| Summary of maximum amounts of child's allowance which can be paid |
|---|
|---|

| Allowance and circumstances  | Individual<br>maximum                         | Group<br>maximum                             | What each maximum applies to  |
|--|---|--|---|
| ORDINARY ALLOWANCE<br>Part I of Schedule 4<br>One parent alive<br>para 1(2)<br>Orphan<br>para 1(3) | 18.75%<br>para 1(2)(a)<br>25%<br>para 1(3)(a) | 37.5%<br>para 1(2)(b)<br>50%<br>para 1(3)(b) | <ul> <li>Relevant parent's* ordinary, short service or illhealth pension if such a pension was payable; otherwise a notional ill-health pension.</li> <li>The following reductions are ignored – <ul> <li>for commutation</li> <li>for allocation</li> <li>for uprating for widow's benefit</li> </ul> </li> <li>for National Insurance modification at State pensionable age</li> <li>in respect of a pension sharing order on divorce, etc.</li> <li>Where the firefighter had service before 1.4.1972 not uprated for half rate widow's benefits, the figures shown are the "appropriate percentage" in the pension formula in section D Gen 2.</li> </ul> |
| SPECIAL ALLOWANCE<br>Part II of Schedule 4<br>One parent alive<br>para 2<br>Orphan<br>para 3       | 10%<br>para 2(a)<br>20%<br>para 3(a)          | 40%<br>para 2(b)<br>80%<br>para 3(b)         | Relevant parent's* average pensionable pay<br>NOTE: The special allowance was removed<br>from the FPS with effect from 1 April 2006 and<br>corresponding provisions put into the<br>Firefighters' Compensation Scheme.  |
| ACCRUED ALLOWANCE<br>Part III of Schedule 4<br>One parent alive<br>para 1<br>Orphan<br>para 1      | 18.75%<br>para 1<br>25%<br>para 1             | 37.5%<br>para 1<br>50%<br>para 1             | <ul> <li>Relevant parent's* deferred pension (para 2) ignoring –</li> <li>the restriction on payment before age 60, or permanent disablement, and</li> <li>for commutation</li> <li>for allocation</li> <li>for uprating for widow's benefit</li> <li>for National Insurance modification at State pensionable age</li> <li>in respect of a pension sharing order on divorce, etc.</li> <li>Where the firefighter had service before 1.4.1972, not uprated for half rate widow's benefits, the figures shown are the "appropriate percentage" in the pension formula in section D Gen 2.</li> </ul>   |

\* "Relevant parent" is the parent in respect of whose death the allowance would be payable, i.e. the firefighter.