

Devon County Council Pension Fund

Actuarial valuation as at 31 March 2016

Valuation report



Introduction

In accordance with Regulation 62 of the Local Government Pension Scheme (LGPS) Regulations 2013 (as amended), we have been asked by Devon County Council to prepare an actuarial valuation of the Devon County Council Pension Fund (the Fund) as at 31 March 2016 as part of their role as the Administering Authority to the Fund.

The purpose of the valuation is to review the financial position of the Fund and to set appropriate contribution rates for each employer in the Fund for the period from 1 April 2017 to 31 March 2020. Contributions are set to cover any shortfall between the assumed cost of providing benefits built up by members at the valuation date and the assets held by the Fund and to also cover the cost of benefits that active members will build up in the future.

This report is provided further to earlier advice dated 16 September 2016 which set out the background to the valuation and explains the proposed underlying methods and assumptions derivation.

This report summarises the results of the valuation and is addressed to the Administering Authority of the Fund. It is not intended to assist any user other than the Administering Authority in making decisions or for any other purpose and neither we nor Barnett Waddingham LLP accept liability to third parties in relation to this advice.

This advice is subject to and complies with Technical Actuarial Standards (TASs) issued by the Financial Reporting Council (namely, the Pensions TAS and generic TASs relating to reporting, data and modelling).

We would be pleased to discuss any aspect of this report in more detail.

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1 Summary of results

A summary of the results of the valuation is as follows:

Funding position

Using the agreed assumptions, the Fund had assets sufficient to cover 84% of the accrued liabilities as at 31 March 2016.

This has increased since 2013.

Changes since 2013

The Public Sector Pensions Act 2013 and updated guidance from CIPFA have introduced and reinforced requirements to focus on securing **solvency** of the pension fund and **long-term cost efficiency**.

Method and assumptions

The resulting method and assumptions are set out in Appendix 2 and we believe are appropriate for the 31 March 2016 valuation.

Employer contributions

Individual employer contributions are set out in Appendix 3 in the Rates and Adjustment certificate to cover the period from 1 April 2017 to 31 March 2020.

The next actuarial valuation should be carried out with an effective date of 31 March 2019 and the contributions payable by the participating employers will be reviewed as part of that valuation.

2 Background to valuation approach

The purpose of the 2016 actuarial valuation is to set appropriate contribution rates for each employer in the Fund for the period from 1 April 2017 to 31 March 2020. This is required under regulation 62 of the LGPS Regulations. The Regulations for actuarial valuations have changed since the 2013 valuation and so has the context surrounding the valuation. Regulation 62 specifies four requirements that the actuary “must have regard to” and are detailed below:

- “the desirability of maintaining as nearly constant a primary rate as possible”;
- “the current version of the administering authority’s funding strategy statement”;
- “the requirement to secure the solvency of the pension fund”; and
- “the long-term cost efficiency of the Scheme (i.e. the LGPS for England and Wales as a whole), so far as relating to the pension fund”.

We have considered these changes when providing our advice and choosing the method and assumptions used and a number of reports and discussions have taken place with the Administering Authority before agreeing the final assumptions to calculate the results and set contribution rates. In particular:

- The initial results report dated 16 September 2016 which provides information and results on a whole fund basis as well as more detailed background to the method and derivation of the assumptions.
- The follow up report dated 8 November 2016 confirming the agreed actuarial assumptions following the meeting of 19 September 2016.
- The Funding Strategy Statement which will confirm the approach in setting employer contributions.

Note that not all these documents may be in the public domain.

The final assumptions have been agreed with the Administering Authority. We suggest that the Fund’s Funding Strategy Statement is reviewed to ensure that it is consistent with this approach as well as complying with the updated version of CIPFA’s Funding Strategy Statement guidance.

Membership data

A summary of the membership data used for the valuation is set out in Appendix 1.

The membership data has been checked for reasonableness and we have compared the membership data with information in the Fund accounts. Any missing or inconsistent data has been estimated where necessary. While this should not be seen as a full audit of the data, we are happy that the data is sufficiently accurate for the purposes of the valuation.

Benefits

Full details of the benefits being valued are as set out in the Regulations as amended and summarised on the LGPS [website](#) and the Fund’s membership booklet. We have made no allowance for discretionary benefits.

Assets

Assets have been valued at a six month smoothed market value straddling the valuation date.

We have been provided with the audited Fund accounts for the years ending 31 March 2014, 31 March 2015 and 31 March 2016.

The market asset valuation as at 31 March 2016 was £3,335,915,000.

The Fund’s long-term investment strategy has been taken into consideration in the derivation of the assumptions used. The investment strategy is set out in the Fund’s Investment Strategy Statement.

3 Results

Previous valuation

The previous valuation was carried out as at 31 March 2013 by Barnett Waddingham LLP. The results are summarised in the valuation report dated 27 March 2014 and show a funding level of 83% corresponding to a deficit of £603,149,000.

The average employer contribution was calculated to be 13.6% of Pensionable Pay in order to cover the cost of future benefits being built up by active members.

In practice, each employer paid their own contribution rate which will have been a combination of contributions to cover the cost of future benefits (which will not necessarily have been the same as the average given above) and contributions towards a past service deficit.

Shortfall between assets and liabilities

Using the assumptions summarised in Appendix 2, the results of the valuation are set out in the tables below which show:

- The past service funding position which means how well funded the Fund was at the valuation date; and
- The primary rate for the whole Fund which is the weighted average (by payroll) of the individual employers' primary rates.

The primary and secondary rate of the individual employer contributions payable are set out in the Rates and Adjustment certificate in Appendix 3. These are either based on the employer's own membership and experience or they are the employer's share of the contributions payable within a pool of employers.

In Appendix 3 we also disclose the sum of the secondary rates for the whole Fund for each of the three years beginning with 1 April 2017. The secondary rate is an adjustment to the primary rate each employer is required to pay.

Active members pay contributions to the Fund as a condition of membership in line with the rates required under the Regulations.

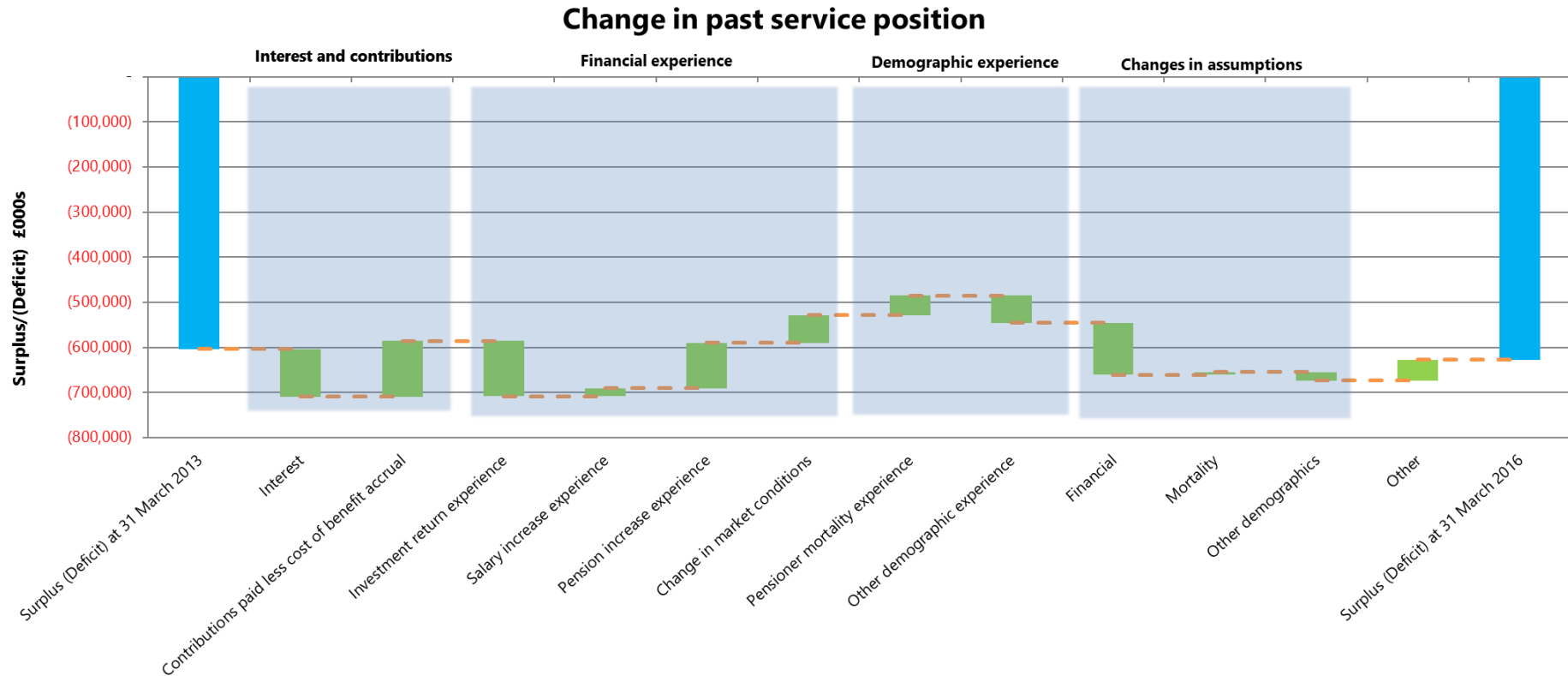
Past service funding position		31 March 2016
		£000
Smoothed asset value		3,310,834
Past service liabilities		
	Actives	1,252,812
	Deferred pensioners	746,954
	Pensioners	1,938,746
	Total	3,938,512
Surplus (Deficit)		(627,678)
Funding level		84%

Primary rate	% of payroll
Total future service rate	21.2%
less employee contribution rate	(6.3%)
Total primary rate	14.9%

There was a deficit of £627,678,000 in the Fund at the valuation date, and the Fund's assets were sufficient to cover 84% of its liabilities.

Reconciliation to previous valuation

The key factors that have influenced the funding level of the Fund over the intervaluation period are as follows:



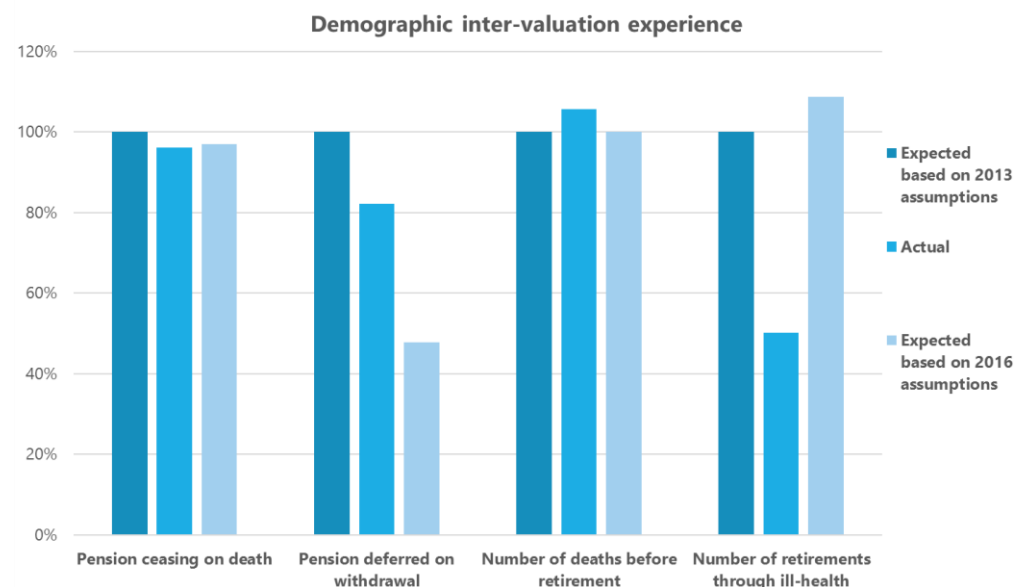
The funding level as a percentage has increased (due to employer contributions and positive experience) although this has been partly offset by lower than assumed investment returns and changes to the financial assumptions used.

The table below sets out the change in future service contribution rate over the intervaluation period.

Change in future service contribution rate		% of payroll
Average employer rate at 31 March 2013		13.6%
Change in market conditions		(0.5%)
Change in assumptions		
	Financial	1.2%
	Mortality	(0.2%)
	Other demographics	0.7%
Legislative changes		(0.3%)
Other		0.3%
Average employer rate at 31 March 2016		14.9%

Comparing experience with assumptions

A comparison of the actual demographic experience of members of the Fund over the intervaluation period, with that assumed by the assumptions adopted at the last valuation in 2013 is shown in the graph below. The graph also shows how the assumptions adopted for this valuation would have compared with those adopted at 2013.



Valuations on other bases

The liability value as set out in the previous section is known as the Fund's "funding target" and should be consistent with the Administering Authority's Funding Strategy Statement. However, as part of the valuation, we have also considered an estimate of the liabilities represented with all margins for prudence removed (the "neutral estimate").

Neutral estimate

The neutral basis is set with the main purpose of providing the Administering Authority an idea of the level of prudence contained within the funding basis. The neutral estimate represents our best estimate of the funding position, in other words, we believe that it is equally likely that the Fund will beat or miss the funding target based on the neutral assumptions derived.

For the assumptions used for the funding basis, it is appropriate to include a margin for prudence to protect against the risk of not meeting the funding target and to essentially build a cushion for future adverse experience.

The neutral estimate does not contain any margins for prudence.

The funding basis includes an allowance for prudence in the discount rate assumption only. The discount rate on the neutral basis is therefore 6.1% p.a. rather than 5.5% p.a. All other assumptions are the consistent with the ongoing funding basis.

The funding level on the neutral basis was 91%.

Projected future results

The progression of the funding level over time is influenced by a large number of factors, including the experience of the Fund's membership, the investment return achieved and the contributions paid.

We estimate that three years after the valuation date (i.e. at the next valuation) the funding position on a funding basis will be 87%. This allows for contributions to be paid as described in Appendix 3 and assumes that investment returns and other experience over the next three years is in line with the assumptions used for the valuation as set out in Appendix 2.

4 Sensitivity analysis

Sensitivities to the liabilities

The results set out in this report are based on a particular set of assumptions. The actual cost of providing the benefits will depend on the actual experience, which could be significantly better or worse than assumed. The sensitivity of the results to some of the key assumptions is set out in the table below.

Sensitivity analysis - Deficit



Sensitivities to the primary rate

The calculated primary rate required to fund benefits as they are earned from year to year will also be affected by the particular set of assumptions chosen. The sensitivity of the primary rate to changes in some key assumptions is shown below.

Sensitivity analysis - Primary rate							
	2016 results	Discount rate		CPI inflation		Long-term salary	Long-term rate of
		-0.1%	+0.1%	-0.1%	+0.1%	increases -0.1%	improvement 1.25%
	% of payroll	% of payroll	% of payroll	% of payroll	% of payroll	% of payroll	% of payroll
Total future service rate	21.2%	21.7%	20.7%	20.7%	21.7%	21.2%	21.0%
less Employee contribution rate	(6.3%)	(6.3%)	(6.3%)	(6.3%)	(6.3%)	(6.3%)	(6.3%)
Total primary rate	14.9%	15.4%	14.4%	14.4%	15.4%	14.9%	14.7%

5 Final comments

Funding Strategy Statement

The assumptions used for the valuation must be documented in a revised Funding Strategy Statement to be agreed between the Fund Actuary and the Administering Authority. We are able to help the Fund to prepare the Funding Strategy Statement using the latest guidance issued by CIPFA.

Risks

There are many factors that affect the Fund's funding position and could lead to the Fund's funding objectives not being met within the timescales expected. Some of the key risks that could have a material impact on the Fund are:

- Employer covenant risk
- Investment risk
- Inflation risk
- Mortality risk
- Member options risk
- Legislative risk

Sensitivity to some of these risks were set out in section 4. Please note that this is not an exhaustive list. Further information on these risks and more can be found in our initial results report and will be set out in greater detail in the Funding Strategy Statement.

Rates and Adjustment Certificate

The contributions payable in respect of benefit accrual, expenses and any deficit contributions under each employer's recovery period have been set out in Appendix 3 in the Rates and Adjustments Certificate in accordance with Regulation 62 of the Regulations. In this certificate no allowance will be made for additional costs arising which need to be met by additional contributions by the employer such as non-ill health early retirements.

The contributions as set out in Appendix 3 in the Rates and Adjustments Certificate are set so that each employer's assets (including future contributions) are projected to be sufficient to cover the benefit payments for their members, on the assumptions set out in this report. Where there is currently a deficit for an individual employer, this is targeted in line with the Fund's Funding Strategy Statement and all employers are projected to be fully funded after a recovery period length of no more than 24 years.

This document has been agreed between the Administering Authority and the Fund Actuary. Contributions have been set that in our opinion meet the regulatory requirements and the funding objectives set out in the Fund's Funding Strategy Statement.

The next formal valuation is due to be carried out as at 31 March 2019 however we would recommend that the financial position of the Fund is monitored regularly during the period leading up to the next formal valuation. We would be happy to give more detail about the ways that this can be achieved.



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Barnett Waddingham LLP

Appendix 1 Summary of membership data

A summary of the membership data used in the valuation is as follows. The membership data from the previous valuation is also shown for comparison.

	Number		Pensionable pay				Average age	
	2016	2013	Total £000		Average £		2016	2013
			2016	2013	2016	2013		
Males	9,093	9,376	208,066	213,434	22,882	22,764	45.4	46.3
Females	27,254	24,768	355,474	339,352	13,043	13,702	45.4	45.9
Total	36,347	34,144	563,540	552,786	15,504	16,190	45.4	46.0

	Number		Annual pensions current				Average age	
	2016	2013	Total £000		Average £		2016	2013
			2016	2013	2016	2013		
Males	11,517	8,645	19,116	14,737	1,660	1,705	44.9	45.6
Females	34,032	23,666	33,195	23,537	975	995	46.1	45.9
Total	45,549	32,311	52,311	38,274	1,148	1,185	45.8	45.9

	Number		Annual pensions current				Average age	
	2016	2013	Total £000		Average £		2016	2013
			2016	2013	2016	2013		
Males	11,096	10,406	75,360	69,760	6,792	6,704	71.2	70.5
Females	15,322	12,726	47,133	38,706	3,076	3,041	69.3	68.8
Dependants	4,116	3,914	11,399	11,317	2,769	2,891	73.5	73.9
Total	30,534	27,046	133,892	119,783	4,385	4,429	70.5	70.2

- The numbers relate to the number of records and so will include members in receipt of, or potentially in receipt of, more than one benefit.
- Annual pensions are funded items only and include pension increases up to and including the 2016 pension increase order.
- Pensionable Pay is actual earnings.

In the table below we have set out the number of members who are assumed to reach retirement age over the period from 1 April 2016 to 31 March 2020 as required under the Rates and Adjustment Certificate.

Members may retire for a number of reasons including reaching normal retirement age, retiring through ill health or redundancy. The amounts set out in the table below are the new retirement benefit amounts, as at the current valuation date that are assumed to come into payment in each of the intervaluation years.

Year to	Number of members	Retirement benefits £000
31/03/2017	1,466	15,795
31/03/2018	1,636	18,261
31/03/2019	1,964	20,814
31/03/2020	1,800	18,996

Appendix 2 Actuarial assumptions

A summary of the assumptions adopted in the valuation is set out below:

Asset class	Percentage of Fund	Return assumption (% p.a.)	Real (relative to CPI)
Gilts	6%	2.4%	0.00%
Other bonds	8%	3.3%	0.90%
Cash/temporary investments	2%	1.8%	-0.60%
Equities	55%	7.4%	5.00%
Property	14%	5.9%	3.50%
Absolute return fund	15%	5.8%	3.40%
Expenses (deduction)		-0.2%	
Neutral estimate of discount rate based on long-term investment strategy		6.1%	3.70%
Prudence allowance		0.6%	
Discount rate assumption		5.5%	3.10%

Financial assumptions		31 March 2016	31 March 2013
		% p.a.	% p.a.
Discount rate		5.5%	6.1%
Pay increases	Long-term	3.9%	4.5%
	Short-term	CPI for period from 31 March 2016 to 31 March 2020	CPI for period from 31 March 2013 to 31 March 2015
Retail Price Inflation (RPI)		3.3%	3.5%
Consumer Price Inflation (CPI)		2.4%	2.7%
Pension increases		2.4%	2.7%
Pension increases on GMP		Funds will pay limited increases for members that have reached SPA by 6 April 2016, with the Government providing the remainder of the inflationary increase. For members that reach SPA after this date, we have assumed that Funds will be required to pay the entire inflationary increases.	No allowance for limit in increases for any members

Demographic assumptions		
	31 March 2016	31 March 2013
Pre-retirement mortality - base table	GAD tables (updated) with a 102% multiplier for males and 104% multiplier for females	GAD tables
Post-retirement mortality (member) - base table	90% of the S2PA tables	S1PA tables with a multiplier of 100% for males and 90% for females
Post-retirement mortality (dependant) - base table	80% of the S2DFA tables for female dependants and 115% of the S2PMA tables for male dependants	S1PA tables with a multiplier of 90% for female dependants and 100% for male dependants
Allowance for improvements in life expectancy	2015 CMI Model with a long-term rate of improvement of 1.5% p.a.	2012 CMI Model with a long-term rate of improvement of 1.5% p.a.
Promotional salary scale	GAD tables (updated)	GAD tables
Allowance for ill health retirements	GAD tables (updated)	GAD tables
Allowance for withdrawals	GAD tables (updated)	GAD tables
Allowance for cash commutation	Members will commute pension at retirement to provide a lump sum of 50% of the maximum allowed under HMRC rules and this will be at a rate of £12 lump sum for £1 of pension	Members will commute pension at retirement to provide a lump sum of 50% of the maximum allowed under HMRC rules and this will be at a rate of £12 lump sum for £1 of pension
Allowance for 50:50 membership	Based on members' current section	10% of active members will opt to pay 50% of contributions for 50% of benefits under the new scheme
Partner age difference	Males are three years older than their spouse and females are three years younger than their spouse	Males are three years older than their spouse and females are three years younger than their spouse
Proportion married	There is a 75%/70% chance that male/female members will, at retirement or earlier death, have a dependant who is eligible for death benefits	There is an 80%/70% chance that male/female members will, at retirement or earlier death, have a dependant who is eligible for death benefits
Retirement age	For each tranche of benefit, the "tranche retirement age" is the earliest age a member could retire with unreduced benefits. Each member is assumed to retire at the weighted average of these for all tranches of benefit.	For each tranche of benefit, the "tranche retirement age" is the earliest age a member could retire with unreduced benefits. Each member is assumed to retire at the weighted average of these for all tranches of benefit.

Demographic assumptions – sample rates

The following tables set out some sample rates of the demographic assumptions used in the calculations. These are the same as those used by the Government Actuary's Department when LGPS reforms were designed and are based on analysis of incidence of death, retirement and withdrawal for Local Authority Funds, details of which are saved here: <http://www.lgpsregs.org/index.php/dclg-publications/dclg-other>

Allowance for ill health early retirements (GAD table b6.1)

A small proportion of members are assumed to retire early due to ill health. In the table below we set out an extract of some sample rates from our decrement table used:

Age	Leaving p.a. (M)	Leaving p.a. (F)
25	0.01%	0.00%
30	0.01%	0.01%
35	0.02%	0.02%
40	0.05%	0.03%
45	0.10%	0.07%
50	0.20%	0.15%
55	0.41%	0.33%
60	0.84%	0.71%
65	1.72%	1.53%

The proportion of ill health early retirements falling into each tier category has been assumed to be as follows for both males and females:

Tier 1	Tier 2	Tier 3
75%	15%	10%

Death before retirement for all members (GAD table b8)

A small number of members are assumed to die before reaching retirement age. In the table below we set out an extract of some sample rates from our decrement table used:

Age	Males	Females
25	0.03%	0.01%
30	0.04%	0.02%
35	0.05%	0.02%
40	0.06%	0.03%
45	0.09%	0.05%
50	0.13%	0.08%
55	0.21%	0.13%
60	0.32%	0.20%
65	0.51%	0.30%

Allowance for withdrawals (GAD table b7)

This assumption is regarding active members who leave service to move to deferred member status or take a transfer out but do not yet retire. Active members are assumed to leave service at the following sample rates:

Age	Leaving p.a. (M)	Leaving p.a. (F)
25	8.10%	9.08%
30	6.38%	7.20%
35	5.02%	5.71%
40	3.95%	4.53%
45	3.11%	3.59%
50	2.44%	2.85%
55	1.92%	2.26%
60	1.51%	1.79%
65	1.19%	1.42%

Promotional salary scale (using GAD table b9)

In addition to the assumption made about annual salary increases, we have also included an allowance for a promotional salary scale which applies at each age and some sample rates are set out in the table below:

Age	Males	Females
25	1.0368	1.0165
30	1.1177	1.0526
35	1.1741	1.0820
40	1.2137	1.1033
45	1.2472	1.1040
50	1.2715	1.1043
55	1.2716	1.1044
60	1.2717	1.1045

Appendix 3 Rates and Adjustment Certificate

Regulatory background

In accordance with Regulation 62 of the Local Government Pension Scheme Regulations we have made an assessment of the contributions that should be paid into the Fund by participating employers for the period 1 April 2017 to 31 March 2020.

The method and assumptions used to calculate the contributions set out in the Rates and Adjustments certificate are detailed in the Funding Strategy Statement and our report on the actuarial valuation dated 31 March 2017.

The primary rate of contribution as defined by Regulation 62(5) for each employer for the period 1 April 2017 to 31 March 2020 is set out in the table overleaf. The primary rate is the employer's share of the cost of benefits accruing in each of the three years beginning 1 April 2017. In addition each employer pays a secondary contribution as required under Regulation 62(7) that when combined with the primary rate results in the minimum total contributions as set out below. This secondary rate is based on their particular circumstances and so individual adjustments are made for each employer.

Primary and secondary rate summary

The primary rate for the whole Fund is the weighted average (by payroll) of the individual employers' primary rates, and is 14.9% of payroll.

The secondary rates across the entire Fund (as a percentage of projected payroll and as a monetary amount) in each of the three years in the period 1 April 2017 to 31 March 2020 is set out in the table below.

Secondary contributions	2017/18	2018/19	2019/20
Average as a % of payroll	6.0%	6.0%	6.0%
Total monetary amounts	£37,872,257	£38,777,103	£39,704,574

The average percentage of payroll shown is based on the deficit contributions on a whole Fund level, paid over a 22 year deficit recovery period. The total monetary amounts reflect the individual employers' deficit recovery plans.

General notes

Employers may pay further amounts at any time and future periodic contributions, or the timing of contributions, may be adjusted on a basis approved by us as the Fund Actuary. The Administering Authority, with the advice from us as the Fund Actuary may allow some or all of these contributions to be treated as a prepayment and offset against future certified contributions.

The certified contributions include an allowance for expenses and the expected cost of lump sum death benefits but exclude early retirement strain and augmentation costs which are payable by participating employers in addition.

The monetary amounts are payable in 12 monthly instalments throughout the relevant year unless agreed by the Administering Authority and an individual employer.

Employer Code	Employer name	Primary rate (% pay)	Secondary rate (% pay plus monetary adjustment)			Total contributions (% pay plus monetary adjustment)			Specific notes
			2017/18	2018/19	2019/20	2017/18	2018/19	2019/20	
1	Torrige District Council	15.8%	£702,829	£719,644	£736,862	15.8% plus £702,829	15.8% plus £719,644	15.8% plus £736,862	
2	North Devon District Council	15.5%	£895,586	£917,013	£938,954	15.5% plus £895,586	15.5% plus £917,013	15.5% plus £938,954	
3	West Devon Borough Council	13.3%	£500,044	£512,008	£524,258	13.3% plus £500,044	13.3% plus £512,008	13.3% plus £524,258	
4	Mid Devon District Council	14.7%	£975,122	£998,452	£1,022,341	14.7% plus £975,122	14.7% plus £998,452	14.7% plus £1,022,341	
5	Teignbridge District Council	14.6%	£1,369,253	£1,402,013	£1,435,557	14.6% plus £1,369,253	14.6% plus £1,402,013	14.6% plus £1,435,557	
6	Exeter City Council	15.8%	£1,293,897	£1,324,855	£1,356,553	15.8% plus £1,293,897	15.8% plus £1,324,855	15.8% plus £1,356,553	
7	East Devon District Council	15.0%	£774,171	£792,693	£811,659	15.0% plus £774,171	15.0% plus £792,693	15.0% plus £811,659	
8	Plymouth City Council	14.7%	£7,273,473	£7,447,497	£7,625,684	14.7% plus £7,273,473	14.7% plus £7,447,497	14.7% plus £7,625,684	
9	South Hams District Council	14.6%	£205,304	£210,216	£215,246	14.6% plus £205,304	14.6% plus £210,216	14.6% plus £215,246	
10	Torbay Council	14.8%	£2,138,539	£2,189,705	£2,242,096	14.8% plus £2,138,539	14.8% plus £2,189,705	14.8% plus £2,242,096	
11	Devon County Council	15.1%	£13,950,120	£14,283,888	£14,625,642	15.1% plus £13,950,120	15.1% plus £14,283,888	15.1% plus £14,625,642	
21	University Of Plymouth	13.0%	£668,282	£684,271	£700,642	13.0% plus £668,282	13.0% plus £684,271	13.0% plus £700,642	
23	Bicton College Of Agriculture	13.4%	-	-	-	13.4%	13.4%	13.4%	
25	Exeter College	13.2%	£126,637	£129,667	£132,769	13.2% plus £126,637	13.2% plus £129,667	13.2% plus £132,769	
27	Plymouth College Of Art & Design	12.0%	£43,970	£45,022	£46,099	12.0% plus £43,970	12.0% plus £45,022	12.0% plus £46,099	

Employer Code	Employer name	Primary rate (% pay)	Secondary rate (% pay plus monetary adjustment)			Total contributions (% pay plus monetary adjustment)			Specific notes
			2017/18	2018/19	2019/20	2017/18	2018/19	2019/20	
29	South Devon College	14.6%	£171,259	£175,356	£179,552	14.6% plus £171,259	14.6% plus £175,356	14.6% plus £179,552	
37	Dartmoor National Park	15.2%	£88,726	£90,849	£93,023	15.2% plus £88,726	15.2% plus £90,849	15.2% plus £93,023	
90	Devon & Somerset Fire Authority	14.8%	£307,141	£314,489	£322,014	14.8% plus £307,141	14.8% plus £314,489	14.8% plus £322,014	
99	Devon and Cornwall Police	14.1%	£2,016,155	£2,064,393	£2,113,785	14.1% plus £2,016,155	14.1% plus £2,064,393	14.1% plus £2,113,785	
106	Dame Hannah Rogers School	16.8%	£56,634	£57,989	£59,376	16.8% plus £56,634	16.8% plus £57,989	16.8% plus £59,376	
109	Devon & Severn IFCA	10.6%	1.4% plus £34,005	1.4% plus £34,819	1.4% plus £35,652	12.0% plus £34,005	12.0% plus £34,819	12.0% plus £35,652	
118	North Devon Joint Crematorium	15.5%	£10,185	£10,429	£10,678	15.5% plus £10,185	15.5% plus £10,429	15.5% plus £10,678	
123	Exeter Academy For Deaf Education	14.0%	£76,373	£78,201	£80,072	14.0% plus £76,373	14.0% plus £78,201	14.0% plus £80,072	
160	Plymouth Citizen Advice Bureau	22.8%	£12,675	£12,978	£13,289	22.8% plus £12,675	22.8% plus £12,978	22.8% plus £13,289	
162	Wolseley Community Economic Development Trust Ltd	13.1%	£23,000	£24,000	£26,000	13.1% plus £23,000	13.1% plus £24,000	13.1% plus £26,000	
164	Plymouth Shopmobility & Community Transport	24.4%	£8,175	£8,370	£8,570	24.4% plus £8,175	24.4% plus £8,370	24.4% plus £8,570	
166	DCH	0.0%	£82,142	£84,108	£86,120	£82,142	£84,108	£86,120	A
168	Torbay Coast & Countryside Trust	18.4%	£10,275	£10,520	£10,772	18.4% plus £10,275	18.4% plus £10,520	18.4% plus £10,772	
169	North Devon Homes	19.7%	£61,993	£63,476	£64,995	19.7% plus £61,993	19.7% plus £63,476	19.7% plus £64,995	

Employer Code	Employer name	Primary rate (% pay)	Secondary rate (% pay plus monetary adjustment)			Total contributions (% pay plus monetary adjustment)			Specific notes
			2017/18	2018/19	2019/20	2017/18	2018/19	2019/20	
172	Millfields Community Economic Development Trust	17.5%	£10,166	£10,410	£10,659	17.5% plus £10,166	17.5% plus £10,410	17.5% plus £10,659	
184	Teign Housing	20.1%	-	-	-	20.1%	20.1%	20.1%	
188	Leisure East Devon	19.6%	-	-	-	19.6%	19.6%	19.6%	
196	Tarka Housing	13.8%	£52,325	£53,577	£54,859	13.8% plus £52,325	13.8% plus £53,577	13.8% plus £54,859	
210	City College Plymouth (Plymouth College Of F.E)	13.7%	£253,260	£259,320	£265,524	13.7% plus £253,260	13.7% plus £259,320	13.7% plus £265,524	
211	Interserve Projects Ltd	24.0%	£2,709	£2,774	£2,840	24.0% plus £2,709	24.0% plus £2,774	24.0% plus £2,840	
215	Amey Lg Ltd	16.0%	£41,082	£42,064	£43,071	16.0% plus £41,082	16.0% plus £42,064	16.0% plus £43,071	
221	Plymouth Community Homes	15.6%	-	-	-	15.6%	15.6%	15.6%	
222	Innovate (Honiton Community College)	28.5%	£224	£229	£235	28.5% plus £224	28.5% plus £229	28.5% plus £235	
223	Plymouth Community Homes Services	15.6%	-	-	-	15.6%	15.6%	15.6%	
225	Interserve Plymouth Catering Services	23.9%	-	-	-	23.9%	23.9%	23.9%	
227	Petroc	14.9%	£304,890	£312,185	£319,655	14.9% plus £304,890	14.9% plus £312,185	14.9% plus £319,655	
230	Tor2Ltd Waste and Recycle (Kier PCG)	19.5%	-	-	-	19.5%	19.5%	19.5%	
231	Tor2Ltd Streetscene (Kier PCG)	20.2%	£143,223	£146,650	£150,158	20.2% plus £143,223	20.2% plus £146,650	20.2% plus £150,158	
232	Tor2Ltd Asset Management (Kier PCG)	20.2%	-	-	-	20.2%	20.2%	20.2%	

Employer Code	Employer name	Primary rate (% pay)	Secondary rate (% pay plus monetary adjustment)			Total contributions (% pay plus monetary adjustment)			Specific notes
			2017/18	2018/19	2019/20	2017/18	2018/19	2019/20	
244	English Riviera Tourism Company	13.1%	-	-	-	13.1%	13.1%	13.1%	
272	Torbay Economic Development Agency	16.3%	-	-	-	16.3%	16.3%	16.3%	
275	Norse Cleaning	15.1%	7.2%	7.2%	7.2%	22.3%	22.3%	22.3%	
286	Norse Catering	15.1%	7.9%	7.9%	7.9%	23.0%	23.0%	23.0%	
293	Exeter CVS	24.2%	-	-	-	24.2%	24.2%	24.2%	
296	Bournemouth Churches Housing Association	19.7%	-	-	-	19.7%	19.7%	19.7%	
297	Quadron	24.4%	-	-	-	24.4%	24.4%	24.4%	
298	Babcock	15.1%	4.0%	4.0%	4.0%	19.1% (16.1% by Babcock)	19.1% (16.1% by Babcock)	19.1% (16.1% by Babcock)	B
299	SLM Community Leisure	14.1%	-	-	-	14.1%	14.1%	14.1%	
301	Exeter Community Initiatives	12.0%	-	-	-	12.0%	12.0%	12.0%	
308	Action for Children (Torbay)	12.0%	-	-	-	12.0%	12.0%	12.0%	
314	Churchill Services	22.1%	-	-	-	22.1%	22.1%	22.1%	
323	Mama Bears Day Nursery	12.0%	-	-	-	12.0%	12.0%	12.0%	
324	Police and Crime Commissioner	14.1%	-	-	-	14.1%	14.1%	14.1%	
358	Virgin Care (ICS outsourcing)	15.1%	13.6%	13.6%	13.6%	28.7%	28.7%	28.7%	
368	University Commercial Services	16.1%	£3,582	£3,667	£3,755	16.1% plus £3,582	16.1% plus £3,667	16.1% plus £3,755	
373	Cormac	23.9%	-	-	-	23.9%	23.9%	23.9%	

Employer Code	Employer name	Primary rate (% pay)	Secondary rate (% pay plus monetary adjustment)			Total contributions (% pay plus monetary adjustment)			Specific notes
			2017/18	2018/19	2019/20	2017/18	2018/19	2019/20	
374	Aspen Services	21.2%	-	-	-	21.2%	21.2%	21.2%	
377	Peninsula Dental Social Enterprise CIC	15.6%	£3,112	£3,187	£3,263	15.6% plus £3,112	15.6% plus £3,187	15.6% plus £3,263	
385	Human Support Group Ltd	17.7%	£23,874	£24,446	£25,031	17.7% plus £23,874	17.7% plus £24,446	17.7% plus £25,031	
388	The Children's Society	12.0%	-	-	-	12.0%	12.0%	12.0%	
389	Healthwatch	18.9%	£1,569	£1,606	£1,644	18.9% plus £1,569	18.9% plus £1,606	18.9% plus £1,644	
390	Innovate (Torquay Girls)	16.4%	-	-	-	16.4%	16.4%	16.4%	
392	Devon Norse FM	15.1%	8.0%	8.0%	8.0%	23.1%	23.1%	23.1%	
393	SMRF	15.2%	£7,194	£7,366	£7,543	15.2% plus £7,194	15.2% plus £7,366	15.2% plus £7,543	
399	Strata	14.7%	£26,731	£27,370	£28,025	14.7% plus £26,731	14.7% plus £27,370	14.7% plus £28,025	
401	Churchill Cleaning Services Limited	25.0%	-	-	-	25.0%	25.0%	25.0%	
403	Delt Shared Services Ltd	14.1%	£16,718	£17,118	£17,528	14.1% plus £16,718	14.1% plus £17,118	14.1% plus £17,528	
404	Plymouth - Adult Care Cluster 5 (Barnardos)	21.1%	-	-	-	21.1%	21.1%	21.1%	
405	Plymouth - Adult Care Cluster 6 (Barnardos)	13.5%	£10,044	£10,284	£10,530	13.5% plus £10,044	13.5% plus £10,284	13.5% plus £10,530	
408	Community Development Trust	17.2%	-	-	-	17.2%	17.2%	17.2%	
409	Torbay Domestic Abuse Service	19.5%	£491	£503	£515	19.5% plus £491	19.5% plus £503	19.5% plus £515	
411	Compass	20.6%	-	-	-	20.6%	20.6%	20.6%	
412	South West Heritage Trust	22.4%	£2,365	£2,421	£2,479	22.4% plus £2,365	22.4% plus £2,421	22.4% plus £2,479	

Employer Code	Employer name	Primary rate (% pay)	Secondary rate (% pay plus monetary adjustment)			Total contributions (% pay plus monetary adjustment)			Specific notes
			2017/18	2018/19	2019/20	2017/18	2018/19	2019/20	
415	ISS (Torbay Schools)	18.4%	-	-	-	18.4%	18.4%	18.4%	
416	ISS (Eden Park Academy)	18.4%	-	-	-	18.4%	18.4%	18.4%	
418	ISS (St Christopher's Primary MAT)	18.4%	-	-	-	18.4%	18.4%	18.4%	
419	ISS (Plymouth CAST)	18.4%	-	-	-	18.4%	18.4%	18.4%	
454	CaterEd	15.8%	-1.1%	-1.1%	-1.1%	14.7%	14.7%	14.7%	
455	Plymouth Learning Partnership	16.0%	-	-	-	16.0%	16.0%	16.0%	
456	On-Course South West	13.9%	-	-	-	13.9%	13.9%	13.9%	
457	Livewell South West (Plymouth Community Healthcare)	13.6%	-	-	-	13.6%	13.6%	13.6%	
471	Action for Children (Torrington)	14.2%	-	-	-	14.2%	14.2%	14.2%	
477	Sodexo (Exeter Schools)	21.7%	£1,633	£1,672	£1,712	21.7% plus £1,633	21.7% plus £1,672	21.7% plus £1,712	
479	Compass (Great Torrington Academy)	20.6%	-	-	-	20.6%	20.6%	20.6%	
480	Compass (St Michael's C of E Primary Academy)	20.6%	-	-	-	20.6%	20.6%	20.6%	
483	South Devon College TUPE (MITIE)	12.0%	-	-	-	12.0%	12.0%	12.0%	
800	Plymouth City Bus	20.1%	£38,742	£39,669	£40,618	20.1% plus £38,742	20.1% plus £39,669	20.1% plus £40,618	

Employer Code	Employer name	Primary rate (% pay)	Secondary rate (% pay plus monetary adjustment)			Total contributions (% pay plus monetary adjustment)			Specific notes
			2017/18	2018/19	2019/20	2017/18	2018/19	2019/20	
Small Scheduled Bodies									
102	Ashburton Town Council	17.2%	4.0%	4.0%	4.0%	21.2%	21.2%	21.2%	
104	Barnstaple Town Council	17.2%	4.0%	4.0%	4.0%	21.2%	21.2%	21.2%	
107	Dartmouth Town Council	17.2%	4.0%	4.0%	4.0%	21.2%	21.2%	21.2%	
113	Ilfracombe Town Council	17.2%	4.0%	4.0%	4.0%	21.2%	21.2%	21.2%	
116	Lynton Lynmouth Town Council	17.2%	4.0%	4.0%	4.0%	21.2%	21.2%	21.2%	
120	Okehampton Town Council	17.2%	4.0%	4.0%	4.0%	21.2%	21.2%	21.2%	
128	South Molton Town Council	17.2%	4.0%	4.0%	4.0%	21.2%	21.2%	21.2%	
132	Tavistock Town Council	17.2%	4.0%	4.0%	4.0%	21.2%	21.2%	21.2%	
133	Totnes Town Council	17.2%	4.0%	4.0%	4.0%	21.2%	21.2%	21.2%	
136	Ivybridge Town Council	17.2%	4.0%	4.0%	4.0%	21.2%	21.2%	21.2%	
137	Sidmouth Town Council	17.2%	4.0%	4.0%	4.0%	21.2%	21.2%	21.2%	
138	Newton Abbot Town Council	17.2%	4.0%	4.0%	4.0%	21.2%	21.2%	21.2%	
140	Cullompton Town Council	17.2%	4.0%	4.0%	4.0%	21.2%	21.2%	21.2%	
143	Bideford Town Council	17.2%	4.0%	4.0%	4.0%	21.2%	21.2%	21.2%	
147	Combe Martin Parish Council	17.2%	4.0%	4.0%	4.0%	21.2%	21.2%	21.2%	

Employer Code	Employer name	Primary rate (% pay)	Secondary rate (% pay plus monetary adjustment)			Total contributions (% pay plus monetary adjustment)			Specific notes
			2017/18	2018/19	2019/20	2017/18	2018/19	2019/20	
149	Kingsteignton Town Council	17.2%	4.0%	4.0%	4.0%	21.2%	21.2%	21.2%	
150	Exmouth Town Council	17.2%	4.0%	4.0%	4.0%	21.2%	21.2%	21.2%	
153	Dawlish Town Council	17.2%	4.0%	4.0%	4.0%	21.2%	21.2%	21.2%	
157	Ugborough Parish Council	17.2%	4.0%	4.0%	4.0%	21.2%	21.2%	21.2%	
158	Crediton Town Council	17.2%	4.0%	4.0%	4.0%	21.2%	21.2%	21.2%	
165	Fremington Parish Council	17.2%	4.0%	4.0%	4.0%	21.2%	21.2%	21.2%	
171	Kingsbridge Town Council	17.2%	4.0%	4.0%	4.0%	21.2%	21.2%	21.2%	
175	Tedburn St Mary Parish Council	17.2%	4.0%	4.0%	4.0%	21.2%	21.2%	21.2%	
176	South Brent Parish Council	17.2%	4.0%	4.0%	4.0%	21.2%	21.2%	21.2%	
177	Great Torrington Town Council	17.2%	4.0%	4.0%	4.0%	21.2%	21.2%	21.2%	
181	Bovey Tracey Town Council	17.2%	4.0%	4.0%	4.0%	21.2%	21.2%	21.2%	
192	Brixham Town Council	17.2%	4.0%	4.0%	4.0%	21.2%	21.2%	21.2%	
243	Chudleigh Town Council	17.2%	4.0%	4.0%	4.0%	21.2%	21.2%	21.2%	
295	Honiton Town Council	17.2%	4.0%	4.0%	4.0%	21.2%	21.2%	21.2%	
384	Bishopsteignton Parish Council	17.2%	4.0%	4.0%	4.0%	21.2%	21.2%	21.2%	
430	Witheridge Parish Council	17.2%	4.0%	4.0%	4.0%	21.2%	21.2%	21.2%	

Employer Code	Employer name	Primary rate (% pay)	Secondary rate (% pay plus monetary adjustment)			Total contributions (% pay plus monetary adjustment)			Specific notes
			2017/18	2018/19	2019/20	2017/18	2018/19	2019/20	
452	Teignmouth Town Council	17.2%	4.0%	4.0%	4.0%	21.2%	21.2%	21.2%	
459	Stokenham Parish Council	17.2%	4.0%	4.0%	4.0%	21.2%	21.2%	21.2%	
476	Cranbrook Town Council	17.2%	4.0%	4.0%	4.0%	21.2%	21.2%	21.2%	
383	Seaton Town Council	17.2%	4.0%	4.0%	4.0%	21.2%	21.2%	21.2%	
478	Bradninch Town Council	17.2%	4.0%	4.0%	4.0%	21.2%	21.2%	21.2%	
Devon Academy Pool									
233	Broadclyst Community Primary School	15.4%	£20,103	£20,584	£21,076	15.4% plus £20,103	15.4% plus £20,584	15.4% plus £21,076	
234	Ivybridge Academy Trust	15.4%	£73,856	£75,623	£77,433	15.4% plus £73,856	15.4% plus £75,623	15.4% plus £77,433	
235	Dartmouth Academy	15.4%	£16,530	£16,926	£17,331	15.4% plus £16,530	15.4% plus £16,926	15.4% plus £17,331	
236	Uffculme Academy	15.4%	£40,880	£41,859	£42,860	15.4% plus £40,880	15.4% plus £41,859	15.4% plus £42,860	
237	South Dartmoor Academy	15.4%	£87,777	£89,877	£92,027	15.4% plus £87,777	15.4% plus £89,877	15.4% plus £92,027	
248	Templer Academy Trust	15.4%	£82,697	£84,676	£86,702	15.4% plus £82,697	15.4% plus £84,676	15.4% plus £86,702	
249	Teignmouth Community School	15.4%	£49,905	£51,099	£52,322	15.4% plus £49,905	15.4% plus £51,099	15.4% plus £52,322	
250	Bradworthy Primary Academy	15.4%	£6,244	£6,394	£6,547	15.4% plus £6,244	15.4% plus £6,394	15.4% plus £6,547	
253	The King's School	15.4%	£30,808	£31,545	£32,300	15.4% plus £30,808	15.4% plus £31,545	15.4% plus £32,300	

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			2017/18	2018/19	2019/20	2017/18	2018/19	2019/20	
254	Queen Elizabeth's Academy Trust	15.4%	£60,122	£61,560	£63,033	15.4% plus £60,122	15.4% plus £61,560	15.4% plus £63,033	
255	Exmouth Community College	15.4%	£77,644	£79,502	£81,404	15.4% plus £77,644	15.4% plus £79,502	15.4% plus £81,404	
256	Pilton Community College	15.4%	£44,664	£45,733	£46,827	15.4% plus £44,664	15.4% plus £45,733	15.4% plus £46,827	
264	Kingsbridge Academy	15.4%	£42,629	£43,649	£44,693	15.4% plus £42,629	15.4% plus £43,649	15.4% plus £44,693	
265	Clyst Vale Community College	15.4%	£29,599	£30,307	£31,032	15.4% plus £29,599	15.4% plus £30,307	15.4% plus £31,032	
270	Newport Community School Primary Academy	15.4%	£15,045	£15,405	£15,774	15.4% plus £15,045	15.4% plus £15,405	15.4% plus £15,774	
274	Honiton Community College	15.4%	£33,362	£34,160	£34,978	15.4% plus £33,362	15.4% plus £34,160	15.4% plus £34,978	
276	Newton Abbot Academy	15.4%	£34,660	£35,489	£36,338	15.4% plus £34,660	15.4% plus £35,489	15.4% plus £36,338	
278	Chulmleigh Community College	15.4%	£38,476	£39,397	£40,339	15.4% plus £38,476	15.4% plus £39,397	15.4% plus £40,339	
279	Great Torrington Academy	15.4%	£28,027	£28,697	£29,384	15.4% plus £28,027	15.4% plus £28,697	15.4% plus £29,384	
280	Stockland CofE Primary School	15.4%	£1,774	£1,816	£1,859	15.4% plus £1,774	15.4% plus £1,816	15.4% plus £1,859	
282	Colyton Academy	15.4%	£21,381	£21,892	£22,416	15.4% plus £21,381	15.4% plus £21,892	15.4% plus £22,416	
283	Ventrus (formerly The Primary Academies Trust)	15.4%	£77,654	£79,512	£81,415	15.4% plus £77,654	15.4% plus £79,512	15.4% plus £81,415	
285	Littleton Primary Academy and Nursery	15.4%	£21,674	£22,193	£22,724	15.4% plus £21,674	15.4% plus £22,193	15.4% plus £22,724	

Employer Code	Employer name	Primary rate (% pay)	Secondary rate (% pay plus monetary adjustment)			Total contributions (% pay plus monetary adjustment)			Specific notes
			2017/18	2018/19	2019/20	2017/18	2018/19	2019/20	
290	Stowford Primary School	15.4%	£12,062	£12,350	£12,646	15.4% plus £12,062	15.4% plus £12,350	15.4% plus £12,646	
292	Braunton School and Community College	15.4%	£26,089	£26,713	£27,352	15.4% plus £26,089	15.4% plus £26,713	15.4% plus £27,352	
304	The First Federation Trust	15.4%	£67,458	£69,072	£70,725	15.4% plus £67,458	15.4% plus £69,072	15.4% plus £70,725	
359	Ilfracombe Academy	15.4%	£30,798	£31,535	£32,290	15.4% plus £30,798	15.4% plus £31,535	15.4% plus £32,290	
362	Plymouth CAST (Devon)	15.4%	£63,655	£65,178	£66,738	15.4% plus £63,655	15.4% plus £65,178	15.4% plus £66,738	
363	St Christopher's Primary (Central staff)	15.4%	£1,997	£1,997	£1,997	15.4% plus £1,997	15.4% plus £1,997	15.4% plus £1,997	
367	Ted Wragg Trust	15.4%	£49,329	£50,511	£51,720	15.4% plus £49,329	15.4% plus £50,511	15.4% plus £51,720	
372	St Michael's Primary	15.4%	£10,337	£10,584	£10,837	15.4% plus £10,337	15.4% plus £10,584	15.4% plus £10,837	
375	Steiner Academy	15.4%	£5,258	£5,258	£5,258	15.4% plus £5,258	15.4% plus £5,258	15.4% plus £5,258	
380	Sparkwell Primary School	15.4%	£660	£660	£660	15.4% plus £660	15.4% plus £660	15.4% plus £660	
382	Exeter Mathematics Free School	15.4%	£1,293	£1,293	£1,293	15.4% plus £1,293	15.4% plus £1,293	15.4% plus £1,293	
386	St Marychurch Primary	15.4%	£16,709	£17,109	£17,518	15.4% plus £16,709	15.4% plus £17,109	15.4% plus £17,518	
391	Kingswear Academy	15.4%	£1,017	£1,042	£1,067	15.4% plus £1,017	15.4% plus £1,042	15.4% plus £1,067	
394	Route 39 Academy	15.4%	£980	£980	£980	15.4% plus £980	15.4% plus £980	15.4% plus £980	
396	East Allington Primary School	15.4%	£1,749	£1,791	£1,834	15.4% plus £1,749	15.4% plus £1,791	15.4% plus £1,834	

Employer Code	Employer name	Primary rate (% pay)	Secondary rate (% pay plus monetary adjustment)			Total contributions (% pay plus monetary adjustment)			Specific notes
			2017/18	2018/19	2019/20	2017/18	2018/19	2019/20	
397	Blackawton Primary School	15.4%	£3,610	£3,696	£3,785	15.4% plus £3,610	15.4% plus £3,696	15.4% plus £3,785	
398	Stoke Fleming Community College	15.4%	£2,372	£2,429	£2,487	15.4% plus £2,372	15.4% plus £2,429	15.4% plus £2,487	
410	DCC Acorn Federation	15.4%	£16,724	£17,124	£17,534	15.4% plus £16,724	15.4% plus £17,124	15.4% plus £17,534	
414	Gatehouse Primary School	15.4%	£7,290	£7,464	£7,643	15.4% plus £7,290	15.4% plus £7,464	15.4% plus £7,643	
451	Schools Company	15.4%	£47,824	£47,824	£47,824	15.4% plus £47,824	15.4% plus £47,824	15.4% plus £47,824	
453	TEAM MAT	15.4%	£14,312	£14,654	£15,005	15.4% plus £14,312	15.4% plus £14,654	15.4% plus £15,005	
462	St Peter's Church of England Junior School Tavistock	15.4%	£7,283	£7,457	£7,635	15.4% plus £7,283	15.4% plus £7,457	15.4% plus £7,635	
463	St Rumons Church of England School	15.4%	£6,561	£6,718	£6,878	15.4% plus £6,561	15.4% plus £6,718	15.4% plus £6,878	
465	St Matthews CoE Primary School	15.4%	£531	£531	£531	15.4% plus £531	15.4% plus £531	15.4% plus £531	
470	Schools Company Holborn	15.4%	£648	£648	£648	15.4% plus £648	15.4% plus £648	15.4% plus £648	
493	Bideford College	15.4%	£50,828	£52,044	£53,289	15.4% plus £50,828	15.4% plus £52,044	15.4% plus £53,289	
Plymouth Academy Pool									
239	Marine Academy Plymouth	15.3%	£49,355	£50,536	£51,745	15.3% plus £49,355	15.3% plus £50,536	15.3% plus £51,745	
240	The All Saints Church of England Academy	15.3%	£41,436	£42,427	£43,443	15.3% plus £41,436	15.3% plus £42,427	15.3% plus £43,443	
245	Oreston Community Academy	15.3%	£16,146	£16,533	£16,928	15.3% plus £16,146	15.3% plus £16,533	15.3% plus £16,928	

Employer Code	Employer name	Primary rate (% pay)	Secondary rate (% pay plus monetary adjustment)			Total contributions (% pay plus monetary adjustment)			Specific notes
			2017/18	2018/19	2019/20	2017/18	2018/19	2019/20	
257	Hele's Trust	15.3%	£37,212	£38,102	£39,014	15.3% plus £37,212	15.3% plus £38,102	15.3% plus £39,014	
258	Devonport High School for Girls	15.3%	£19,623	£20,092	£20,573	15.3% plus £19,623	15.3% plus £20,092	15.3% plus £20,573	
259	Coombe Dean School	15.3%	£31,549	£32,303	£33,076	15.3% plus £31,549	15.3% plus £32,303	15.3% plus £33,076	
260	Ridgeway School	15.3%	£32,220	£32,991	£33,780	15.3% plus £32,220	15.3% plus £32,991	15.3% plus £33,780	
261	Plymstock Academy	15.3%	£49,615	£50,802	£52,018	15.3% plus £49,615	15.3% plus £50,802	15.3% plus £52,018	
263	Stoke Damerel Academy	15.3%	£49,015	£50,188	£51,389	15.3% plus £49,015	15.3% plus £50,188	15.3% plus £51,389	
266	Lipson Academy	15.3%	£48,046	£49,195	£50,372	15.3% plus £48,046	15.3% plus £49,195	15.3% plus £50,372	
268	Tor Bridge High	15.3%	£43,067	£44,098	£45,153	15.3% plus £43,067	15.3% plus £44,098	15.3% plus £45,153	
284	Devonport High School for Boys	15.3%	£37,005	£37,891	£38,797	15.3% plus £37,005	15.3% plus £37,891	15.3% plus £38,797	
291	Old Priory Junior School	15.3%	£7,941	£8,131	£8,325	15.3% plus £7,941	15.3% plus £8,131	15.3% plus £8,325	
303	Elburton Primary Academy Trust	15.3%	£12,887	£13,196	£13,511	15.3% plus £12,887	15.3% plus £13,196	15.3% plus £13,511	
322	Widewell Academy	15.3%	£5,861	£6,001	£6,145	15.3% plus £5,861	15.3% plus £6,001	15.3% plus £6,145	
326	Hooe Primary School	15.3%	£7,028	£7,197	£7,369	15.3% plus £7,028	15.3% plus £7,197	15.3% plus £7,369	
365	Plymouth University Technical College	15.3%	£7,444	£7,622	£7,804	15.3% plus £7,444	15.3% plus £7,622	15.3% plus £7,804	
366	Plymouth School of Creative Arts	15.3%	£7,897	£7,897	£7,897	15.3% plus £7,897	15.3% plus £7,897	15.3% plus £7,897	

Employer Code	Employer name	Primary rate (% pay)	Secondary rate (% pay plus monetary adjustment)			Total contributions (% pay plus monetary adjustment)			Specific notes
			2017/18	2018/19	2019/20	2017/18	2018/19	2019/20	
370	Eggbuckland Community College Academy Trust	15.3%	£54,730	£56,039	£57,380	15.3% plus £54,730	15.3% plus £56,039	15.3% plus £57,380	
371	St George's Primary	15.3%	£3,303	£3,303	£3,303	15.3% plus £3,303	15.3% plus £3,303	15.3% plus £3,303	
378	Mayflower Academy	15.3%	£14,361	£14,705	£15,057	15.3% plus £14,361	15.3% plus £14,705	15.3% plus £15,057	
460	Plymouth CAST (Plymouth)	15.3%	£106,107	£108,646	£111,245	15.3% plus £106,107	15.3% plus £108,646	15.3% plus £111,245	
469	Plymouth Studio School	15.3%	£147	£147	£147	15.3% plus £147	15.3% plus £147	15.3% plus £147	
473	St Edwards Primary	15.3%	£5,474	£5,605	£5,739	15.3% plus £5,474	15.3% plus £5,605	15.3% plus £5,739	
484	Ernesettle Community School	15.3%	£17,429	£17,846	£18,273	15.3% plus £17,429	15.3% plus £17,846	15.3% plus £18,273	
Torbay Academy Pool									
246	Torquay Boys' Grammar School Multi Academy Trust	15.8%	£39,767	£40,719	£41,693	15.8% plus £39,767	15.8% plus £40,719	15.8% plus £41,693	
247	Churston Ferrers Grammar School Academy	15.8%	£16,592	£16,989	£17,395	15.8% plus £16,592	15.8% plus £16,989	15.8% plus £17,395	
262	St Margaret's Academy	15.8%	£14,202	£14,542	£14,890	15.8% plus £14,202	15.8% plus £14,542	15.8% plus £14,890	
267	Torquay Girls Grammar School	15.8%	£14,016	£14,351	£14,694	15.8% plus £14,016	15.8% plus £14,351	15.8% plus £14,694	
269	Hayes Road Academy	15.8%	£11,309	£11,579	£11,856	15.8% plus £11,309	15.8% plus £11,579	15.8% plus £11,856	
271	Shiphay Learning Academy	15.8%	£10,777	£11,035	£11,299	15.8% plus £10,777	15.8% plus £11,035	15.8% plus £11,299	

Employer Code	Employer name	Primary rate (% pay)	Secondary rate (% pay plus monetary adjustment)			Total contributions (% pay plus monetary adjustment)			Specific notes
			2017/18	2018/19	2019/20	2017/18	2018/19	2019/20	
289	Brixham College	15.8%	£27,942	£28,611	£29,295	15.8% plus £27,942	15.8% plus £28,611	15.8% plus £29,295	
305	Curledge Street Academy	15.8%	£10,105	£10,346	£10,594	15.8% plus £10,105	15.8% plus £10,346	15.8% plus £10,594	
306	Kings Ash Academy	15.8%	£9,716	£9,948	£10,186	15.8% plus £9,716	15.8% plus £9,948	15.8% plus £10,186	
307	Paignton Community and Sports College	15.8%	£42,930	£43,957	£45,009	15.8% plus £42,930	15.8% plus £43,957	15.8% plus £45,009	
309	Barton Hill Academy	15.8%	£14,221	£14,561	£14,909	15.8% plus £14,221	15.8% plus £14,561	15.8% plus £14,909	
360	Combe Pafford Academy	15.8%	£20,613	£21,106	£21,611	15.8% plus £20,613	15.8% plus £21,106	15.8% plus £21,611	
361	Cockington Primary	15.8%	£12,228	£12,521	£12,821	15.8% plus £12,228	15.8% plus £12,521	15.8% plus £12,821	
369	Torre Church of England Primary	15.8%	£7,610	£7,793	£7,979	15.8% plus £7,610	15.8% plus £7,793	15.8% plus £7,979	
376	Devon Studio School	15.8%	£2,670	£2,734	£2,799	15.8% plus £2,670	15.8% plus £2,734	15.8% plus £2,799	
387	All Saints Primary School	15.8%	£1,248	£1,278	£1,308	15.8% plus £1,248	15.8% plus £1,278	15.8% plus £1,308	
395	All Saints C of E Primary	15.8%	£24,687	£25,278	£25,883	15.8% plus £24,687	15.8% plus £25,278	15.8% plus £25,883	
402	Preston Primary	15.8%	£22,119	£22,648	£23,190	15.8% plus £22,119	15.8% plus £22,648	15.8% plus £23,190	
458	South Devon UTC	15.8%	£1,115	£1,115	£1,115	15.8% plus £1,115	15.8% plus £1,115	15.8% plus £1,115	
461	Plymouth CAST (Torbay)	15.8%	£24,257	£24,837	£25,431	15.8% plus £24,257	15.8% plus £24,837	15.8% plus £25,431	
472	Riviera Primary Academy Trust	15.8%	£25,823	£26,441	£27,073	15.8% plus £25,823	15.8% plus £26,441	15.8% plus £27,073	

Notes

The notes below detail what the specific notes refer to in the table above:

- A We understand that as at 31 March 2016, West Devon Homes (employer 166) merged with Tor Homes (employer 167) and Call 24 Hour (employer 182) to form DCH which then closed to future accrual. It has been agreed that this employer will continue to pay contributions to repay their deficit over an agreed period of time and so the contributions certified reflect only deficit recovery contributions and no contribution towards future benefit accrual.
- B Babcock (employer 298) participates in the Fund with Devon County Council as the letting authority and has specific contract arrangements in place. In particular, an agreed 3% p.a. of payroll is to be met by the letting authority, with the remaining certified contribution to be paid by Babcock. Therefore the final rate payable by Babcock for the three year period to 31 March 2020 is 16.1% p.a. of payroll.

Post valuation employers

A number of employers joined the Fund on or after 1 April 2016 and their rates were certified at their date of joining and have been reviewed as part of the 2016 valuation process. The table summarises the start dates and contributions required from these employers where known.

Employer Code	Employer name	Transfer date	Primary rate (% pay)	Secondary rate (% pay plus monetary adjustment)			Total contributions (% pay plus monetary adjustment)		
				2017/18	2018/19	2019/20	2017/18	2018/19	2019/20
486	Devon Libraries	1 April 2016	19.0%	-	-	-	19.0%	19.0%	19.0%
494	Link Academy MAT	1 April 2016	15.4%	£21,484	£22,000	£22,528	15.4% plus £21,484	15.4% plus £22,000	15.4% plus £22,528
496	Burton Art Gallery	1 April 2016	17.4%	-	-	-	17.4%	17.4%	17.4%
501	Glen Cleaning - Kenn school	1 April 2016	29.4%	-	-	-	29.4%	29.4%	29.4%
507	Red One	1 May 2016	14.8%	-	-	-	14.8%	14.8%	14.8%
485	Upton St James C of E Primary School	1 May 2016	15.8%	£3,046	£3,119	£3,193	15.8% plus £3,046	15.8% plus £3,119	15.8% plus £3,193
495	Plymouth Academy Trust	1 June 2016	15.3%	£22,840	£23,388	£23,950	15.3% plus £22,840	15.3% plus £23,388	15.3% plus £23,950
500	ACE - Academy for Character and Excellence	1 June 2016	15.4%	£20,122	£20,605	£21,100	15.4% plus £20,122	15.4% plus £20,605	15.4% plus £21,100
499	Kingsteignton School	1 September 2016	15.8%	-	-	-	15.8%	15.8%	15.8%
502	Genesis Academy Trust	1 September 2016	15.4%	£27,553	£28,214	£28,891	15.4% plus £27,553	15.4% plus £28,214	15.4% plus £28,891

Employer Code	Employer name	Transfer date	Primary rate (% pay)	Secondary rate (% pay plus monetary adjustment)			Total contributions (% pay plus monetary adjustment)		
				2017/18	2018/19	2019/20	2017/18	2018/19	2019/20
344	Tidcombe School	1 September 2016	15.4%	£6,327	£6,478	£6,634	15.4% plus £6,327	15.4% plus £6,478	15.4% plus £6,634
515	Montpelier Primary School	1 October 2016	15.3%	£21,906	£22,431	£22,970	15.3% plus £21,906	15.3% plus £22,431	15.3% plus £22,970
509	Beer Primary	1 October 2016	15.4%	£3,480	£3,563	£3,649	15.4% plus £3,480	15.4% plus £3,563	15.4% plus £3,649
510	Lady Modifords	1 October 2016	15.4%	£2,651	£2,715	£2,780	15.4% plus £2,651	15.4% plus £2,715	15.4% plus £2,780
511	Meavy Primary	1 October 2016	15.4%	£1,683	£1,723	£1,765	15.4% plus £1,683	15.4% plus £1,723	15.4% plus £1,765
522	The Preston Centre	1 November 2016	15.8%	£15,742	£16,120	£16,507	15.8% plus £15,742	15.8% plus £16,120	15.8% plus £16,507
514	Fusion Leisure	1 December 2016	19.1%	-	-	-	19.1%	19.1%	19.1%
523	High Street School	1 December 2016	15.3%	£12,240	£12,580	£12,930	15.3% plus £12,240	15.3% plus £12,580	15.3% plus £12,930
518	Bowhill Primary School	1 January 2017	15.4%	£18,519	£18,964	£19,419	15.4% plus £18,519	15.4% plus £18,964	15.4% plus £19,419
519	Ide Primary School	1 January 2017	15.4%	£3,822	£3,914	£4,008	15.4% plus £3,822	15.4% plus £3,914	15.4% plus £4,008

Employer Code	Employer name	Transfer date	Primary rate (% pay)	Secondary rate (% pay plus monetary adjustment)			Total contributions (% pay plus monetary adjustment)		
				2017/18	2018/19	2019/20	2017/18	2018/19	2019/20
520	St Thomas Primary School	1 January 2017	15.4%	£4,623	£4,734	£4,848	15.4% plus £4,623	15.4% plus £4,734	15.4% plus £4,848
517	Alphington Primary School	1 January 2017	15.4%	£11,498	£11,774	£12,056	15.4% plus £11,498	15.4% plus £11,774	15.4% plus £12,056
524	Goosewell Primary School	1 January 2017	15.3%	£19,910	£20,470	£21,050	15.3% plus £19,910	15.3% plus £20,470	15.3% plus £21,050
525	Marlborough Primary Academy	1 January 2017	15.3%	£10,440	£10,730	£11,040	15.3% plus £10,440	15.3% plus £10,730	15.3% plus £11,040
526	Morice Town Primary Academy	1 January 2017	15.3%	£8,380	£8,620	£8,860	15.3% plus £8,380	15.3% plus £8,620	15.3% plus £8,860
521	Devon Youth Services Outsourcing	1 February 2017	14.9%	-	-	-	14.9%	14.9%	14.9%
530	Chartwells (North Tawton)	1 February 2017	23.7%	-	-	-	23.7%	23.7%	23.7%
529	Chartwells (Holsworthy)	20 February 2017	15.0%	-	-	-	15.0%	15.0%	15.0%

Any employer that joined the Fund after 31 March 2016 and is not listed above will be advised of their contribution rates separately.