

## When Earned Backdated Pay Awards (WEBK)

September 2025



The 'WEBK' indicator within the 'Calc Method for Contribution Tier' column in the MCR Template relates to 'When Earned Backdated Pay Awards'. It was added for use when corrective activity needs to take place, and some of the 'Pensionable Pay in the Pay Period' relates to the backdated pay award.

This method must be used when processing corrective activity for a period that was affected by a backdated pay award when originally processed. This will ensure that the contributions can be reported correctly, and the member isn't disadvantaged.

This quick guide covers the scenarios where:

- a backdated pay award has been previously submitted, but the full value was included in the month paid only - without the updated lines for the previous months
- there was an error in your payroll.

### Full value included in the month paid only example

In the example below, the employer had included all the pay in the November line and not submitted updated lines for September and October.

The correct amount of contributions was paid, but this meant that the backdated pay award wasn't reflected in the full-time salary for September and October.

Record Action	Local Authority Number	Establishment Number	Role Identifier	Enrolment Type	Start Date	End Date	Full-time/Part-time Indicator	Annual Full-time Salary	Part-time Earnings
A	111	1111	1/1		01112024	30112024	PTR	65000.00	4560.83

Actual Pensionable Pay in the Pay Period	Pensionable Overtime Paid in the Pay Period	Notional Pensionable Pay in the Pay Period	Employer Contributions	Member Contributions	Member Contribution Tier (%)
5060.83			1451.45	485.84	9.6

In January's submission, the employer needs to provide 'U' (Update) lines for September, October and November, and an 'A' (Add) line for January, including the following changes:

- For September and October, the 'Annual Full-time Salary' and 'Part-time Earnings' must be updated to the new correct amount, and the 'Actual Pensionable Pay' for these lines would be the uplift amount for these two periods. They would require the 'WEBK' indicator
- For November, the correcting 'Actual Pensionable Pay' including the salary received for November only should be input, along with a 'WE' indicator

- All three lines would require the contribution calculation date of 30 November as this was the date the backdated pay award was originally awarded. The November 'Actual Pensionable Pay' determines the tier and banding used for calculating these three lines. The £4,560.83 earnings would have a contribution band of 9.6%, so would need deductions of £485.84 for the member and £1,451.45 for the employer
- The 'Previously Paid' fields for the employer and member will need to be populated (this would be the same value in this example as the correct contributions were made)
- The 'Employer Contributions Adjustment' and 'Member Contributions Adjustment' would both be £0.00
- The last line is a January 'A' (Add) line with the current month's service and salary information, which will be a 'When Paid' line.

The screenshots below reflect this:

Record Action	Local Authority Number	Establishment Number	Role Identifier	Enrolment Type	Start Date	End Date	Full-time/Part-time Indicator	Annual Full-time Salary	Part-time Earnings
U	123	4567	C1/R1		01092024	30092024	PTR	65000.00	4560.83
U	123	4567	C1/R1		01102024	31102024	PTR	65000.00	4560.83
U	123	4567	C1/R1		01112024	30112024	PTR	65000.00	4560.83
A	123	4567	C1/R1		01012025	31012025	PTR	65000.00	4560.83

Calc Method for Contribution Tier	Contribution Calculation date	Actual Pensionable Pay in the Pay Period	Employer Contributions	Member Contributions	Member Contribution Tier (%)	Employer Contributions - Previously Paid	Member Contributions - Previously Paid	Employer Contributions - Adjustment	Member Contributions - Adjustment
WEBK	30112024	250.00							
WEBK	30112024	250.00							
WE	30112024	4560.83	1451.45	485.84	9.6	1451.45	485.84	0.00	0.00
		4560.83	1308.05	437.84	9.6				

### Error in payroll system example

In the example below, the employer received an incorrect tier from their payroll system, meaning the contributions paid weren't linked to the correct banding.

Record Action	Local Authority Number	Establishment Number	Role Identifier	Enrolment Type	Start Date	End Date	Full-time/Part-time Indicator	Annual Full-time Salary	Part-time Earnings
U	111	1111	1/1		01092024	30092024	PTR	65000.00	4560.83
U	111	1111	1/1		01102024	31102024	PTR	65000.00	4560.83
A	111	1111	1/1		01112024	30112024	PTR	65000.00	4560.83

Calc Method for Contribution Tier	Contribution Calculation date	Actual Pensionable Pay in the Pay Period	Pensionable Overtime Paid in the Pay Period	Notional Pensionable Pay in the Pay Period	Employer Contributions	Member Contributions	Member Contribution Tier (%)
BK		250.00					
BK		250.00					
		4560.83			1451.45	516.20	10.2

In January's submission, the employer needs to provide 'U' (Update) lines for September, October and November, and an 'A' (Add) line for January, including the following changes:

- For September and October, the 'Annual Full-time Salary' and 'Part-time Earnings' must be updated to the new correct amount, and the 'Actual Pensionable Pay' for these lines would be the uplift amount for these two periods. They would require the 'WEBK' indicator
- For November, the correcting 'Actual Pensionable Pay' including the salary received for November only should be input, along with a 'WE' indicator
- All three lines would require the contribution calculation date of 30 November as this was the date the backdated pay award was originally awarded.
- The November 'Actual Pensionable Pay' determines the tier and banding used for calculating these three lines. The member's earnings of £4,560.83 would have a contribution band of 9.6%, so would need member deductions of £485.84. The employer deductions of 28.68% would equal £1,451.45
- The 'Previously Paid' fields for the employer and member will need to be populated – the 'Employer Contributions Previously Paid' would be £1,451.45, and the 'Member Contributions Previously Paid' is £516.20
- The 'Employer Contributions Adjustment' would be £0.00 as 'Employer Contributions' of £1,451.45, minus 'Employer Contributions Previously Paid' of £1,451.45 equals £0.00
- The 'Member Contributions Adjustment' would be the 'Member Contributions' of £485.84, minus 'Member Contributions Previously Paid' of £516.20, which equals the 'Member Contributions Adjustment' amount of -£30.36
- The last line is a January 'A' (Add) line with the current month's service and salary information, which will be a 'When Paid' line.

The correction for this scenario is shown as follows:

Record Action	Local			Enrolment Type	Start Date	End Date	Full-time/Part-time Indicator	Annual Full-time Salary	Part-time Earnings
	Authority Number	Establishment Number	Role Identifier						
U	123	4567	C1/R1		01092024	30092024	PTR	65000.00	4560.83
U	123	4567	C1/R1		01102024	31102024	PTR	65000.00	4560.83
U	123	4567	C1/R1		01112024	30112024	PTR	65000.00	4560.83
A	123	4567	C1/R1		01012025	31012025	PTR	65000.00	4560.83

Calc Method for Contribution Tier	Contribution Calculation date	Actual Pensionable Pay in the Pay Period	Employer Contributions	Member Contributions	Member Contribution Tier (%)	Employer Contributions - Previously Paid	Member Contributions - Previously Paid	Employer Contributions - Adjustment	Member Contributions - Adjustment
WEBK	30112024	250.00							
WEBK	30112024	250.00							
WE	30112024	4560.83	1451.45	485.84	9.6	1451.45	516.20	0.00	-30.36
		4560.83	1308.05	437.84	9.6				