

VALUATION REPORT

Essex Pension Fund

Actuarial valuation as at 31 March 2019

31 March 2020



Introduction

We have been asked by Essex County Council, the administering authority for the Essex Pension Fund (the Fund), to carry out an actuarial valuation of the Fund as at 31 March 2019. The Fund is part of the Local Government Pension Scheme (LGPS), a defined benefit statutory scheme administered in accordance with the Local Government Pension Scheme Regulations 2013 (the Regulations) as amended.

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 2020 to 31 March 2023 as required under Regulation 62 of the Regulations. 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 also to cover the cost of benefits that active members will build up in the future.

This report is provided alongside the method and assumptions paper dated 19 March 2020 which sets out the background to the valuation and explains the 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 complies with Technical Actuarial Standards (TASs) issued by the Financial Reporting Council – in particular TAS 100: Principles for Technical Actuarial Work and TAS 300: Pensions.

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

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Executive summary

Some of the key results contained within this report are set out below:

1. Funding position

Using the agreed assumptions, the Fund had assets sufficient to cover 97% of the accrued liabilities as at 31 March 2019, an increase from 89% as at 31 March 2016. This has been mainly due to strong investment returns achieved by the Fund and deficit contributions paid by employers, however, the gains in the funding position have been partially offset by a reduction in future anticipated returns.

2. Contributions

The average primary rate has increased from 16.3% to 20.0% of payroll p.a. Secondary contributions have typically decreased due to the improved funding level. Total contributions have been kept stable where possible. Secondary contributions have been set to pay off any deficit over a maximum period of 21 years. Individual employer contributions are set out in Appendix 4 in the Rates and Adjustments Certificate to cover the period from 1 April 2020 to 31 March 2023.

3. Method and assumptions

The resulting method and assumptions are set out in Appendix 2 and we believe they are appropriate for the 31 March 2019 valuation.

4. McCloud/Sargeant

Regulatory uncertainties have put increased pressure on the 2019 valuation results. An allowance for McCloud/Sargeant has been made in the discount rate and more detail is included within this report.

5. Next valuation

Despite the consultation to move local actuarial valuations to a quadrennial cycle, the next actuarial valuation should be carried out with an effective date of 31 March 2022.

Background to valuation approach

The purpose of the 2019 actuarial valuation is to set appropriate contribution rates for each employer in the Fund for the period from 1 April 2020 to 31 March 2023, as required under Regulation 62 of the LGPS Regulations.

The contribution rates consist of two elements, the primary rate and the secondary rate:

- The primary rate for each employer is the employer's future service contribution rate (i.e. the rate required to meet the cost of future accrual of benefits) expressed as a percentage of pay.
- The secondary rate is an adjustment to the primary rate to arrive at the total rate each employer is required to pay (for example, to allow for deficit recovery). As set out in the Fund's Funding Strategy Statement, the secondary rate may include an allowance for an anticipated cessation deficit, depending on the circumstances of the employer. The secondary rate may be expressed as a percentage of pay or a monetary amount.

Regulation 62 specifies four requirements that the actuary "must have regard" to and these are detailed below:

1. The existing and prospective liabilities arising from circumstances common to all those bodies
2. The desirability of maintaining as nearly a constant a primary rate as possible

3. The current version of the administering authority's Funding Strategy Statement (FSS)
4. The requirement to secure the "solvency" of the pension fund and the "long-term cost efficiency" of the Scheme, so far as relating to the pension fund

The wording of the second objective is not ideal in that it appears to be aimed towards the primary rate rather than taking into account the surplus or deficit of the employer. We believe that if we achieve reasonably stable total individual employer rates (which seems like a preferable objective) then we will also meet the regulatory aim.

Definitions for "solvency" and "long-term cost efficiency" are included in CIPFA's Funding Strategy Statement guidance. These can be briefly summarised as:

- ensuring that employers are paying in contributions that cover the cost of benefit accrual and target a fully funded position over an appropriate time period using appropriate actuarial assumptions, and
- that employers have the financial capacity to increase contributions (or there is an alternative plan in place) should contributions need to be increased in future.

We have considered these four requirements 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 11 September 2019 provides information and results on a whole fund basis as well as more detailed background to the method and derivation of the assumptions.
- The method and assumptions report dated 19 March 2020 confirming the agreed actuarial assumptions following the meeting of 11 September 2019.
- 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. The Fund's Funding Strategy Statement has been 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.

We confirm that in our opinion the agreed assumptions are appropriate for the purpose of the valuation. Assumptions in full are set out in Appendix 2.

Regulatory uncertainties

There are currently a few important regulatory uncertainties surrounding the 2019 valuation as follows:

- Effect of the McCloud and Sargeant cases and the cost cap on the future and historic LGPS benefits structure
- Change in timing of future actuarial valuations from a triennial cycle
- Guaranteed Minimum Pensions (GMP) equalisation

Although it is unclear what impact these uncertainties will have on the future benefits of individual members, we have considered these issues in the assumptions used to set the contribution rates for employers. We have made an allowance for the McCloud/Sargeant cases in our derivation of the discount rate and our approach taken to the treatment of McCloud/Sargeant will be disclosed in the Funding Strategy Statement.

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 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.

Valuation of liabilities

To calculate the value of the liabilities, we estimate the future cashflows which will be made to and from the Fund throughout the future lifetime of existing active members, deferred benefit members, pensioners and their dependants. We then discount these projected cashflows using the discount rate which is essentially a calculation of the amount of money which, if invested now, would be sufficient together with the income and growth in the accumulating assets to make these payments in future, using our assumption about investment returns.

This amount is called the present value (or, more simply, the value) of members' benefits. Separate calculations are made in respect of benefits arising in relation to membership before the valuation date (past service) and for membership after the valuation date (future service).

To produce the future cashflows or liabilities and their present value we need to formulate assumptions about the factors affecting the Fund's future finances such as inflation, salary increases, investment returns, rates of mortality, early retirement and staff turnover etc.

The assumptions used in projecting the future cashflows in respect of both past service and future service are summarised in Appendix 2.

Assets

We have been provided with audited Fund accounts for each of the three years to 31 March 2019.

The market asset valuation as at 31 March 2019 was £7,027,288,000. Please note that this excludes members' additional voluntary contributions (AVCs).

For the purposes of the valuation, we use a smoothed value of the assets rather than the market value. The financial assumptions that we use in valuing the liabilities are smoothed around the valuation date so that the market conditions used are the average of the daily observations over the period 1 January 2019 to 30 June 2019. Therefore we value the assets in a consistent way and apply the same smoothing adjustment to the market value of the assets. The smoothed assets also include a 5% volatility reserve deduction which may be used in the instance of future adverse experience to help achieve stability in funding.

The asset value used in the valuation as at 31 March 2019 was £6,711,000,000. This was based on a smoothing adjustment of 100.5% applied to the market value of the assets less the 5% volatility reserve.

The Fund's long-term investment strategy has been taken into consideration in the derivation of the discount rate assumption. The investment strategy is set out in the Fund's Investment Strategy Statement (ISS) that should be made publicly available on the Fund's website.

Results

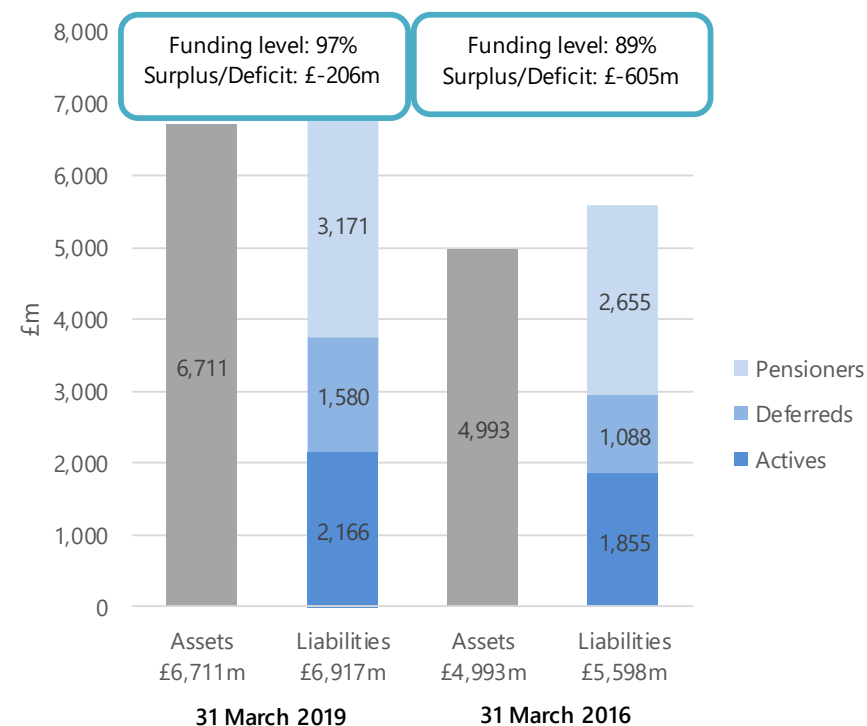
Previous valuation

The previous valuation was carried out as at 31 March 2016 by Graeme Muir FFA and Mark Norquay FFA. The results are summarised in the valuation report dated 31 March 2017 and reported a deficit of £605,000,000, a funding level of 89%.

Funding Position

A comparison is made of the value of the existing assets with the value of the accrued liabilities. If there is an excess of assets over the liabilities then there is a surplus. If the converse applies there is a deficit.

Using the assumptions summarised in Appendix 2, the results of the valuation in terms of funding position are set out in the graph to the right. This shows how well funded the Fund was at the current and previous valuation dates.



There was a deficit of £206,000,000 in the Fund at the valuation date, corresponding to a funding level of 97%.

Contribution rates

The total contribution rate payable by employers consists of two elements: the primary rate and the secondary rate.

Primary rate

Using the assumptions summarised in Appendix 2, the resulting average primary rate across the whole Fund is set out in the table below after allowing for member contributions.

The primary rate for the whole Fund is the weighted average (by Pensionable Pay) of the individual employers' primary rates (after allowing for member contributions).

Primary rate	Valuation basis 31 March 2019 % of payroll p.a.	Previous valuation 31 March 2016 % of payroll p.a.
Average total future service rate	26.5%	22.8%
Less average member rate	-6.5%	-6.5%
Fund primary rate	20.0%	16.3%

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

Please note that expenses are dealt with in the derivation of the discount rate and therefore we make no explicit allowance in the primary rate for expenses.

Secondary rate

The secondary rate is an adjustment to the primary rate to arrive at the total rate each employer is required to pay (for example, to allow for deficit recovery). Where there is a deficit, contributions should be set to restore the funding positions to 100% over an agreed "recovery period".

Please note that the recovery period for individual employers varies across the Fund but the administering authority will set out their approach in their FSS to setting recovery periods to address each employer's shortfalls. Where there is a surplus, in line with the Fund's FSS this may be reflected in contribution rates.

The primary and secondary rate of the individual employer contributions payable are set out in the Rates and Adjustments Certificate in Appendix 4. These will differ from the primary rate set out above as well as varying from each other as they 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.

The secondary contributions agreed with individual employers have been set at this valuation in order to restore the Fund to a funding position of 100% by 31 March 2041.

In Appendix 4 we also disclose the sum of the secondary rates for the whole Fund for each of the three years beginning 1 April 2020.

Standardised basis

As part of our calculations we have considered the results on a standardised basis as set by the Scheme Advisory Board (SAB). We are required to provide the Scheme Advisory Board with the results for the Fund for comparison purposes.

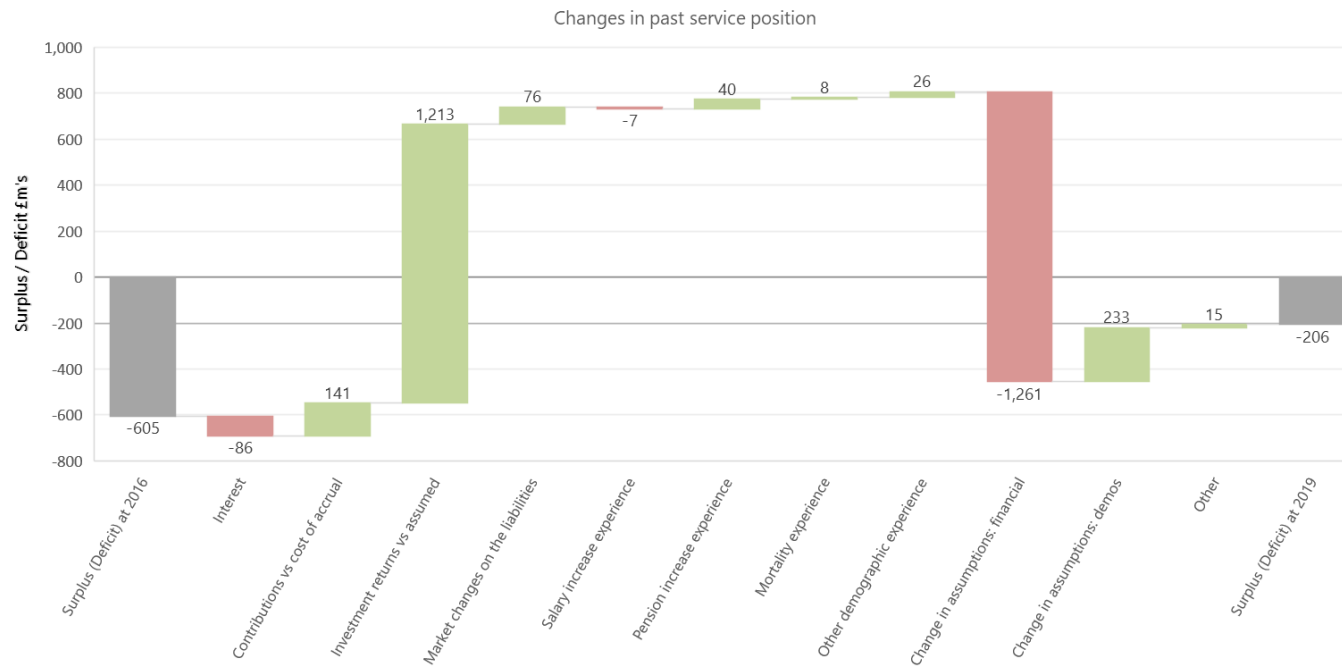
The standardised basis is set by the Government Actuary's Department (GAD) with some of the assumptions used being set locally (such as mortality) and some are set at Scheme level (including all the financial assumptions). It is not used to set contributions as it does not reflect the Fund's investment strategy or the administering authority's attitude to risk; contributions are set using the funding basis.

The results on the standardised basis as at 31 March 2019 are set out in the dashboard in Appendix 3. The dashboard has been introduced since the previous valuation to assist readers to compare LGPS valuation reports and the information will be used by GAD in their Section 13 review of the LGPS funds.

Reconciliation to the previous valuation

Funding position

The previous valuation revealed a deficit of £605,000,000. The key factors that have influenced the funding level of the Fund over the period are illustrated in the chart below.



Experience

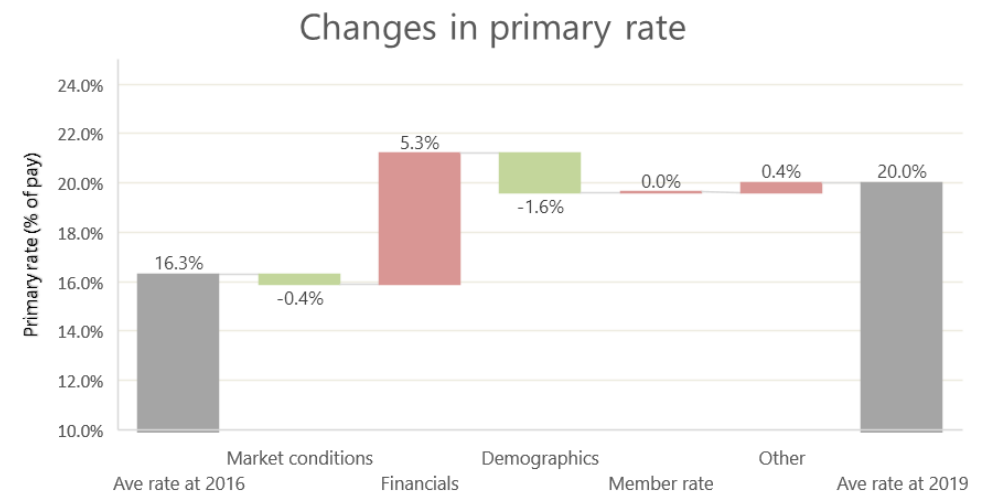
- Investment returns have been strong since 2016 leading to a profit of £1,213m. The Fund has returned over 12.0% p.a. compared to the assumed return of 5.1% p.a. over the three year period. Please note that the assumed return is a long-term assumption.
- Contributions paid were slightly higher than the cost of benefits accrued as the employers made deficit contributions resulting in a profit of £141m.
- Pension increases were lower than assumed with some offset from salary increases being greater than assumed resulting in a gain of £33m.
- The overall impact of other financial and demographic experience was minimal.

Assumptions

- A review of the approach when setting the financial assumptions combined with the change in market conditions resulting in an increase in the liabilities of £1,185m.
- Updating the mortality assumptions to allow for a fall in future life expectancies resulting in a decrease in the liabilities of £233m.

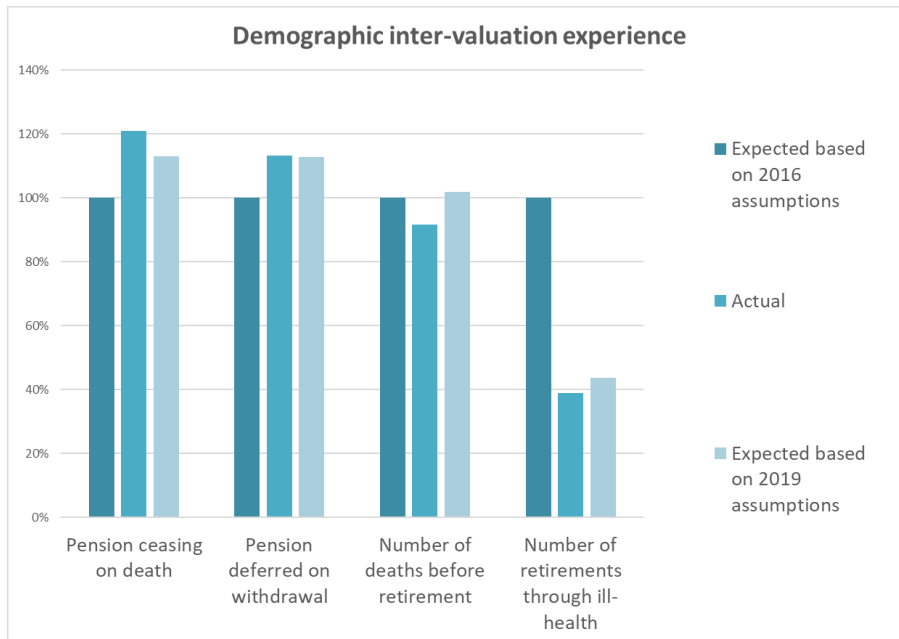
Primary contribution rate

The previous valuation resulted in an average primary rate of 16.3% of Pensionable Pay. The reasons for the change in the cost of future benefit accrual are set out in the reconciliation chart below.



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 2016 is shown in the graph below. The graph also shows how the assumptions adopted for this valuation would have compared with those adopted at 2016.



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 - Past service funding position

	Valuation basis	Decrease discount rate by 0.1% p.a.	Increase CPI inflation by 0.1%	Increase salary assumption by 0.5%	Increase long-term rate of mortality improvement by 0.25%	Decrease long-term rate of mortality improvement by 0.5%	Twice as many ill-health retirements
	£m	£m	£m	£m	£m	£m	£m
Smoothed asset value	6,711	6,711	6,711	6,711	6,711	6,711	6,711
Total past service liabilities	6,917	7,033	6,935	6,972	6,967	6,841	6,942
Surplus (Deficit)	-206	-322	-224	-261	-256	-130	-231
Funding level	97%	95%	97%	96%	96%	98%	97%

Sensitivities to the primary contribution rate

The calculated primary contribution 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. Please note that the primary rate set out below does not include any adjustment via the secondary rate. The total contribution rate payable by employers will be a combination of the primary rate and a secondary rate adjustment, further details can be found in Appendix 4.

Sensitivity analysis - Primary rate

	Valuation basis	Decrease discount rate by 0.1% p.a.	Increase CPI inflation by 0.1%	Increase long-term rate of mortality improvement by 0.25%	Decrease long-term rate of mortality improvement by 0.5%	Twice as many ill-health retirements
	% of pay	% of pay	% of pay	% of pay	% of pay	% of pay
Total future service rate	26.5%	27.2%	26.7%	26.8%	26.3%	27.3%
less employee contribution rate	-6.5%	-6.5%	-6.5%	-6.5%	-6.5%	-6.5%
Total primary rate	20.0%	20.7%	20.2%	20.3%	19.8%	20.8%

Final comments

Funding Strategy Statement (FSS)

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.

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
- Regulatory risk

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

Rates and Adjustments Certificate

The contributions payable in respect of benefit accrual and any deficit contributions under each employer's recovery period have been set out in Appendix 4 in the Rates and Adjustments Certificate in accordance with Regulation 62 of the Regulations and cover the period from 1 April 2020 to 31 March 2023. 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 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, recovery of this deficit is targeted in line with the Fund's FSS and all employers are projected to be fully funded after a recovery period length of up to 21 years.

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

This report must be made available to members on request.

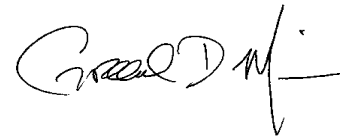
Post valuation events

Since the valuation date there has been some very significant movement in investment markets and in particular over the three months to 31 March 2020, largely driven by the COVID-19 crisis. However, our funding model is designed to help withstand short-term volatility in markets as it is a longer term model and we also use smoothed assumptions over a six-month period with the ultimate aim of setting stable contributions for employers. Therefore, although the falls in equity and corporate bond markets have been significant, the ongoing funding position under our model will not have fallen to the same extent, as the model helps to mitigate some of the impact of extreme events.

Due to the timing of these movements in the valuation process, and to the anticipated effect on the ongoing funding position, please note that no adjustments have been made to the valuation results or to the employer contributions previously agreed. The results are based on the position as at 31 March 2019 and this information on “post valuation events” is provided for information only.

We will continue to monitor the Fund’s funding position and raise any individual employer cases with the Fund that we consider need any special attention. The impact of the COVID-19 crisis will be fully considered as part of the 2022 valuation when we revisit employer contributions.

The next formal valuation is due to be carried out as at 31 March 2022 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

Appendices

Appendix 1 Summary of membership data and benefits

Membership data

The membership data has been provided to us by the administering authority on behalf of the Fund's administrators. We have relied on information supplied by the administering authority being accurate.

The active membership has remained broadly stable over the last three years. The deferred membership numbers have increased by 30% and the annual pensions in payment have increased by 25%.

The membership data has been checked for reasonableness and we have compared the membership data with information in the Fund's accounts. The numbers in the tables below relate to the number of records and so will include members in receipt of, or potentially in receipt of, more than one benefit.

Any missing or inconsistent data has been estimated where necessary. Whilst 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.

There are a number of members who appear on the list of members who were active at the valuation date who, we were informed, left active service before the valuation date. For these members, the process of paying a refund of contribution or converting their active record to a deferred record had not yet been finalised. We have therefore treated these individuals as deferred members by calculating deferred benefits in line with the information provided in their active record, assuming they continued to accrue pension

benefits to the date that they left active service. These members are included in the 'Deferred members (including undecided)' summary table below.

Membership summary

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. The 2019 average ages are weighted by liability calculated on the funding basis, while the 2016 average ages are unweighted.

Active members

	31 March 2019			31 March 2016		
	Number	Pensionable pay £ms	Average age	Number	Pensionable pay £ms	Average age
Males	10,850	282	53	11,266	274	45
Females	41,674	608	52	42,166	576	45
Total	52,524	889	52	53,432	850	45

The unweighted average age for the active members as at 31 March 2019 was 46 years.

Deferred members (including undecided)

	31 March 2019			31 March 2016		
	Number	Current Pension £ms	Average age	Number	Current Pension £ms	Average age
Males	14,767	30	51	12,853	25	44
Females	59,060	62	51	44,478	45	46
Total	73,827	92	52	57,331	70	45

The unweighted average age for the deferred members as at 31 March 2019 was 46 years.

Pensioner and dependant members

	31 March 2019			31 March 2016		
	Number	Current Pension £ms	Average age	Number	Current Pension £ms	Average age
Males	12,918	105	70	12,046	95	71
Females	23,822	93	68	20,145	75	70
Dependants	5,665	16	70	5,241	14	73
Total	42,405	213	69	37,432	185	71

The unweighted average age for the pensioner members as at 31 March 2019 was 71 years. The unweighted average age for the dependant members as at 31 March 2019 was 73 years.

Projected retirements

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 2019 to 31 March 2023 as required under the Regulations.

Projected new benefits

Year to	Number of members	Retirement benefits £m's
31/03/2020	2,007	7
31/03/2021	836	4
31/03/2022	1,257	7
31/03/2023	1,627	10

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.

Allowance for GMP equalisation

On 26 October 2018 the judgement was published for the Lloyds Banking Group Pensions Trustees Ltd vs Lloyds Bank Plc & Ors on how their Guaranteed Minimum Pensions (GMPs) should be equalised. However, HM Treasury (HMT) have confirmed that the GMP judgement "does not impact

on the current method used to achieve equalisation and indexation in public service pension schemes”, which is set out here:

www.gov.uk/government/consultations/indexation-and-equalisation-of-gmp-in-public-service-pension-schemes/consultation-on-indexation-and-equalisation-of-gmp-in-public-service-pension-schemes

On 22 January 2018, the Government published the outcome to its indexation and equalisation of GMP in public service pension schemes consultation, concluding that the requirement for public service pension schemes to fully price protect the GMP element of individuals’ public service pension would be extended to those individuals reaching State Pension Age (SPA) before 6 April 2021. HMT published a Ministerial Direction on 4 December 2018 to implement this outcome, with effect from 6 April 2016.

The assumption made at the 2019 valuation is that funds pay limited increases for members that have reached SPA by 6 April 2016, with the Government providing the remainder of the inflationary increase and that funds will be required to pay the full indexation on GMPs for those attaining SPA after 6 April 2016. This effectively assumes that the Government extends their current policy indefinitely and we believe this is a sensible approach to making an interim allowance for GMP equalisation.

Appendix 2 Summary of assumptions

A summary of the assumptions adopted for the valuation at 31 March 2019 is set out below. The assumptions used in the previous valuation are also given below for comparison.

Summary of financial assumptions

Assumptions	Proposed assumption for 2019 valuation	Assumptions used for the 2016 valuation
Financial assumptions		
Market date	31 March 2019	31 March 2016
CPI inflation	2.6% p.a.	2.4% p.a.
Salary increases		
<i>Short-term</i>	n/a	CPI to 31 March 2020
<i>Long-term</i>	3.6% p.a.	3.9% p.a.
Discount rate	4.5% p.a.	5.1% p.a.
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 increases. For members that reach SPA after this date, we have assumed that Funds are required to pay the entire inflationary increases	

Summary of demographic assumptions

Assumptions	Assumptions used for the 2019 valuation	Assumptions used for the 2016 valuation
Demographic assumptions		
Post-retirement mortality	Male / Female	Male / Female
<i>Member base tables</i>	S3PA	S2PA
<i>Member mortality multiplier</i>	110% / 115%	105% / 100%
<i>Dependant base tables</i>	S3DA	S2PA
<i>Dependant mortality multiplier</i>	95% / 105%	105% / 100%
<i>Projection model</i>	CMI 2018	CMI 2015
<i>Long-term rate of improvement</i>	1.25% p.a.	1.5% p.a.
<i>Smoothing parameter</i>	7.5	n/a
<i>Initial addition to improvements</i>	0.5% p.a.	n/a
Retirement assumption	Weighted average of each tranche retirement age	
Pre-retirement decrements	GAD 2016 scheme valuation with no salary scale, 50% IH decrement, 105% of pre-retirement mortality table	GAD 2013 scheme valuation
50:50 assumption	Member data	Member data
Commutation	50% of maximum	50% of maximum
% members with qualifying dependant	75% / 70%	75% / 70%
Age difference	Males are 3 years older	Males are 3 years older

Demographic assumptions – sample rates

The following tables set out some sample rates of the demographic assumptions used in the calculations. These sample rates are based on those set by the Government Actuary's Department (GAD) based on analysis of the Local Government Pension Scheme (LGPS) in England and Wales.

Allowance for ill-health early retirements

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 the GAD tables used:

Age	Males	Females
25	0.01%	0.00%
30	0.01%	0.01%
35	0.02%	0.01%
40	0.04%	0.03%
45	0.09%	0.06%
50	0.18%	0.13%
55	0.36%	0.28%
60	0.74%	0.62%
65	1.51%	1.34%

Please note the above rates are the raw decrements as set by GAD. Our assumption is that there will be 50% of the number of ill-health retirements assumed by GAD.

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

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 the GAD tables used:

Age	Males	Females
25	0.02%	0.01%
30	0.03%	0.01%
35	0.05%	0.02%
40	0.06%	0.03%
45	0.09%	0.05%
50	0.13%	0.08%
55	0.21%	0.12%
60	0.32%	0.19%
65	0.50%	0.29%

Please note the above rates are the raw decrements as set by GAD. We have applied a 105% multiplier to the rates assumed by GAD.

Allowance for withdrawals

This assumption is regarding active members who leave service to move to deferred member status. Active members are assumed to leave service at the following sample rates:

Age	Males	Females
25	9.21%	10.17%
30	7.25%	8.07%
35	5.70%	6.40%
40	4.48%	5.07%
45	3.53%	4.03%
50	2.78%	3.19%
55	2.18%	2.53%
60	1.72%	2.01%
65	1.35%	1.59%

Appendix 3 Dashboard

Past service funding position - local funding basis

Funding level (assets/liabilities)	97%
Funding level (change since previous valuation)	8%
Asset value used at the valuation	£6,711,000,000
Value of liabilities	£6,917,000,000
Surplus (deficit)	(£206,000,000)
Discount rate(s)	4.5% p.a.
Assumed pension increases (CPI)	2.6% p.a.

Method of derivation of discount rate, plus any changes since previous valuation	In line with the Funding Strategy Statement
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Assumed life expectancies at age 65:

Average life expectancy for current pensioners - men currently age 65	21.7 years
Average life expectancy for current pensioners - women currently age 65	23.7 years
Average life expectancy for future pensioners - men currently age 45	23.1 years
Average life expectancy for future pensioners - women currently age 45	25.1 years

Past service funding position - SAB basis (for comparison purposes only)

Market value of assets	£7,027,288,000
Value of liabilities	£6,108,000,000
Funding level on SAB basis (assets/liabilities)	115%
Funding level on SAB basis (change since last valuation)	18%

Contribution rates payable

Primary contribution rate	20.0%		
Secondary contribution rate (cash amounts in each year in line with CIPFA guidance)			
Secondary contribution rate 2020/21	£49,930,000		
Secondary contribution rate 2021/22	£12,316,000		
Secondary contribution rate 2022/23	£14,506,000		
Giving total expected contributions:			
Total expected contributions 2020/21 (£ figure based on assumed payroll)	£228,970,000	Based on assumed payroll of	£908,834,000
Total expected contributions 2021/22 (£ figure based on assumed payroll)	£197,884,000	Based on assumed payroll of	£941,968,000
Total expected contributions 2022/23 (£ figure based on assumed payroll)	£206,839,000	Based on assumed payroll of	£941,968,000
Average employee contribution rate (% of pay)	6.5% of pay		
Employee contribution rate (£ figure based on assumed payroll)	£59,074,000	Based on assumed payroll of	£908,834,000 p.a.
Additional information			
Percentage of liabilities relating to employers with deficit recovery periods longer than 20 years	34%		
Percentage of total liabilities that are in respect of Tier 3 employers	10%		

Appendix 4 Rates and Adjustments 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 2020 to 31 March 2023.

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 2020.

The primary rate of contribution as defined by Regulation 62(5) for each employer for the period 1 April 2020 to 31 March 2023 is set out in the table overleaf. The primary rate is the employer's contribution towards the cost of benefits accruing in each of the three years beginning 1 April 2020. 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.

Secondary rate summary

The secondary rates across the entire Fund (as a percentage of projected Pensionable Pay and as a monetary amount) in each of the three years in the period 1 April 2020 to 31 March 2023 is set out in the table below.

Secondary Contributions	2020/21	2021/22	2022/23
Total as a % of payroll	5.5%	1.3%	1.5%
Equivalent to total monetary amounts of	£49,930,014	£12,316,011	£14,505,560

The average percentage of Pensionable Pay shown is based on the deficit contributions on a whole Fund level, paid over a maximum 21 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.

Specific notes

The notes below detail what the specific notes refer to in the table below for the individual employers:

- i. We understand that employers with this note have agreed with the administering authority that they will prepay an element of their contributions by making a single lump sum payment in April 2020. If the employer does not make the lump sum payment by 30 April 2020 then the lump sum will be increased by 2.25% and a deadline of 30 September 2020 will be set. If this secondary deadline is missed, then further interest will be applied to the lump sum to a revised payment date agreed with the administering authority.
- ii. We understand that employers with this note have agreed with the administering authority that they will prepay an element of their contributions by making lump sum payments at the start of each year (i.e. in April 2020, April 2021 and April 2022). If the employer does not make the lump sum payment in April of any particular year then the lump sum for that year will be increased by 2.25% and a deadline of 30 September will be set. If this secondary deadline is missed, then further interest will be applied to the lump sum to a revised payment date agreed with the administering authority.
- iii. These admission bodies are expected to cease during the intervaluation period. When the contract ceases we will carry out a cessation valuation to determine any exit payment/credit that may be due to/from the Fund. If the contract is extended then we, as Fund actuary, should be informed and a new rate be calculated to take into account the funding position of the admission body. If we are not informed if the contract is extended then the primary rate will be applicable.
- iv. The contract for this admission body is expected to cease during the intervaluation period. However, if the contract is extended then we are happy for this admission body to continue paying the pool contribution rate of 5% of payroll p.a. to 31 March 2023.

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary (% of pay) plus secondary			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
Major tax raising bodies									
1	Essex County Council (excluding schools)	19.7%	£7,850,252	-	-	19.7% plus £7,850,252	19.7%	19.7%	i
	Former GM Essex Schools	19.7%	1.6%	1.6%	1.6%	21.3%	21.3%	21.3%	
2	Basildon District Council	19.2%	£3,945,175	-	-	19.2% plus £3,945,175	19.2%	19.2%	i
3	Braintree District Council	20.3%	£2,468,311	-	-	20.3% plus £2,468,311	20.3%	20.3%	i
4	Brentwood District Council	19.9%	£919,356	£952,874	£987,613	19.9% plus £919,356	19.9% plus £952,874	19.9% plus £987,613	ii
5	Castle Point Borough Council	20.2%	£1,559,371	-	-	20.2% plus £1,559,371	20.2%	20.2%	i
6	Chelmsford Borough Council	19.2%	£2,678,250	-	-	19.2% plus £2,678,250	19.2%	19.2%	i
7	Colchester Borough Council	19.0%	£3,432,213	-	-	19.0% plus £3,432,213	19.0%	19.0%	i
8	Epping Forest District Council	21.2%	£580,526	£601,691	£623,627	21.2% plus £580,526	21.2% plus £601,691	21.2% plus £623,627	
9	Harlow District Council	20.1%	£6,363,949	-	-	20.1% plus £6,363,949	20.1%	20.1%	i
10	Maldon District Council	19.9%	£1,556,202	-	-	19.9% plus £1,556,202	19.9%	19.9%	i
11	Rochford District Council	19.5%	£1,216,914	-	-	19.5% plus £1,216,914	19.5%	19.5%	i
12	Southend-On-Sea Borough Council (excluding schools)	19.4%	£4,342,639	-	-	19.4% plus £4,342,639	19.4%	19.4%	i
	Former GM Southend Schools	19.4%	3.6%	3.6%	3.6%	23.0%	23.0%	23.0%	
13	Tendring District Council	20.1%	£2,056,414	-	-	20.1% plus £2,056,414	20.1%	20.1%	i

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary (% of pay) plus secondary			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
14	Thurrock Borough Council (excluding schools)	19.8%	£1,662,973	-	-	19.8% plus £1,662,973	19.8%	19.8%	i
	Former GM Thurrock Schools	19.8%	1.0%	1.0%	1.0%	20.8%	20.8%	20.8%	
15	Uttlesford District Council	20.2%	£696,511	-	-	20.2% plus £696,511	20.2%	20.2%	i
Other scheduled bodies (Further and higher education bodies, housing associations etc.)									
84	Anglia Ruskin University	18.1%	-2.9% plus £1,100,000	-1.4% plus £1,140,000	£1,182,000	15.2% plus £1,100,000	16.7% plus £1,140,000	18.1% plus £1,182,000	
149	Chelmsford FE College	21.1%	£82,164	£85,862	£89,725	21.1% plus £82,164	21.1% plus £85,862	21.1% plus £89,725	
100	Colchester Borough Homes	20.2%	-	-	-	20.2%	20.2%	20.2%	
148	Colchester Institute	20.2%	£113,288	£117,418	£121,699	20.2% plus £113,288	20.2% plus £117,418	20.2% plus £121,699	
784	Essex Chief Constable	18.9%	£245,484	£254,434	£263,710	18.9% plus £245,484	18.9% plus £254,434	18.9% plus £263,710	ii
66	Essex Fire Authority	19.9%	£284,812	£295,196	£305,958	19.9% plus £284,812	19.9% plus £295,196	19.9% plus £305,958	ii
165	Harlow College	19.3%	£132,941	£138,923	£145,175	19.3% plus £132,941	19.3% plus £138,923	19.3% plus £145,175	
72	Police and Fire Crime Commissioner	18.9%	£3,100	£3,213	£3,330	18.9% plus £3,100	18.9% plus £3,213	18.9% plus £3,330	
274	South Essex College	20.1%	£236,718	£247,370	£258,502	20.1% plus £236,718	20.1% plus £247,370	20.1% plus £258,502	
597	South Essex Homes Ltd	22.2%	-	-	-	22.2%	22.2%	22.2%	
152	The Sixth Form College Colchester	22.3%	£34,730	£36,293	£37,926	22.3% plus £34,730	22.3% plus £36,293	22.3% plus £37,926	

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary (% of pay) plus secondary			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
162	USP College	18.6%	£107,268	£112,095	£117,140	18.6% plus £107,268	18.6% plus £112,095	18.6% plus £117,140	
164	Writtle Agricultural College	18.9%	-1.9% plus £139,334	£144,350	£149,547	17.0% plus £139,334	18.9% plus £144,350	18.9% plus £149,547	
Designated bodies									
866	Colchester Amphora Trading	19.0%	-	-	-	19.0%	19.0%	19.0%	
854	Colchester Commercial	19.0%	-	-	-	19.0%	19.0%	19.0%	
810	Essex Shared Services Ltd	23.1%	-	-	-	23.1%	23.1%	23.1%	
844	HTS (Property and Environment) Ltd	21.8%	-	-	-	21.8%	21.8%	21.8%	
859	North East Garden Communities Ltd	23.1%	£846	£877	£909	23.1% plus £846	23.1% plus £877	23.1% plus £909	
849	Southend Care Ltd	25.0%	£12,593	£13,052	£13,528	25.0% plus £12,593	25.0% plus £13,052	25.0% plus £13,528	
Other admission bodies (typically used to be CABs)									
31	Ardleigh Reservoir Committee	27.3%	£6,000	£6,000	£6,000	27.3% plus £6,000	27.3% plus £6,000	27.3% plus £6,000	
868	Braintree District Museum	23.2%	£1,416	£1,468	£1,521	23.2% plus £1,416	23.2% plus £1,468	23.2% plus £1,521	
644	Brentwood Community Transport	28.7%	£2,482	£2,571	£2,664	28.7% plus £2,482	28.7% plus £2,571	28.7% plus £2,664	
585	Brentwood Leisure Trust	23.0%	£28,160	£29,427	£30,751	23.0% plus £28,160	23.0% plus £29,427	23.0% plus £30,751	

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary (% of pay) plus secondary			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
555	Cambridge Access Validating Agency	21.4%	£9,803	£10,161	£10,531	21.4% plus £9,803	21.4% plus £10,161	21.4% plus £10,531	
558	Care Quality Commission	25.2%	£58,887	£61,537	£64,305	25.2% plus £58,887	25.2% plus £61,537	25.2% plus £64,305	
501	Changing Pathways (Basildon Womens Refuge)	23.8%	£1,353	£1,414	£1,478	23.8% plus £1,353	23.8% plus £1,414	23.8% plus £1,478	
553	Chelmer Housing Partnership	19.2%	£99,275	£102,849	£106,551	19.2% plus £99,275	19.2% plus £102,849	19.2% plus £106,551	
531	Chelmsford Citizens Advice Bureau	27.7%	£4,964	£5,187	£5,421	27.7% plus £4,964	27.7% plus £5,187	27.7% plus £5,421	
537	Chelmsford Community Transport	20.1%	£17,936	£18,744	£19,586	20.1% plus £17,936	20.1% plus £18,744	20.1% plus £19,586	
511	Chelmsford Council for Voluntary Service	26.9%	£4,876	£5,095	£5,325	26.9% plus £4,876	26.9% plus £5,095	26.9% plus £5,325	
814	Epping Forest Community Transport	27.8%	£1,129	£1,169	£1,211	27.8% plus £1,129	27.8% plus £1,169	27.8% plus £1,211	
544	Essex Association of Local Councils	22.6%	£4,399	£4,597	£4,804	22.6% plus £4,399	22.6% plus £4,597	22.6% plus £4,804	
627	Essex Police Federation	45.2%	-16.4% plus £3,948	-16.4%	-16.4%	28.8% plus £3,948	28.8%	28.8%	
618	Greenfields Community Housing Ltd	22.4%	£70,000	£70,000	£70,000	22.4% plus £70,000	22.4% plus £70,000	22.4% plus £70,000	ii
44	Harlow District Sports Trust	24.7%	£33,843	£35,366	£36,958	24.7% plus £33,843	24.7% plus £35,366	24.7% plus £36,958	
572	Hatfield Peverel Day Nursery	19.0%	£1,293	£1,339	£1,387	19.0% plus £1,293	19.0% plus £1,339	19.0% plus £1,387	
582	Impulse Leisure	20.4%	£10,040	£10,492	£10,964	20.4% plus £10,040	20.4% plus £10,492	20.4% plus £10,964	

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary (% of pay) plus secondary			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
78	ITEC Learning Technologies	18.8%	£36,272	£37,578	£38,931	18.8% plus £36,272	18.8% plus £37,578	18.8% plus £38,931	
611	Moat Housing Group Ltd	21.9%	£37,225	£38,565	£39,953	21.9% plus £37,225	21.9% plus £38,565	21.9% plus £39,953	
801	North Essex Partnership University NHS Foundation	25.4%	-	-	-	25.4%	25.4%	25.4%	
617	Orchestras Live	24.1%	£5,359	£5,600	£5,852	24.1% plus £5,359	24.1% plus £5,600	24.1% plus £5,852	
529	Phoenix Group Homes	30.2%	£12,000	£11,788	-	30.2% plus £12,000	30.2% plus £11,788	30.2%	
518	Race Equality Foundation	23.0%	£1,353	£1,402	£1,453	23.0% plus £1,353	23.0% plus £1,402	23.0% plus £1,453	
614	Rochford Housing Association	24.3%	£28,767	£30,061	£31,414	24.3% plus £28,767	24.3% plus £30,061	24.3% plus £31,414	
500	Safer Places	24.5%	£98,560	£102,108	£105,784	24.5% plus £98,560	24.5% plus £102,108	24.5% plus £105,784	
549	Social Care Institute For Excellence	19.6%	£169,215	£176,829	£184,787	19.6% plus £169,215	19.6% plus £176,829	19.6% plus £184,787	
64	The Community Council Of Essex	26.6%	£23,352	£24,402	£25,500	26.6% plus £23,352	26.6% plus £24,402	26.6% plus £25,500	
538	The Trading Standards Institute	17.4%	£37,941	£39,648	£41,432	17.4% plus £37,941	17.4% plus £39,648	17.4% plus £41,432	
539	Thurrock Community Leisure	22.8%	£5,000	£5,225	£5,413	22.8% plus £5,000	22.8% plus £5,225	22.8% plus £5,413	
785	Thurrock Lifestyle Solutions	24.6%	£12,409	£12,968	£13,551	24.6% plus £12,409	24.6% plus £12,968	24.6% plus £13,551	
56	University Of Essex	23.9%	£800,000	£800,000	£800,000	23.9% plus £800,000	23.9% plus £800,000	23.9% plus £800,000	
516	University of Essex Campus Services Ltd	26.3%	-	-	-	26.3%	26.3%	26.3%	
534	Worthing Homes Ltd	22.8%	£148,909	£155,610	£162,613	22.8% plus £148,909	22.8% plus £155,610	22.8% plus £162,613	

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary (% of pay) plus secondary			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
Contractors									
547	APCOA	24.8%	-19.8%	-19.8%	-	5.0%	5.0%	24.8%	iii
586	Ashlyn Healthcare Ltd	23.6%	-13.6%	-13.6%	-13.6%	10.0%	10.0%	10.0%	
770	Barnardos	28.4%	-28.4%	-28.4%	-28.4%	0.0%	0.0%	0.0%	
803	Catering Academy Ltd	24.9%	-	-	-	24.9%	24.9%	24.9%	
856	Catering Academy Ltd (Stifford Clays)	24.9%	£4,142	£4,293	£1,840	24.9% plus £4,142	24.9% plus £4,293	24.9% plus £1,840	
837	Churchill Contract Services Ltd (New Rickstones Academy)	22.3%	-	-	-	22.3%	22.3%	22.3%	iii
589	Dovercourt Healthcare Ltd	27.6%	-17.6%	-17.6%	-17.6%	10.0%	10.0%	10.0%	
842	Ecocleen Services Ltd (Ramsey Academy)	25.1%	-	-	-	25.1%	25.1%	25.1%	iii
847	Ecocleen Services Ltd (Richard De Clare)	18.6%	-	-	-	18.6%	18.6%	18.6%	iii
790	ECS Ltd Reablement South East	23.4%	-18.2%	-18.2%	-18.2%	5.0%	5.0%	5.0%	
724	Edwards and Blake Ltd	20.2%	-2.8%	-	-	17.4%	20.2%	20.2%	iii
881	Elite Cleaning Services Ltd (Montgomerie Jnr)	18.3%	£1,030	£896	-	18.3% plus £1,030	18.3% plus £896	18.3%	iii
633	Essex Cares Ltd	23.4%	-18.2%	-18.2%	-18.2%	5.0%	5.0%	5.0%	iv
634	Essex Inclusion And	23.4%	-18.2%	-18.2%	-18.2%	5.0%	5.0%	5.0%	

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary (% of pay) plus secondary			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
635	Essex Equipment Service Ltd	23.4%	-18.2%	-18.2%	-18.2%	5.0%	5.0%	5.0%	
636	Essex Community Support	23.4%	-18.2%	-18.2%	-18.2%	5.0%	5.0%	5.0%	
884	Essex Community Support Mid	23.4%	-18.2%	-18.2%	-18.2%	5.0%	5.0%	5.0%	
885	Essex Community Support North East	23.4%	-18.2%	-18.2%	-18.2%	5.0%	5.0%	5.0%	
886	Essex Community Support South West	23.4%	-18.2%	-18.2%	-18.2%	5.0%	5.0%	5.0%	
887	Essex Community Support West	23.4%	-18.2%	-18.2%	-18.2%	5.0%	5.0%	5.0%	
855	Family Action	21.6%	-4.2%	-	-	17.4%	21.6%	21.6%	iii
780	Fusion Lifestyle	25.1%	-25.1%	-25.1%	-25.1%	0.0%	0.0%	0.0%	
587	Goldenley Healthcare Ltd	24.5%	-14.5%	-14.5%	-14.5%	10.0%	10.0%	10.0%	
607	H Q Theatres Ltd	19.9%	-	-	-	19.9%	19.9%	19.9%	
860	Harrison Catering Academy Ltd (Tabor)	24.1%	-	-	-	24.1%	24.1%	24.1%	iii
646	Idverde	25.7%	-20.7%	-20.7%	-20.7%	5.0%	5.0%	5.0%	
873	L & L Cleaning Services Ltd (Ghyllgrove Infants)	12.5%	0.3%	0.3%	0.3%	12.8%	12.8%	12.8%	
852	Let's Do Business	22.0%	1.7%	-	-	25.4%	22.0%	22.0%	iii
590	Longfield Healthcare Ltd	15.8%	-5.8%	-5.8%	-5.8%	10.0%	10.0%	10.0%	
798	Mears Limited	22.7%	-	-	-	22.7%	22.7%	22.7%	

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary (% of pay) plus secondary			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
779	Mitie Security Limited	25.6%	-20.6%	-20.6%	-	5.0%	5.0%	25.6%	iii
767	Mitie Technical FM Ltd	25.7%	-20.7%	-20.7%	-	5.0%	5.0%	25.7%	iii
621	Pinnacle F M	23.1%	-	-	-	23.1%	23.1%	23.1%	
851	Places for People Leisure Ltd	23.9%	-	-	-	23.9%	23.9%	23.9%	
850	Ridge Crest Cleaning Services	39.2%	£11,901	-	-	39.2% plus £11,901	39.2%	39.2%	
781	Ringway Jacobs Limited	24.4%	-	-	-	24.4%	24.4%	24.4%	iii
701	Riverside Truck Rental Ltd (Basildon)	22.5%	-17.5%	-17.5%	-17.5%	5.0%	5.0%	5.0%	
766	RM Education - Columbus ICT	15.0%	-4.6%	-	-	10.4%	15.0%	15.0%	iii
838	Schools Offices Services Ltd	23.9%	-	-	-	23.9%	23.9%	23.9%	iii
846	Servest Group Ltd	25.3%	-4.9%	-	-	20.4%	25.3%	25.3%	iii
708	Skanska (Cornelius)	32.2%	-27.2%	-27.2%	-27.2%	5.0%	5.0%	5.0%	
802	Skanska (Woodlands School)	28.7%	-23.7%	-23.7%	-23.7%	5.0%	5.0%	5.0%	
771	SLM Health & Fitness (SV)	21.8%	-3.9%	-3.9%	-3.9%	17.9%	17.9%	17.9%	
772	SLM Health & Fitness (LM)	21.8%	-3.9%	-3.9%	-3.9%	17.9%	17.9%	17.9%	
773	SLM Charitable Trust (SV)	21.8%	-3.9%	-3.9%	-3.9%	17.9%	17.9%	17.9%	
774	SLM Charitable Trust (LM)	21.8%	-3.9%	-3.9%	-3.9%	17.9%	17.9%	17.9%	
594	Sweyne Healthcare Ltd	22.5%	-12.5%	-12.5%	-12.5%	10.0%	10.0%	10.0%	

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		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
794	The Partyman Company Limited	35.1%	-30.1%	-30.1%	-30.1%	5.0%	5.0%	5.0%	
799	Udata Infrastructure (UK) Ltd	21.2%	-	-	-	21.2%	21.2%	21.2%	
Town and parish councils									
811	Barling Magna Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
530	Billericay Town Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
513	Blackmore Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
831	Boreham Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
16	Brightlingsea Town Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
510	Broomfield Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
526	Buckhurst Hill Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
514	Burnham On Crouch Town	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
619	Canvey Island Town Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
89	Chappel Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
869	Chignal Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
522	Chigwell Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
603	Coggeshall Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	

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		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
806	Copford with Easthorpe Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
502	Danbury Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
82	Earls Colne Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
819	East Donyland Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
17	Epping Town Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
598	Feering Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
804	Fordham Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
18	Frinton & Walton Town Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
92	Galleywood Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
27	Great Baddow Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
867	Great Bentley Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
882	Great Chesterford Parish	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
832	Great Horkesley Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
599	Great Notley Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
527	Great Wakering Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
835	Great Waltham Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
787	Great Yeldham Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	

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		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
519	Great Dunmow Town Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
19	Halstead Town Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
524	Harwich Town Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
521	Hawkwell Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
666	Herongate and Ingrave Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
504	Heybridge Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
775	Hockley Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
90	Hullbridge Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
80	Ingatestone & Fryerning Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
65	Kelvedon Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
525	Leigh On Sea Town Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
879	Little Canfield Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
817	Little Clacton Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
649	Little Waltham Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
536	Little Yeldham Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
523	Loughton Town Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
98	Maldon Town Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	

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		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
880	Mistley Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
833	Nazeing Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
520	North Weald Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
546	Ongar Town Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
845	Pleshey Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
822	Purleigh Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
528	Rayleigh Town Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
551	Runwell Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
20	Saffron Walden Town Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
581	Sandon Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
596	Sible Hedingham Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
840	Silver End Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
515	South Hanningfield Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
30	South Woodham Ferrers Town Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
91	Springfield Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
29	St Osyth Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	

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		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
63	Stansted Mountfitchet Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
550	Stanway Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
853	Terling and Fairstead Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
642	Thaxted Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
545	Tiptree Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
75	Tollesbury Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
793	Wakes Colne Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
21	Waltham Abbey Town Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
843	West Bergholt Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
22	West Mersea Town Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
848	Wickham Bishops Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
503	Witham Town Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
60	Wivenhoe Town Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
200	Wormingford Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	
562	Writtle Parish Council	22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%	

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		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
Academies									
319	Abbots Hall Primary School	21.1%	1.1%	2.1%	3.1%	22.2%	23.2%	24.2%	
384	Abbotsweld Primary Academy	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
776	Academies Enterprise Trust	21.1%	-1.1%	-0.1%	0.9%	20.0%	21.0%	22.0%	
937	Alderton Infant School	21.1%	1.8%	2.8%	3.8%	22.9%	23.9%	24.9%	
938	Alderton Junior School	21.1%	1.8%	2.8%	3.8%	22.9%	23.9%	24.9%	
314	Alec Hunter	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
421	Alton Park Academy	21.1%	2.8%	3.8%	3.9%	23.9%	24.9%	25.0%	
741	Anglo European Academy	21.1%	3.0%	3.9%	3.9%	24.1%	25.0%	25.0%	
441	Arthur Bugler Primary School	21.1%	3.7%	3.9%	3.9%	24.8%	25.0%	25.0%	
681	Ashingdon Academy	21.1%	-0.4%	0.6%	1.6%	20.7%	21.7%	22.7%	
364	Aspire Academy Trust (Harlow)	21.1%	2.8%	3.8%	3.9%	23.9%	24.9%	25.0%	
961	Aveley Primary School	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
448	Bardfield Primary & Nursery School	21.1%	3.2%	3.9%	3.9%	24.3%	25.0%	25.0%	
458	Barling Magna Community Primary School	21.1%	3.1%	3.9%	3.9%	24.2%	25.0%	25.0%	
930	Barnes Farm Infant School	21.1%	1.8%	2.8%	3.8%	22.9%	23.9%	24.9%	
931	Barnes Farm Junior School	21.1%	1.1%	2.1%	3.1%	22.2%	23.2%	24.2%	

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		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
640	Basildon Lower Academy	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
641	Basildon Upper Academy	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
289	Beacon Hill Academy	21.1%	2.1%	3.1%	3.9%	23.2%	24.2%	25.0%	
292	Becket Keys Church Of England Free School	21.1%	2.8%	3.8%	3.9%	23.9%	24.9%	25.0%	
475	Belchamp St Paul C Of E Primary School	21.1%	3.5%	3.9%	3.9%	24.6%	25.0%	25.0%	
290	Belfairs Community College Academy	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
284	Belmont Castle Academy	21.1%	-0.1%	0.9%	1.9%	21.0%	22.0%	23.0%	
313	Benyon	21.1%	1.3%	2.3%	3.3%	22.4%	23.4%	24.4%	
742	Billericay Academy	21.1%	2.7%	3.7%	3.9%	23.8%	24.8%	25.0%	
858	Birkin Cleaning Services Ltd (Fitzwimarc School)	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
442	Blenheim Primary School & Children'S Centre	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
469	BMAT	21.1%	1.4%	2.4%	3.4%	22.5%	23.5%	24.5%	
371	BMAT STEM Academy	21.1%	2.8%	3.8%	3.9%	23.9%	24.9%	25.0%	
727	Boswells Academy	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
457	Bournemouth Park Primary	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
443	Bournes Green Infant School	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	

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		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
472	Bournes Green Junior School	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
403	Braiswick Primary Academy	21.1%	2.8%	3.8%	3.9%	23.9%	24.9%	25.0%	
358	Brentwood County High School	21.1%	3.0%	3.9%	3.9%	24.1%	25.0%	25.0%	
301	Brentwood Ursuline Academy	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
294	Briscoe Primary And Nursery	21.1%	2.4%	3.4%	3.9%	23.5%	24.5%	25.0%	
474	Bulphan C Of E Primary School	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
720	Burnt Mill Academy	21.1%	1.4%	2.4%	3.4%	22.5%	23.5%	24.5%	
344	Burrsville Infant School	21.1%	0.7%	1.7%	2.7%	21.8%	22.8%	23.8%	
663	Buttsbury Academy	21.1%	2.9%	3.9%	3.9%	24.0%	25.0%	25.0%	
438	Camulos Academy	21.1%	2.8%	3.8%	3.9%	23.9%	24.9%	25.0%	
302	Cann Hall Academy	21.1%	1.1%	2.1%	3.1%	22.2%	23.2%	24.2%	
367	Castle View School	21.1%	3.7%	3.9%	3.9%	24.8%	25.0%	25.0%	
393	Castledon School Academy Trust	21.1%	1.8%	2.8%	3.8%	22.9%	23.9%	24.9%	
863	Cater Link Ltd (St Thomas More)	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
414	Cecil Jones Academy	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
447	Chadwell St Mary Primary School	21.1%	2.9%	3.9%	3.9%	24.0%	25.0%	25.0%	

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		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
295	Chafford Hundred Primary	21.1%	2.6%	3.6%	3.9%	23.7%	24.7%	25.0%	
398	Chase High School	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
667	Chelmer Valley High Academy	21.1%	3.6%	3.9%	3.9%	24.7%	25.0%	25.0%	
655	Chelmsford High School for Girls	21.1%	3.4%	3.9%	3.9%	24.5%	25.0%	25.0%	
411	Cherry Tree Academy	21.1%	2.0%	3.0%	3.9%	23.1%	24.1%	25.0%	
410	Chigwell Primary Academy	21.1%	2.4%	3.4%	3.9%	23.5%	24.5%	25.0%	
921	Chigwell Row Infant School	21.1%	1.8%	2.8%	3.8%	22.9%	23.9%	24.9%	
933	Chipping Ongar Primary	21.1%	1.8%	2.8%	3.8%	22.9%	23.9%	24.9%	
637	Clacton Coastal Academy	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
738	Clacton County Academy	21.1%	3.7%	3.9%	3.9%	24.8%	25.0%	25.0%	
651	Colchester Academy	21.1% ²	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
760	Colchester High Girls Academy	21.1%	2.3%	3.3%	3.9%	23.4%	24.4%	25.0%	
723	Colchester Royal Grammar Academy	21.1%	2.3%	3.3%	3.9%	23.4%	24.4%	25.0%	
668	Colne Community Academy	21.1%	3.4%	3.9%	3.9%	24.5%	25.0%	25.0%	
736	Columbus Academy	21.1%	2.2%	3.2%	3.9%	23.3%	24.3%	25.0%	
345	Cooks Spinney Academy	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
340	Cornelius Vermuyden School	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	

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		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
338	Corringham Primary School	21.1%	1.2%	2.2%	3.2%	22.3%	23.3%	24.3%	
914	Crays Hill Primary School	21.1%	1.8%	2.8%	3.8%	22.9%	23.9%	24.9%	
862	Cucina Restaurants Ltd (New Rickstones)	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
348	Darlinghurst	21.1%	2.2%	3.2%	3.9%	23.3%	24.3%	25.0%	
669	Davenant Foundation Academy	21.1%	2.6%	3.6%	3.9%	23.7%	24.7%	25.0%	
456	Debden C Of E Primary Academy	21.1%	2.3%	3.3%	3.9%	23.4%	24.4%	25.0%	
658	Debden Park High Academy	21.1%	0.8%	1.8%	2.8%	21.9%	22.9%	23.9%	
401	Deneholm Primary School	21.1%	3.7%	3.9%	3.9%	24.8%	25.0%	25.0%	
307	Dilkes Primary Academy	21.1%	0.6%	1.6%	2.6%	21.7%	22.7%	23.7%	
432	Diocese Of Chelmsford Vine Schools	21.1%	2.8%	3.8%	3.9%	23.9%	24.9%	25.0%	
374	East Tilbury Primary And Nursery	21.1%	2.0%	3.0%	3.9%	23.1%	24.1%	25.0%	
704	Eastwood Academy	21.1%	3.2%	3.9%	3.9%	24.3%	25.0%	25.0%	
861	Elite Cleaning Services Ltd (Bournemouth Park)	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
959	Elm Hall Primary School	21.1%	1.8%	2.8%	3.8%	22.9%	23.9%	24.9%	
957	Endeavour Coop Academy	21.1%	1.1%	2.1%	3.1%	22.2%	23.2%	24.2%	

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		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
493	Epping St John'S C Of E School	21.1%	3.5%	3.9%	3.9%	24.6%	25.0%	25.0%	
906	Epping Upland C Of E School	21.1%	2.8%	3.8%	3.9%	23.9%	24.9%	25.0%	
489	Fawbert & Barnard'S Primary School	21.1%	3.5%	3.9%	3.9%	24.6%	25.0%	25.0%	
928	Feering C Of E Primary School	21.1%	1.8%	2.8%	3.8%	22.9%	23.9%	24.9%	
946	Felmore Primary School	21.1%	1.8%	2.8%	3.8%	22.9%	23.9%	24.9%	
656	Flitch Green Academy	21.1%	1.1%	2.1%	3.1%	22.2%	23.2%	24.2%	
388	Forest Hall School	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
334	Freshwaters Academy	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
440	Friars Primary School & Nursery	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
743	Gable Hall Academy	21.1%	0.9%	1.9%	2.9%	22.0%	23.0%	24.0%	
972	Gateway Primary Freeschool	21.1%	-1.4%	-0.4%	0.6%	19.7%	20.7%	21.7%	
351	Giffards Primary School	21.1%	1.6%	2.6%	3.6%	22.7%	23.7%	24.7%	
744	Gilberd Academy	21.1%	0.6%	1.6%	2.6%	21.7%	22.7%	23.7%	
492	Glebe Primary School	21.1%	2.9%	3.9%	3.9%	23.9%	24.9%	25.0%	
960	Gosfield Community Primary	21.1%	1.8%	2.8%	3.8%	22.9%	23.9%	24.9%	
320	Graham James Primary	21.1%	-1.2%	-0.2%	0.8%	19.9%	20.9%	21.9%	
670	Great Baddow High Academy	21.1%	3.0%	3.9%	3.9%	24.1%	25.0%	25.0%	

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		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
682	Great Berry Academy	21.1%	-0.2%	0.8%	1.8%	20.9%	21.9%	22.9%	
349	Great Clacton C Of E Junior	21.1%	-0.8%	0.2%	1.2%	20.3%	21.3%	22.3%	
459	Great Wakering Primary Academy	21.1%	3.1%	3.9%	3.9%	24.2%	25.0%	25.0%	
947	Greensted Infant School & Nursery	21.1%	1.8%	2.8%	3.8%	22.9%	23.9%	24.9%	
296	Greensted Junior Academy	21.1%	0.2%	1.2%	2.2%	21.3%	22.3%	23.3%	
630	Greensward Academy	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
404	Grove House School - Free School	21.1%	2.8%	3.8%	3.9%	23.9%	24.9%	25.0%	
361	Grove Wood Primary School	21.1%	2.0%	3.0%	3.9%	23.1%	24.1%	25.0%	
716	Great Chesterford Primary	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
683	Hadleigh Inf & Nurs Academy	21.1%	0.7%	1.7%	2.7%	21.8%	22.8%	23.8%	
711	Hadleigh Junior School	21.1%	1.2%	2.2%	3.2%	22.3%	23.3%	24.3%	
763	Hamford Primary School Academy	21.1%	-0.2%	0.8%	1.8%	20.9%	21.9%	22.9%	
427	Hamstel Infant School & Nursery	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
428	Hamstel Junior School	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
490	Harlowbury Primary School	21.1%	3.5%	3.9%	3.9%	24.6%	25.0%	25.0%	

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		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
737	Harris Academy Chafford Hundred	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
488	Harris Academy Riverside	21.1%	2.8%	3.8%	3.9%	23.9%	24.9%	25.0%	
376	Harris Primary Academy Mayflower	21.1%	3.3%	3.9%	3.9%	24.4%	25.0%	25.0%	
745	Harwich And Dovercourt Academy	21.1%	3.8%	3.9%	3.9%	24.9%	25.0%	25.0%	
746	Hassenbrook Academy Trust	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
389	Hatfield Heath Primary School	21.1%	2.8%	3.8%	3.9%	23.9%	24.9%	25.0%	
327	Hathaway Academy	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
310	Hedingham Academy	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
740	Helena Romanes Vi Form Academy	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
416	Henry Moore Primary School	21.1%	2.5%	3.5%	3.9%	23.6%	24.6%	25.0%	
922	Hereward Primary School	21.1%	1.8%	2.8%	3.8%	22.9%	23.9%	24.9%	
765	Herringham Primary School Academy	21.1%	-0.6%	0.4%	1.4%	20.5%	21.5%	22.5%	
478	Heybridge Co-Operative Academy	21.1%	3.5%	3.9%	3.9%	24.6%	25.0%	25.0%	
304	Heybridge Primary Academy	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
958	High Beech Primary School	21.1%	1.8%	2.8%	3.8%	22.9%	23.9%	24.9%	

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		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
934	High Ongar Primary School	21.1%	1.8%	2.8%	3.8%	22.9%	23.9%	24.9%	
316	Highwood Primary	21.1%	3.1%	3.9%	3.9%	24.2%	25.0%	25.0%	
923	Hillhouse C Of E Primary	21.1%	1.8%	2.8%	3.8%	22.9%	23.9%	24.9%	
481	Hilltop Infant School	21.1%	3.5%	3.9%	3.9%	24.6%	25.0%	25.0%	
684	Hilltop Junior Academy	21.1%	0.6%	1.6%	2.6%	21.7%	22.7%	23.7%	
446	Hinguar Primary School	21.1%	3.3%	3.9%	3.9%	24.4%	25.0%	25.0%	
747	Hockerill Academy	21.1%	3.1%	3.9%	3.9%	24.2%	25.0%	25.0%	
948	Hockley Primary School	21.1%	1.1%	2.1%	3.1%	22.2%	23.2%	24.2%	
422	Holland Park Academy	21.1%	1.9%	2.9%	3.9%	23.0%	24.0%	25.0%	
365	Holt Farm Junior School	21.1%	-0.4%	0.6%	1.6%	20.7%	21.7%	22.7%	
685	Holy Cross RC Primary Academy	21.1%	-0.4%	0.6%	1.6%	20.7%	21.7%	22.7%	
939	Holy Family Catholic Primary School (Benfleet)	21.1%	1.8%	2.8%	3.8%	22.9%	23.9%	24.9%	
671	Honywood Community	21.1%	3.2%	3.9%	3.9%	24.3%	25.0%	25.0%	
372	Howbridge CofE Junior School	21.1%	1.5%	2.5%	3.5%	22.6%	23.6%	24.6%	
721	Hutton All Saints Academy	21.1%	-1.8%	-0.8%	0.2%	19.3%	20.3%	21.3%	
697	Hylands School Academy	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
412	Iceni Academy	21.1%	2.0%	3.0%	3.9%	23.1%	24.1%	25.0%	

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		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
907	Ivy Chimneys Primary School	21.1%	2.8%	3.8%	3.9%	23.9%	24.9%	25.0%	
297	James Hornsby High Academy	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
494	Janet Duke Primary School	21.1%	3.5%	3.9%	3.9%	24.6%	25.0%	25.0%	
929	Jerounds Primary School	21.1%	1.8%	2.8%	3.8%	22.9%	23.9%	24.9%	
462	John Ray Junior School	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
686	Jotmans Hall Primary Academy	21.1%	0.7%	1.7%	2.7%	21.8%	22.8%	23.8%	
378	Katherine Semar Infants School	21.1%	1.1%	2.1%	3.1%	22.2%	23.2%	24.2%	
379	Katherine Semar Junior School	21.1%	0.9%	1.9%	2.9%	22.0%	23.0%	24.0%	
468	Katherines Primary	21.1%	2.8%	3.8%	3.9%	23.9%	24.9%	25.0%	
293	Kenningtons Primary Academy	21.1%	0.5%	1.5%	2.5%	21.6%	22.6%	23.6%	
710	Kents Hill Infant Academy	21.1%	2.4%	3.4%	3.9%	23.5%	24.5%	25.0%	
759	Kents Hill Junior Academy	21.1%	2.4%	3.4%	3.9%	23.5%	24.5%	25.0%	
673	King Edmund Academy	21.1%	1.3%	2.3%	3.3%	22.4%	23.4%	24.4%	
672	King Edward Grammar Academy	21.1%	-0.4%	0.6%	1.6%	20.7%	21.7%	22.7%	
654	King Harold B And E Academy	21.1%	2.5%	3.5%	3.9%	23.6%	24.6%	25.0%	
661	King John Academy	21.1%	3.5%	3.9%	3.9%	24.6%	25.0%	25.0%	
460	Kings Road Primary School	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	

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		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
483	Kingsdown School	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
306	Kingsmoor Primary Academy	21.1%	1.1%	2.1%	3.1%	22.2%	23.2%	24.2%	
687	Kingston Primary Academy	21.1%	0.6%	1.6%	2.6%	21.7%	22.7%	23.7%	
482	Kingswode Hoe School	21.1%	3.5%	3.9%	3.9%	24.6%	25.0%	25.0%	
337	Kirby Primary Academy	21.1%	3.8%	3.9%	3.9%	24.9%	25.0%	25.0%	
872	L & L Cleaning Services Ltd (Silver End)	21.1%	3.5%	3.9%	3.9%	24.6%	25.0%	25.0%	
949	Laindon Park Primary School	21.1%	1.8%	2.8%	3.8%	22.9%	23.9%	24.9%	
908	Lambourne Primary School	21.1%	2.8%	3.8%	3.9%	23.9%	24.9%	25.0%	
484	Lancaster School	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
397	Langham Oaks School	21.1%	3.2%	3.9%	3.9%	24.3%	25.0%	25.0%	
764	Lansdowne Primary School Academy	21.1%	-0.1%	0.9%	1.9%	21.0%	22.0%	23.0%	
362	Larchwood Primary School	21.1%	2.4%	3.4%	3.9%	23.5%	24.5%	25.0%	
430	Larkrise Primary School	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
413	Latchingdon CofE Primary School	21.1%	2.2%	3.2%	3.9%	23.3%	24.3%	25.0%	
385	Latton Green Primary	21.1%	1.7%	2.7%	3.7%	22.8%	23.8%	24.8%	
461	Lawford Mead Primary School	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
688	Lee Chapel Primary Academy	21.1%	-1.2%	-0.2%	0.8%	19.9%	20.9%	21.9%	

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		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
395	Leigh Beck Infant & Nursery Academy	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
487	Leigh Beck Junior School	21.1%	3.5%	3.9%	3.9%	24.6%	25.0%	25.0%	
875	Lewis & Graves Partnership Ltd (Chase High)	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
874	Lewis & Graves Partnership Ltd (St Martins)	21.1%	3.1%	3.9%	3.9%	24.2%	25.0%	25.0%	
924	Limes Farm Infant School	21.1%	1.8%	2.8%	3.8%	22.9%	23.9%	24.9%	
350	Little Parndon Academy	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
386	Longwood Primary Academy	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
439	Lubbins Park	21.1%	3.7%	3.9%	3.9%	24.8%	25.0%	25.0%	
762	Lyons Hall Primary School Academy	21.1%	-0.1%	0.9%	1.9%	21.0%	22.0%	23.0%	
445	Magna Carta Primary Academy	21.1%	2.8%	3.8%	3.9%	23.9%	24.9%	25.0%	
486	Maldon Primary School	21.1%	3.5%	3.9%	3.9%	24.6%	25.0%	25.0%	
406	Maltese Road Primary School	21.1%	2.8%	3.8%	3.9%	23.9%	24.9%	25.0%	
632	Maltings Academy	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
732	Manningtree High Academy	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
464	Maple Grove	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
950	Margaretting CofE Primary School	21.1%	1.8%	2.8%	3.8%	22.9%	23.9%	24.9%	

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		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
321	Mark Hall School	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
453	Market Field School	21.1%	2.3%	3.3%	3.9%	23.4%	24.4%	25.0%	
757	Mayflower High School Academy	21.1%	3.6%	3.9%	3.9%	24.7%	25.0%	25.0%	
415	Maylandsea Primary School	21.1%	2.8%	3.8%	3.9%	23.9%	24.9%	25.0%	
352	Meadgate Primary Academy	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
435	Merrylands Primary School	21.1%	2.0%	3.0%	3.9%	23.1%	24.1%	25.0%	
330	Messing Primary School	21.1%	1.5%	2.5%	3.5%	22.6%	23.6%	24.6%	
380	Mildmay Junior School	21.1%	1.2%	2.2%	3.2%	22.3%	23.3%	24.3%	
467	Milwards Primary & Junior	21.1%	3.5%	3.9%	3.9%	24.6%	25.0%	25.0%	
390	Mistley Norman CofE Primary	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
353	Monkwick Infant Academy	21.1%	0.6%	1.6%	2.6%	21.7%	22.7%	23.7%	
354	Monkwick Junior Academy	21.1%	1.9%	2.9%	3.9%	23.0%	24.0%	25.0%	
368	Montgomerie Primary School	21.1%	1.9%	2.9%	3.9%	23.0%	24.0%	25.0%	
739	Moulsham County Junior Academy	21.1%	0.4%	1.4%	2.4%	21.5%	22.5%	23.5%	
758	Moulsham High Academy	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
674	Moulsham Infants Academy	21.1%	1.0%	2.0%	3.0%	22.1%	23.1%	24.1%	
915	Mountnessing Primary School	21.1%	1.8%	2.8%	3.8%	22.9%	23.9%	24.9%	

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		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
631	New Rickstones Academy	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
953	Newhall Primary Academy	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
287	Newlands Spring Primary Academy	21.1%	-1.2%	-0.2%	0.8%	19.9%	20.9%	21.9%	
291	Newport Free Grammar Academy	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
495	Noak Bridge Primary School	21.1%	3.5%	3.9%	3.9%	24.6%	25.0%	25.0%	
902	North Crescent Primary School	21.1%	2.1%	3.1%	3.9%	23.2%	24.2%	25.0%	
479	North East Essex Co-Operative Academy	21.1%	3.5%	3.9%	3.9%	24.6%	25.0%	25.0%	
429	Northlands Primary School & Nursery	21.1%	2.1%	3.1%	3.9%	23.2%	24.2%	25.0%	
382	Northwick Park Primary & Nursery Academy	21.1%	0.7%	1.7%	2.7%	21.8%	22.8%	23.8%	
303	Notley Green Academy	21.1%	1.4%	2.4%	3.4%	22.5%	23.5%	24.5%	
689	Notley High & Braintree VI Form	21.1%	2.3%	3.3%	3.9%	23.4%	24.4%	25.0%	
925	Oak View Special School	21.1%	1.8%	2.8%	3.8%	22.9%	23.9%	24.9%	
935	Oaklands Infant School	21.1%	1.8%	2.8%	3.8%	22.9%	23.9%	24.9%	
400	Olive Ap Academy Thurrock	21.1%	3.7%	3.9%	3.9%	24.8%	25.0%	25.0%	
408	Ongar Academy	21.1%	2.8%	3.8%	3.9%	23.9%	24.9%	25.0%	

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		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
936	Ongar Primary School	21.1%	1.8%	2.8%	3.8%	22.9%	23.9%	24.9%	
638	Ormiston Park Academy	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
712	Ormiston Rivers Academy	21.1%	3.3%	3.9%	3.9%	24.4%	25.0%	25.0%	
466	Orsett C Of E Primary School	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
279	Our Lady Immaculate Primary Academy	21.1%	1.0%	2.0%	3.0%	22.1%	23.1%	24.1%	
918	Our Lady Of Lourdes Catholic Primary School	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
940	Our Lady Of Ransom Catholic Primary School (Rayleigh)	21.1%	1.8%	2.8%	3.8%	22.9%	23.9%	24.9%	
871	Pabulum Ltd (Bournemouth Park)	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
870	Pabulum Ltd (Chase High)	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
381	Parkwood Academy	21.1%	3.6%	3.9%	3.9%	24.7%	25.0%	25.0%	
713	Passmores Academy Trust	21.1%	0.3%	1.3%	2.3%	21.4%	22.4%	23.4%	
369	Pear Tree Mead Academy	21.1%	0.6%	1.6%	2.6%	21.7%	22.7%	23.7%	
409	Pemberley Academy	21.1%	2.8%	3.8%	3.9%	23.9%	24.9%	25.0%	
932	Perryfields Infant School	21.1%	1.8%	2.8%	3.8%	22.9%	23.9%	24.9%	
454	Perryfields Junior School	21.1%	3.6%	3.9%	3.9%	24.7%	25.0%	25.0%	
748	Philip Morant Academy	21.1%	2.7%	3.7%	3.9%	23.8%	24.8%	25.0%	

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary (% of pay) plus secondary			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
426	Phoenix Primary School & Nursery	21.1%	2.9%	3.9%	3.9%	24.0%	25.0%	25.0%	
690	Plumberow Primary Academy	21.1%	0.9%	1.9%	2.9%	22.0%	23.0%	24.0%	
749	Plume Academy	21.1%	3.0%	3.9%	3.9%	24.1%	25.0%	25.0%	
418	Porters Grange	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
336	Potter Street Primary School	21.1%	-1.3%	-0.3%	0.7%	19.8%	20.8%	21.8%	
324	Powers Hall Junior	21.1%	1.2%	2.2%	3.2%	22.3%	23.3%	24.3%	
355	Prince Avenue Primary Academy	21.1%	3.0%	3.9%	3.9%	24.1%	25.0%	25.0%	
318	Purfleet Primary School	21.1%	1.3%	2.3%	3.3%	22.4%	23.4%	24.4%	
331	Purford Green	21.1%	3.1%	3.9%	3.9%	24.2%	25.0%	25.0%	
356	Purleigh Community Primary	21.1%	-0.2%	0.8%	1.8%	20.9%	21.9%	22.9%	
326	Quarry Hill	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
675	R A Butlers Infants Academy	21.1%	-0.5%	0.5%	1.5%	20.6%	21.6%	22.6%	
676	R A Butlers Junior Academy	21.1%	2.7%	3.7%	3.9%	23.8%	24.8%	25.0%	
420	Ramsden Hall	21.1%	2.6%	3.6%	3.9%	23.7%	24.7%	25.0%	
332	Ravens Academy	21.1%	2.0%	3.0%	3.9%	23.1%	24.1%	25.0%	
317	Rayleigh Primary Academy	21.1%	1.0%	2.0%	3.0%	22.1%	23.1%	24.1%	
498	Rayne Primary And Nursery School	21.1%	2.8%	3.8%	3.9%	23.9%	24.9%	25.0%	

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary (% of pay) plus secondary			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
444	Richard De Clare Community School	21.1%	2.9%	3.9%	3.9%	24.0%	25.0%	25.0%	
473	Richmond Avenue School	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
476	Ridgewell C Of E Primary	21.1%	3.5%	3.9%	3.9%	24.6%	25.0%	25.0%	
951	Rivenhall CofE Primary School	21.1%	1.8%	2.8%	3.8%	22.9%	23.9%	24.9%	
691	Robert Drake Primary	21.1%	1.7%	2.7%	3.7%	22.8%	23.8%	24.8%	
357	Rochford Primary School	21.1%	2.3%	3.3%	3.9%	23.4%	24.4%	25.0%	
920	Roding Valley High School	21.1%	1.8%	2.8%	3.8%	22.9%	23.9%	24.9%	
347	Rolph Church Of England Primary School	21.1%	0.3%	1.3%	2.3%	21.4%	22.4%	23.4%	
407	Roseacres Primary School	21.1%	2.8%	3.8%	3.9%	23.9%	24.9%	25.0%	
346	Roydon Primary School (Academy)	21.1%	1.6%	2.6%	3.6%	22.7%	23.7%	24.7%	
692	Runwell Primary Academy	21.1%	1.0%	2.0%	3.0%	22.1%	23.1%	24.1%	
431	Ryedene Primary School	21.1%	2.5%	3.5%	3.9%	23.6%	24.6%	25.0%	
919	Sacred Heart Catholic Primary School	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
665	Saffron Walden High Academy	21.1%	2.7%	3.7%	3.9%	23.8%	24.8%	25.0%	
750	Sandon Academy	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
904	Seax Trust	21.1%	1.2%	2.2%	3.2%	22.3%	23.3%	24.3%	

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary (% of pay) plus secondary			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
455	Shalford Primary School	21.1%	2.3%	3.3%	3.9%	23.4%	24.4%	25.0%	
309	Shaw Primary Academy	21.1%	0.8%	1.8%	2.8%	21.9%	22.9%	23.9%	
728	Shenfield High Academy	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
323	Shenfield St Marys	21.1%	2.3%	3.3%	3.9%	23.4%	24.4%	25.0%	
278	Shoeburyness Academy	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
905	Sigma Trust	21.1%	3.8%	3.9%	3.9%	24.9%	25.0%	25.0%	
480	Silver End Academy	21.1%	3.5%	3.9%	3.9%	24.6%	25.0%	25.0%	
433	Sir Martin Frobisher Academy	21.1%	0.2%	1.2%	2.2%	21.3%	22.3%	23.3%	
465	Somers Heath Primary	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
693	South Benfleet Primary Academy	21.1%	2.1%	3.1%	3.9%	23.2%	24.2%	25.0%	
955	Southchurch High School	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
703	Southend High For Boys Academy	21.1%	1.1%	2.1%	3.1%	22.2%	23.2%	24.2%	
677	Southend High Girls Academy	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
377	Southend YMCA Community Free School	21.1%	-1.8%	-0.8%	0.2%	19.3%	20.3%	21.3%	
341	Southminster C Of E Primary	21.1%	3.5%	3.9%	3.9%	24.6%	25.0%	25.0%	
912	Southview Primary School	21.1%	2.8%	3.8%	3.9%	23.9%	24.9%	25.0%	
694	St Albans RC Primary Academy	21.1%	0.1%	1.1%	2.1%	21.2%	22.2%	23.2%	

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary (% of pay) plus secondary			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
911	St Andrews C Of E Primary School, Halstead	21.1%	2.8%	3.8%	3.9%	23.9%	24.9%	25.0%	
339	St Andrews Primary School (Weeley)	21.1%	2.4%	3.4%	3.9%	23.5%	24.5%	25.0%	
751	St Bernards High Academy	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
360	St Cedds	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
761	St Christopher Academy	21.1%	2.1%	3.1%	3.9%	23.2%	24.2%	25.0%	
333	St Clare's RC Primary School - Clacton	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
752	St Cleres Co-Operative Academy	21.1%	0.3%	1.3%	2.3%	21.4%	22.4%	23.4%	
941	St George's Catholic Primary School (Shoeburyness)	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
733	St Helena Academy	21.1%	3.0%	3.9%	3.9%	24.1%	25.0%	25.0%	
942	St Helen's Catholic Primary School (Westcliff-On-Sea)	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
695	St Helens RC Junior Academy	21.1%	0.1%	1.1%	2.1%	21.2%	22.2%	23.2%	
451	St James Cof E Primary School Colchester	21.1%	2.4%	3.4%	3.9%	23.5%	24.5%	25.0%	
396	St James CofE Primary School - Harlow	21.1%	1.6%	2.6%	3.6%	22.7%	23.7%	24.7%	
909	St John's C Of E Primary School, Buckhurst Hill	21.1%	2.8%	3.8%	3.9%	23.9%	24.9%	25.0%	

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary (% of pay) plus secondary			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
963	St Joseph Catholic Primary School (Stanford-Le-Hope)	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
943	St Joseph's Catholic Primary School (Canvey Island)	21.1%	1.8%	2.8%	3.8%	22.9%	23.9%	24.9%	
328	St Lukes RC Academy (Harlow)	21.1%	1.3%	2.3%	3.3%	22.4%	23.4%	24.4%	
452	St Margaret's CofE Primary School Bowers Clifford	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
699	St Marks West Essex Academy	21.1%	2.4%	3.4%	3.9%	23.5%	24.5%	25.0%	
678	St Martins High Academy	21.1%	3.1%	3.9%	3.9%	24.2%	25.0%	25.0%	
312	St Marys Primary Academy Kelvedon	21.1%	3.1%	3.9%	3.9%	24.2%	25.0%	25.0%	
485	St Nicholas School	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
423	St Osyth CofE Primary School	21.1%	3.1%	3.9%	3.9%	24.2%	25.0%	25.0%	
283	St Teresa's Academy Colchester	21.1%	0.6%	1.6%	2.6%	21.7%	22.7%	23.7%	
343	St Teresa's Catholic Primary School - Basildon	21.1%	1.2%	2.2%	3.2%	22.3%	23.3%	24.3%	
944	St Teresa's Catholic Primary School (Rochford)	21.1%	1.8%	2.8%	3.8%	22.9%	23.9%	24.9%	
282	St Thomas More Academy Saffron W	21.1%	0.7%	1.7%	2.7%	21.8%	22.8%	23.8%	
753	St Thomas More High Academy	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary (% of pay) plus secondary			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
754	St Thomas More Academy Colchester	21.1%	1.6%	2.6%	3.6%	22.7%	23.7%	24.7%	
962	St Thomas Of Canterbury Catholic Primary School	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
391	Stambridge Primary School	21.1%	1.9%	2.9%	3.9%	23.0%	24.0%	25.0%	
322	Stanford-Le-Hope Primary	21.1%	0.9%	1.9%	2.9%	22.0%	23.0%	24.0%	
734	Stanway Academy	21.1%	2.8%	3.8%	3.9%	23.9%	24.9%	25.0%	
477	Stapleford Abbots Primary Academy	21.1%	3.5%	3.9%	3.9%	24.6%	25.0%	25.0%	
926	Staples Road Primary School	21.1%	1.8%	2.8%	3.8%	22.9%	23.9%	24.9%	
913	Steeple Bumpstead Primary School	21.1%	2.8%	3.8%	3.9%	23.9%	24.9%	25.0%	
717	Stewards Academy	21.1%	3.8%	3.9%	3.9%	24.9%	25.0%	25.0%	
402	Stifford Clays	21.1%	3.6%	3.9%	3.9%	24.7%	25.0%	25.0%	
718	Stisted Primary Academy	21.1%	-0.2%	0.8%	1.8%	20.9%	21.9%	22.9%	
470	Sutton House Academy	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
956	South West Essex Community Education Trust	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
315	Sweyne Park Academy	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
311	Tabor Science Academy	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
417	Takeley Primary School	21.1%	3.2%	3.9%	3.9%	24.3%	25.0%	25.0%	

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary (% of pay) plus secondary			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
491	Tany's Dell Primary School	21.1%	3.5%	3.9%	3.9%	24.6%	25.0%	25.0%	
424	Templars Academy	21.1%	2.2%	3.2%	3.9%	23.3%	24.3%	25.0%	
952	Temple Sutton Primary School	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
698	Tendring Tech College Academy	21.1%	3.7%	3.9%	3.9%	24.8%	25.0%	25.0%	
300	Thameside Primary Academy	21.1%	-0.8%	0.2%	1.2%	20.3%	21.3%	22.3%	
659	The Appleton Academy	21.1%	3.0%	3.9%	3.9%	24.1%	25.0%	25.0%	
954	The Beaulieu Park School	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
305	The Bromfords Academy	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
425	The Deanes School	21.1%	2.3%	3.3%	3.9%	23.4%	24.4%	25.0%	
945	The Downs Primary School & Nursery	21.1%	1.8%	2.8%	3.8%	22.9%	23.9%	24.9%	
394	The Fitzwimarc School	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
609	The Gateway Academy	21.1%	-1.4%	-0.4%	0.6%	19.7%	20.7%	21.7%	
662	The Ockendon Academy	21.1%	0.9%	1.9%	2.9%	22.0%	23.0%	24.0%	
280	The Pioneer School	21.1%	0.4%	1.4%	2.4%	21.5%	22.5%	23.5%	
335	The Ramsey Academy, Halstead	21.1%	1.3%	2.3%	3.3%	22.4%	23.4%	24.4%	
437	The Willows Primary School	21.1%	2.8%	3.8%	3.9%	23.9%	24.9%	25.0%	
927	Theydon Bois Primary School	21.1%	1.8%	2.8%	3.8%	22.9%	23.9%	24.9%	

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary (% of pay) plus secondary			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
735	Thomas Lord Audley Academy	21.1%	2.6%	3.6%	3.9%	23.7%	24.7%	25.0%	
450	Thorpe Greenways Primary	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
434	Thorpedene Primary School	21.1%	2.9%	3.9%	3.9%	24.0%	25.0%	25.0%	
719	Thriftwood Primary Academy	21.1%	1.2%	2.2%	3.2%	22.3%	23.3%	24.3%	
383	Thundersely Primary School	21.1%	1.8%	2.8%	3.8%	22.9%	23.9%	24.9%	
755	Thurstable Academy	21.1%	2.3%	3.3%	3.9%	23.4%	24.4%	25.0%	
359	Tilbury Pioneer Academy	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
463	Treetops School	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
363	Tudor Court Primary Academy	21.1%	2.6%	3.6%	3.9%	23.7%	24.7%	25.0%	
715	Tyrrells Primary Academy	21.1%	-0.8%	0.2%	1.2%	20.3%	21.3%	22.3%	
373	Unity Primary Academy	21.1%	1.6%	2.6%	3.6%	22.7%	23.7%	24.7%	
471	Victory Park Academy	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
375	Water Lane Primary Academy	21.1%	1.3%	2.3%	3.3%	22.4%	23.4%	24.4%	
392	Waterman Primary School	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
664	West Hatch High Academy	21.1%	2.7%	3.7%	3.9%	23.8%	24.8%	25.0%	
419	West Leigh Junior	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
679	Westborough Primary	21.1%	-1.6%	-0.6%	0.4%	19.5%	20.5%	21.5%	
680	Westcliff High Boys Academy	21.1%	3.7%	3.9%	3.9%	24.8%	25.0%	25.0%	

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary (% of pay) plus secondary			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
702	Westcliff High Girls Academy	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
714	Westerings Primary Academy	21.1%	-1.3%	-0.3%	0.7%	19.8%	20.8%	21.8%	
696	Westwood Primary Academy	21.1%	0.6%	1.6%	2.6%	21.7%	22.7%	23.7%	
910	White Bridge Primary School	21.1%	2.8%	3.8%	3.9%	23.9%	24.9%	25.0%	
286	White Hall Academy	21.1%	-1.6%	-0.6%	0.4%	19.5%	20.5%	21.5%	
436	Whitmore Primary School & Nursery	21.1%	2.7%	3.7%	3.9%	23.8%	24.8%	25.0%	
722	Wickford C Of E Academy	21.1%	-1.0%	0.0%	1.0%	20.1%	21.1%	22.1%	
660	William De Ferrers Academy	21.1%	3.2%	3.9%	3.9%	24.3%	25.0%	25.0%	
756	William Edwards Academy	21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%	
916	William Martin C Of E Infant School	21.1%	1.8%	2.8%	3.8%	22.9%	23.9%	24.9%	
917	William Martin C Of E Junior School	21.1%	1.8%	2.8%	3.8%	22.9%	23.9%	24.9%	
370	Willow Brook Primary School And Nursery	21.1%	2.7%	3.7%	3.9%	23.8%	24.8%	25.0%	
405	Winter Gardens Academy	21.1%	-0.1%	0.9%	1.9%	21.0%	22.0%	23.0%	
387	Woodham Ley Primary School	21.1%	2.5%	3.5%	3.9%	23.6%	24.6%	25.0%	
399	Woodlands School	21.1%	0.2%	1.2%	2.2%	21.3%	22.3%	23.3%	
308	Woodside Primary Academy	21.1%	-1.1%	-0.1%	0.9%	20.0%	21.0%	22.0%	

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary (% of pay) plus secondary			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
342	Woodville School	21.1%	0.9%	1.9%	2.9%	22.0%	23.0%	24.0%	
903	Wyburns Primary School	21.1%	2.1%	3.1%	3.9%	23.2%	24.2%	25.0%	
969	Zenith Multi Academy Trust	21.1%	3.5%	3.9%	3.9%	24.6%	25.0%	25.0%	

Post valuation employers

A number of employers joined the Fund on or after 1 April 2019 and their rates were certified at their date of joining and have been reviewed as part of the 2019 valuation process. The table summarises the start dates and contributions required from these employers where known.

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary (% of pay) plus secondary			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
Contractors									
	Aramark		26.2%	-	-	-	26.2%	26.2%	26.2%
	Churchill Contract Services Ltd (Woodlands Caretaking)		30.8%	-	-	-	30.8%	30.8%	30.8%
1090	Hertfordshire NHS Partnership Trust		21.6%	-	-	-	21.6%	21.6%	21.6%
888	Juniper		27.0%	-	-	-	27.0%	27.0%	27.0%
895	Morgan Sindall Property Services		25.9%	-	-	-	25.9%	25.9%	25.9%
878	Paragon Group Ltd		23.0%	-	-	-	23.0%	23.0%	23.0%
1089	Pinnacle		24.1%	-	-	-	24.1%	24.1%	24.1%
899	Vecteo		28.2%	-	-	-	28.1%	28.1%	28.1%
Town and parish councils									
890	Ardleigh Parish Council		22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%
620	Myland Community Council		22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%
891	Southminster Parish Council		22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%
897	Stondon Massey Parish Council		22.4%	0.9%	0.9%	0.9%	23.3%	23.3%	23.3%

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary (% of pay) plus secondary			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
Academies									
975	Acorn Academy		21.1%	0.8%	1.8%	2.8%	21.9%	22.9%	23.9%
982	Buckhurst Hill Community School		21.1%	0.8%	1.8%	2.8%	21.9%	22.9%	23.9%
964	Cherry Tree Primary School		21.1%	1.8%	2.8%	3.8%	22.9%	23.9%	24.9%
893	Clean Green Cleaning Services Ltd (Hamstel Junior)		21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%
965	Colne Engaine CofE Primary School		21.1%	1.8%	2.8%	3.8%	22.9%	23.9%	24.9%
973	Doddinghurst CofE Junior School		21.1%	1.8%	2.8%	3.8%	22.9%	23.9%	24.9%
892	Enterprise Support Services UK Ltd (South Essex Community Academy Trust)		21.1%	2.7%	3.7%	3.9%	23.8%	24.8%	25.0%
971	Fairhouse Primary School		21.1%	1.8%	2.8%	3.8%	22.9%	23.9%	24.9%
985	Holy Cross Catholic Primary School		21.1%	3.0%	3.9%	3.9%	24.1%	25.0%	25.0%
	Home Farm Primary School		21.1%	0.8%	1.8%	2.8%	21.9%	22.9%	23.9%
967	Horndon on the Hill C of E Primary School		21.1%	2.3%	3.3%	3.9%	23.4%	24.4%	25.0%
883	Lewis & Graves Partnership Ltd (Mayflower)		21.1%	3.6%	3.9%	3.9%	24.7%	25.0%	25.0%
974	Little Thurrock Primary School		21.1%	3.0%	3.9%	3.9%	24.1%	25.0%	25.0%
970	Mildmay Infant and Nursery School		21.1%	0.8%	1.8%	2.8%	21.9%	22.9%	23.9%
894	Pabulum Ltd (Portico)		21.1%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%
	Pabulum Ltd (Purfleet Primary)		21.1%	1.3%	2.3%	3.3%	22.4%	23.4%	24.4%

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary (% of pay) plus secondary			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
976	Paxman Academy	21.1%	3.9%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%
	Ridge Crest (Burnt Mill Academy Trust)	21.1%	3.5%	3.9%	3.9%	3.9%	24.6%	25.0%	25.0%
889	RM Education (AET IT Services)	21.1%	3.9%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%
978	Roxwell Church of England Primary School	21.1%	0.8%	1.8%	2.8%	2.8%	21.9%	22.9%	23.9%
977	Sir Frederick Gibberd College	21.1%	3.9%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%
980	Southend East Community Academy Trust	21.1%	3.9%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%
966	St Andrews CofE Primary School (Great Yeldham)	21.1%	1.8%	2.8%	3.8%	3.8%	22.9%	23.9%	24.9%
968	St Mary's Catholic School (Tilbury)	21.1%	3.9%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%
986	St Nicholas C of E Primary School	21.1%	0.8%	1.8%	2.8%	2.8%	21.9%	22.9%	23.9%
987	St Pius X Catholic Primary School	21.1%	0.8%	1.8%	2.8%	2.8%	21.9%	22.9%	23.9%
981	The Chelmsford Learning Partnership	21.1%	3.9%	3.9%	3.9%	3.9%	25.0%	25.0%	25.0%
983	Tiptree Heath Primary School	21.1%	0.8%	1.8%	2.8%	2.8%	21.9%	22.9%	23.9%
979	Tolleshunt D'Arcy St Nicholas CofE Primary School	21.1%	0.8%	1.8%	2.8%	2.8%	21.9%	22.9%	23.9%
984	Waltham Holy Cross Primary School	21.1%	0.1%	1.1%	2.1%	2.1%	21.2%	22.2%	23.2%