

McCloud data collection exercise
McCloud data collection template notes

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Introduction

This document accompanies the McCloud LGPS (NI) data collection template (MS Excel spreadsheet) and Q&A for employers. The notes contain a description of each data field.

Within the template there are two worksheets titled:

- 1) Part-time hours/weeks data
- 2) Service breaks data

Background to McCloud

When the Government reformed public service pension schemes in 2015 they introduced protections for older scheme members. In December 2018, the Court of Appeal ruled that younger members of the Judges' and Firefighters' Pension schemes were discriminated against because the protections did not apply to them. This ruling is known as McCloud, after one of the claimants.

Removing unlawful age discrimination

The Government has confirmed that there will be legislative changes to all public sector schemes, including the LGPS (NI), to remove this age discrimination. The LGPS (NI) rules need to be changed to automatically provide eligible younger members with protection equal to the protection provided to older members.

Practical application of protection

In the LGPS (NI), the protection compares the benefits payable under the current career average scheme with the benefits that would have been paid if the Scheme had not changed from a final salary scheme in 2015 and pays the higher. This protection is called the underpin.

Currently, the underpin applies automatically to protected older members. When the scheme rules are changed it will automatically be extended to eligible younger members.

Data collection

In order for the underpin calculation to be performed, NILGOSC now requires a complete service history from 1 April 2015 to 31 March 2022. This means that we now need to collect additional data about hours, weeks and service breaks for members of the LGPS (NI) from the date the Scheme changed in April 2015.

The collection of the historical data is a statutory obligation because legislative changes will be made to the LGPS (NI) to remove the unlawful age discrimination. As such, employers are legally required to provide NILGOSC with the information we need to calculate member's benefits.

Once the data has been collected and updated for the historical changes, employers will need to keep NILGOSC informed of any changes in hours/weeks using the LGS25 form. Service breaks will also be required as part of the administration processes and NILGOSC advised using the LGS34 & LGS35 forms.

McCloud LGPS (NI) data collection notes

Tables 1, 2 and 3 provide examples of how to complete data fields 15, 15a, 15b, 15c, 15d, 19, 19a and 19b where the member is part-time, a part-time term-time member or a whole-time term-time member.

Table 4 sets out a description of all the data fields (1 to 21). This is to help employers and payroll providers understand what data should be input to each field within the template. It explains how the data should be formatted and what the expected values are.

Data fields 1 to 11 are generic to all worksheets. They are needed to identify the individual on the pensions administration system and are required for all interfaces. Data fields 1 to 11, 15e and 15f will be pre-populated by NILGOSC.

Where a member has more than one post, the template should be completed in respect of each post under the relevant NILGOSC pension reference number.

Data fields 12 to 15d and 16 to 21 are specific to each worksheet.

What is meant by part-time hours data?

LGPS (NI) regulations define a part-time employee as an employee who is neither a whole-time employee nor a variable-time employee. So, this means for pension purposes any employee who does not work whole-time and is not variable-time, is a part-time employee. This includes employees who work whole or part-time term-time.

Each time the member's part-time hours changes or weeks, a new service line of data should be included to the data collection template. This will generally be when a member changes their working hours, though it may also occur when they achieve a certain amount of continuous service and therefore an increased holiday entitlement.

Example 1 - member works 18 hours part-time, their whole-time equivalent is 36 hours and they work 52 weeks per year. The data fields should be completed as follows:

Table 1 - part-time data example 1

	Data field 14	Data fields 15*	Data fields 15a & 19a -	Data fields 15b & 19b -	Data fields 15c & 15d
Example 1	P	50.00	18.00	36.00	52.00

*This Data field is an optional column and therefore is not required to be completed. Data fields 15a, b, c & d must be completed where relevant.

Example 2 – member changes hours to 33 and their whole-time equivalent is 36 hours. Term-time weeks are increased to 45.4. Effective date of change is 1 July 2018. The data fields should be completed as follows:

Table 2 - part-time data example 2

	Data field 14	Data fields 15 & 19* –	Data fields 15a & 19a -	Data fields 15b & 19b -	Data field 15c	Data field 15d
Example 2	P	91.66667	33.00	36.00	45.40	52.00

What is meant by service break data?

Service break data is needed for all periods of authorised unpaid leave, trade disputes and unauthorised leave where the member **did not** choose to cover the lost pension through an additional pension contract (APC). Authorised unpaid leave, for this purpose, includes:

- any period of unpaid additional maternity or adoption leave, generally from week 40 to week 52, but may start from week 27
- any period of unpaid shared parental leave
- any period of unpaid leave the member chooses to take, for example, time off for a sabbatical or where a member who works in a school wishes to take leave in term-time.

Do not include service break data for sickness absence, ordinary maternity or adoption leave (first 26 weeks of leave), paid additional maternity or adoption leave (generally from week 27 to week 39), paternity leave, reserve forces leave (where the employee elects to remain in the LGPS) or paid shared parental leave or the first 30 days of leave where contributions have been paid.

Table 3 McCloud data collection notes

Type of data field	Data field number	Title of data field	Description of data field	Format of data field	Value of data field
Generic data to each worksheet	1	NI Number	National Insurance Number of the member.	Alphanumeric (for example: AB123456A)	Not applicable
Generic data to each worksheet	2	Surname	The surname of the member.	Alpha (for example Smith)	Not applicable
Generic data to each worksheet	3	Forename	The forename of the member.	Alpha (for example Jack)	Not applicable
Generic data to each worksheet	4	Date of Birth	The date of birth of the member.	DD/MM/YYYY	Not applicable

Type of data field	Data field number	Title of data field	Description of data field	Format of data field	Value of data field
Generic data to each worksheet	5	Employer identifier	This is the unique identifier for your employing authority and has been provided by NILGOSC.	Numeric (for example 00357)	Not applicable
Generic data to each worksheet	6	Employer name	Name of the member's employer.	Alpha (for example NILGOSC)	Not applicable
Generic data to each worksheet	7	NILGOSC ref number	This is the member's unique pension reference number. Must be completed per post.	Numeric (for example 123456)	Not applicable

Type of data field	Data field number	Title of data field	Description of data field	Format of data field	Value of data field
Generic data to each worksheet	8	Payroll ref 1	This is the employee's payroll or staff.	Alphanumeric (for example 123456 or 12345A)	Not applicable
Generic data to each worksheet	9	Payroll ref 2	This is a second employer identifier where relevant. It could be the post id or job code.	Alphanumeric (for example 123456 or 12345A)	Not applicable
Generic data to each worksheet	10	Payroll ref 3	This is a third unique identifier where relevant.	Alphanumeric (for example 123456 or 12345A)	Not applicable

Type of data field	Data field number	Title of data field	Description of data field	Format of data field	Value of data field
Generic data to each worksheet	11	Status	Indicates whether the individual is an active contributing member of the scheme or ceased contributing and has left active membership of the scheme (this includes members who have opted out of the Scheme).	Alpha (1 character only)	C =Contributing N = Non-contributing

Type of data field	Data field number	Title of data field	Description of data field	Format of data field	Value of data field
Part-time hours data in relation to each pension reference	12	Date hours started	Indicates the start date for the period of hours. If the member's hours have changed there will be a start and end date for each hours change.	DD/MM/YYYY	Not applicable
Part-time hours data in relation to each pension reference	13	Date hours ended	Indicates the end date for the period of hours. If the member's hours have changed there will be a start and end date for each hours change.	DD/MM/YYYY	Not applicable

Type of data field	Data field number	Title of data field	Description of data field	Format of data field	Value of data field
Part-time hours data in relation to each pension reference	14	Part-time indicator	<p>Indicates whether the member is in part-time employment (part-time employment includes any whole-time or part-time term-time employment). If the member's hours have changed there will be an indicator for each period of part-time working.</p> <p>If this data field is left blank, this indicates that the member is whole-time.</p>	Alpha (1 character only)	P = part-time (includes any whole-time or part-time term-time working) during this period of employment

Type of data field	Data field number	Title of data field	Description of data field	Format of data field	Value of data field
Part-time hours data in relation to each pension reference	15	Part-time hours %	This field is not a compulsory field therefore does not need to be completed. It should represent the percentage weekly part-time hours.	Numeric (for example 50.00).	Not applicable
Part-time hours data in relation to each pension reference	15a	Part-time hours numerator	This field must be completed. It should represent the weekly part-time hours worked.	Numeric (for example 17.50).	Not applicable

Type of data field	Data field number	Title of data field	Description of data field	Format of data field	Value of data field
Part-time hours data in relation to each pension reference	15b	Whole-time equivalent hours denominator	This field must be completed. It should represent the weekly whole-time equivalent hours.	Numeric (for example 37.00)	Not applicable
Less than whole-time weeks in relation to each pension reference	15c	Term-time weeks numerator	This field should be completed if the member does not work 52 weeks per year. It should represent the number of weeks worked per year.	Numeric (for example 45.40).	Not applicable

Type of data field	Data field number	Title of data field	Description of data field	Format of data field	Value of data field
Whole-time weeks	15d	Whole-time weeks denominator	This field should be completed if 15c is completed and should state the whole-time number of weeks.	Numeric (for example 52.20, 52.00)	Not applicable
Part-time hours data in relation to each pension reference	15e	Current hours held by NILGOSC	This field should represent the weekly part-time hours held by NILGOSC.	Numeric (for example 17.50)	Not applicable
Part-time hours data in relation to each pension reference	15f	Effective date of current hours in 15e	Indicates the start date for the period of hours in 15e.	DD/MM/YYYY	Not applicable

Type of data field	Data field number	Title of data field	Description of data field	Format of data field	Value of data field
Service break data in relation to the unique payroll reference	16	Service break start date (where applicable this will be after the first 30 days contributions have been paid)	Indicates the start date of the service break.	DD/MM/YYYY	Not applicable
Service break data in relation to the unique payroll reference	17	Service break end date	Indicates the end date of the break.	DD/MM/YYYY	Not applicable

Type of data field	Data field number	Title of data field	Description of data field	Format of data field	Value of data field
Service break data in relation to the unique payroll reference	18	Reason for service break	<p>Where data fields 16 and 17 are completed, insert the reason the member had a service break.</p> <p>A = authorised unpaid leave.</p> <p>B = absent due to trade dispute.</p> <p>C= unauthorised leave.</p>	Alpha (1 character only)	A or B or C

Type of data field	Data field number	Title of data field	Description of data field	Format of data field	Value of data field
Service break data in relation to the unique payroll reference	19	Part-time hours % during service break	This is not a mandatory data field and can be left blank.	Numeric (for example 50.00).	Not applicable
Service break data in relation to the unique payroll reference	19a	Part time hours numerator during service break	To be completed to show the part-time hours that would have been worked but for the service break	Numeric (for example 17.50).	Not applicable

Type of data field	Data field number	Title of data field	Description of data field	Format of data field	Value of data field
Service break data in relation to the unique payroll reference	19b	Whole-time equivalent hours denominator during service break	To be completed to show the whole-time equivalent hours.	Numeric (for example 37.00).	Not applicable

Type of data field	Data field number	Title of data field	Description of data field	Format of data field	Value of data field
Service break data in relation to the unique payroll reference	20	Did member elect to purchase lost pension in full?	<p>Where the absence is due to service breaks A or B, the member must purchase lost pension in full to remain protected for the underpin, final pay and 85-year rule.</p> <p>Indicate whether the member elected to purchase lost pension in full.</p>	Alpha (1 character only)	<p>Y = member elected to purchase lost pension purchase in full</p> <p>N = member did not elect to purchase lost pension in full</p>

Type of data field	Data field number	Title of data field	Description of data field	Format of data field	Value of data field
Service break data in relation to the unique payroll reference	21	Did member complete the contract?	If 'Y' is the answer to data field 20, indicate if the member completed the contract.	Alpha (1 character only)	Y = member completed the contract N = contributions ceased before contract end date