

**DEFINED BENEFIT
COMMUTATION FACTORS**

Age	Factor
50	31.086
51	30.094
52	29.120
53	28.164
54	27.223
55	26.297
56	25.383
57	24.480
58	23.589
59	22.706
60	21.833
61	20.971
62	20.119
63	19.282
64	18.459
65	17.653
66	16.867
67	16.099
68	15.352
69	14.624
70	13.914

- The commutation factors apply to both the Defined Benefit and British Sugar sections
- The commutation factors quoted are subject to regular review and change
- The current factors became effective on 5 April 2021