906 | 0.153906 | 0.017637 | 0.017637 | 0.017691 | 0.017769 | 0.014219 | 0.014315 | 0.014315 | 0.014315 |
| 62 |  | 0.150906 | 0.150906 | 0.150906 | 0.015255 | 0.015255 | 0.015255 | 0.015299 | 0.012875 | 0.012959 | 0.012959 | 0.012959 |
| 63 |  | 0.152567 | 0.152567 | 0.152567 | 0.016895 | 0.016895 | 0.016895 | 0.016895 | 0.014211 | 0.014307 | 0.014307 | 0.014307 |
| 64 |  | 0.154476 | 0.154476 | 0.154476 | 0.018778 | 0.018778 | 0.018778 | 0.018778 | 0.015689 | 0.015798 | 0.015798 | 0.015798 |
| 65 |  |  |  |  | 0.007992 | 0.007992 | 0.007992 | 0.007992 | 0.007992 | 0.007992 | 0.007992 | 0.007992 |
| 66 |  |  |  |  | 0.008854 | 0.008854 | 0.008854 | 0.008854 | 0.008854 | 0.008854 | 0.008854 | 0.008854 |
| 67 |  |  |  |  | 0.009793 | 0.009793 | 0.009793 | 0.009793 | 0.009793 | 0.009793 | 0.009793 | 0.009793 |
| 68 |  |  |  |  | 0.010807 | 0.010807 | 0.010807 | 0.010807 | 0.010807 | 0.010807 | 0.010807 | 0.010807 |
| 69 |  |  |  |  | 0.011894 | 0.011894 | 0.011894 | 0.011894 | 0.011894 | 0.011894 | 0.011894 | 0.011894 |
| 70 |  |  |  |  | 0.013083 | 0.013083 | 0.013083 | 0.013083 | 0.013083 | 0.013083 | 0.013083 | 0.013083 |

Table 12 Lump sum valuation factors (LSF) — males — 3 or more completed years since last Legislative Assembly election

| Age at Relevant Date |  | Period of Service in Completed Years at last Legislative Assembly Election | | | | | |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11+ |
| 30 | 0.242550 | 0.146619 |  |  |  |  |  |  |  |  |  |  |
| 31 | 0.242582 | 0.146660 | 0.146660 |  |  |  |  |  |  |  |  |  |
| 32 | 0.242617 | 0.146705 | 0.146706 | 0.146706 |  |  |  |  |  |  |  |  |
| 33 | 0.242649 | 0.146754 | 0.146754 | 0.146755 | 0.001120 |  |  |  |  |  |  |  |
| 34 | 0.242693 | 0.146814 | 0.146815 | 0.146815 | 0.001162 | 0.001163 |  |  |  |  |  |  |
| 35 | 0.242756 | 0.146885 | 0.146886 | 0.146886 | 0.001212 | 0.001213 | 0.001213 |  |  |  |  |  |
| 36 | 0.242825 | 0.146961 | 0.146961 | 0.146962 | 0.001267 | 0.001267 | 0.001268 | 0.001268 |  |  |  |  |
| 37 | 0.242925 | 0.147054 | 0.147054 | 0.147055 | 0.001333 | 0.001333 | 0.001334 | 0.001335 | 0.000996 |  |  |  |
| 38 | 0.243037 | 0.147155 | 0.147156 | 0.147156 | 0.001405 | 0.001405 | 0.001406 | 0.001407 | 0.001046 | 0.001046 |  |  |
| 39 | 0.243160 | 0.147274 | 0.147275 | 0.147276 | 0.001492 | 0.001493 | 0.001494 | 0.001495 | 0.001108 | 0.001108 | 0.001108 |  |
| 40 | 0.243321 | 0.147427 | 0.147429 | 0.147430 | 0.001604 | 0.001605 | 0.001605 | 0.001606 | 0.001186 | 0.001186 | 0.001186 | 0.001186 |
| 41 | 0.243595 | 0.147679 | 0.147681 | 0.147683 | 0.001785 | 0.001786 | 0.001787 | 0.001788 | 0.001317 | 0.001317 | 0.001317 | 0.001317 |
| 42 | 0.243836 | 0.147925 | 0.147927 | 0.147929 | 0.001966 | 0.001968 | 0.001969 | 0.001970 | 0.001448 | 0.001448 | 0.001448 | 0.001448 |
| 43 | 0.244169 | 0.148248 | 0.148250 | 0.148253 | 0.002197 | 0.002199 | 0.002201 | 0.002203 | 0.001613 | 0.001613 | 0.001613 | 0.001613 |
| 44 | 0.244552 | 0.148623 | 0.148627 | 0.148631 | 0.002466 | 0.002468 | 0.002471 | 0.002473 | 0.001803 | 0.001803 | 0.001803 | 0.001803 |
| 45 | 0.244850 | 0.148971 | 0.148976 | 0.148980 | 0.002725 | 0.002728 | 0.002731 | 0.002734 | 0.001987 | 0.001987 | 0.001987 | 0.001987 |
| 46 | 0.245352 | 0.149466 | 0.149471 | 0.149477 | 0.003083 | 0.003087 | 0.003091 | 0.003095 | 0.002247 | 0.002247 | 0.002247 | 0.002247 |
| 47 | 0.245965 | 0.150041 | 0.150048 | 0.150056 | 0.003496 | 0.003501 | 0.003507 | 0.003512 | 0.002545 | 0.002545 | 0.002545 | 0.002545 |
| 48 | 0.246334 | 0.150497 | 0.150506 | 0.150515 | 0.003848 | 0.003854 | 0.003860 | 0.003867 | 0.002802 | 0.002802 | 0.002802 | 0.002802 |
| 49 | 0.247135 | 0.151241 | 0.151252 | 0.151263 | 0.004380 | 0.004388 | 0.004397 | 0.004405 | 0.003182 | 0.003182 | 0.003182 | 0.003182 |
| 50 | 0.247843 | 0.151971 | 0.151984 | 0.151999 | 0.004917 | 0.004927 | 0.004937 | 0.004948 | 0.003564 | 0.003564 | 0.003564 | 0.003564 |
| 51 | 0.248841 | 0.153004 | 0.153021 | 0.153039 | 0.005682 | 0.005694 | 0.005707 | 0.005722 | 0.004120 | 0.004120 | 0.004120 | 0.004120 |
| 52 | 0.250572 | 0.154538 | 0.154563 | 0.154588 | 0.006765 | 0.006782 | 0.006800 | 0.006818 | 0.004890 | 0.004890 | 0.004890 | 0.004890 |
| 53 | 0.252621 | 0.156363 | 0.156398 | 0.156434 | 0.008051 | 0.008073 | 0.008097 | 0.008122 | 0.005802 | 0.005802 | 0.005802 | 0.005802 |
| 54 | 0.252962 | 0.157299 | 0.157337 | 0.157378 | 0.008851 | 0.008878 | 0.008907 | 0.008937 | 0.006386 | 0.006386 | 0.006386 | 0.006386 |
| 55 | 0.255412 | 0.159664 | 0.159713 | 0.159768 | 0.010572 | 0.010610 | 0.010649 | 0.010690 | 0.007601 | 0.007601 | 0.007601 | 0.007601 |
| 56 | 0.257263 | 0.161630 | 0.161686 | 0.161752 | 0.012068 | 0.012117 | 0.012169 | 0.012221 | 0.008695 | 0.008695 | 0.008695 | 0.008695 |
| 57 | 0.254706 | 0.161064 | 0.161101 | 0.161152 | 0.012097 | 0.012145 | 0.012200 | 0.012258 | 0.008788 | 0.008788 | 0.008788 | 0.008788 |
| 58 | 0.255755 | 0.162800 | 0.162837 | 0.162890 | 0.013611 | 0.013667 | 0.013734 | 0.013808 | 0.009944 | 0.009944 | 0.009944 | 0.009944 |
| 59 | 0.257744 | 0.165169 | 0.165169 | 0.165229 | 0.015507 | 0.015572 | 0.015654 | 0.015747 | 0.011370 | 0.011370 | 0.011370 | 0.011370 |
| 60 | 0.253647 | 0.162136 | 0.162136 | 0.162136 | 0.014205 | 0.014246 | 0.014310 | 0.014392 | 0.010590 | 0.010590 | 0.010590 | 0.010590 |
| 61 | 0.255541 | 0.164357 | 0.164357 | 0.164357 | 0.016090 | 0.016137 | 0.016209 | 0.016306 | 0.012063 | 0.012063 | 0.012063 | 0.012063 |
| 62 | 0.258472 | 0.162673 | 0.162673 | 0.162673 | 0.015722 | 0.015722 | 0.015781 | 0.015867 | 0.011966 | 0.011966 | 0.011966 | 0.011966 |
| 63 |  | 0.158940 | 0.158940 | 0.158940 | 0.012484 | 0.012484 | 0.012484 | 0.012533 | 0.009860 | 0.009860 | 0.009860 | 0.009860 |
| 64 |  | 0.160419 | 0.160419 | 0.160419 | 0.013836 | 0.013836 | 0.013836 | 0.013836 | 0.010875 | 0.010875 | 0.010875 | 0.010875 |
| 65 |  | 0.162173 | 0.162173 | 0.162173 | 0.015458 | 0.015458 | 0.015458 | 0.015458 | 0.012048 | 0.012048 | 0.012048 | 0.012048 |
| 66 |  |  |  |  | 0.002939 | 0.002939 | 0.002939 | 0.002939 | 0.002939 | 0.002939 | 0.002939 | 0.002939 |
| 67 |  |  |  |  | 0.003254 | 0.003254 | 0.003254 | 0.003254 | 0.003254 | 0.003254 | 0.003254 | 0.003254 |
| 68 |  |  |  |  | 0.003596 | 0.003596 | 0.003596 | 0.003596 | 0.003596 | 0.003596 | 0.003596 | 0.003596 |
| 69 |  |  |  |  | 0.003960 | 0.003960 | 0.003960 | 0.003960 | 0.003960 | 0.003960 | 0.003960 | 0.003960 |
| 70 |  |  |  |  | 0.004355 | 0.004355 | 0.004355 | 0.004355 | 0.004355 | 0.004355 | 0.004355 | 0.004355 |

Table 13 Lump sum valuation factors (LSF) — females — less than 1 year since last Legislative Assembly election

| Age at Relevant Date |  | Period of Service in Completed Years at last Legislative Assembly Election | | | | | | |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11+ |
| 30 | 0.200702 | 0.121397 | 0.121397 | 0.121397 | 0.001052 |  |  |  |  |  |  |  |
| 31 | 0.200756 | 0.121472 | 0.121472 | 0.121472 | 0.001136 | 0.001136 |  |  |  |  |  |  |
| 32 | 0.200816 | 0.121551 | 0.121552 | 0.121552 | 0.001220 | 0.001221 | 0.001221 |  |  |  |  |  |
| 33 | 0.200857 | 0.121617 | 0.121618 | 0.121618 | 0.001287 | 0.001288 | 0.001288 | 0.001288 |  |  |  |  |
| 34 | 0.200918 | 0.121703 | 0.121704 | 0.121705 | 0.001371 | 0.001372 | 0.001372 | 0.001373 | 0.001140 |  |  |  |
| 35 | 0.200976 | 0.121797 | 0.121798 | 0.121799 | 0.001460 | 0.001460 | 0.001461 | 0.001462 | 0.001208 | 0.001209 |  |  |
| 36 | 0.201040 | 0.121906 | 0.121907 | 0.121908 | 0.001568 | 0.001569 | 0.001570 | 0.001570 | 0.001294 | 0.001295 | 0.001295 |  |
| 37 | 0.201124 | 0.122033 | 0.122034 | 0.122036 | 0.001694 | 0.001695 | 0.001696 | 0.001697 | 0.001393 | 0.001394 | 0.001395 | 0.001396 |
| 38 | 0.201221 | 0.122177 | 0.122178 | 0.122179 | 0.001843 | 0.001844 | 0.001845 | 0.001846 | 0.001513 | 0.001514 | 0.001515 | 0.001516 |
| 39 | 0.201295 | 0.122312 | 0.122314 | 0.122315 | 0.001998 | 0.001999 | 0.002000 | 0.002002 | 0.001639 | 0.001640 | 0.001642 | 0.001643 |
| 40 | 0.201421 | 0.122489 | 0.122491 | 0.122493 | 0.002190 | 0.002192 | 0.002193 | 0.002195 | 0.001797 | 0.001798 | 0.001799 | 0.001801 |
| 41 | 0.201733 | 0.122821 | 0.122823 | 0.122826 | 0.002502 | 0.002504 | 0.002506 | 0.002508 | 0.002045 | 0.002047 | 0.002049 | 0.002051 |
| 42 | 0.202016 | 0.123154 | 0.123157 | 0.123160 | 0.002818 | 0.002820 | 0.002822 | 0.002825 | 0.002300 | 0.002302 | 0.002304 | 0.002306 |
| 43 | 0.202427 | 0.123585 | 0.123588 | 0.123592 | 0.003205 | 0.003208 | 0.003211 | 0.003214 | 0.002615 | 0.002618 | 0.002620 | 0.002624 |
| 44 | 0.202901 | 0.124072 | 0.124077 | 0.124082 | 0.003640 | 0.003644 | 0.003647 | 0.003651 | 0.002971 | 0.002974 | 0.002977 | 0.002981 |
| 45 | 0.203241 | 0.124506 | 0.124512 | 0.124518 | 0.004057 | 0.004061 | 0.004065 | 0.004070 | 0.003320 | 0.003323 | 0.003328 | 0.003332 |
| 46 | 0.203821 | 0.125112 | 0.125119 | 0.125127 | 0.004592 | 0.004597 | 0.004603 | 0.004609 | 0.003748 | 0.003753 | 0.003758 | 0.003764 |
| 47 | 0.204288 | 0.125672 | 0.125681 | 0.125691 | 0.005102 | 0.005108 | 0.005115 | 0.005122 | 0.004147 | 0.004153 | 0.004159 | 0.004166 |
| 48 | 0.204611 | 0.126177 | 0.126188 | 0.126199 | 0.005589 | 0.005597 | 0.005605 | 0.005614 | 0.004526 | 0.004533 | 0.004541 | 0.004549 |
| 49 | 0.205292 | 0.126943 | 0.126956 | 0.126970 | 0.006261 | 0.006272 | 0.006283 | 0.006294 | 0.005032 | 0.005041 | 0.005050 | 0.005061 |
| 50 | 0.206099 | 0.127861 | 0.127877 | 0.127895 | 0.007078 | 0.007092 | 0.007106 | 0.007121 | 0.005664 | 0.005675 | 0.005687 | 0.005699 |
| 51 | 0.206012 | 0.128313 | 0.128328 | 0.128345 | 0.007676 | 0.007691 | 0.007707 | 0.007725 | 0.006177 | 0.006190 | 0.006205 | 0.006220 |
| 52 | 0.206927 | 0.129410 | 0.129428 | 0.129449 | 0.008719 | 0.008737 | 0.008757 | 0.008779 | 0.007020 | 0.007037 | 0.007056 | 0.007074 |
| 53 | 0.208000 | 0.130662 | 0.130683 | 0.130708 | 0.009931 | 0.009952 | 0.009977 | 0.010004 | 0.008029 | 0.008051 | 0.008075 | 0.008099 |
| 54 | 0.206917 | 0.130657 | 0.130671 | 0.130690 | 0.010435 | 0.010454 | 0.010478 | 0.010507 | 0.008584 | 0.008609 | 0.008637 | 0.008666 |
| 55 | 0.207565 | 0.131714 | 0.131729 | 0.131750 | 0.011614 | 0.011636 | 0.011664 | 0.011696 | 0.009605 | 0.009636 | 0.009670 | 0.009706 |
| 56 | 0.208387 | 0.132797 | 0.132797 | 0.132822 | 0.012739 | 0.012765 | 0.012796 | 0.012834 | 0.010568 | 0.010603 | 0.010644 | 0.010688 |
| 57 | 0.206051 | 0.131097 | 0.131097 | 0.131097 | 0.012177 | 0.012194 | 0.012218 | 0.012250 | 0.010345 | 0.010379 | 0.010420 | 0.010467 |
| 58 | 0.206724 | 0.132049 | 0.132049 | 0.132049 | 0.013162 | 0.013181 | 0.013209 | 0.013245 | 0.011167 | 0.011206 | 0.011254 | 0.011308 |
| 59 | 0.208181 | 0.131161 | 0.131161 | 0.131161 | 0.013124 | 0.013124 | 0.013148 | 0.013181 | 0.011294 | 0.011333 | 0.011382 | 0.011441 |
| 60 |  | 0.129478 | 0.129478 | 0.129478 | 0.011866 | 0.011866 | 0.011866 | 0.011885 | 0.010619 | 0.010652 | 0.010698 | 0.010755 |
| 61 |  | 0.130460 | 0.130460 | 0.130460 | 0.012994 | 0.012994 | 0.012994 | 0.012994 | 0.011597 | 0.011636 | 0.011688 | 0.011753 |
| 62 |  | 0.131592 | 0.131592 | 0.131592 | 0.014288 | 0.014288 | 0.014288 | 0.014288 | 0.012693 | 0.012739 | 0.012800 | 0.012875 |
| 63 |  |  |  |  | 0.009129 | 0.009129 | 0.009129 | 0.009129 | 0.009129 | 0.009129 | 0.009161 | 0.009212 |
| 64 |  |  |  |  | 0.010088 | 0.010088 | 0.010088 | 0.010088 | 0.010088 | 0.010088 | 0.010088 | 0.010147 |
| 65 |  |  |  |  | 0.011234 | 0.011234 | 0.011234 | 0.011234 | 0.011234 | 0.011234 | 0.011234 | 0.011234 |
| 66 |  |  |  |  | 0.012436 | 0.012436 | 0.012436 | 0.012436 | 0.012436 | 0.012436 | 0.012436 | 0.012436 |
| 67 |  |  |  |  | 0.013777 | 0.013777 | 0.013777 | 0.013777 | 0.013777 | 0.013777 | 0.013777 | 0.013777 |
| 68 |  |  |  |  | 0.015276 | 0.015276 | 0.015276 | 0.015276 | 0.015276 | 0.015276 | 0.015276 | 0.015276 |
| 69 |  |  |  |  | 0.017013 | 0.017013 | 0.017013 | 0.017013 | 0.017013 | 0.017013 | 0.017013 | 0.017013 |
| 70 |  |  |  |  | 0.019064 | 0.019064 | 0.019064 | 0.019064 | 0.019064 | 0.019064 | 0.019064 | 0.019064 |

Table 14 Lump sum valuation factors (LSF) — females — 1 completed year since last Legislative Assembly election

| Age at Relevant Date |  | Period of Service in Completed Years at last Legislative Assembly Election | | | | | |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11+ |
| 30 | 0.213719 | 0.129197 | 0.129198 | 0.129198 |  |  |  |  |  |  |  |  |
| 31 | 0.213769 | 0.129269 | 0.129269 | 0.129269 | 0.001037 |  |  |  |  |  |  |  |
| 32 | 0.213831 | 0.129346 | 0.129346 | 0.129347 | 0.001114 | 0.001114 |  |  |  |  |  |  |
| 33 | 0.213887 | 0.129416 | 0.129416 | 0.129417 | 0.001177 | 0.001177 | 0.001178 |  |  |  |  |  |
| 34 | 0.213944 | 0.129494 | 0.129495 | 0.129495 | 0.001248 | 0.001248 | 0.001249 | 0.001249 |  |  |  |  |
| 35 | 0.214014 | 0.129584 | 0.129585 | 0.129586 | 0.001328 | 0.001328 | 0.001329 | 0.001330 | 0.001073 |  |  |  |
| 36 | 0.214092 | 0.129695 | 0.129696 | 0.129697 | 0.001425 | 0.001426 | 0.001427 | 0.001427 | 0.001149 | 0.001149 |  |  |
| 37 | 0.214171 | 0.129817 | 0.129818 | 0.129819 | 0.001536 | 0.001537 | 0.001537 | 0.001538 | 0.001234 | 0.001235 | 0.001236 |  |
| 38 | 0.214271 | 0.129958 | 0.129959 | 0.129961 | 0.001668 | 0.001669 | 0.001670 | 0.001671 | 0.001337 | 0.001338 | 0.001339 | 0.001339 |
| 39 | 0.214391 | 0.130117 | 0.130118 | 0.130120 | 0.001818 | 0.001819 | 0.001820 | 0.001822 | 0.001455 | 0.001456 | 0.001457 | 0.001457 |
| 40 | 0.214489 | 0.130271 | 0.130272 | 0.130274 | 0.001977 | 0.001978 | 0.001980 | 0.001981 | 0.001583 | 0.001584 | 0.001585 | 0.001585 |
| 41 | 0.214791 | 0.130587 | 0.130589 | 0.130591 | 0.002260 | 0.002262 | 0.002263 | 0.002265 | 0.001803 | 0.001804 | 0.001806 | 0.001806 |
| 42 | 0.215142 | 0.130942 | 0.130945 | 0.130948 | 0.002570 | 0.002572 | 0.002574 | 0.002576 | 0.002042 | 0.002044 | 0.002046 | 0.002046 |
| 43 | 0.215471 | 0.131308 | 0.131311 | 0.131315 | 0.002893 | 0.002895 | 0.002898 | 0.002900 | 0.002296 | 0.002299 | 0.002302 | 0.002302 |
| 44 | 0.215916 | 0.131759 | 0.131763 | 0.131768 | 0.003275 | 0.003278 | 0.003281 | 0.003285 | 0.002599 | 0.002602 | 0.002606 | 0.002606 |
| 45 | 0.216436 | 0.132277 | 0.132283 | 0.132289 | 0.003715 | 0.003719 | 0.003723 | 0.003727 | 0.002952 | 0.002956 | 0.002960 | 0.002960 |
| 46 | 0.216797 | 0.132724 | 0.132731 | 0.132738 | 0.004119 | 0.004123 | 0.004128 | 0.004133 | 0.003283 | 0.003287 | 0.003292 | 0.003292 |
| 47 | 0.217399 | 0.133332 | 0.133340 | 0.133349 | 0.004618 | 0.004624 | 0.004630 | 0.004636 | 0.003665 | 0.003670 | 0.003676 | 0.003676 |
| 48 | 0.217878 | 0.133891 | 0.133902 | 0.133913 | 0.005092 | 0.005100 | 0.005107 | 0.005115 | 0.004018 | 0.004025 | 0.004032 | 0.004032 |
| 49 | 0.218236 | 0.134424 | 0.134436 | 0.134449 | 0.005573 | 0.005582 | 0.005591 | 0.005601 | 0.004381 | 0.004388 | 0.004397 | 0.004397 |
| 50 | 0.219004 | 0.135260 | 0.135274 | 0.135290 | 0.006273 | 0.006285 | 0.006297 | 0.006310 | 0.004898 | 0.004908 | 0.004919 | 0.004919 |
| 51 | 0.219912 | 0.136262 | 0.136279 | 0.136299 | 0.007128 | 0.007143 | 0.007159 | 0.007175 | 0.005550 | 0.005562 | 0.005575 | 0.005575 |
| 52 | 0.219804 | 0.136717 | 0.136733 | 0.136753 | 0.007708 | 0.007724 | 0.007742 | 0.007761 | 0.006038 | 0.006052 | 0.006068 | 0.006068 |
| 53 | 0.220818 | 0.137900 | 0.137920 | 0.137943 | 0.008792 | 0.008811 | 0.008834 | 0.008858 | 0.006903 | 0.006923 | 0.006943 | 0.006943 |
| 54 | 0.221955 | 0.139181 | 0.139204 | 0.139232 | 0.009959 | 0.009982 | 0.010009 | 0.010039 | 0.007849 | 0.007873 | 0.007899 | 0.007899 |
| 55 | 0.220709 | 0.139070 | 0.139086 | 0.139107 | 0.010334 | 0.010355 | 0.010382 | 0.010413 | 0.008284 | 0.008312 | 0.008342 | 0.008342 |
| 56 | 0.221039 | 0.139809 | 0.139825 | 0.139848 | 0.011189 | 0.011212 | 0.011242 | 0.011277 | 0.009032 | 0.009065 | 0.009102 | 0.009102 |
| 57 | 0.221869 | 0.140860 | 0.140860 | 0.140887 | 0.012193 | 0.012220 | 0.012254 | 0.012294 | 0.009859 | 0.009897 | 0.009942 | 0.009942 |
| 58 | 0.219307 | 0.138915 | 0.138915 | 0.138915 | 0.011365 | 0.011383 | 0.011409 | 0.011443 | 0.009394 | 0.009430 | 0.009474 | 0.009474 |
| 59 | 0.220023 | 0.139888 | 0.139888 | 0.139888 | 0.012306 | 0.012327 | 0.012357 | 0.012396 | 0.010159 | 0.010201 | 0.010252 | 0.010252 |
| 60 | 0.221576 | 0.138883 | 0.138883 | 0.138883 | 0.012148 | 0.012148 | 0.012173 | 0.012209 | 0.010175 | 0.010217 | 0.010271 | 0.010271 |
| 61 |  | 0.137034 | 0.137034 | 0.137034 | 0.010697 | 0.010697 | 0.010697 | 0.010717 | 0.009349 | 0.009385 | 0.009434 | 0.009434 |
| 62 |  | 0.137969 | 0.137969 | 0.137969 | 0.011720 | 0.011720 | 0.011720 | 0.011720 | 0.010210 | 0.010252 | 0.010308 | 0.010308 |
| 63 |  | 0.139074 | 0.139074 | 0.139074 | 0.012936 | 0.012936 | 0.012936 | 0.012936 | 0.011211 | 0.011260 | 0.011327 | 0.011327 |
| 64 |  |  |  |  | 0.007122 | 0.007122 | 0.007122 | 0.007122 | 0.007122 | 0.007122 | 0.007157 | 0.007157 |
| 65 |  |  |  |  | 0.007925 | 0.007925 | 0.007925 | 0.007925 | 0.007925 | 0.007925 | 0.007925 | 0.007925 |
| 66 |  |  |  |  | 0.008773 | 0.008773 | 0.008773 | 0.008773 | 0.008773 | 0.008773 | 0.008773 | 0.008773 |
| 67 |  |  |  |  | 0.009718 | 0.009718 | 0.009718 | 0.009718 | 0.009718 | 0.009718 | 0.009718 | 0.009718 |
| 68 |  |  |  |  | 0.010767 | 0.010767 | 0.010767 | 0.010767 | 0.010767 | 0.010767 | 0.010767 | 0.010767 |
| 69 |  |  |  |  | 0.011951 | 0.011951 | 0.011951 | 0.011951 | 0.011951 | 0.011951 | 0.011951 | 0.011951 |
| 70 |  |  |  |  | 0.013337 | 0.013337 | 0.013337 | 0.013337 | 0.013337 | 0.013337 | 0.013337 | 0.013337 |

Table 15 Lump sum valuation factors (LSF) — females — 2 completed years since last Legislative Assembly election

| Age at Relevant Date |  | Period of Service in Completed Years at last Legislative Assembly Election | | | | | |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11+ |
| 30 | 0.227574 | 0.137500 | 0.137501 |  |  |  |  |  |  |  |  |  |
| 31 | 0.227636 | 0.137578 | 0.137578 | 0.137578 |  |  |  |  |  |  |  |  |
| 32 | 0.227695 | 0.137652 | 0.137652 | 0.137652 | 0.001003 |  |  |  |  |  |  |  |
| 33 | 0.227754 | 0.137719 | 0.137720 | 0.137720 | 0.001059 | 0.001059 |  |  |  |  |  |  |
| 34 | 0.227828 | 0.137802 | 0.137803 | 0.137803 | 0.001126 | 0.001126 | 0.001126 |  |  |  |  |  |
| 35 | 0.227894 | 0.137885 | 0.137886 | 0.137886 | 0.001191 | 0.001192 | 0.001192 | 0.001193 |  |  |  |  |
| 36 | 0.227985 | 0.137992 | 0.137993 | 0.137994 | 0.001279 | 0.001279 | 0.001280 | 0.001281 | 0.000993 |  |  |  |
| 37 | 0.228081 | 0.138116 | 0.138117 | 0.138118 | 0.001377 | 0.001378 | 0.001379 | 0.001379 | 0.001067 | 0.001068 |  |  |
| 38 | 0.228177 | 0.138251 | 0.138253 | 0.138254 | 0.001493 | 0.001494 | 0.001494 | 0.001495 | 0.001155 | 0.001155 | 0.001155 |  |
| 39 | 0.228299 | 0.138409 | 0.138410 | 0.138411 | 0.001625 | 0.001626 | 0.001627 | 0.001628 | 0.001253 | 0.001254 | 0.001254 | 0.001254 |
| 40 | 0.228447 | 0.138588 | 0.138590 | 0.138591 | 0.001778 | 0.001779 | 0.001780 | 0.001782 | 0.001371 | 0.001372 | 0.001372 | 0.001372 |
| 41 | 0.228708 | 0.138867 | 0.138869 | 0.138871 | 0.002012 | 0.002014 | 0.002015 | 0.002017 | 0.001547 | 0.001549 | 0.001549 | 0.001549 |
| 42 | 0.229050 | 0.139206 | 0.139209 | 0.139211 | 0.002290 | 0.002292 | 0.002294 | 0.002296 | 0.001755 | 0.001757 | 0.001757 | 0.001757 |
| 43 | 0.229456 | 0.139599 | 0.139602 | 0.139605 | 0.002607 | 0.002609 | 0.002611 | 0.002614 | 0.001993 | 0.001995 | 0.001995 | 0.001995 |
| 44 | 0.229811 | 0.139977 | 0.139981 | 0.139985 | 0.002917 | 0.002920 | 0.002923 | 0.002926 | 0.002227 | 0.002230 | 0.002230 | 0.002230 |
| 45 | 0.230299 | 0.140456 | 0.140460 | 0.140465 | 0.003299 | 0.003302 | 0.003306 | 0.003310 | 0.002522 | 0.002525 | 0.002525 | 0.002525 |
| 46 | 0.230863 | 0.140998 | 0.141004 | 0.141011 | 0.003729 | 0.003734 | 0.003738 | 0.003743 | 0.002858 | 0.002862 | 0.002862 | 0.002862 |
| 47 | 0.231222 | 0.141430 | 0.141438 | 0.141445 | 0.004083 | 0.004088 | 0.004094 | 0.004100 | 0.003133 | 0.003137 | 0.003137 | 0.003137 |
| 48 | 0.231854 | 0.142044 | 0.142054 | 0.142064 | 0.004548 | 0.004554 | 0.004561 | 0.004568 | 0.003469 | 0.003475 | 0.003475 | 0.003475 |
| 49 | 0.232386 | 0.142640 | 0.142651 | 0.142664 | 0.005015 | 0.005023 | 0.005031 | 0.005041 | 0.003805 | 0.003812 | 0.003812 | 0.003812 |
| 50 | 0.232797 | 0.143219 | 0.143232 | 0.143246 | 0.005504 | 0.005514 | 0.005524 | 0.005535 | 0.004165 | 0.004174 | 0.004174 | 0.004174 |
| 51 | 0.233664 | 0.144131 | 0.144147 | 0.144165 | 0.006231 | 0.006244 | 0.006258 | 0.006272 | 0.004691 | 0.004702 | 0.004702 | 0.004702 |
| 52 | 0.234660 | 0.145198 | 0.145217 | 0.145238 | 0.007097 | 0.007113 | 0.007131 | 0.007149 | 0.005335 | 0.005348 | 0.005348 | 0.005348 |
| 53 | 0.234544 | 0.145671 | 0.145689 | 0.145711 | 0.007670 | 0.007688 | 0.007708 | 0.007729 | 0.005810 | 0.005826 | 0.005826 | 0.005826 |
| 54 | 0.235621 | 0.146880 | 0.146902 | 0.146927 | 0.008697 | 0.008718 | 0.008743 | 0.008770 | 0.006600 | 0.006622 | 0.006622 | 0.006622 |
| 55 | 0.236836 | 0.148196 | 0.148221 | 0.148251 | 0.009808 | 0.009833 | 0.009863 | 0.009897 | 0.007472 | 0.007498 | 0.007498 | 0.007498 |
| 56 | 0.235113 | 0.147685 | 0.147702 | 0.147725 | 0.009814 | 0.009837 | 0.009866 | 0.009899 | 0.007610 | 0.007640 | 0.007640 | 0.007640 |
| 57 | 0.235426 | 0.148371 | 0.148389 | 0.148413 | 0.010527 | 0.010552 | 0.010584 | 0.010622 | 0.008206 | 0.008241 | 0.008241 | 0.008241 |
| 58 | 0.236270 | 0.149384 | 0.149384 | 0.149412 | 0.011377 | 0.011407 | 0.011443 | 0.011487 | 0.008864 | 0.008905 | 0.008905 | 0.008905 |
| 59 | 0.233523 | 0.147254 | 0.147254 | 0.147254 | 0.010373 | 0.010393 | 0.010420 | 0.010457 | 0.008246 | 0.008285 | 0.008285 | 0.008285 |
| 60 | 0.234287 | 0.148250 | 0.148250 | 0.148250 | 0.011264 | 0.011287 | 0.011320 | 0.011361 | 0.008947 | 0.008992 | 0.008992 | 0.008992 |
| 61 | 0.235959 | 0.147133 | 0.147133 | 0.147133 | 0.010994 | 0.010994 | 0.011021 | 0.011060 | 0.008861 | 0.008906 | 0.008906 | 0.008906 |
| 62 |  | 0.145025 | 0.145025 | 0.145025 | 0.009240 | 0.009240 | 0.009240 | 0.009263 | 0.007778 | 0.007817 | 0.007817 | 0.007817 |
| 63 |  | 0.145921 | 0.145921 | 0.145921 | 0.010163 | 0.010163 | 0.010163 | 0.010163 | 0.008524 | 0.008569 | 0.008569 | 0.008569 |
| 64 |  | 0.146990 | 0.146990 | 0.146990 | 0.011256 | 0.011256 | 0.011256 | 0.011256 | 0.009382 | 0.009436 | 0.009436 | 0.009436 |
| 65 |  |  |  |  | 0.004698 | 0.004698 | 0.004698 | 0.004698 | 0.004698 | 0.004698 | 0.004698 | 0.004698 |
| 66 |  |  |  |  | 0.005200 | 0.005200 | 0.005200 | 0.005200 | 0.005200 | 0.005200 | 0.005200 | 0.005200 |
| 67 |  |  |  |  | 0.005762 | 0.005762 | 0.005762 | 0.005762 | 0.005762 | 0.005762 | 0.005762 | 0.005762 |
| 68 |  |  |  |  | 0.006381 | 0.006381 | 0.006381 | 0.006381 | 0.006381 | 0.006381 | 0.006381 | 0.006381 |
| 69 |  |  |  |  | 0.007077 | 0.007077 | 0.007077 | 0.007077 | 0.007077 | 0.007077 | 0.007077 | 0.007077 |
| 70 |  |  |  |  | 0.007863 | 0.007863 | 0.007863 | 0.007863 | 0.007863 | 0.007863 | 0.007863 | 0.007863 |

Table 16 Lump sum valuation factors (LSF) — females — 3 or more completed years since last Legislative Assembly election

| Age at Relevant Date |  | Period of Service in Completed Years at last Legislative Assembly Election | | | | | |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11+ |
| 30 | 0.242329 | 0.146342 |  |  |  |  |  |  |  |  |  |  |
| 31 | 0.242397 | 0.146422 | 0.146422 |  |  |  |  |  |  |  |  |  |
| 32 | 0.242469 | 0.146503 | 0.146503 | 0.146503 |  |  |  |  |  |  |  |  |
| 33 | 0.242526 | 0.146567 | 0.146568 | 0.146568 | 0.000936 |  |  |  |  |  |  |  |
| 34 | 0.242604 | 0.146649 | 0.146649 | 0.146649 | 0.000994 | 0.000995 |  |  |  |  |  |  |
| 35 | 0.242689 | 0.146737 | 0.146737 | 0.146738 | 0.001055 | 0.001056 | 0.001056 |  |  |  |  |  |
| 36 | 0.242777 | 0.146836 | 0.146837 | 0.146838 | 0.001128 | 0.001128 | 0.001129 | 0.001129 |  |  |  |  |
| 37 | 0.242887 | 0.146957 | 0.146958 | 0.146959 | 0.001215 | 0.001216 | 0.001216 | 0.001217 | 0.000889 |  |  |  |
| 38 | 0.243001 | 0.147095 | 0.147096 | 0.147097 | 0.001317 | 0.001318 | 0.001319 | 0.001319 | 0.000963 | 0.000963 |  |  |
| 39 | 0.243120 | 0.147246 | 0.147248 | 0.147249 | 0.001431 | 0.001432 | 0.001433 | 0.001434 | 0.001045 | 0.001045 | 0.001045 |  |
| 40 | 0.243273 | 0.147425 | 0.147426 | 0.147428 | 0.001564 | 0.001565 | 0.001566 | 0.001567 | 0.001140 | 0.001140 | 0.001140 | 0.001140 |
| 41 | 0.243578 | 0.147721 | 0.147723 | 0.147725 | 0.001781 | 0.001783 | 0.001784 | 0.001786 | 0.001297 | 0.001297 | 0.001297 | 0.001297 |
| 42 | 0.243875 | 0.148020 | 0.148022 | 0.148024 | 0.002005 | 0.002007 | 0.002009 | 0.002011 | 0.001456 | 0.001456 | 0.001456 | 0.001456 |
| 43 | 0.244272 | 0.148395 | 0.148398 | 0.148400 | 0.002287 | 0.002289 | 0.002291 | 0.002294 | 0.001659 | 0.001659 | 0.001659 | 0.001659 |
| 44 | 0.244714 | 0.148805 | 0.148808 | 0.148812 | 0.002591 | 0.002593 | 0.002596 | 0.002599 | 0.001876 | 0.001876 | 0.001876 | 0.001876 |
| 45 | 0.245102 | 0.149203 | 0.149207 | 0.149211 | 0.002892 | 0.002895 | 0.002899 | 0.002902 | 0.002094 | 0.002094 | 0.002094 | 0.002094 |
| 46 | 0.245631 | 0.149702 | 0.149707 | 0.149712 | 0.003259 | 0.003262 | 0.003266 | 0.003271 | 0.002365 | 0.002365 | 0.002365 | 0.002365 |
| 47 | 0.246220 | 0.150242 | 0.150249 | 0.150256 | 0.003644 | 0.003648 | 0.003654 | 0.003659 | 0.002648 | 0.002648 | 0.002648 | 0.002648 |
| 48 | 0.246584 | 0.150663 | 0.150671 | 0.150680 | 0.003948 | 0.003953 | 0.003959 | 0.003966 | 0.002867 | 0.002867 | 0.002867 | 0.002867 |
| 49 | 0.247288 | 0.151321 | 0.151331 | 0.151342 | 0.004405 | 0.004412 | 0.004420 | 0.004429 | 0.003185 | 0.003185 | 0.003185 | 0.003185 |
| 50 | 0.247894 | 0.151971 | 0.151984 | 0.151998 | 0.004881 | 0.004890 | 0.004900 | 0.004910 | 0.003518 | 0.003518 | 0.003518 | 0.003518 |
| 51 | 0.248368 | 0.152601 | 0.152616 | 0.152632 | 0.005375 | 0.005386 | 0.005398 | 0.005410 | 0.003873 | 0.003873 | 0.003873 | 0.003873 |
| 52 | 0.249321 | 0.153572 | 0.153589 | 0.153609 | 0.006101 | 0.006115 | 0.006130 | 0.006146 | 0.004380 | 0.004380 | 0.004380 | 0.004380 |
| 53 | 0.250428 | 0.154723 | 0.154745 | 0.154769 | 0.006993 | 0.007011 | 0.007030 | 0.007051 | 0.005030 | 0.005030 | 0.005030 | 0.005030 |
| 54 | 0.250261 | 0.155151 | 0.155171 | 0.155195 | 0.007457 | 0.007476 | 0.007499 | 0.007523 | 0.005392 | 0.005392 | 0.005392 | 0.005392 |
| 55 | 0.251418 | 0.156391 | 0.156415 | 0.156443 | 0.008415 | 0.008439 | 0.008467 | 0.008497 | 0.006096 | 0.006096 | 0.006096 | 0.006096 |
| 56 | 0.252382 | 0.157455 | 0.157482 | 0.157514 | 0.009247 | 0.009274 | 0.009306 | 0.009343 | 0.006732 | 0.006732 | 0.006732 | 0.006732 |
| 57 | 0.250506 | 0.156810 | 0.156828 | 0.156852 | 0.009050 | 0.009074 | 0.009105 | 0.009141 | 0.006674 | 0.006674 | 0.006674 | 0.006674 |
| 58 | 0.250808 | 0.157438 | 0.157456 | 0.157483 | 0.009586 | 0.009614 | 0.009648 | 0.009688 | 0.007082 | 0.007082 | 0.007082 | 0.007082 |
| 59 | 0.251724 | 0.158485 | 0.158485 | 0.158516 | 0.010382 | 0.010413 | 0.010453 | 0.010500 | 0.007669 | 0.007669 | 0.007669 | 0.007669 |
| 60 | 0.248779 | 0.156154 | 0.156154 | 0.156154 | 0.009184 | 0.009205 | 0.009235 | 0.009274 | 0.006883 | 0.006883 | 0.006883 | 0.006883 |
| 61 | 0.249609 | 0.157191 | 0.157191 | 0.157191 | 0.010039 | 0.010063 | 0.010098 | 0.010144 | 0.007530 | 0.007530 | 0.007530 | 0.007530 |
| 62 | 0.251345 | 0.155881 | 0.155881 | 0.155881 | 0.009558 | 0.009558 | 0.009588 | 0.009630 | 0.007245 | 0.007245 | 0.007245 | 0.007245 |
| 63 |  | 0.153487 | 0.153487 | 0.153487 | 0.007474 | 0.007474 | 0.007474 | 0.007498 | 0.005886 | 0.005886 | 0.005886 | 0.005886 |
| 64 |  | 0.154333 | 0.154333 | 0.154333 | 0.008246 | 0.008246 | 0.008246 | 0.008246 | 0.006464 | 0.006464 | 0.006464 | 0.006464 |
| 65 |  | 0.155361 | 0.155361 | 0.155361 | 0.009196 | 0.009196 | 0.009196 | 0.009196 | 0.007157 | 0.007157 | 0.007157 | 0.007157 |
| 66 |  |  |  |  | 0.001718 | 0.001718 | 0.001718 | 0.001718 | 0.001718 | 0.001718 | 0.001718 | 0.001718 |
| 67 |  |  |  |  | 0.001905 | 0.001905 | 0.001905 | 0.001905 | 0.001905 | 0.001905 | 0.001905 | 0.001905 |
| 68 |  |  |  |  | 0.002109 | 0.002109 | 0.002109 | 0.002109 | 0.002109 | 0.002109 | 0.002109 | 0.002109 |
| 69 |  |  |  |  | 0.002339 | 0.002339 | 0.002339 | 0.002339 | 0.002339 | 0.002339 | 0.002339 | 0.002339 |
| 70 |  |  |  |  | 0.002595 | 0.002595 | 0.002595 | 0.002595 | 0.002595 | 0.002595 | 0.002595 | 0.002595 |

Table 17 Pension valuation factors (F) — pensioner members

| Age | Males | |  | Females | |
| --- | --- | --- | --- | --- | --- |
|  | Retirement Pension | Invalidity Pension |  | Retirement Pension | Invalidity Pension |
| 30 | 26.4102 | 25.9893 |  | 26.3612 | 25.8410 |
| 31 | 26.2546 | 25.8215 |  | 26.2007 | 25.6633 |
| 32 | 26.0938 | 25.6477 |  | 26.0351 | 25.4801 |
| 33 | 25.9276 | 25.4680 |  | 25.8640 | 25.2911 |
| 34 | 25.7556 | 25.2822 |  | 25.6874 | 25.0959 |
| 35 | 25.5778 | 25.0902 |  | 25.5050 | 24.8944 |
| 36 | 25.3939 | 24.8917 |  | 25.3167 | 24.6865 |
| 37 | 25.2038 | 24.6868 |  | 25.1223 | 24.4721 |
| 38 | 25.0073 | 24.4753 |  | 24.9217 | 24.2508 |
| 39 | 24.8043 | 24.2568 |  | 24.7146 | 24.0226 |
| 40 | 24.5945 | 24.0315 |  | 24.5008 | 23.7874 |
| 41 | 24.3311 | 23.7387 |  | 24.2478 | 23.5008 |
| 42 | 24.0579 | 23.4354 |  | 23.9860 | 23.2046 |
| 43 | 23.7746 | 23.1211 |  | 23.7150 | 22.8987 |
| 44 | 23.4809 | 22.7954 |  | 23.4350 | 22.5825 |
| 45 | 23.1764 | 22.4581 |  | 23.1456 | 22.2558 |
| 46 | 22.8609 | 22.1092 |  | 22.8468 | 21.9184 |
| 47 | 22.5340 | 21.7483 |  | 22.5384 | 21.5705 |
| 48 | 22.1957 | 21.3754 |  | 22.2205 | 21.2118 |
| 49 | 21.8455 | 20.9900 |  | 21.8929 | 20.8427 |
| 50 | 21.4834 | 20.5920 |  | 21.5556 | 20.4632 |
| 51 | 20.9854 | 20.0245 |  | 21.2084 | 20.0735 |
| 52 | 20.4683 | 19.4366 |  | 20.8514 | 19.6736 |
| 53 | 19.9317 | 18.8282 |  | 20.4847 | 19.2636 |
| 54 | 19.3748 | 18.1996 |  | 20.1082 | 18.8439 |
| 55 | 18.7975 | 17.5513 |  | 19.7219 | 18.4148 |
| 56 | 18.4104 | 17.1480 |  | 19.3721 | 18.0378 |
| 57 | 18.0129 | 16.7374 |  | 19.0141 | 17.6535 |
| 58 | 17.6053 | 16.3196 |  | 18.6480 | 17.2619 |
| 59 | 17.1884 | 15.8966 |  | 18.2728 | 16.8627 |
| 60 | 16.7627 | 15.4693 |  | 17.8883 | 16.4555 |
| 61 | 16.3286 | 15.0384 |  | 17.4948 | 16.0407 |
| 62 | 15.8865 | 14.6046 |  | 17.0922 | 15.6183 |
| 63 | 15.4367 | 14.1690 |  | 16.6811 | 15.1888 |
| 64 | 14.9807 | 13.7318 |  | 16.2616 | 14.7530 |
| 65 | 14.5189 | 13.2940 |  | 15.8341 | 14.3111 |
| 66 | 14.0517 | 12.8560 |  | 15.3988 | 13.8636 |
| 67 | 13.5792 | 12.4186 |  | 14.9559 | 13.4109 |
| 68 | 13.1018 | 11.9823 |  | 14.5055 | 12.9533 |
| 69 | 12.6216 | 11.5460 |  | 14.0477 | 12.4898 |
| 70 | 12.1392 | 11.1102 |  | 13.5830 | 12.0212 |
| 71 | 11.6552 | 10.6749 |  | 13.1119 | 11.5479 |
| 72 | 11.1703 | 10.2402 |  | 12.6351 | 11.0706 |
| 73 | 10.6848 | 9.8058 |  | 12.1535 | 10.5902 |
| 74 | 10.1993 | 9.3723 |  | 11.6662 | 10.1105 |
| 75 | 9.7148 | 8.9405 |  | 11.1736 | 9.6332 |
| 76 | 9.2335 | 8.5119 |  | 10.6760 | 9.1602 |
| 77 | 8.7583 | 8.0887 |  | 10.1735 | 8.6941 |
| 78 | 8.2915 | 7.6728 |  | 9.6662 | 8.2373 |
| 79 | 7.8352 | 7.2678 |  | 9.1632 | 7.7905 |
| 80 | 7.3911 | 6.8754 |  | 8.6664 | 7.3551 |
| 81 | 6.9605 | 6.4968 |  | 8.1778 | 6.9315 |
| 82 | 6.5442 | 6.1334 |  | 7.6976 | 6.5190 |
| 83 | 6.1427 | 5.7862 |  | 7.2277 | 6.1182 |
| 84 | 5.7612 | 5.4576 |  | 6.7705 | 5.7327 |
| 85 | 5.3995 | 5.1477 |  | 6.3274 | 5.3642 |
| 86 | 5.0574 | 4.8565 |  | 5.9000 | 5.0151 |
| 87 | 4.7339 | 4.5837 |  | 5.4840 | 4.6881 |
| 88 | 4.4275 | 4.3294 |  | 5.0776 | 4.3865 |
| 89 | 4.1379 | 4.0839 |  | 4.6921 | 4.1071 |
| 90 | 3.8651 | 3.8448 |  | 4.3282 | 3.8494 |

Part 7 Victorian pension schemes — Governor, Judges, Associate Judges, Chief Magistrate, Solicitor‑General, Director of Public Prosecutions and Chief Crown Prosecutor

Division 7.1 Definitions

1 Definitions

(1) In this Part:

***associate judge of the County Court*** means a person who is appointed as an associate judge of the County Court under section 17A of the County Court Act.

***Associate Judge of the Supreme Court*** means a person who is appointed as an Associate Judge of the Supreme Court under section 104 of the Supreme Court Act.

***Chief Crown Prosecutor*** means a person appointed as Chief Crown Prosecutor under Part 3 of the **Public Prosecutions Act 1994**(Vic).

***Chief Judge*** means a person appointed as Chief Judge of the County Court under subsection 8 (1) of the County Court Act.

***Chief Magistrate*** means a person appointed to be Chief Magistrate of the Magistrates’ Court of Victoria under subsection 7 (2) of the **Magistrates’ Court Act 1989** (Vic).

***Constitution Act*** means the **Constitution Act 1975** (Vic).

***County Court*** means the court established by section 4 of the County Court Act.

***County Court Act*** means the **County Court Act 1958** (Vic).

***Director of Public Prosecutions*** means a person appointed as Director of Public Prosecutions under section 87AB of the Constitution Act.

***eligible office*** means the office mentioned in column 3 of an item in the table in clause 2 that is held by a person.

***Governor*** means a person appointed as Governor of the State of Victoria under section 6 of the Constitution Act.

***judge of the County Court*** means a person appointed as a judge of the County Court under subsection 8 (1) of the County Court Act.

***Judge of the Supreme Court*** means a person appointed as a Judge of the Supreme Court under subsection 75B (2) of the Constitution Act.

***retirement age***, in relation to a person, means the age worked out under clause 6.

***Solicitor‑General*** means a person appointed to the office of Solicitor‑General under subsection 4 (1) of the **Attorney‑General and Solicitor‑General Act 1972** (Vic).

***Supreme Court*** means the Supreme Court of the State of Victoria.

***Supreme Court Act*** means the **Supreme Court Act 1986** (Vic).

(2) A reference in this Part to the requirements of Division 2.2 of the Regulations being satisfied does not include a reference to the requirements of that Division being satisfied by making a payment of the kind mentioned in regulation 14H of the Regulations.

Division 7.2 Interests in the growth phase

2 Interests held in Victorian pension schemes by the Governor, Judges, Associate Judges, Chief Magistrate, Solicitor‑General, Director of Public Prosecutions and Chief Crown Prosecutor

For an interest:

(a) that is in the growth phase in a scheme mentioned in column 2 of an item in the following table; and

(b) that is held by a person who holds an office mentioned in column 3 of that item;

the method set out in clause 3 is approved for section 4 of this instrument.

| Item | Scheme | Eligible office |
| --- | --- | --- |
| 1 | Scheme constituted by sections 7A to 7J of the Constitution Act | Governor |
| 2 | Scheme constituted by sections 83 to 83AI of the Constitution Act | Judge of the Supreme Court |
| 3 | Scheme constituted by sections 14 to 14AI of the County Court Act | Chief Judge or a judge of the County Court |
| 4 | Scheme constituted by sections 104A to 104J of the Supreme Court Act | Associate Judge of the Supreme Court |
| 5 | Scheme constituted by sections 17B to 17K of the County Court Act | associate judge of the County Court |
| 6 | Scheme constituted by section 10A of the **Magistrates’ Court Act 1989** (Vic) | Chief Magistrate |
| 7 | Scheme constituted by section 6 of the **Attorney‑ General and Solicitor‑General Act 1972** (Vic) | Solicitor‑General |
| 8 | Scheme constituted by section 87AF of the Constitution Act | Director of Public Prosecutions |
| 9 | Scheme constituted by section 18 of the **Public Prosecutions Act 1994**(Vic) | Chief Crown Prosecutor |

3 Approved method

For clause 2, the method is:

Start formula VN times F start subscript y plus m end subscript end formula

where:

***VN*** is the lump sum value of the person’s accrued pension entitlement at the person’s retirement age calculated in accordance with the formula:

Start formula B times open bracket P subscript ra plus R subscript sa close bracket end formula

where:

***B*** has the meaning given by clause 4.

***Pra***is the pension valuation factor mentioned in Table 1 of Division 7.3 that applies, given:

(a) the person’s gender; and

(b) the person’s retirement age.

***Rsa*** is the reversion valuation factor mentioned in Table 2 of Division 7.3 that applies, given:

(a) the person’s gender; and

(b) the person’s age in completed years at the relevant date.

***Fy+m*** has the meaning given by clause 5.

4 Definition of *B*

(1) In clause 3:

***B*** is calculated in accordance with the formula:

Start formula ABM times Sal. end formula

where:

***ABM*** is the person’s accrued benefit multiple at the relevant date, being the lesser of the following amounts:

(a)

Start formula 0.6 minus FLMR end formula

(b)

Start formula start fraction 0.6 times S over QS end fraction minus FLMR end formula

where:

***FLMR*** is the reduction factor under clause 7.

***S*** is the person’s period of service in the person’s eligible office in years, including any fraction of a year, at the relevant date.

***QS*** is the person’s qualifying service under clause 8.

***Sal.*** is:

(a) for a person whose eligible office is Governor — the annual salary payable to the Chief Justice of the Supreme Court under subsection 82 (1) of the Constitution Act at the relevant date; and

(b) for a person whose eligible office is Judge of the Supreme Court:

(i) if the person is the Chief Justice of the Supreme Court — the annual salary payable to the person under subsection 82 (1) of the Constitution Act at the relevant date; or

(ii) if the person is the President of the Court of Appeal — the annual salary payable to the person under subsection 82 (1A) of that Act at the relevant date; or

(iii) if the person is a Judge of Appeal — the annual salary payable to the person under subsection 82 (1B) of that Act at the relevant date; or

(iv) in any other case — the annual salary payable to a Judge of the Supreme Court under subsection 82 (2) of that Act at the relevant date; and

(c) for a person whose eligible office is Chief Judge of the County Court — the annual salary payable to the person under subsection 10 (1) of the County Court Act at the relevant date; and

(d) for a person whose eligible office is judge of the County Court, Chief Magistrate, or Chief Crown Prosecutor — the annual salary payable to a judge of the County Court under subsection 10 (2) of the County Court Act at the relevant date; and

(e) for a person whose eligible office is Associate Judge of the Supreme Court — the annual salary payable to the person under subsection 83A (1) of the Constitution Act at the relevant date; and

(f) for a person whose eligible office is associate judge of the County Court — the annual salary payable to the person under subsection 17AA (1) of the County Court Act at the relevant date; and

(g) for a person whose eligible office is Solicitor‑General or Director of Public Prosecutions — the annual salary payable to a Judge of the Supreme Court under subsection 82 (2) of the Constitution Act at the relevant date.

(2) For the definition of ***S*** in paragraph (b) of the definition of ***ABM*** in subclause (1):

***fraction of a year*** means the quotient of:

(a) the number of days, including the relevant date, that are not included in the number of complete years of service; and

(b) whichever of subparagraphs (i), (ii) or (iii) is applicable:

(i) if the length of the person’s period of service at the relevant date is less than 1 complete year and the date ‘29 February’ occurs in the period of 12 months commencing on the date on which the person first commenced service — 366; or

(ii) if the length of the person’s period of service at the relevant date is more than 1 complete year and the date ‘29 February’ occurs in the period of 12 months commencing on the person’s most recent anniversary date preceding the relevant date — 366; or

(iii) in any other case — 365.

(3) For the definition of ***fraction of a year*** in subclause (2), if a person’s anniversary date is ‘29 February’, the person’s most recent anniversary date is taken to be ‘1 March’ in a year that is not a leap year.

(4) In this clause:

***anniversary date*** means the anniversary of the date on which a person first commenced service.

5 Definition of *Fy+m*

In clause 3:

***Fy+m*** is the amount calculated in accordance with the formula:

Start formula start fraction F subscript y times open bracket 12 minus m close bracket plus open bracket F start subscript y plus 1 end subscript times m close bracket over 12 end fraction end formula

where:

***Fy*** is the lump sum valuation factor mentioned in Table 3 of Division 7.3 that is applicable given the number of complete years in the period commencing on the relevant date and ending on the date when the person will reach the person’s retirement age.

***m*** is the number of complete months of the person’s age that are not included in the person’s age in completed years at the relevant date.

***Fy+1*** is the lump sum valuation factor mentioned in Table 3 of Division 7.3 that would be applicable to the person if the number of complete years in the period commencing on the relevant date and ending on the date when the person will reach the person’s retirement age were 1 year more than it is.

6 Meaning of *retirement age*

In this Part:

***retirement age***, in relation to a person, means:

(a) for a person whose eligible office is Governor:

(i) if the relevant date is less than 5 years after the person first assumed office as Governor — the person’s age at the end of the period that the person has agreed to act as Governor; or

(ii) in any other case — the person’s age at the relevant date; and

(b) for a person whose eligible office is Judge of the Supreme Court and to whom paragraph 77 (4) (a) or (d) of the Constitution Act applies — 72; and

(c) for a person whose eligible office is Chief Judge or judge of the County Court and to whom subsection 14 (1) (a) of the County Court Act applies — 72; and

(d) for a person whose eligible office is Associate Judge of the Supreme Court and to whom subsection 104 (10) of the Supreme Court Act applies — 72; and

(e) for a person whose eligible office is master of the County Court and to whom subsection 17A (5A) of the County Court Act applies — 72; and

(f) for a person whose eligible office is the Solicitor‑General, the Director of Public Prosecutions or the Chief Crown Prosecutor***—*** the later of the age of the person at the time of the expiry of his or her term of office as Solicitor‑General, Director of Public Prosecutions or Chief Crown Prosecutor and 65; and

(g) in any other case — 70.

7 Reduction factor

(1) Reduction factor is:

(a) if the requirements of Division 2.2 of the Regulations have been satisfied in respect of the entitlement of only 1 spouse of the person, being an entitlement arising under a particular superannuation agreement, flag lifting agreement or splitting order that applies to the interest — the amount calculated in accordance with the formula set out in subclause (2); or

(b) if the requirements of Division 2.2 of the Regulations have been satisfied in respect of the entitlements of 2 or more spouses of the person, being entitlements each arising under a superannuation agreement, flag lifting agreement or splitting order that applies to the interest — the sum of the amounts calculated in accordance with the formula set out in subclause (2) in respect of each entitlement; or

(c) in any other case — 0.

(2) For paragraphs (1) (a) and (b), each amount is calculated in accordance with the formula:

Start formula NMProp times ABMs end formula

where:

***NMProp*** is the quotient of:

(a) the value of the spouse’s entitlement under the agreement or order immediately before the time when the requirements of Division 2.2 of the Regulations were satisfied; and

(b) the gross value of the person’s interest, immediately before those requirements were satisfied, determined in accordance with the method set out in clause 3.

***ABMs*** is the person’s accrued benefit multiple calculated in accordance with the definition of ***ABM*** in clause 4 as if the references to ‘at the relevant date’ in that definition are references to ‘immediately before the requirements of Division 2.2 of the Regulations were satisfied in respect of the entitlement of the spouse of the person under the superannuation agreement, flag lifting agreement or splitting order’.

8 Qualifying service

(1) ***Qualifying service***, in relation to a person, is:

(a) for a person whose eligible office is Governor — 5; and

(b) for a person (other than a person to whom paragraph (a) applies) who first commenced service in the person’s eligible office more than 20 years before the age at which the person is entitled to be paid a pension in respect of that office under clause 9 — 20; and

(c) for a person (other than a person to whom paragraph (a) applies) who first commenced service in the person’s eligible office at least 10 years, but no more than 20 years, before the age at which the person is entitled to be paid a pension in respect of that office under clause 9 — the applicable age in years in clause 9 less the person’s age in years, including any fraction of a year, when the person first commenced service in that office; and

(d) in any other case — 10.

(2) For the definition of ***qualifying service*** in subclause (1), the date when a person first commenced service in the person’s eligible office is taken to be the date when the person first commenced service in a prior office if:

(a) for a person whose eligible office is Judge of the Supreme Court or Associate Judge of the Supreme Court — the person’s service in the prior office counts as service in the eligible office under subsection 83 (6) of the Constitution Act or subsection 104A (12) of the Supreme Court Act; or

(b) for a person whose eligible office is judge of the County Court or associate judge of the County Court — the person’s service in the prior office counts as service in the eligible office under subsection 14 (5) or 17B (12) of the County Court Act.

(3) For the definition of ***qualifying service*** in subclause (1):

***fraction of a year*** means the quotient of:

(a) the number of days that were not included in the person’s age at the date the person first commenced service in the person’s eligible office; and

(b) whichever of (i) or (ii) is applicable:

(i) if the date ‘29 February’ occurred in the period of 12 months commencing on the person’s most recent birthday before the person first commenced service in the person’s eligible office — 366; or

(ii) in any other case — 365.

(4) For the definition of ***fraction of a year*** in subclause (3), if a person’s birthday is ‘29 February’, the person’s most recent birthday is taken to be ‘1 March’ in a year that is not a leap year.

9 Age at which person entitled to pension

(1) For the definition of ***qualifying service*** in clause 8, the age at which a person is entitled, on retirement, to be paid a pension in respect of an eligible office is:

(a) for a person whose eligible office is Governor — the age of the person 5 years after first assuming office as Governor; or

(b) for a person to whom subclause (2) applies — 60; or

(c) in any other case — 65.

(2) This subclause applies to the following persons:

(a) a person whose eligible office is Judge of the Supreme Court and to whom subparagraph 83 (1) (a) (ii) or (iii) of the Constitution Act applies;

(b) a person whose eligible office is Chief Judge or judge of the County Court, and to whom subparagraph 14 (2) (a) (ii) or (iii) of the County Court Act applies;

(c) a person whose eligible office is Associate Judge of the Supreme Court and to whom subparagraph 104A (1) (a) (ii) of the Supreme Court Act applies;

(d) a person whose eligible office is associate judge of the County Court and to whom subparagraph 17B (1) (a) (ii) of the County Court Act applies;

(e) a person whose eligible office is Chief Magistrate and to whom subparagraph 14 (2) (a) (ii) or (iii) of the County Court Act applies;

(f) a person whose eligible office is Solicitor‑General and to whom subparagraph 83 (1) (a) (ii) or (iii) of the Constitution Act applies;

(g) a person whose eligible office is Director of Public Prosecutions and to whom subparagraph 83 (1) (a) (ii) or (iii) of the Constitution Act applies;

(h) a person whose eligible office is Chief Crown Prosecutor and to whom subparagraph 14 (2) (a) (ii) or (iii) of the County Court Act applies.

Division 7.3 Factors

Table 1 Pension valuation factors

| Retirement age | Males | Females |
| --- | --- | --- |
| 30 | 28.4648 | 30.0138 |
| 31 | 28.1671 | 29.7352 |
| 32 | 27.8625 | 29.4505 |
| 33 | 27.5509 | 29.1598 |
| 34 | 27.2318 | 28.8627 |
| 35 | 26.9057 | 28.5590 |
| 36 | 26.5721 | 28.2486 |
| 37 | 26.2311 | 27.9314 |
| 38 | 25.8824 | 27.6073 |
| 39 | 25.5262 | 27.2764 |
| 40 | 25.1622 | 26.9383 |
| 41 | 24.7903 | 26.5933 |
| 42 | 24.4106 | 26.2411 |
| 43 | 24.0231 | 25.8820 |
| 44 | 23.6279 | 25.5159 |
| 45 | 23.2249 | 25.1430 |
| 46 | 22.8144 | 24.7632 |
| 47 | 22.3965 | 24.3764 |
| 48 | 21.9715 | 23.9830 |
| 49 | 21.5398 | 23.5828 |
| 50 | 21.1015 | 23.1761 |
| 51 | 20.6571 | 22.7628 |
| 52 | 20.2070 | 22.3430 |
| 53 | 19.7515 | 21.9170 |
| 54 | 19.2910 | 21.4847 |
| 55 | 18.8258 | 21.0463 |
| 56 | 18.3565 | 20.6017 |
| 57 | 17.8836 | 20.1513 |
| 58 | 17.4074 | 19.6949 |
| 59 | 16.9288 | 19.2325 |
| 60 | 16.4483 | 18.7641 |
| 61 | 15.9668 | 18.2900 |
| 62 | 15.4849 | 17.8104 |
| 63 | 15.0034 | 17.3256 |
| 64 | 14.5232 | 16.8361 |
| 65 | 14.0448 | 16.3424 |
| 66 | 13.5691 | 15.8449 |
| 67 | 13.0966 | 15.3442 |
| 68 | 12.6279 | 14.8409 |
| 69 | 12.1636 | 14.3356 |
| 70 | 11.7039 | 13.8288 |
| 71 | 11.2490 | 13.3211 |
| 72 | 10.7986 | 12.8129 |
| 73 | 10.3529 | 12.3046 |
| 74 | 9.9114 | 11.7973 |
| 75 | 9.4751 | 11.2925 |
| 76 | 9.0457 | 10.7919 |
| 77 | 8.6255 | 10.2979 |
| 78 | 8.2168 | 9.8127 |
| 79 | 7.8213 | 9.3386 |
| 80 | 7.4407 | 8.8770 |
| 81 | 7.0760 | 8.4279 |
| 82 | 6.7283 | 7.9910 |
| 83 | 6.3983 | 7.5664 |
| 84 | 6.0869 | 7.1553 |
| 85 | 5.7945 | 6.7594 |

Table 2 Reversion valuation factors

| Person’s age at relevant date (in completed years) | Males | Females |
| --- | --- | --- |
| 0 to 40 | 2.437 | 1.053 |
| 41 | 2.356 | 0.990 |
| 42 | 2.275 | 0.927 |
| 43 | 2.194 | 0.863 |
| 44 | 2.112 | 0.800 |
| 45 | 2.031 | 0.737 |
| 46 | 1.950 | 0.674 |
| 47 | 1.869 | 0.611 |
| 48 | 1.787 | 0.548 |
| 49 | 1.706 | 0.484 |
| 50 | 1.625 | 0.421 |
| 51 | 1.381 | 0.358 |
| 52 | 1.137 | 0.295 |
| 53 | 0.894 | 0.232 |
| 54 | 0.650 | 0.168 |
| 55 or over | 0.406 | 0.105 |

Table 3 Lump sum valuation factors

| Period of time until retirement age  (in completed years) | Factor |
| --- | --- |
| 44 | 0.3411 |
| 43 | 0.3497 |
| 42 | 0.3586 |
| 41 | 0.3677 |
| 40 | 0.3771 |
| 39 | 0.3869 |
| 38 | 0.3971 |
| 37 | 0.4077 |
| 36 | 0.4186 |
| 35 | 0.4301 |
| 34 | 0.4419 |
| 33 | 0.4542 |
| 32 | 0.4669 |
| 31 | 0.4800 |
| 30 | 0.4935 |
| 29 | 0.5065 |
| 28 | 0.5197 |
| 27 | 0.5333 |
| 26 | 0.5471 |
| 25 | 0.5612 |
| 24 | 0.5755 |
| 23 | 0.5903 |
| 22 | 0.6053 |
| 21 | 0.6207 |
| 20 | 0.6364 |
| 19 | 0.6525 |
| 18 | 0.6689 |
| 17 | 0.6857 |
| 16 | 0.7029 |
| 15 | 0.7204 |
| 14 | 0.7384 |
| 13 | 0.7567 |
| 12 | 0.7755 |
| 11 | 0.7947 |
| 10 | 0.8143 |
| 9 | 0.8345 |
| 8 | 0.8551 |
| 7 | 0.8763 |
| 6 | 0.8981 |
| 5 | 0.9206 |
| 4 | 0.9316 |
| 3 | 0.9446 |
| 2 | 0.9599 |
| 1 | 0.9782 |
| 0 | 1.0000 |

Schedule 4 Public sector superannuation plans — Queensland

(section 4)

Part 1—Superannuation scheme established by the Superannuation (State Public Sector) Act 1990 (Qld)

1 Definitions

In this Part:

***Deed*** means the trust deed governing the Scheme.

***Family Law Act*** means the *Family Law Act 1975*.

***Government Division Rules*** means the Division Rules (within the meaning of the Deed) that relate to the Government Division referred to in clause 2.1 of the Deed.

***participation schedule*** means the part of the Government Division Rules known as the Participation Schedule.

***QSuper Lifetime Pension*** means an interest in the Scheme that:

(a) is in the payment phase; and

(b) is covered by Chapter 10 of the Government Division Rules; and

(c) complies with the standards of regulation 1.06A of the *Superannuation Industry (Supervision) Regulations 1994*.

***roll‑in amount***, for a superannuation interest, means the total amount of moneys received by the trustees, for the interest, under subsection 387 (1) of the participation schedule.

***Scheme*** means the Scheme continued in existence under section 5 of the *Superannuation (State Public Sector) Act 1990* (Qld).

*Note*:   In 2022, the Scheme was known as the Australian Retirement Trust.

***Table 2*** means Table 2 in clause 2.

1A Meaning of expressions used in this Part and Chapter 9 of the participation schedule

An expression used in clause 2 of this Part and in Chapter 9 of the participation schedule has the same meaning in that clause as it has in that Chapter.

*Note*The following terms are defined in section 333 of the Deed:

• Assembly

• basic salary

• entitled former spouse

• member

• salary.

2 Methods and factors for interests (other than QSuper Lifetime Pensions) of new scheme members in the Scheme

For an interest that is in the growth phase in the Scheme mentioned in an item in Table 1, the method or factor mentioned in the item is approved for section 4 of this instrument.

**Table 1 Methods and factors**

| Item | Interest in the growth phase | Method or factor |
| --- | --- | --- |
| 1 | An interest that a person has in the Scheme as an employed member of the standard defined benefit category under Chapter 2 of the participation schedule. | In the case of a person who has made an election under paragraph 32(3)(b) of the Government Division Rules — the sum of his or her accumulation account kept under rule 102 of the Government Division Rules and the amount that would be credited to that account if the person were to make a request under subsection 52(8) of the participation schedule. |
|  |  | In any other case — the amount that would be credited under subrule 34(4) of the Government Division Rules to the person’s accumulation account kept under rule 102 of the Government Division Rules if he or she were to make an election under paragraph 32(3)(a) of the Government Division Rules. |
| 2 | An interest that a person has in the Scheme under section 52 of the participation schedule, because of ceasing to be an employed member before his or her 55th birthday, death or total or permanent disablement. | The sum of the person’s accumulation account kept under rule 102 of the Government Division Rules and the amount that would be credited to that account if he or she were to make a request under subsection 52(8) of the participation schedule. |
| 3 | An interest that a person, who is aged 35 years or older, has in the Scheme as an employed member of the State 72 category under Chapter 5 of the participation schedule, including any entitlements arising from his or her membership of the State 58 category under Chapter 4 of the participation schedule. | The amount that would be paid, under subrule 34(3) of the Government Division Rules, to the person’s accumulation account kept under rule 102 of the Government Division Rules, if he or she were to request a transfer from the State 72 Category to an accumulation category under rule 28 of the Government Division Rules. |
| 4 | An interest that a person who is a member of the Assembly has in the Scheme by belonging to the parliament 70 category under Chapter 9 of the participation schedule if the person:  (a) has received salary as a member for at least 96 months; and  (b) has continuously been a member since the person was first elected | Start formula BS times ABM times ABMR times F start subscript y plus m end subscript plus ATV end formula  where:  ***BS*** is the basic salary of a member at the relevant date.  ***ABM*** (***accrued benefit multiple***) for a person is:  Start formula open bracket 0.5 plus 0.025 times start fraction M over 12 end fraction close bracket times start fraction TOS over TBS end fraction end formula |
|  |  | where:  ***M*** is:  (a) if the person has received salary as a member for at least 96 complete months but less than 97 complete months at the relevant date — zero; or  (b) in any other case — the lesser of:  (i) the number of complete months for which the person has received salary as a member, at the relevant date, that occurred after the person has received salary as a member for 96 complete months; and  (ii) 144.  ***TOS*** is the total amount of salary that the person has received as a member up to the relevant date.  ***TBS*** is the total amount of basic salary that the person has received as a member up to the relevant date. |
|  |  | ***ABMR*** is:  (a) if 1 or more amounts have been paid under section 364 of the participation schedule for the entitlement of an entitled former spouse of the person — the ratio between:  (i) the amount of pension that would have been payable at the relevant date to the person, taking into account the reduction that would have been made under section 366 of the participation schedule for the amount or amounts paid under section 364 of the participation schedule, if the person had ceased to be a member and had become eligible to be paid a pension at that date; and  (ii) the amount of pension that would have been payable at the relevant date to the person if the person had ceased to be a member and had become eligible to be paid a pension at that date and no reduction was made to the pension; or |
|  |  | (b) in any other case — 1. |
|  |  | ***Fy+m*** is:  Start formula start fraction F subscript y times open bracket 12 minus m close bracket plus F start subscript y plus 1 end subscript times m over 12 end fraction end formula |
|  |  | where:  ***Fy*** is the valuation factor mentioned in Table 2 that applies at the person’s age in completed years for the person’s gender and period in completed years for which the person has received salary as a member.  ***m*** is the number of complete months of the person’s age that are not included in the person’s completed /ears of age.  ***Fy +1*** is the valuation factor mentioned in Table 2 that would apply for the person’s gender and the period of time in completed years for which the person has received salary as a member if the person’s age were 1 year more than it is at the relevant date.  ***ATV*** is the roll‑in amount for the interest last recorded before the relevant date in the member information statement issued for the interest. |
| 5 | An interest that a person who is a member of the Assembly has in the Scheme by belonging to the parliament 70 category under Chapter 9 of the participation schedule if the person:  (a) has received salary as a member for at least 96 months; and  (b) has ceased to be a member on 1 occasion only, because of which the person was entitled to be paid an amount under subsection 340 (4) of the participation schedule; and  (c) no amount has been paid under section 364 of the participation schedule for the entitlement of an entitled former spouse of the person | Start formula BS times open bracket ABM times F start subscript y plus m end subscript minus PLSA close bracket plus ATV end formula  where:  ***BS*** is the basic salary of a member at the relevant date.  ***ABM*** (***accrued benefit multiple***) for a person is:  Start formula open bracket 0.5 plus 0.025 times start fraction M over 12 end fraction close bracket times start fraction TOS over TBS end fraction end formula  where:  ***M*** is:  (a) if the person has received salary as a member for an aggregate period of at least 96 complete months but less than 97 complete months at the relevant date — zero; or |
|  |  | (b) in any other case — the lesser of: |
|  |  | (i) the number of complete months for which the person has received salary as a member, at the relevant date, that occurred after the person has received salary as a member for 96 complete months; and  (ii) 144.  ***TOS*** has the meaning given by item 4.  ***TBS*** has the meaning given by item 4.  ***Fy+m*** has the meaning given by item 4.  ***PLSA*** (***previously paid lump sum adjustment***) for a person’s entitlement under subsection 340 (4) of the participation schedule is:  Start formula start fraction B over PBS end fraction end formula  where:  ***B*** is the amount the person would have been entitled to under subsection 340 (4) of the participation schedule if, at the time the person ceased to be a member, a superannuation agreement, flag lifting agreement or splitting order under the Family Law Act had not been made in relation to the interest. |
|  |  | ***PBS*** is the basic salary of a member at the time the person ceased to be a member.  ***ATV*** has the meaning given by item 4. |
| 6 | An interest that a person who is a member of the Assembly has in the Scheme by belonging to the parliament 70 category under Chapter 9 of the participation schedule if the person:  (a) has received salary as a member for at least 96 months; and  (b) has ceased to be a member on 1 occasion only, because of which the | Start formula BS times open bracket ABMA times F start subscript y plus m end subscript minus r times PLSA close bracket plus ATV end formula  where:  ***BS*** is the basic salary of a member at the relevant date.  ***ABMA*** is the person’s accrued benefit multiple, as adjusted for payments made under section 364 of the participation schedule at the relevant date, worked out in accordance with Method 1, 2 or 3. |
|  | person was entitled to be paid an amount under subsection 340 (4) of the participation schedule; and  (c) one or more amounts have been paid under section 364 of the participation schedule for the entitlement of an entitled former spouse of the person | *Method 1*  This method applies if 1 amount only (the ***amount***) has been paid under section 364 of the participation schedule for the entitlement of an entitled former spouse:  Start formula ABM minus p times ABM subscript 1 end formula  where:  ***ABM*** has the meaning given by item 5.  ***p*** is:  Start formula start fraction NMSB over PFLV end fraction end formula  where:  ***NMSB*** is the amount. |
|  |  | ***PFLV*** is the value of the interest immediately before the amount was paid, worked out in accordance with item 5. |
|  |  | ***ABM1*** (***accrued benefit multiple***) for a person when the amount was paid is:  Start formula open bracket 0.5 plus 0.025 times start fraction M over 12 end fraction close bracket times start fraction TOS over TBS end fraction end formula  where:  ***M*** is:  (a) if the person has received salary as a member for an aggregate period of at least 96 months but less than 97 months before the amount was paid — zero; or |
|  |  | (b) in any other case — the lesser of:  (i) the number of complete months in excess of 96 for which the person has received salary as a member before the amount was paid; and  (ii) 144. |
|  |  | ***TOS*** is the total amount of salary that the person has received as a member before the amount was paid.  ***TBS*** is the total amount of basic salary that the person has received as a member before the amount was paid. |
|  |  | *Method 2*  This method applies if 2 amounts only have been paid under section 364 of the participation schedule for the entitlement of an entitled former spouse:  Start formula ABM minus p subscript 2 times open bracket ABM subscript 2 minus p subscript 1 times ABM subscript 1 close bracket end formula  where:  ***ABM*** has the meaning given by item 5.  ***p2*** is the factor calculated in accordance with the method for the factor ***p*** in Method 1 of this item, modified so that:  (a) for NMSB the amount paid is to be calculated by reference to the second amount paid under section 364 of the participation schedule; and |
|  |  | (b) for PFLV the value of the interest is the value at the time immediately before the second payment under section 364 of the participation schedule was made, calculated in accordance with Method 1 of this item. |
|  |  | ***ABM2***(***accrued benefit multiple***) for a person when the second amount was paid is:  Start formula open bracket 0.5 plus 0.025 times start fraction M over 12 end fraction close bracket times start fraction TOS over TBS end fraction end formula  where:  ***M*** is:  (a) if the person has received salary as a member for an aggregate period of at least 96 months but less than 97 months before the second amount was paid — zero; or |
|  |  | (b) in any other case — the lesser of:  (i) the number of complete months in excess of 96 for which the person has received salary as a member before the second amount was paid; and  (ii) 144. |
|  |  | ***TOS*** is the total amount of salary that the person has received as a member before the second amount was paid.  ***TBS*** is the total amount of basic salary that the person has received as a member before the second amount was paid.  ***p1*** is the factor calculated in accordance with the method for the factor ***p*** in Method 1 of this item.  ***ABM1*** has the meaning given in Method 1 of this item. |
|  |  | *Method 3*  This method applies if 3 amounts only have been paid under section 364 of the participation schedule for the entitlement of an entitled former spouse:  Start formula ABM minus p subscript 3 times open bracket ABM subscript 3 minus p subscript 2 times open bracket ABM subscript 2 minus p subscript 1 times ABM subscript 1 close bracket close bracket end formulawhere:  ***ABM*** has the meaning given by item 5. |
|  |  | ***p3***is the factor calculated in accordance with the method for the factor ***p*** in Method 1 of this item, modified so that:  (a) for ***NMSB***, the amount paid is to be calculated by reference to the third amount paid under section 364 of the participation schedule; and  (b) for PFLV, the value of the interest is the value at the time immediately before the third payment under section 364 of the participation schedule was made, calculated in accordance with Method 2 of this item. |
|  |  | ***ABM3*** (***accrued benefit multiple***) for a person when the third amount was paid is:  Start formula open bracket 0.5 plus 0.025 times start fraction M over 12 end fraction close bracket times start fraction TOS over TBS end fraction end formula  where:  ***M*** is:  (a) if the person has received salary as a member for an aggregate period of at least 96 months but less than 97 months before the third amount was paid — zero; or |
|  |  | (b) in any other case — the lesser of:  (i) the number of complete months in excess of 96 for which the person has received salary as a member before the third amount was paid; and  (ii) 144.  ***TOS*** is the total amount of salary that the person has received as a member before the third amount was paid.  ***TBS*** is the total amount of basic salary that the person has received as a member before the third amount was paid. |
|  |  | ***p2*** has the meaning given in Method 2 of this item.  ***ABM2*** has the meaning given in Method 2 of this item. |
|  |  | ***p1*** has the meaning given in Method 2 of this item.  ***ABM1*** has the meaning given in Method 1 of this item.  ***Fy+m*** has the meaning given by item 4. |
|  |  | ***r*** is the reduction factor for the amount or amounts paid under section 364 of the participation schedule, as follows:  (a) if 1 amount only has been paid:  Start formula 1 minus p subscript 1 end formula  where:  ***p1*** has the meaning given in Method 2 of this item; |
|  |  | (b) if 2 amounts only have been paid:  Start formula open bracket 1 minus p subscript 1 close bracket times open bracket 1 minus p subscript 2 close bracket end formula  where:  ***p1*** and ***p2*** have the meaning given in Method 2 of this item;  (c) if 3 amounts only have been paid:  Start formula open bracket 1 minus p subscript 1 close bracket times open bracket 1 minus p subscript 2 close bracket times open bracket 1 minus p subscript 3 close bracket end formula |
|  |  | where:  ***p1*** and ***p2*** have the meaning given in Method 2 of this item.  ***p3*** has the meaning given in Method 3 of this item.  ***PLSA*** has the meaning given by item 5.  ***ATV*** has the meaning given by item 4. |

**Table 2 Valuation factors**

| Person’s age last birthday | Aggregate period person received salary as member of Assembly (complete years) | | | | | |
| --- | --- | --- | --- | --- | --- | --- |
| Males | | | Females | | |
| 8 | 9 | 10 or more | 8 | 9 | 10 or more |
| 28 | 19.820 | 19.759 |  | 20.196 | 20.137 |  |
| 29 | 19.665 | 19.796 | 20.056 | 20.046 | 20.178 | 20.443 |
| 30 | 19.475 | 19.717 | 19.928 | 19.862 | 20.106 | 20.318 |
| 31 | 19.279 | 19.522 | 19.765 | 19.673 | 19.917 | 20.161 |
| 32 | 19.077 | 19.320 | 19.564 | 19.479 | 19.723 | 19.967 |
| 33 | 18.868 | 19.112 | 19.356 | 19.278 | 19.523 | 19.767 |
| 34 | 18.651 | 18.896 | 19.141 | 19.073 | 19.318 | 19.563 |
| 35 | 18.428 | 18.674 | 18.920 | 18.861 | 19.106 | 19.352 |
| 36 | 18.194 | 18.441 | 18.689 | 18.640 | 18.886 | 19.132 |
| 37 | 17.950 | 18.199 | 18.449 | 18.412 | 18.660 | 18.907 |
| 38 | 17.698 | 17.949 | 18.199 | 18.178 | 18.426 | 18.673 |
| 39 | 17.435 | 17.685 | 17.936 | 17.934 | 18.182 | 18.429 |
| 40 | 17.160 | 17.410 | 17.661 | 17.684 | 17.930 | 18.177 |
| 41 | 16.880 | 17.130 | 17.380 | 17.430 | 17.675 | 17.920 |
| 42 | 16.596 | 16.845 | 17.094 | 17.173 | 17.416 | 17.660 |
| 43 | 16.301 | 16.550 | 16.799 | 16.912 | 17.154 | 17.396 |
| 44 | 16.002 | 16.250 | 16.498 | 16.647 | 16.888 | 17.128 |
| 45 | 15.698 | 15.945 | 16.193 | 16.381 | 16.619 | 16.858 |
| 46 | 15.379 | 15.626 | 15.874 | 16.111 | 16.347 | 16.583 |
| 47 | 15.054 | 15.301 | 15.549 | 15.838 | 16.072 | 16.306 |
| 48 | 14.729 | 14.974 | 15.219 | 15.566 | 15.796 | 16.027 |
| 49 | 14.391 | 14.630 | 14.869 | 15.291 | 15.519 | 15.746 |
| 50 | 14.053 | 14.284 | 14.514 | 15.017 | 15.241 | 15.465 |
| 51 | 13.735 | 13.955 | 14.176 | 14.747 | 14.967 | 15.186 |
| 52 | 13.425 | 13.634 | 13.843 | 14.477 | 14.692 | 14.907 |
| 53 | 13.127 | 13.327 | 13.526 | 14.209 | 14.420 | 14.630 |
| 54 | 12.859 | 13.052 | 13.245 | 13.951 | 14.158 | 14.364 |
| 55 | 12.606 | 12.794 | 12.982 | 13.695 | 13.898 | 14.101 |
| 56 | 12.356 | 12.539 | 12.722 | 13.442 | 13.641 | 13.839 |
| 57 | 12.117 | 12.294 | 12.471 | 13.198 | 13.391 | 13.585 |
| 58 | 11.881 | 12.052 | 12.222 | 12.956 | 13.144 | 13.331 |
| 59 | 11.655 | 11.818 | 11.982 | 12.721 | 12.903 | 13.084 |
| 60 | 11.449 | 11.604 | 11.759 | 12.509 | 12.682 | 12.855 |
| 61 | 11.252 | 11.398 | 11.544 | 12.304 | 12.468 | 12.632 |
| 62 | 11.074 | 11.209 | 11.344 | 12.118 | 12.271 | 12.424 |
| 63 | 10.936 | 11.058 | 11.179 | 11.978 | 12.117 | 12.255 |
| 64 | 10.819 | 10.925 | 11.032 | 11.860 | 11.982 | 12.105 |
| 65 | 10.760 | 10.847 | 10.934 | 11.808 | 11.909 | 12.010 |
| 66 | 10.803 | 10.864 | 10.925 | 11.877 | 11.947 | 12.018 |
| 67 | 10.899 | 10.930 | 10.961 | 12.006 | 12.042 | 12.078 |
| 68 | 11.059 | 11.067 | 11.074 | 12.211 | 12.220 | 12.229 |
| 69 | 11.336 | 11.336 | 11.336 | 12.555 | 12.555 | 12.555 |
| 70 | 11.505 | 11.505 | 11.505 | 12.764 | 12.764 | 12.764 |

3 Methods and factors for interests of scheme members in QSuper Lifetime Pensions

(1) For an interest a person has in the Scheme that is in the payment phase and known as a QSuper Lifetime Pension, the method for section 4 of this instrument is worked out using the following formula:

Start formula Pension amount times Pension valuation factor end formula

where:

***pension amount*** means the annual amount of the person’s pension at the relevant date.

***pension valuation factor*** means the pension valuation factor worked out under subclause (2) of this clause at the relevant date.

(2) For the purposes of subclause (1), the pension valuation factor at the relevant date is worked out using the following formula:

Start formula start fraction P subscript y times open bracket 12 minus m close bracket plus open bracket P start subscript y plus 1 end subscript times m close bracket over 12 end fraction end formula

where:

***m*** means the number of completed months of the following person’s age (the ***relevant person***) that are not included in the completed years at the relevant date:

(a) in the case of a single pension—the person;

(b) in the case of a couple pension—the youngest person of the couple.

***y*** is the relevant person’s age in completed years at the relevant date.

***P******y*** is the valuation factor mentioned in the following table that applies to the pension and the relevant person’s age in completed years at the relevant date.

***Py+1*** means the valuation factor mentioned in the following table that applies to the pension and the relevant person’s age in completed years at the relevant date if the relevant person’s age was taken to be increased by one year.

| Valuation factors | | | |
| --- | --- | --- | --- |
| Item | Age | Single pension | Couple pension |
| 1 | 60 | 16.22286 | 17.52344 |
| 2 | 61 | 15.97657 | 17.31276 |
| 3 | 62 | 15.72047 | 17.09291 |
| 4 | 63 | 15.45419 | 16.86351 |
| 5 | 64 | 15.17734 | 16.62418 |
| 6 | 65 | 14.88963 | 16.37458 |
| 7 | 66 | 14.59073 | 16.11432 |
| 8 | 67 | 14.28047 | 15.84308 |
| 9 | 68 | 13.95882 | 15.56054 |
| 10 | 69 | 13.62588 | 15.26641 |
| 11 | 70 | 13.28176 | 14.96041 |
| 12 | 71 | 12.92656 | 14.64228 |
| 13 | 72 | 12.56012 | 14.31179 |
| 14 | 73 | 12.18251 | 13.96871 |
| 15 | 74 | 11.79364 | 13.61290 |
| 16 | 75 | 11.39304 | 13.24414 |
| 17 | 76 | 10.98062 | 12.86239 |
| 18 | 77 | 10.55716 | 12.46785 |
| 19 | 78 | 10.12336 | 12.06075 |
| 20 | 79 | 9.68067 | 11.64163 |
| 21 | 80 | 9.23036 | 11.21129 |
| 22 | 81 | 8.77460 | 10.77088 |
| 23 | 82 | 8.31524 | 10.32179 |
| 24 | 83 | 7.85461 | 9.86571 |
| 25 | 84 | 7.39527 | 9.40476 |
| 26 | 85 | 6.94016 | 8.94135 |
| 27 | 86 | 6.49211 | 8.47814 |
| 28 | 87 | 6.05447 | 8.01806 |
| 29 | 88 | 5.63019 | 7.56400 |
| 30 | 89 | 5.22294 | 7.11836 |
| 31 | 90 | 4.83639 | 6.68413 |
| 32 | 91 | 4.47156 | 6.26326 |
| 33 | 92 | 4.13183 | 5.85820 |
| 34 | 93 | 3.81404 | 5.46950 |
| 35 | 94 | 3.51640 | 5.09720 |
| 36 | 95 | 3.23227 | 4.74090 |
| 37 | 96 | 2.96142 | 4.39983 |
| 38 | 97 | 2.70192 | 4.07306 |
| 39 | 98 | 2.45842 | 3.76019 |
| 40 | 99 | 2.23050 | 3.46092 |
| 41 | 100 | 2.01788 | 3.17439 |
| 42 | 101 | 1.82031 | 2.90141 |
| 43 | 102 | 1.63742 | 2.64029 |
| 44 | 103 | 1.46920 | 2.38843 |
| 45 | 104 | 1.31596 | 2.14476 |
| 46 | 105 | 1.17922 | 1.88834 |
| 47 | 106 | 1.06200 | 1.60371 |
| 48 | 107 | 0.93715 | 1.28074 |
| 49 | 108 | 0.76875 | 1.02049 |
| 50 | 109 | 0.49915 | 0.63435 |

Part 3 Local Government Superannuation Scheme

1 Definitions

In this Part:

***defined benefit Member*** has the same meaning as in the Trust Deed.

***Scheme*** means the scheme continued in existence under subsection 1180 (1) of the *Local Government Act 1993* (Qld) under the name Local Government Superannuation Scheme.

***Trust Deed*** means the Trust Deed made on 23 June 1998 by the Queensland Local Government Superannuation Board, as amended and in force on the commencement of this Part.

2 Methods and factors for interests of members in the Scheme

For an interest that:

(a) is in the growth phase in the Scheme; and

(b) 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 has in the Scheme as a defined benefit Member | If the person is aged less than 55 at the relevant date — the value of the benefit that would have been payable to the person under clause 98 of the Trust Deed if the person had been eligible to receive that benefit on the relevant date. |
|  |  | If the person is aged at least 55 but less than 70 at the relevant date — the value of the benefit that would have been payable to the person under clause 92 of the Trust Deed if the person had been eligible to receive that benefit on the relevant date. |
|  |  | If the person is aged at least 70 at the relevant date — the value of the benefit that would have been payable to the person under clause 93 of the Trust Deed if the person had been eligible to receive that benefit on the relevant date. |