



Teachers' Pension Scheme
Factors for calculating debits in respect of annual allowance tax charges

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Factors for annual allowance tax charge debits – 19 July 2012
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1 Introduction

Scope of this guidance note

- 1.1 This note is provided for the Department for Education (DfE) as scheme manager of the Teachers' Pension Scheme (TPS). These tables should be used only to calculate the pension and lump sum debits applying to a member who has elected for the scheme to pay annual allowance related tax charges on their behalf.
- 1.2 These factors should **not** be used to calculate debits in respect of lifetime allowance tax charges, or debits resulting from pension sharing on divorce.
- 1.3 Relevant legislation in respect of the annual allowance is contained in sections 227, 237B and 237E of the Finance Act 2004.
- 1.4 The guidance and factors provided in this note have been prepared in accordance with the approach and assumptions determined by DfE.
- 1.5 The guidance and factors have immediate effect.
- 1.6 Factors should be selected according to the member's age, sex, normal pension age (NPA) and form of retirement (ie ill health or otherwise).
- 1.7 In carrying out this work I have followed our normal quality processes for work conducted on public service pension matters¹.

¹ The GAD Statement of Understanding sets out the standards which the Department currently applies for any work carried out in this area.
http://www.gad.gov.uk/Documents/Occupational%20Pensions/GAD_Statement_of_Understanding_v_1.1_Dec_2011.pdf

2 Annual allowance debits

- 2.1 If a member becomes liable to pay the annual allowance charge in any tax year (and certain conditions are met) they can make an election requiring the scheme administrator to pay all or part of the charge on their behalf. This is commonly known as 'scheme pays'.
- 2.2 Following an election for the scheme to meet the annual allowance tax charge, consequential adjustments ('annual allowance debits') must be made to the member's benefit entitlements from the scheme.
- 2.3 Annual allowance debits will need to be calculated in respect of each tax year in which a member elects to allow the scheme to meet the annual allowance tax charge.
- 2.4 Paragraphs 2.6 to 2.14 set out the guidance for calculating the annual allowance debits at the time of the election.
- 2.5 Paragraphs 2.15 to 2.22 set out the guidance for calculating the annual allowance debits applying at retirement.

Calculating annual allowance debits

- 2.6 This section sets out guidance for calculating annual allowance debits which will be applied to the member's benefits.
- 2.7 The annual allowance debits will not be applied to the benefits payable to a future surviving spouse, civil partner or children on the member's death.
- 2.8 Annual allowance debits do not affect GMPs.
- 2.9 The member's age should be calculated as at the implementation date which is 5 April of the tax year to which the tax charge relates.

Calculations

- 2.10 The annual allowance debits to apply to the pension and lump sum entitlements should be calculated as shown below.
- 2.11 The annual allowance pension debit (D^P) should be calculated as:

$$D^P = \frac{TC}{F_x^P + 3 \times F_x^{LS}}$$

where:

- TC annual allowance tax charge payable by the scheme administrator
- F_x^P factor for tax charge on pension for a member aged x
- F_x^{LS} factor for tax charge on automatic lump sum for a member aged x (see 2.12)

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- 2.12 F_x^{LS} is equal to 0 for debits to be deducted from NPA 65 benefits.
- 2.13 Where applicable, ie for debits to be deducted from NPA 60 benefits, the annual allowance lump sum debit (D^{LS}) is calculated as:

$$D^{LS} = 3 \times D^P$$

- 2.14 Teachers' Pensions should store the debits calculated above and the implementation date of these debits on the member's record. Where a member has multiple annual allowance debits, they should be recorded separately.

Implementing debits at retirement

- 2.15 The annual allowance pension debit and the annual allowance lump sum debit will be increased in line with the Pensions (Increase) Act up until the member's retirement.
- 2.16 The annual allowance debits are calculated assuming that the member will retire at their normal pension age (NPA), or immediately if the member is above NPA at the implementation date. If a member retires other than at the assumed age, either on ill-health grounds or otherwise, the debits will need to be adjusted to allow for the different period over which they will be deducted.
- 2.17 At retirement, each pension debit must be adjusted as follows:

for members below NPA at the implementation date:

$$AdjD^P = D^P \times PI \times F_x^R$$

- D^P annual allowance pension debit
- PI pension increase multiplier applying between the implementation date and the date of retirement
- F_x^R timing adjustment factor for member retiring at age x

for members above NPA at the implementation date:

$$AdjD^P = D^P \times PI \times F_x^R \div F_{imp}^R$$

- D^P annual allowance pension debit
- PI pension increase multiplier applying between the implementation date and the date of retirement
- F_x^R timing adjustment factor for member retiring at age x
- F_{imp}^R timing adjustment factor for age of member at implementation date
- 2.18 The table from which F_x^R is taken depends on the form of the member's retirement (ie ill health or otherwise) as well as the member's NPA.
- 2.19 The pension to be implemented at retirement is the full pension, ie the pension before any debits, less all of the member's adjusted pension debits.

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2.20 Where applicable each lump sum debit must be adjusted separately as follows:

for members below NPA at the implementation date:

$$AdjD^{LS} = D^{LS} \times PI \times F_x^R$$

D^{LS} annual allowance lump sum debit

PI pension increase multiplier applying between the implementation date and the date of retirement

F_x^R timing adjustment factor for member retiring at age x

for members above NPA at the implementation date:

$$AdjD^{LS} = D^{LS} \times PI \times F_x^R \div F_{imp}^R$$

LS annual allowance lump sum debit

PI pension increase multiplier applying between the implementation date and the date of retirement

F_x^R timing adjustment factor for member retiring at age x

F_{imp}^R timing adjustment factor for age of member at implementation date

2.21 Please note that the same F_x^R and F_{imp}^R , where applicable, are used in both the formulae shown in paragraphs 2.17 and 2.20.

2.22 The lump sum to be implemented at retirement is the full lump sum, ie the lump sum before any debits, less all of the member's adjusted lump sum debits.

Commutation

2.23 Any exchange of lump sum for additional pension (under regulation 116 of the Teachers' Pension Regulations 2010 SI 2010/990) should occur **after** the application of annual allowance debits.

Members with mixed service

2.24 For members with mixed service, the debit should be set up against the NPA 65 pension. If the annual allowance charge exceeds the value of the pension in the NPA 65 section of the scheme, a debit should be set up against the NPA 60 benefits to cover the excess.

3 Example calculations

- 3.1 This section provides examples of the calculations described in this note.
- 3.2 The examples below do not cover every form of annual allowance debit possible. However, they should be sufficient to illustrate the key stages of the guidance outlined in Section 2 of this note.
- 3.3 Figures in these example calculations are rounded to a suitable level of accuracy. Where a figure is shown as an intermediate step in the calculation, subsequent steps will use this rounded figure as written on the page. It is also acceptable to perform these calculations on a computer spreadsheet, such as MS Excel, or using other suitable software. In that case, the figures calculated in the intermediate steps may not be rounded, so the final answer may be slightly different to that shown in these examples. The difference will not be significant and both methods are valid. Whichever calculation method is used, the figures calculated as intermediate steps should not be rounded to a lower level of accuracy than used in these examples.

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Example 1: Calculation of annual allowance debit

Member Details

| | |
|-------------------------------------|-------------------|
| NPA | 60 |
| Sex | Male |
| Date of birth | 14 March 1958 |
| Annual allowance charge (TC) | £ 7,500 |
| Tax year of annual allowance charge | 2012/13 |
| Implementation date | 5 April 2013 |
| Age at implementation date | 55 years 0 months |

Pension Debit

From 2.11, the formula for calculating the annual allowance pension debit is:

$$D^P = \frac{TC}{F_x^P + 3 \times F_x^{LS}}$$

$$F_x^P = 16.43 \quad (\text{from Table 800})$$

$$F_x^{LS} = 0.88 \quad (\text{from Table 800})$$

Substituting these values into the formula we get:

$$\begin{aligned} D^P &= 7,500 \div [16.43 + (3 \times 0.88)] \\ &= \mathbf{\pounds 393.29 \text{ pa}} \end{aligned}$$

Lump sum debit

From 2.13, the formula for calculating the annual allowance lump sum debit is:

$$\begin{aligned} D^{LS} &= 3 \times D^P \\ &= 3 \times 393.29 \\ &= \mathbf{\pounds 1,179.87} \end{aligned}$$

Record these debits on the member's record with implementation date 5 April 2013.

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Example 2: NPA 60 member retiring at age 60 not on grounds of ill health, with annual allowance debit

Member Details

| | |
|---|-------------------|
| NPA | 60 |
| Sex | Male |
| Date of birth | 1 August 1954 |
| Date of retirement | 1 August 2014 |
| Age at retirement | 60 years 0 months |
| Member's pension before debit | £ 40,000 pa |
| Member's lump sum before debit | £ 120,000 |
| Annual allowance pension debit 2011/12 | £ 550 pa |
| Annual allowance lump sum debit 2011/12 | £ 1,650 |
| Pension increase uprating factor 2011/12 | 1.082 |
| (from 2011/12 debit implementation date, 5 April 2012, to retirement) | |

Pension debit

From 2.17, the formula for calculating the adjusted pension debit at retirement is:

$$AdjD^P = D^P \times PI \times F_x^R$$

$$F_x^R = 1.000 \quad \text{(from Table 820, see footnote)}$$

Substituting the values into the formula we get:

$$\begin{aligned} \text{Adjusted pension debit} &= 550 \times 1.082 \times 1.000 \\ &= \text{£}595.10 \text{ pa} \end{aligned}$$

The (pre-commutation) pension payable to the member is the full pension less the member's adjusted pension debit.

$$\begin{aligned} \text{Member's pension} &= 40,000 - 595.10 \\ &= \text{£}39,404.90 \text{ pa} \end{aligned}$$

Lump sum debit

From 2.20, the formula for calculating the adjusted lump sum debit at retirement is:

$$AdjD^{LS} = D^{LS} \times PI \times F_x^R$$

$$F_x^R = 1.000 \quad \text{(from Table 820, see footnote)}$$

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Substituting the values into the formula we get:

$$\begin{aligned}\text{Adjusted lump sum debit} &= 1,650 \times 1.082 \times 1.000 \\ &= \text{£}1,785.30\end{aligned}$$

The (pre-commutation) lump sum payable to the member is the original full lump sum less the member's adjusted lump sum debit.

$$\begin{aligned}\text{Member's lump sum} &= 120,000 - 1,785.30 \\ &= \text{£}118,214.70\end{aligned}$$

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Example 3: NPA 65 member retiring at age 70 not on grounds of ill health, with annual allowance debit

Member details

| | |
|--|-------------------|
| NPA | 65 |
| Sex | Female |
| Date of birth | 10 September 1944 |
| Date of retirement | 6 October 2014 |
| Age at retirement | 70 years 0 months |
| Member's pension before debit | £ 35,000 |
| Annual allowance pension debit 2011/12 (at 65) | £ 400 pa |
| Age at implementation date | 67 years 6 months |
| Pension increase uprating factor 2011/12 | 1.158 |

(from 2011/12 debit implementation date, 5 April 2012, to retirement)

As this member has accrued service only in the NPA 65 section, she will not have a right to an automatic lump sum.

Pension Debit

Under 2.17, the formula for calculating the adjusted pension debit at retirement date is:

$$AdjD^P = D^P \times PI \times F_x^R \div F_{imp}^R$$

$$F_x^R = 1.310 \quad \text{(from Table 830)}$$

$$F_{imp}^R = 1.143 \quad \text{(from Table 830)}$$

Substituting these values into the formula we get:

$$\begin{aligned} \text{Adjusted pension debit} &= 400 \times 1.158 \times (1.310 \div 1.143) \\ &= 463.20 \times 1.146 \\ &= \text{£}530.83 \text{ pa} \end{aligned}$$

The (pre-commutation) pension payable to the member is the full pension less the member's adjusted pension debit.

$$\begin{aligned} \text{Member's pension} &= 35,000 - 530.83 \\ &= \text{£}34,469.17 \text{ pa} \end{aligned}$$

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Example 4: NPA 65 member retiring at age 45 on grounds of ill health, with annual allowance debit

Member details

| | |
|--|-------------------|
| NPA | 65 |
| Sex | Male |
| Date of birth | 16 March 1969 |
| Date of retirement | 24 May 2014 |
| Age at retirement | 45 years 2 months |
| Member's pension before debit | £ 46,000 |
| Annual allowance pension debit 2011/12 (at 43) | £ 600 pa |
| Pension increase uprating factor 2011/12 | 1.158 |

(from 2011/12 debit implementation date, 5 April 2012, to retirement)

As this member has accrued service only in the NPA 65 section, he will not have a right to an automatic lump sum.

Pension Debit

Under 2.17, the formula for calculating the adjusted pension debit at retirement date is:

$$AdjD^P = D^P \times PI \times F_x^R$$

$$F_x^R = 0.343 \quad \text{(from Table 850)}$$

Substituting these values into the formula we get:

$$\begin{aligned} \text{Adjusted pension debit} &= 600 \times 1.158 \times 0.343 \\ &= \text{£}238.32 \text{ pa} \end{aligned}$$

The (pre-commutation) pension payable to the member is the full pension less the member's adjusted pension debit.

$$\begin{aligned} \text{Member's pension} &= 46,000 - 238.32 \\ &= \text{£}45,761.68 \text{ pa} \end{aligned}$$

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4 Tables of factors

Table 800: Factors for calculating annual allowance debit – **NPA 60**

Table 810: Factors for calculating annual allowance debit – **NPA 65**

Table 820: Timing adjustment factors for retirements other than ill health – **NPA 60**

Table 830: Timing adjustment factors for retirements other than ill health – **NPA 65**

Table 840: Timing adjustment factors for ill health retirements – **NPA 60**

Table 850: Timing adjustment factors for ill health retirements – **NPA 65**

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Table 800 – Factors for calculating annual allowance debit – NPA 60

| Age last birthday at relevant date | Annual allowance debit factor per £1 of pension per annum | | Annual allowance debit factor per £1 of lump sum | |
|------------------------------------|---|---------|--|---------|
| | Males | Females | Males | Females |
| 20 | 6.20 | 6.61 | 0.32 | 0.32 |
| 21 | 6.37 | 6.80 | 0.33 | 0.32 |
| 22 | 6.54 | 6.99 | 0.34 | 0.33 |
| 23 | 6.73 | 7.18 | 0.35 | 0.34 |
| 24 | 6.91 | 7.38 | 0.36 | 0.35 |
| 25 | 7.10 | 7.59 | 0.37 | 0.37 |
| 26 | 7.30 | 7.80 | 0.38 | 0.38 |
| 27 | 7.50 | 8.02 | 0.39 | 0.39 |
| 28 | 7.71 | 8.24 | 0.40 | 0.40 |
| 29 | 7.92 | 8.47 | 0.41 | 0.41 |
| 30 | 8.14 | 8.71 | 0.42 | 0.42 |
| 31 | 8.37 | 8.96 | 0.44 | 0.44 |
| 32 | 8.60 | 9.21 | 0.45 | 0.45 |
| 33 | 8.84 | 9.47 | 0.46 | 0.46 |
| 34 | 9.09 | 9.73 | 0.48 | 0.48 |
| 35 | 9.34 | 10.01 | 0.49 | 0.49 |
| 36 | 9.61 | 10.29 | 0.51 | 0.50 |
| 37 | 9.88 | 10.58 | 0.52 | 0.52 |
| 38 | 10.16 | 10.88 | 0.54 | 0.53 |
| 39 | 10.44 | 11.18 | 0.55 | 0.55 |
| 40 | 10.74 | 11.50 | 0.57 | 0.57 |
| 41 | 11.04 | 11.83 | 0.58 | 0.58 |
| 42 | 11.36 | 12.17 | 0.60 | 0.60 |
| 43 | 11.68 | 12.51 | 0.62 | 0.62 |
| 44 | 12.01 | 12.87 | 0.64 | 0.64 |
| 45 | 12.35 | 13.24 | 0.66 | 0.66 |
| 46 | 12.71 | 13.62 | 0.67 | 0.67 |
| 47 | 13.07 | 14.01 | 0.69 | 0.69 |
| 48 | 13.44 | 14.42 | 0.71 | 0.71 |
| 49 | 13.83 | 14.83 | 0.74 | 0.74 |
| 50 | 14.23 | 15.27 | 0.76 | 0.76 |
| 51 | 14.64 | 15.72 | 0.78 | 0.78 |
| 52 | 15.06 | 16.18 | 0.80 | 0.80 |
| 53 | 15.50 | 16.66 | 0.83 | 0.83 |
| 54 | 15.96 | 17.16 | 0.85 | 0.85 |
| 55 | 16.43 | 17.68 | 0.88 | 0.88 |
| 56 | 16.93 | 18.21 | 0.90 | 0.90 |
| 57 | 17.44 | 18.77 | 0.93 | 0.93 |
| 58 | 17.97 | 19.35 | 0.96 | 0.96 |
| 59 | 18.53 | 19.95 | 0.99 | 0.99 |
| 60 | 18.56 | 20.03 | 1.00 | 1.00 |
| 61 | 18.14 | 19.64 | 1.00 | 1.00 |
| 62 | 17.71 | 19.24 | 1.00 | 1.00 |
| 63 | 17.27 | 18.83 | 1.00 | 1.00 |
| 64 | 16.83 | 18.41 | 1.00 | 1.00 |

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Table 800 – Factors for calculating annual allowance debit – NPA 60 *continued*

| Age last birthday at relevant date | Annual allowance debit factor per £1 of pension per annum | | Annual allowance debit factor per £1 of lump sum | |
|------------------------------------|---|---------|--|---------|
| | Males | Females | Males | Females |
| 65 | 16.37 | 17.98 | 1.00 | 1.00 |
| 66 | 15.90 | 17.54 | 1.00 | 1.00 |
| 67 | 15.43 | 17.09 | 1.00 | 1.00 |
| 68 | 14.94 | 16.63 | 1.00 | 1.00 |
| 69 | 14.44 | 16.16 | 1.00 | 1.00 |
| 70 | 13.94 | 15.68 | 1.00 | 1.00 |
| 71 | 13.45 | 15.19 | 1.00 | 1.00 |
| 72 | 12.95 | 14.70 | 1.00 | 1.00 |
| 73 | 12.45 | 14.20 | 1.00 | 1.00 |
| 74 | 11.95 | 13.69 | 1.00 | 1.00 |

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Table 810 – Factors for calculating annual allowance debit – NPA 65

| Age last birthday at relevant date | Annual allowance debit factor per £1 of pension per annum | | Annual allowance debit factor per £1 of lump sum | |
|------------------------------------|---|---------|--|---------|
| | Males | Females | Males | Females |
| 20 | 4.81 | 5.21 | 0.00 | 0.00 |
| 21 | 4.94 | 5.36 | 0.00 | 0.00 |
| 22 | 5.08 | 5.50 | 0.00 | 0.00 |
| 23 | 5.22 | 5.66 | 0.00 | 0.00 |
| 24 | 5.36 | 5.81 | 0.00 | 0.00 |
| 25 | 5.50 | 5.97 | 0.00 | 0.00 |
| 26 | 5.65 | 6.13 | 0.00 | 0.00 |
| 27 | 5.80 | 6.30 | 0.00 | 0.00 |
| 28 | 5.96 | 6.48 | 0.00 | 0.00 |
| 29 | 6.12 | 6.65 | 0.00 | 0.00 |
| 30 | 6.29 | 6.84 | 0.00 | 0.00 |
| 31 | 6.46 | 7.02 | 0.00 | 0.00 |
| 32 | 6.64 | 7.22 | 0.00 | 0.00 |
| 33 | 6.82 | 7.42 | 0.00 | 0.00 |
| 34 | 7.00 | 7.62 | 0.00 | 0.00 |
| 35 | 7.19 | 7.83 | 0.00 | 0.00 |
| 36 | 7.39 | 8.05 | 0.00 | 0.00 |
| 37 | 7.59 | 8.27 | 0.00 | 0.00 |
| 38 | 7.80 | 8.50 | 0.00 | 0.00 |
| 39 | 8.02 | 8.74 | 0.00 | 0.00 |
| 40 | 8.24 | 8.98 | 0.00 | 0.00 |
| 41 | 8.47 | 9.23 | 0.00 | 0.00 |
| 42 | 8.70 | 9.49 | 0.00 | 0.00 |
| 43 | 8.94 | 9.75 | 0.00 | 0.00 |
| 44 | 9.19 | 10.03 | 0.00 | 0.00 |
| 45 | 9.45 | 10.31 | 0.00 | 0.00 |
| 46 | 9.71 | 10.60 | 0.00 | 0.00 |
| 47 | 9.98 | 10.90 | 0.00 | 0.00 |
| 48 | 10.26 | 11.21 | 0.00 | 0.00 |
| 49 | 10.55 | 11.53 | 0.00 | 0.00 |
| 50 | 10.84 | 11.85 | 0.00 | 0.00 |
| 51 | 11.15 | 12.20 | 0.00 | 0.00 |
| 52 | 11.46 | 12.55 | 0.00 | 0.00 |
| 53 | 11.79 | 12.91 | 0.00 | 0.00 |
| 54 | 12.13 | 13.29 | 0.00 | 0.00 |
| 55 | 12.48 | 13.68 | 0.00 | 0.00 |
| 56 | 12.84 | 14.09 | 0.00 | 0.00 |
| 57 | 13.22 | 14.51 | 0.00 | 0.00 |
| 58 | 13.62 | 14.95 | 0.00 | 0.00 |
| 59 | 14.03 | 15.41 | 0.00 | 0.00 |
| 60 | 14.46 | 15.88 | 0.00 | 0.00 |
| 61 | 14.92 | 16.37 | 0.00 | 0.00 |
| 62 | 15.39 | 16.89 | 0.00 | 0.00 |
| 63 | 15.89 | 17.42 | 0.00 | 0.00 |
| 64 | 16.42 | 17.98 | 0.00 | 0.00 |

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Table 810 – Factors for calculating annual allowance debit – NPA 65 *continued*

| Age last birthday at relevant date | Annual allowance debit factor per £1 of pension per annum | | Annual allowance debit factor per £1 of lump sum | |
|------------------------------------|---|---------|--|---------|
| | Males | Females | Males | Females |
| 65 | 16.37 | 17.98 | 0.00 | 0.00 |
| 66 | 15.90 | 17.54 | 0.00 | 0.00 |
| 67 | 15.43 | 17.09 | 0.00 | 0.00 |
| 68 | 14.94 | 16.63 | 0.00 | 0.00 |
| 69 | 14.44 | 16.16 | 0.00 | 0.00 |
| 70 | 13.94 | 15.68 | 0.00 | 0.00 |
| 71 | 13.45 | 15.19 | 0.00 | 0.00 |
| 72 | 12.95 | 14.70 | 0.00 | 0.00 |
| 73 | 12.45 | 14.20 | 0.00 | 0.00 |
| 74 | 11.95 | 13.69 | 0.00 | 0.00 |

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**Table 820 – Timing adjustment on retirements other than ill health – NPA 60
Males and Females**

| Age | Completed Months | | | | | | | | | | | |
|-----|------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 55 | 0.794 | 0.797 | 0.800 | 0.803 | 0.806 | 0.809 | 0.812 | 0.815 | 0.818 | 0.821 | 0.824 | 0.827 |
| 56 | 0.830 | 0.834 | 0.837 | 0.840 | 0.843 | 0.847 | 0.850 | 0.853 | 0.856 | 0.860 | 0.863 | 0.866 |
| 57 | 0.869 | 0.873 | 0.876 | 0.880 | 0.883 | 0.887 | 0.890 | 0.894 | 0.897 | 0.900 | 0.904 | 0.907 |
| 58 | 0.911 | 0.915 | 0.918 | 0.922 | 0.926 | 0.929 | 0.933 | 0.937 | 0.940 | 0.944 | 0.948 | 0.951 |
| 59 | 0.955 | 0.959 | 0.963 | 0.967 | 0.971 | 0.975 | 0.979 | 0.982 | 0.986 | 0.990 | 0.994 | 0.998 |
| 60* | 1.002 | 1.006 | 1.010 | 1.014 | 1.018 | 1.022 | 1.027 | 1.031 | 1.035 | 1.039 | 1.043 | 1.047 |
| 61 | 1.051 | 1.056 | 1.060 | 1.064 | 1.069 | 1.073 | 1.078 | 1.082 | 1.087 | 1.091 | 1.095 | 1.100 |
| 62 | 1.104 | 1.109 | 1.114 | 1.118 | 1.123 | 1.128 | 1.132 | 1.137 | 1.142 | 1.146 | 1.151 | 1.156 |
| 63 | 1.161 | 1.166 | 1.171 | 1.176 | 1.181 | 1.186 | 1.191 | 1.196 | 1.201 | 1.206 | 1.211 | 1.216 |
| 64 | 1.221 | 1.226 | 1.231 | 1.237 | 1.242 | 1.247 | 1.253 | 1.258 | 1.263 | 1.269 | 1.274 | 1.279 |
| 65 | 1.285 | 1.291 | 1.296 | 1.302 | 1.308 | 1.314 | 1.319 | 1.325 | 1.331 | 1.337 | 1.342 | 1.348 |
| 66 | 1.354 | 1.360 | 1.366 | 1.373 | 1.379 | 1.385 | 1.391 | 1.397 | 1.403 | 1.410 | 1.416 | 1.422 |
| 67 | 1.428 | 1.435 | 1.441 | 1.448 | 1.455 | 1.461 | 1.468 | 1.474 | 1.481 | 1.488 | 1.494 | 1.501 |
| 68 | 1.508 | 1.515 | 1.522 | 1.529 | 1.536 | 1.543 | 1.550 | 1.557 | 1.564 | 1.571 | 1.578 | 1.585 |
| 69 | 1.592 | 1.599 | 1.607 | 1.615 | 1.622 | 1.630 | 1.637 | 1.645 | 1.652 | 1.660 | 1.668 | 1.675 |
| 70 | 1.683 | 1.691 | 1.699 | 1.708 | 1.716 | 1.724 | 1.732 | 1.740 | 1.748 | 1.757 | 1.765 | 1.773 |
| 71 | 1.781 | 1.790 | 1.799 | 1.808 | 1.817 | 1.826 | 1.834 | 1.843 | 1.852 | 1.861 | 1.870 | 1.879 |
| 72 | 1.888 | 1.897 | 1.907 | 1.916 | 1.926 | 1.935 | 1.945 | 1.954 | 1.964 | 1.973 | 1.983 | 1.992 |
| 73 | 2.002 | 2.012 | 2.022 | 2.033 | 2.043 | 2.053 | 2.063 | 2.073 | 2.083 | 2.094 | 2.104 | 2.114 |
| 74 | 2.125 | 2.136 | 2.147 | 2.158 | 2.169 | 2.180 | 2.191 | 2.202 | 2.213 | 2.224 | 2.235 | 2.246 |
| 75 | 2.252 | | | | | | | | | | | |

* For retirements occurring on the same day that the member reaches age 60, the factor to use is **1.000**

Teachers' Pension Scheme
Factors for annual allowance tax charge debits – 19 July 2012
PROTECT – SCHEME MANAGEMENT

**Table 830 – Timing adjustment on retirements other than ill health – NPA 65
Males and Females**

| Age | Completed Months | | | | | | | | | | | |
|-----|------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 55 | 0.613 | 0.616 | 0.618 | 0.620 | 0.623 | 0.625 | 0.627 | 0.630 | 0.632 | 0.635 | 0.637 | 0.639 |
| 56 | 0.642 | 0.644 | 0.647 | 0.649 | 0.652 | 0.654 | 0.657 | 0.660 | 0.662 | 0.665 | 0.667 | 0.670 |
| 57 | 0.672 | 0.675 | 0.678 | 0.680 | 0.683 | 0.686 | 0.688 | 0.691 | 0.694 | 0.696 | 0.699 | 0.702 |
| 58 | 0.705 | 0.707 | 0.710 | 0.713 | 0.716 | 0.719 | 0.722 | 0.725 | 0.728 | 0.730 | 0.733 | 0.736 |
| 59 | 0.739 | 0.742 | 0.745 | 0.748 | 0.751 | 0.754 | 0.757 | 0.760 | 0.764 | 0.767 | 0.770 | 0.773 |
| 60 | 0.776 | 0.779 | 0.782 | 0.786 | 0.789 | 0.792 | 0.795 | 0.799 | 0.802 | 0.805 | 0.809 | 0.812 |
| 61 | 0.815 | 0.819 | 0.822 | 0.826 | 0.829 | 0.833 | 0.836 | 0.840 | 0.843 | 0.847 | 0.850 | 0.854 |
| 62 | 0.857 | 0.861 | 0.865 | 0.868 | 0.872 | 0.876 | 0.880 | 0.883 | 0.887 | 0.891 | 0.895 | 0.898 |
| 63 | 0.902 | 0.906 | 0.910 | 0.914 | 0.918 | 0.922 | 0.926 | 0.930 | 0.934 | 0.938 | 0.942 | 0.946 |
| 64 | 0.950 | 0.955 | 0.959 | 0.963 | 0.968 | 0.972 | 0.976 | 0.981 | 0.985 | 0.989 | 0.994 | 0.998 |
| 65* | 1.002 | 1.007 | 1.011 | 1.015 | 1.020 | 1.024 | 1.029 | 1.033 | 1.038 | 1.042 | 1.046 | 1.051 |
| 66 | 1.055 | 1.060 | 1.065 | 1.070 | 1.074 | 1.079 | 1.084 | 1.089 | 1.093 | 1.098 | 1.103 | 1.108 |
| 67 | 1.113 | 1.118 | 1.123 | 1.128 | 1.133 | 1.138 | 1.143 | 1.148 | 1.153 | 1.158 | 1.163 | 1.168 |
| 68 | 1.174 | 1.179 | 1.185 | 1.190 | 1.195 | 1.201 | 1.206 | 1.212 | 1.217 | 1.222 | 1.228 | 1.233 |
| 69 | 1.239 | 1.245 | 1.251 | 1.257 | 1.263 | 1.269 | 1.274 | 1.280 | 1.286 | 1.292 | 1.298 | 1.304 |
| 70 | 1.310 | 1.317 | 1.323 | 1.329 | 1.336 | 1.342 | 1.348 | 1.355 | 1.361 | 1.367 | 1.374 | 1.380 |
| 71 | 1.386 | 1.393 | 1.400 | 1.407 | 1.414 | 1.421 | 1.428 | 1.435 | 1.442 | 1.449 | 1.456 | 1.463 |
| 72 | 1.470 | 1.477 | 1.484 | 1.492 | 1.499 | 1.506 | 1.514 | 1.521 | 1.528 | 1.536 | 1.543 | 1.550 |
| 73 | 1.558 | 1.566 | 1.574 | 1.582 | 1.590 | 1.598 | 1.606 | 1.614 | 1.622 | 1.630 | 1.638 | 1.646 |
| 74 | 1.654 | 1.663 | 1.671 | 1.680 | 1.688 | 1.697 | 1.705 | 1.714 | 1.722 | 1.731 | 1.739 | 1.748 |
| 75 | 1.752 | | | | | | | | | | | |

* For retirements occurring on the same day that the member reaches age 65, the factor to use is **1.000**

Teachers' Pension Scheme
Factors for annual allowance tax charge debits – 19 July 2012
PROTECT – SCHEME MANAGEMENT

**Table 840 – Timing adjustment on ill health retirements – NPA 60
Males and Females**

| Age | Completed Months | | | | | | | | | | | |
|-----|------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 20 | 0.153 | 0.154 | 0.154 | 0.155 | 0.155 | 0.156 | 0.156 | 0.157 | 0.158 | 0.158 | 0.159 | 0.159 |
| 21 | 0.160 | 0.160 | 0.161 | 0.161 | 0.162 | 0.163 | 0.163 | 0.164 | 0.164 | 0.165 | 0.165 | 0.166 |
| 22 | 0.166 | 0.167 | 0.168 | 0.168 | 0.169 | 0.169 | 0.170 | 0.171 | 0.171 | 0.172 | 0.172 | 0.173 |
| 23 | 0.174 | 0.174 | 0.175 | 0.175 | 0.176 | 0.177 | 0.177 | 0.178 | 0.179 | 0.179 | 0.180 | 0.180 |
| 24 | 0.181 | 0.182 | 0.182 | 0.183 | 0.184 | 0.184 | 0.185 | 0.186 | 0.186 | 0.187 | 0.187 | 0.188 |
| 25 | 0.189 | 0.189 | 0.190 | 0.191 | 0.192 | 0.192 | 0.193 | 0.194 | 0.194 | 0.195 | 0.196 | 0.196 |
| 26 | 0.197 | 0.198 | 0.198 | 0.199 | 0.200 | 0.201 | 0.201 | 0.202 | 0.203 | 0.203 | 0.204 | 0.205 |
| 27 | 0.206 | 0.206 | 0.207 | 0.208 | 0.209 | 0.209 | 0.210 | 0.211 | 0.212 | 0.212 | 0.213 | 0.214 |
| 28 | 0.215 | 0.215 | 0.216 | 0.217 | 0.218 | 0.218 | 0.219 | 0.220 | 0.221 | 0.222 | 0.222 | 0.223 |
| 29 | 0.224 | 0.225 | 0.226 | 0.226 | 0.227 | 0.228 | 0.229 | 0.230 | 0.231 | 0.231 | 0.232 | 0.233 |
| 30 | 0.234 | 0.235 | 0.236 | 0.236 | 0.237 | 0.238 | 0.239 | 0.240 | 0.241 | 0.242 | 0.243 | 0.243 |
| 31 | 0.244 | 0.245 | 0.246 | 0.247 | 0.248 | 0.249 | 0.250 | 0.251 | 0.252 | 0.252 | 0.253 | 0.254 |
| 32 | 0.255 | 0.256 | 0.257 | 0.258 | 0.259 | 0.260 | 0.261 | 0.262 | 0.263 | 0.264 | 0.265 | 0.266 |
| 33 | 0.267 | 0.268 | 0.269 | 0.270 | 0.271 | 0.272 | 0.273 | 0.274 | 0.275 | 0.276 | 0.277 | 0.278 |
| 34 | 0.279 | 0.280 | 0.281 | 0.282 | 0.283 | 0.284 | 0.285 | 0.286 | 0.287 | 0.288 | 0.289 | 0.290 |
| 35 | 0.292 | 0.293 | 0.294 | 0.295 | 0.296 | 0.297 | 0.298 | 0.299 | 0.300 | 0.302 | 0.303 | 0.304 |
| 36 | 0.305 | 0.306 | 0.307 | 0.308 | 0.310 | 0.311 | 0.312 | 0.313 | 0.314 | 0.315 | 0.317 | 0.318 |
| 37 | 0.319 | 0.320 | 0.322 | 0.323 | 0.324 | 0.325 | 0.326 | 0.328 | 0.329 | 0.330 | 0.331 | 0.333 |
| 38 | 0.334 | 0.335 | 0.336 | 0.338 | 0.339 | 0.340 | 0.342 | 0.343 | 0.344 | 0.346 | 0.347 | 0.348 |
| 39 | 0.349 | 0.351 | 0.352 | 0.354 | 0.355 | 0.356 | 0.358 | 0.359 | 0.360 | 0.362 | 0.363 | 0.365 |
| 40 | 0.366 | 0.367 | 0.369 | 0.370 | 0.372 | 0.373 | 0.375 | 0.376 | 0.377 | 0.379 | 0.380 | 0.382 |

Teachers' Pension Scheme
Factors for annual allowance tax charge debits – 19 July 2012
PROTECT – SCHEME MANAGEMENT

Table 840 – Timing adjustment on ill health retirements – NPA 60 *continued*
Males and Females

| Age | Completed Months | | | | | | | | | | | |
|-----|------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 41 | 0.383 | 0.385 | 0.386 | 0.388 | 0.389 | 0.391 | 0.392 | 0.394 | 0.395 | 0.397 | 0.398 | 0.400 |
| 42 | 0.401 | 0.403 | 0.405 | 0.406 | 0.408 | 0.409 | 0.411 | 0.413 | 0.414 | 0.416 | 0.417 | 0.419 |
| 43 | 0.421 | 0.422 | 0.424 | 0.426 | 0.427 | 0.429 | 0.431 | 0.433 | 0.434 | 0.436 | 0.438 | 0.439 |
| 44 | 0.441 | 0.443 | 0.445 | 0.446 | 0.448 | 0.450 | 0.452 | 0.454 | 0.455 | 0.457 | 0.459 | 0.461 |
| 45 | 0.462 | 0.464 | 0.466 | 0.468 | 0.470 | 0.472 | 0.474 | 0.476 | 0.478 | 0.479 | 0.481 | 0.483 |
| 46 | 0.485 | 0.487 | 0.489 | 0.491 | 0.493 | 0.495 | 0.497 | 0.499 | 0.501 | 0.503 | 0.505 | 0.507 |
| 47 | 0.509 | 0.511 | 0.513 | 0.515 | 0.518 | 0.520 | 0.522 | 0.524 | 0.526 | 0.528 | 0.530 | 0.532 |
| 48 | 0.535 | 0.537 | 0.539 | 0.541 | 0.544 | 0.546 | 0.548 | 0.550 | 0.552 | 0.555 | 0.557 | 0.559 |
| 49 | 0.562 | 0.564 | 0.566 | 0.569 | 0.571 | 0.573 | 0.576 | 0.578 | 0.581 | 0.583 | 0.585 | 0.588 |
| 50 | 0.590 | 0.593 | 0.595 | 0.597 | 0.600 | 0.602 | 0.605 | 0.607 | 0.610 | 0.612 | 0.614 | 0.617 |
| 51 | 0.619 | 0.622 | 0.625 | 0.627 | 0.630 | 0.632 | 0.635 | 0.638 | 0.640 | 0.643 | 0.645 | 0.648 |
| 52 | 0.651 | 0.653 | 0.656 | 0.659 | 0.662 | 0.665 | 0.667 | 0.670 | 0.673 | 0.676 | 0.678 | 0.681 |
| 53 | 0.684 | 0.687 | 0.690 | 0.693 | 0.696 | 0.699 | 0.702 | 0.705 | 0.708 | 0.711 | 0.714 | 0.717 |
| 54 | 0.720 | 0.724 | 0.727 | 0.731 | 0.734 | 0.738 | 0.742 | 0.745 | 0.749 | 0.752 | 0.756 | 0.759 |
| 55 | 0.763 | 0.766 | 0.770 | 0.773 | 0.777 | 0.780 | 0.784 | 0.787 | 0.791 | 0.794 | 0.798 | 0.801 |
| 56 | 0.805 | 0.808 | 0.812 | 0.816 | 0.819 | 0.823 | 0.827 | 0.830 | 0.834 | 0.838 | 0.842 | 0.845 |
| 57 | 0.849 | 0.853 | 0.857 | 0.861 | 0.865 | 0.869 | 0.873 | 0.877 | 0.881 | 0.885 | 0.889 | 0.893 |
| 58 | 0.897 | 0.901 | 0.905 | 0.909 | 0.914 | 0.918 | 0.922 | 0.926 | 0.931 | 0.935 | 0.939 | 0.943 |
| 59 | 0.948 | 0.952 | 0.957 | 0.961 | 0.966 | 0.970 | 0.975 | 0.980 | 0.984 | 0.989 | 0.993 | 0.998 |

Teachers' Pension Scheme
Factors for annual allowance tax charge debits – 19 July 2012
PROTECT – SCHEME MANAGEMENT

**Table 850 – Timing adjustment on ill health retirements – NPA 65
Males and Females**

| Age | Completed Months | | | | | | | | | | | |
|-----|------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 20 | 0.112 | 0.113 | 0.113 | 0.113 | 0.114 | 0.114 | 0.114 | 0.115 | 0.115 | 0.116 | 0.116 | 0.116 |
| 21 | 0.117 | 0.117 | 0.118 | 0.118 | 0.119 | 0.119 | 0.119 | 0.120 | 0.120 | 0.121 | 0.121 | 0.121 |
| 22 | 0.122 | 0.122 | 0.123 | 0.123 | 0.124 | 0.124 | 0.124 | 0.125 | 0.125 | 0.126 | 0.126 | 0.127 |
| 23 | 0.127 | 0.128 | 0.128 | 0.128 | 0.129 | 0.129 | 0.130 | 0.130 | 0.131 | 0.131 | 0.132 | 0.132 |
| 24 | 0.133 | 0.133 | 0.133 | 0.134 | 0.134 | 0.135 | 0.135 | 0.136 | 0.136 | 0.137 | 0.137 | 0.138 |
| 25 | 0.138 | 0.139 | 0.139 | 0.140 | 0.140 | 0.141 | 0.141 | 0.142 | 0.142 | 0.143 | 0.143 | 0.144 |
| 26 | 0.144 | 0.145 | 0.145 | 0.146 | 0.146 | 0.147 | 0.147 | 0.148 | 0.148 | 0.149 | 0.150 | 0.150 |
| 27 | 0.151 | 0.151 | 0.152 | 0.152 | 0.153 | 0.153 | 0.154 | 0.154 | 0.155 | 0.156 | 0.156 | 0.157 |
| 28 | 0.157 | 0.158 | 0.158 | 0.159 | 0.160 | 0.160 | 0.161 | 0.161 | 0.162 | 0.162 | 0.163 | 0.164 |
| 29 | 0.164 | 0.165 | 0.165 | 0.166 | 0.167 | 0.167 | 0.168 | 0.168 | 0.169 | 0.170 | 0.170 | 0.171 |
| 30 | 0.171 | 0.172 | 0.173 | 0.173 | 0.174 | 0.175 | 0.175 | 0.176 | 0.177 | 0.177 | 0.178 | 0.178 |
| 31 | 0.179 | 0.180 | 0.180 | 0.181 | 0.182 | 0.182 | 0.183 | 0.184 | 0.185 | 0.185 | 0.186 | 0.187 |
| 32 | 0.187 | 0.188 | 0.189 | 0.189 | 0.190 | 0.191 | 0.191 | 0.192 | 0.193 | 0.194 | 0.194 | 0.195 |
| 33 | 0.196 | 0.196 | 0.197 | 0.198 | 0.199 | 0.199 | 0.200 | 0.201 | 0.202 | 0.202 | 0.203 | 0.204 |
| 34 | 0.205 | 0.205 | 0.206 | 0.207 | 0.208 | 0.209 | 0.209 | 0.210 | 0.211 | 0.212 | 0.212 | 0.213 |
| 35 | 0.214 | 0.215 | 0.216 | 0.217 | 0.217 | 0.218 | 0.219 | 0.220 | 0.221 | 0.221 | 0.222 | 0.223 |
| 36 | 0.224 | 0.225 | 0.226 | 0.227 | 0.227 | 0.228 | 0.229 | 0.230 | 0.231 | 0.232 | 0.233 | 0.233 |
| 37 | 0.234 | 0.235 | 0.236 | 0.237 | 0.238 | 0.239 | 0.240 | 0.241 | 0.242 | 0.243 | 0.243 | 0.244 |
| 38 | 0.245 | 0.246 | 0.247 | 0.248 | 0.249 | 0.250 | 0.251 | 0.252 | 0.253 | 0.254 | 0.255 | 0.256 |
| 39 | 0.257 | 0.258 | 0.259 | 0.260 | 0.261 | 0.262 | 0.263 | 0.264 | 0.265 | 0.266 | 0.267 | 0.268 |
| 40 | 0.269 | 0.270 | 0.271 | 0.272 | 0.273 | 0.274 | 0.275 | 0.277 | 0.278 | 0.279 | 0.280 | 0.281 |

Teachers' Pension Scheme
Factors for annual allowance tax charge debits – 19 July 2012
PROTECT – SCHEME MANAGEMENT

Table 850 – Timing adjustment on ill health retirements – NPA 65 *continued*
Males and Females

| Age | Completed Months | | | | | | | | | | | |
|-----|------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 41 | 0.282 | 0.283 | 0.284 | 0.285 | 0.286 | 0.287 | 0.289 | 0.290 | 0.291 | 0.292 | 0.293 | 0.294 |
| 42 | 0.295 | 0.297 | 0.298 | 0.299 | 0.300 | 0.301 | 0.303 | 0.304 | 0.305 | 0.306 | 0.307 | 0.308 |
| 43 | 0.310 | 0.311 | 0.312 | 0.313 | 0.315 | 0.316 | 0.317 | 0.318 | 0.320 | 0.321 | 0.322 | 0.323 |
| 44 | 0.325 | 0.326 | 0.327 | 0.329 | 0.330 | 0.331 | 0.333 | 0.334 | 0.335 | 0.337 | 0.338 | 0.339 |
| 45 | 0.341 | 0.342 | 0.343 | 0.345 | 0.346 | 0.348 | 0.349 | 0.350 | 0.352 | 0.353 | 0.355 | 0.356 |
| 46 | 0.357 | 0.359 | 0.360 | 0.362 | 0.363 | 0.365 | 0.366 | 0.368 | 0.369 | 0.371 | 0.372 | 0.374 |
| 47 | 0.375 | 0.377 | 0.378 | 0.380 | 0.382 | 0.383 | 0.385 | 0.386 | 0.388 | 0.389 | 0.391 | 0.393 |
| 48 | 0.394 | 0.396 | 0.397 | 0.399 | 0.401 | 0.402 | 0.404 | 0.406 | 0.407 | 0.409 | 0.411 | 0.412 |
| 49 | 0.414 | 0.416 | 0.418 | 0.420 | 0.421 | 0.423 | 0.425 | 0.427 | 0.428 | 0.430 | 0.432 | 0.434 |
| 50 | 0.435 | 0.437 | 0.439 | 0.441 | 0.443 | 0.445 | 0.446 | 0.448 | 0.450 | 0.452 | 0.454 | 0.455 |
| 51 | 0.457 | 0.459 | 0.461 | 0.463 | 0.465 | 0.467 | 0.469 | 0.471 | 0.473 | 0.475 | 0.477 | 0.479 |
| 52 | 0.481 | 0.483 | 0.485 | 0.487 | 0.489 | 0.491 | 0.493 | 0.495 | 0.497 | 0.499 | 0.501 | 0.503 |
| 53 | 0.505 | 0.508 | 0.510 | 0.512 | 0.514 | 0.517 | 0.519 | 0.521 | 0.523 | 0.525 | 0.528 | 0.530 |
| 54 | 0.532 | 0.535 | 0.538 | 0.540 | 0.543 | 0.546 | 0.548 | 0.551 | 0.554 | 0.556 | 0.559 | 0.562 |
| 55 | 0.564 | 0.567 | 0.570 | 0.572 | 0.575 | 0.577 | 0.580 | 0.582 | 0.585 | 0.588 | 0.590 | 0.593 |
| 56 | 0.596 | 0.598 | 0.601 | 0.604 | 0.607 | 0.609 | 0.612 | 0.615 | 0.618 | 0.620 | 0.623 | 0.626 |
| 57 | 0.629 | 0.632 | 0.635 | 0.638 | 0.641 | 0.644 | 0.647 | 0.650 | 0.653 | 0.655 | 0.658 | 0.661 |
| 58 | 0.664 | 0.668 | 0.671 | 0.674 | 0.677 | 0.680 | 0.684 | 0.687 | 0.690 | 0.693 | 0.696 | 0.699 |
| 59 | 0.703 | 0.706 | 0.710 | 0.713 | 0.716 | 0.720 | 0.723 | 0.727 | 0.730 | 0.733 | 0.737 | 0.740 |
| 60 | 0.744 | 0.747 | 0.751 | 0.755 | 0.758 | 0.762 | 0.766 | 0.769 | 0.773 | 0.777 | 0.780 | 0.784 |
| 61 | 0.788 | 0.792 | 0.796 | 0.800 | 0.804 | 0.808 | 0.812 | 0.816 | 0.819 | 0.823 | 0.827 | 0.831 |
| 62 | 0.835 | 0.840 | 0.844 | 0.848 | 0.853 | 0.857 | 0.861 | 0.865 | 0.870 | 0.874 | 0.878 | 0.882 |
| 63 | 0.887 | 0.891 | 0.896 | 0.901 | 0.905 | 0.910 | 0.915 | 0.919 | 0.924 | 0.928 | 0.933 | 0.938 |
| 64 | 0.942 | 0.947 | 0.952 | 0.957 | 0.962 | 0.967 | 0.972 | 0.977 | 0.982 | 0.987 | 0.992 | 0.997 |