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Dear David

**Local Government Pension Scheme (Scotland) Regulations 1998
Augmentation of Service – Regulation 136**

I refer to Ian Hickman's letter dated 7th February 2003, of which I believe you are aware, in which factors for the Augmentation of Service beyond age 70 are requested.

I note from our files that whilst GAD issued extension factors for Augmentation of Service under Regulation 143 for ages over 70 to England and Wales in December 2002, we inadvertently omitted to copy these for use in Scotland.

Please therefore find enclosed factors extending to age 100 the table at Appendix 1 of our Guidance Note on Augmentation of Service under Regulation 136 dated 15 June 1998.

Yours sincerely

Peter Noonan
Actuary
Government Actuary's Department

cc Ian S Hickman

THE LOCAL GOVERNMENT PENSION SCHEME

AUGMENTATION OF SERVICE - REGULATION 136

**EXTENSION TO AGES OVER 70 OF THE FACTORS IN APPENDIX 1
TO GUIDANCE NOTE DATED 15 JUNE 1998**

**Appendix 1 - Member's Pension and Contingent Spouse's Pension
Augmentation of Service for Past Leavers**

The factors below are to be used for calculating the appropriate sum to be paid where an employing authority augments the service of a past leaver under Regulation 136.

| Age next birthday of member | Male members | | Female members | |
|-----------------------------|---------------------------------------|--|---------------------------------------|--|
| | Factor for personal pension of 1 p.a. | Factor for contingent spouse's pension of 1 p.a. | Factor for personal pension of 1 p.a. | Factor for contingent spouse's pension of 1 p.a. |
| 71 | 9.24 | 3.06 | 10.65 | 0.76 |
| 72 | 8.87 | 3.01 | 10.24 | 0.73 |
| 73 | 8.49 | 2.95 | 9.83 | 0.70 |
| 74 | 8.13 | 2.87 | 9.43 | 0.66 |
| 75 | 7.77 | 2.78 | 9.02 | 0.62 |
| 76 | 7.42 | 2.69 | 8.62 | 0.58 |
| 77 | 7.07 | 2.58 | 8.23 | 0.53 |
| 78 | 6.74 | 2.46 | 7.85 | 0.49 |
| 79 | 6.41 | 2.34 | 7.48 | 0.44 |
| 80 | 6.10 | 2.20 | 7.12 | 0.39 |
| 81 | 5.80 | 2.06 | 6.78 | 0.35 |
| 82 | 5.51 | 1.92 | 6.45 | 0.30 |
| 83 | 5.23 | 1.77 | 6.13 | 0.26 |
| 84 | 4.96 | 1.62 | 5.83 | 0.22 |
| 85 | 4.70 | 1.47 | 5.55 | 0.18 |
| 86 | 4.46 | 1.33 | 5.28 | 0.15 |
| 87 | 4.22 | 1.19 | 5.03 | 0.12 |
| 88 | 4.00 | 1.05 | 4.79 | 0.10 |
| 89 | 3.79 | 0.92 | 4.57 | 0.08 |
| 90 | 3.59 | 0.80 | 4.37 | 0.06 |
| 91 | 3.40 | 0.69 | 4.17 | 0.04 |
| 92 | 3.22 | 0.58 | 3.99 | 0.03 |
| 93 | 3.05 | 0.49 | 3.82 | 0.02 |
| 94 | 2.89 | 0.41 | 3.66 | 0.02 |
| 95 | 2.73 | 0.34 | 3.50 | 0.01 |
| 96 | 2.59 | 0.27 | 3.35 | 0.01 |
| 97 | 2.45 | 0.22 | 3.20 | 0.01 |
| 98 | 2.31 | 0.17 | 3.06 | 0.01 |
| 99 | 2.19 | 0.14 | 2.91 | 0.01 |
| 100 | 2.07 | 0.11 | 2.78 | 0.01 |

Notes

(1) The calculation of the appropriate sum for cases under Regulation 136 is described in paragraphs 15 and 16 of the Guidance Note. However, a deduction may be appropriate using the factors in Appendix 4 as described in paragraph 17