



Firefighters' Pension Scheme Circular

Circular Number:	FPSC 7/2011	Date Issued:	4/7/2011
Action:	For Information		
Title:	<i>Firefighters' Pension Scheme: Pension Debit Adjustment factors and Early Retirement factors</i>		
Issued by:	Andrew Cornelius Firefighters' Pensions Team. Workforce, Pay and Pensions Division		

Summary: This circular advises FRAs on updated early retirement factors for the NFPS and updated pension debit adjustment factors for both the FPS and NFPS.

Addressed to:	Please Forward to:
The Chief Fire Officer	Pension and human resources managers
	Treasurers
	Finance Directors

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1. EARLY RETIREMENT FACTORS

- 1.1 Please find attached updated GAD guidance with regards to the calculation of pensions paid early under Part 3, Rule 5 and Part 3, Rule 7(C) of the NFPS.
- 1.2 This new guidance and associated early retirement factors should be applied from 4 July 2011.

2. PENSION DEBIT ADJUSTMENT FACTORS

- 2.1 Please also find attached updated GAD guidance on pension debit adjustment factors for both the FPS and NFPS. This guidance is for use in conjunction with the Transfer Value and Pension Sharing guidance previously issued under the cover of circular FPSC 6/2010.
- 2.2 This new guidance and associated pension debit adjustment factors should be applied from 4 July 2011.

Yours sincerely,

Andrew Cornelius