

Processing of Early Retirement and Voluntary Severance Applications

Guidance

Human Resources March 2024

DATA LABEL: OFFICIAL

WEST LOTHIAN COUNCIL

PROCESSING OF EARLY RETIREMENT AND VOLUNTARY SEVERANCE APPLICATIONS

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PROCESSING OF EARLY RETIREMENT AND VOLUNTARY SEVERANCE APPLICATIONS

GUIDANCE

1. PURPOSE

The guidance set out in this document should be followed where an employee expresses an interest in early retirement or voluntary severance.

The same general process should be followed in relation to requests for flexible retirement. However in the case of flexible retirement, reference must also be made to the <u>Flexible Retirement Guidance</u> which contains guidance, specific to such requests.

This process applies specifically to requests from employees whose posts can be potentially included as part of efficiency savings under the terms of redundancy or 'interests of efficiency'. Employees who merely wish to consider early retirement under the relevant pension regulations should contact the relevant pension provider.

2. GENERAL PRINCIPLES

In line with the council's <u>Policy Statement on Discretionary Pension Provisions</u>, decisions to grant early retirement or voluntary severance and award discretionary added years or enhanced lump sum compensation are delegated to the Chief Executive, in consultation with the Leader of the Council, and will be informed by:

- demonstrable benefit(s) to the council, both in terms of total cost and service implications, based on a full assessment of these implications in each case;
- quality and relevance of the business case made, taking all relevant service and cost implications into account;
- the interests of the employee(s) concerned, balanced with the interests of the council.

Delegated Authority

Whilst the final decision to approve an early retirement/voluntary severance request lies with the Chief Executive (in consultation with the Leader of the Council), the decision as to whether a request can be supported for putting forward for consideration by the Chief Executive is further delegated to the relevant Head of Service.

A request will only go forward for consideration if the Head of Service is satisfied that a sufficiently robust business case can be made that meets the three criteria stipulated in the council's Policy Statement on Discretionary Pension Provisions and as set out above.

Inviting Requests

The option to request Early Retirement/Voluntary Severance should be explained to employees as part of the formal consultation process in any service restructure. Access to Early Retirement/Voluntary Severance may be limited where the service restructure will result in no or few employees being displaced from their posts. Employees should be advised that a robust business case will be required in order for requests for Early Retirement/Voluntary Severance to be supported. An estimate of pension/severance benefits will only be requested where a **potential** business case can be established. However, receipt of estimated pensions benefits should not be interpreted as council approval.

Multiple Requests

Where a number of employees express an interest in early retirement or voluntary severance in one service area simultaneously, the decision as to which request(s) are put forward for consideration will be dependent on:

- a comparative analysis of the merits of each case; and
- the number of individuals that the service can afford to release without jeopardising future service delivery.

While cost will normally be an important factor, it will not always be the overriding consideration if it can be demonstrated that there are future operational benefits that would accrue in the longer term and would outweigh the short-term financial implications. Therefore, some requests may be supported by a Head of Service while others are not.

Similarly, where requests for early retirement and voluntary severance are approved early in a service restructure process, this may limit the opportunity for approval of other cases at a later stage in the restructure process.

3. PROCESS

Managers should follow this process when dealing with expressions of interest in early retirement or voluntary severance.

Step 1: Identifying Potential for a Business Case

On receiving an expression of interest from an employee, Managers must consider whether a **potential** business case can be established to support the request. At this point, the potential business case is in relation to whether the employee's post can be removed from the service or whether the role can be delivered in a different way. Managers are not being asked to carry out an assessment of costs and savings at this point.

The following considerations are therefore key in determining whether a potential business case can be made and on what basis it can be made:

- Can the employee's post be removed without jeopardising service delivery? If the answer is yes, a potential business case exists on the **grounds of redundancy**.
- If the employee's post cannot be removed, could work be re-organised to realise efficiency savings across the wider team and/or could the post be amended and filled at a lower grade? If the answer is yes, a potential business case exists on the **grounds of 'interests of efficiency'**.

If the employee's departure can be accommodated operationally, the next stage is to request information on estimated pension/severance benefits along with estimated costs and savings to the council.

The estimated costs and savings will enable the council to determine whether the total costs to the council indicate that a business case for early retirement or voluntary severance can be made. Before further consideration of total costs is made, a first level assessment of feasibility will be whether the costs of releasing the employee can be recovered within a period of 3 years. Meeting the 3-year threshold does not in itself provide evidence of a robust business case, nor does it guarantee approval. Managers should also consider whether total strain on the fund costs are proportionate to the overall saving achieved.

An estimated statement of pension/severance benefits will also allow the employee to determine whether they wish to proceed with their request for early retirement or voluntary severance.

Step 2: Request Estimates of Pension/Severance Benefits and Costs/Savings

To obtain details of the potential options available to the employee, along with a statement of estimated benefits and costs and savings, the manager should email their request to Human Resources at <u>pensions@westlothian.gov.uk</u> The request must include:

- the employees name and employee number;
- an indicative retirement/severance date;
- the basis on which the request is being made, redundancy or interest of efficiency

The early retirement/severance options available to an employee depend on age, length of service and whether or not they are a pension scheme member (the Local Government Pension Fund or the Teachers Superannuation Scheme). The possible options are set out in the table at **Appendix 1**.

Employees in the pension scheme and over the age of 55 (50 if in the scheme on 5 April 2006) who are approved for Early Retirement/Voluntary Severance will automatically be paid pension benefits on leaving. There is not an option to delay payment until later.

Step 3: Preparation of Estimates

Human Resources will prepare an estimate of severance benefits for all employees whether they are a member of the local government pension scheme or not.

Where the employee is a pension fund member and is eligible to access their pension, Human Resources will also request a formal quote of pension benefits and strain costs from Lothian Pension Fund/SPPA as appropriate.

Lothian Pension Fund/SPPA will send the pension benefit quote directly to the employee and a note of the pension strain costs will be forwarded separately to Human Resources.

After preparing an estimate of severance benefits and after receipt of pension strain costs, where applicable, Human Resources will prepare and issue the following to the Manager:

• a schedule of costs and savings (Appendix 2)

- a severance statement (Appendix 3 or 4)
- a blank business case form (Appendix 5)
- an employee consent form (Appendix 6)

Step 4: Consideration of Costs/Savings and Preparation of a Business Case

The Schedule of Cost and Savings illustrates the costs of the employee's early retirement or voluntary severance and whether they meet the initial threshold of recovery within a 3-year period. Beyond this, the service must consider whether the total costs can be met by the service and whether the total costs and service implications can be supported by a robust business case.

In determining whether the total costs of early retirement/voluntary severance can be met by the service, Heads of Service can apply to the Modernisation Fund to request funding assistance.

The Manager should at this point share the severance statement with the employee to give them the opportunity to consider this along with their statement of estimated pension benefits, if applicable. Where the employee wishes to proceed with a formal application for early retirement/voluntary severance they must complete the employee consent form provided by the Manager.

Where a robust business cases exists and the employee consents to proceeding with a formal application for early retirement/voluntary severance, the Manager should complete an Application for Early Retirement or Voluntary Severance form outlining the established business case. Assistance in preparing the appropriate documentation can be provided as necessary by a Senior HR Business Adviser.

The application form must be signed by the relevant Head of Service before returning it along with the completed Employee Consent form to the Human Resources at pensions@westlothian.gov.uk

Step 5: Final Approval and Sign Off

Human Resources will prepare the following documentation and arrange for sign off by the relevant Depute Chief Executive, Chief Executive and Leader of the Council:

- Application for Early Retirement or Voluntary Severance
- Approval of Early Retirement or Voluntary Severance
- Letter for Lothian Pension Fund/Scottish Public Pensions Agency

Step 6: Notification of Final Approval

On receipt of the signed Approval Mandate, Human Resources will:

- email the Manager to advise of final approval
- write to the employee to advise of final approval
- prepare and issue pension paperwork to Lothian Pension Fund/Scottish Public Pensions Agency
- complete payroll termination form.

Human Resources March 2024

| Unde | r Age 50 | Aged 50 and Over | | | | |
|---|---|---|--|--|--|--|
| | | OR Aged 55 and Over if joined the scheme after 5/4/2006 | | | | |
| Interest of Efficiency | Redundancy | Interest of Efficiency | Redundancy | | | |
| Enhanced Lump Sum Severance (up to 40 weeks pay – see Appendix 8) | Enhanced Lump Sum Severance (up to 40 weeks pay – see Appendix 8) | Enhanced Lump Sum Severance (up to 40 weeks pay – see Appendix 8) OR | Enhanced Lump Sum Severance (up to 40 weeks pay – see Appendix 8) OR | | | |
| Deferred Pension benefits (if pension scheme member | Deferred Pension benefits (if pension scheme member) | Up to 1 or 2 added years | Up to 1 or 2 added years <u>plus</u> Statutory Redundancy Payment (up to maximum 30 weeks pay) | | | |

<u>Notes</u>

- 1. To qualify for a payment under the above arrangements employees must have 2 years continuous service with the council or another body listed under the Redundancy Payments (Continuity of Employment in Local Government etc) (Modification) Order.
- 2. Employees require 5 years pension scheme membership to be awarded 'added years'.
- 3. Employees with 40 years' service or more cannot be awarded 'added years'.
- 4. Employees need not be a member of the pension scheme to qualify for enhanced lump sum severance payments.



APPLICATION FOR EARLY RETIREMENT WITH A STATUTORY REDUNDANCY PAYMENT

SCHEDULE OF COSTS AND SAVINGS

Regulations Applied

Local Government (Discretionary Payments and Injury Benefits) (Scotland) Regulations 1998

EMPLOYEE'S PERSONAL DETAILS

| Full Name: |
|------------|
|------------|

Age:

Salary:

| SUMMARY OF COSTS | | | | |
|--|---|--|--|--|
| Capitalised Cost | £ | | | |
| Capitalised Cost of Added Years Compensation | | | | |
| Strain on the Fund | | | | |
| One-off Costs | | | | |
| Statutory Redundancy Payment (if applicable) | | | | |
| Added Years Lump Sum | | | | |
| Total Costs (a) | | | | |

SAVINGS

Annual Reduction in Employee costs (including employer's contribution) (b)

No. of Years Service:

| EVALUATION PROCESS | | | |
|--------------------|--|---|--|
| 1. | Comparison of Costs/Savings | £ | |
| | Total Costs (a) above | | |
| | Annual Reduction in Employee Costs (b) above | | |
| | Reduction in Employee Costs over 3 years – (b) x 3 | | |
| | Net Savings over 3 Years | | |
| 2. | Computation of Payback Period | £ | |
| | Anareaste Costs (a) | | |

| | Aggregate Costs (a) | |
|--|--------------------------|--|
| | Annual savings (b) | |
| | Payback period (a) ÷ (b) | |

| Pi | epared by |
|-------------------------------------|-----------|
| Name (please PRINT): | |
| Designation: HR Support Team Leader | |
| | |

Checked by
Name (please PRINT):
Designation:



STATEMENT OF STATUTORY REDUNDANCY PAYMENT

| EMPLOYEE'S PERSONAL DETAILS | | | | | | | | |
|-----------------------------|---|--------------|--|--|--|--|--|--|
| Full N | Full Name: | | | | | | | |
| Date | of Birth: | Employee No: | | | | | | |
| Job T | ïtle: | | | | | | | |
| Servi | ce Area: | | | | | | | |
| 1. | Date continuous employment began: | | | | | | | |
| | | | | | | | | |
| 2. | Date continuous employment ended: | | | | | | | |
| | | | | | | | | |
| 3. | Length of continuous employment (maximum 20 years): | | | | | | | |
| | | | | | | | | |
| 4. | Age when employment ended: | | | | | | | |
| | | | | | | | | |

CALCULATION OF STATUTORY REDUNDANCY PAYMENT Your statutory redundancy payment is calculated with reference to the following formula 1.5 week's pay for each complete year of service that you were aged 41 or above; • 1 week's pay for each complete year of service that you were aged 22 or above but less than 41 • 0.5 week's pay for each complete year of service that you were less than 22 years of age • Number of Weeks Pay: 5. Amount of a week's pay: 6. £ 7. Amount of Statutory Redundancy due (5 x 6 above): £



STATEMENT OF ENHANCED LUMP SUM SEVERANCE PAYMENT

| EMPLOYEE'S PERSONAL DETAILS | | | | | | | | |
|-----------------------------|---|--------------|--|--|--|--|--|--|
| Full N | lame: | | | | | | | |
| Date | of Birth: | Employee No: | | | | | | |
| Job T | ïtle: | | | | | | | |
| Servio | ce Area: | | | | | | | |
| 1. | Date continuous employment began: | | | | | | | |
| | | | | | | | | |
| 2. | . Date continuous employment ended: | | | | | | | |
| | | | | | | | | |
| 3. | Length of continuous employment (maximum 20 years): | | | | | | | |
| | | | | | | | | |
| 4. | Age when employment ended: | | | | | | | |
| | | | | | | | | |

| CAL | CALCULATION OF STATUTORY REDUNDANCY PAYMENT | | | |
|---|---|---|--|--|
| Your enhanced lump sum severance payment is calculated with reference to the 40 week Enhanced Severance Payment Reckoner. | | | | |
| 5. | Number of Weeks Pay: | | | |
| 6. | Amount of a week's pay: | £ | | |
| 7. | Amount of Statutory Redundancy due (5 x 6 above): | £ | | |



APPLICATION FOR EARLY RETIRAL OR VOLUNTARY SEVERANCE

Employing Service to complete in accordance with the following guidance notes:

- Set out details of business case in Section 2 below;
- Section 3 to be signed-off by the relevant Depute Chief Executive (or Head of Finance and Property Services as appropriate).
- Completed application to be forwarded to Human Resources (Workforce Management Team)

1. EMPLOYEE'S PERSONAL DETAILS

Full Name:

Job Title and Grade:

Service Area:

Proposed Leaving Date:

Basis of Leaving (**X** as appropriate):

Redundancy

Interest of Efficiency

Number of Added Years Proposed (if appropriate):

| 2. BUSINESS CASE | |
|------------------|--|
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |

| 3. | Supported by Head of Service | | | | |
|-------|---|--|--|--|--|
| l cor | I confirm my support for the above proposal | | | | |
| Sign | Signature: Date: | | | | |
| | | | | | |

4. Approved by Depute Chief Executive (or Head of Finance and Property Services as appropriate)

| I confirm my support for the above proposal | | | | | | | | |
|---|-------|--|--|--|--|--|--|--|
| Signature: | Date: | | | | | | | |
| | | | | | | | | |

| To be completed by Head of Corporate Services or Nominated Senior Officer | | | | | | |
|---|-------|--|--|--|--|--|
| Documentation certified as complete | | | | | | |
| Signature: | Date: | | | | | |



Appendix 6

EMPLOYEE CONSENT TO PROCEED WITH FORMAL APPLICATION

EARLY RETIREMENT OR VOLUNTARY SEVERANCE

| Name: | |
|------------------|--|
| Service Area: | |
| Employee Number: | |
| Work Location: | |
| Job Title: | |

I consent to a formal application for early retirement/voluntary severance being made on my behalf based on the estimate of compensatory benefits provided to me.

I understand that the quote I have received is for illustrative purposes and whilst every effort has been made to ensure the accuracy of the figures provided, the final benefits paid may be subject to variation should there be any change to my proposed retirement date.

I also understand that my application is subject to formal approval by the Chief Executive and Leader of the Council.

| Signed: | |
|--------------------------|--|
| Date: | |
| Proposed Date of Leaving | |

Please return to your line manager

To be completed by Line Manager:

Please proceed with a formal application for early retirement/voluntary severance for the above employee. The following option has been agreed.

| Basis for Formal Application | | Agreed Option (please ✓ as appropriate) |
|---|--|---|
| Enhanced Lump Sum Severance | | |
| 1 Added year | | |
| 2 Added years | | |
| 1 Added year with statutory redundancy | | |
| 2 Added years with statutory redundancy | | |
| Manager's Name: | | |
| Signed: | | |

Return to: Workforce Management Team pensions@westlothian.gov.uk



APPROVAL OF EARLY RETIREMENT OR VOLUNTARY SEVERANCE

| EMPLOYEE'S PER | EMPLOYEE'S PERSONAL DETAILS | | | | | | | |
|--------------------|-----------------------------|--|--|--|--|--|--|--|
| Name of applicant: | | | | | | | | |
| Job Title: | | | | | | | | |
| Service: | | | | | | | | |

AUTHORISING SIGNATURES

CHIEF EXECUTIVE

Graham Hope

Signature:

Date:

LEADER OF THE COUNCIL

Lawrence Fitzpatrick

Signature:

Date:

Appendix 8

ENHANCED LUMP SUM SEVERANCE COMPENSATION

READY RECKONER

| Age (years) | | | | | | | | | | | | | | | | | | | |
|----------------|------------|-----|------------|------------|--------|------------|--------------|------------|--------------|------------|------------|--------------|--------------|------------|------|---------|-----------|------|------|
| | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 17 | 1.3 | | | | | | | | | | | | | | | | | | |
| 18 | 1.3 | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 19 | 1.3 | 2 | 2.7 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 20 | 1.3 | 2 | 2.7 | 3.3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 21 | 1.3 | 2 | 2.7 | 3.3 | 4 | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 22 | 1.3 | 2 | 2.7 | 3.3 | 4 | 4.7 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 23 | 2 | 2.7 | 3.3 | 4 | 4.7 | 5.3 | 6 | - | - | - | - | - | - | - | - | - | - | - | - |
| 24 | 2.7 | 3.3 | 4 | 4.7 | 5.3 | 6 | 6.7 | 7.3 | - | - | - | - | - | - | - | - | - | - | - |
| 25 | 2.7 | 4 | 4.7 | 5.3 | 6 | 6.7 | 7.3 | 8 | 8.7 | - | - | - | - | - | - | - | - | - | - |
| 26 | 2.7 | 4 | 5.3 | 6 | 6.7 | 7.3 | 8 | 8.7 | 9.3 | 10 | 44.0 | - | - | - | - | - | - | - | - |
| 27 | 2.7 | 4 | 5.3 | 6.7 | 7.3 | 8 | 8.7 | 9.3 | 10 | 10.7 | 11.3 | - | - | - | - | - | - | - | - |
| 28 29 | 2.7 2.7 | 4 | 5.3 5.3 | 6.7 6.7 | 8 8 | 8.7 9.3 | 9.3 10 | 10 10.7 | 10.7 11.3 | 11.3 12 | 12 12.7 | 12.7 13.3 | 14 | - | - | - | - | - | - |
| - | 2.7 | 4 | | 6.7 | | | | | 11.3 | 12.7 | | 13.3 | | | - | | | - | |
| 30 31 | 2.7 | 4 | 5.3 5.3 | 6.7 | 8 8 | 9.3 9.3 | 10.7 10.7 | 11.3 12 | 12 | 12.7 | 13.3 14 | 14 | 14.7 15.3 | 15.3 16 | 16.7 | - | - | - | - |
| 32 | 2.7 | 4 | 5.3 | 6.7 | 0 8 | 9.3 | 10.7 | 12 | 12.7 | 13.3 | 14 | 14.7 | 15.5 | 16.7 | 17.3 | - 18 | - | - | - |
| 32 | 2.7 | 4 | 5.3 | 6.7 | 8 | 9.3 | 10.7 | 12 | 13.3 | 14.7 | 14.7 | 15.5 | 16.7 | 17.3 | 17.5 | 18.7 | - 19.3 | - | - |
| 34 | 2.7 | 4 | 5.3 | 6.7 | 8 | 9.3 | 10.7 | 12 | 13.3 | 14.7 | 15.5 | 16.7 | 17.3 | 17.5 | 18.7 | 19.3 | 20 | 20.7 | - |
| 35 | 2.7 | 4 | 5.3 | 6.7 | 8 | 9.3 | 10.7 | 12 | 13.3 | 14.7 | 16 | 17.3 | 17.5 | 18.7 | 19.3 | 20 | 20.7 | 20.7 | - 22 |
| 36 | 2.7 | 4 | 5.3 | 6.7 | 8 | 9.3 | 10.7 | 12 | 13.3 | 14.7 | 16 | 17.3 | 18.7 | 19.3 | 20 | 20.7 | 20.7 | 21.5 | 22.7 |
| 37 | 2.7 | 4 | 5.3 | 6.7 | 8 | 9.3 | 10.7 | 12 | 13.3 | 14.7 | 16 | 17.3 | 18.7 | 20 | 20.7 | 21.3 | 21.0 | 22.7 | 23.3 |
| 38 | 2.7 | 4 | 5.3 | 6.7 | 8 | 9.3 | 10.7 | 12 | 13.3 | 14.7 | 16 | 17.3 | 18.7 | 20 | 21.3 | 21.0 | 22.7 | 23.3 | 20.0 |
| 39 | 2.7 | 4 | 5.3 | 6.7 | 8 | 9.3 | 10.7 | 12 | 13.3 | 14.7 | 16 | 17.3 | 18.7 | 20 | 21.3 | 22.7 | 23.3 | 20.0 | 24.7 |
| 40 | 2.7 | 4 | 5.3 | 6.7 | 8 | 9.3 | 10.7 | 12 | 13.3 | 14.7 | 16 | 17.3 | 18.7 | 20 | 21.3 | 22.7 | 20.0 | 24.7 | 25.3 |
| 41 | 2.7 | 4 | 5.3 | 6.7 | 8 | 9.3 | 10.7 | 12 | 13.3 | 14.7 | 16 | 17.3 | 18.7 | 20 | 21.3 | 22.7 | 24 | 25.3 | 26 |
| 42 | 3.3 | 4.7 | 6 | 7.3 | 8.7 | 10 | 11.3 | 12.7 | 14 | 15.3 | 16.7 | 18 | 19.3 | 20.7 | 22 | 23.3 | 24.7 | 26 | 27.3 |
| 43 | 4 | 5.3 | 6.7 | 8 | 9.3 | 10.7 | 12 | 13.3 | 14.7 | 16 | 17.3 | 18.7 | 20 | 21.3 | 22.7 | 24 | 25.3 | 26.7 | 28 |
| 44 | 4 | 6 | 7.3 | 8.7 | 10 | 11.3 | 12.7 | 14 | 15.3 | 16.7 | 18 | 19.3 | 20.7 | 22 | 23.3 | 24.7 | 26 | 27.3 | 28.7 |
| 45 | 4 | 6 | 8 | 9.3 | 10.7 | 12 | 13.3 | 14.7 | 16 | 17.3 | 18.7 | 20 | 21.3 | 22.7 | 24 | 25.3 | 26.7 | 28 | 29.3 |
| 46 | 4 | 6 | 8 | 10 | 11.3 | 12.7 | 14 | 15.3 | 16.7 | 18 | 19.3 | 20.7 | 22 | 23.3 | 24.7 | 26 | 27.3 | 28.7 | 30 |
| 47 | 4 | 6 | 8 | 10 | 12 | 13.3 | 14.7 | 16 | 17.3 | 18.7 | 20 | 21.3 | 22.7 | 24 | 25.3 | 26.7 | 28 | 29.3 | 30.7 |
| 48 | 4 | 6 | 8 | 10 | 12 | 14 | 15.3 | 16.7 | 18 | 19.3 | 20.7 | 22 | 23.3 | 24.7 | 26 | 27.3 | 28.7 | 30 | 31.3 |
| 49 | 4 | 6 | 8 | 10 | 12 | 14 | 16 | 17.3 | 18.7 | 20 | 21.3 | 22.7 | 24 | 25.3 | 26.7 | 28 | 29.3 | 30.7 | 32 |
| 50 | 4 | 6 | 8 | 10 | 12 | 14 | 16 | 18 | 19.3 | 20.7 | 22 | 23.3 | 24.7 | 26 | 27.3 | 28.7 | 30 | 31.3 | 32.7 |
| 51 | 4 | 6 | 8 | 10 | 12 | 14 | 16 | 18 | 20 | 21.3 | 22.7 | 24 | 25.3 | 26.7 | 28 | 29.3 | 30.7 | 32 | 33.3 |
| 52 | 4 | 6 | 8 | 10 | 12 | 14 | 16 | 18 | 20 | 22 | 23.3 | 24.7 | 26 | 27.3 | 28.7 | 30 | 31.3 | 32.7 | 34 |
| 53 | 4 | 6 | 8 | 10 | 12 | 14 | 16 | 18 | 20 | 22 | 24 | 25.3 | 26.7 | 28 | 29.3 | 30.7 | 32 | 33.3 | 34.7 |
| 54 | 4 | 6 | 8 | 10 | 12 | 14 | 16 | 18 | 20 | 22 | 24 | 26 | 27.3 | 28.7 | 30 | 31.3 | 32.7 | 34 | 35.3 |
| 55 | 4 | 6 | 8 | 10 | 12 | 14 | 16 | 18 | 20 | 22 | 24 | 26 | 28 | 29.3 | 30.7 | 32 | 33.3 | 34.7 | 36 |
| 56 | 4 | 6 | 8 | 10 | 12 | 14 | 16 | 18 | 20 | 22 | 24 | 26 | 28 | 30 | 31.3 | 32.7 | 34 | 35.3 | 36.7 |
| 57 | 4 | 6 | 8 | 10 | 12 | 14 | 16 | 18 | 20 | 22 | 24 | 26 | 28 | 30 | 32 | 33.3 | 34.7 | 36 | 37.3 |
| 58 | 4 | 6 | 8 | 10 | 12 | 14 | 16 | 18 | 20 | 22 | 24 | 26 | 28 | 30 | 32 | 34 | 35.3 | 36.7 | 38 |
| 59 | 4 | 6 | 8 | 10 | 12 | 14 | 16 | 18 | 20 | 22 | 24 | 26 | 28 | 30 | 32 | 34 | 36 | 37.3 | 38.7 |
| 60 | 4 | 6 | 8 | 10 | 12 | 14 | 16 | 18 | 20 | 22 | 24 | 26 | 28 | 30 | 32 | 34 | 36 | 38 | 39.3 |
| 61 + | 4 | 6 | 8 | 10 | 12 | 14 | 16 | 18 | 20 | 22 | 24 | 26 | 28 | 30 | 32 | 34 | 36 | 38 | 40 |