

Kent County Council Pension Fund

Actuarial valuation as at 31 March 2016

Valuation report



Introduction

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

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

This report is provided further to earlier advice dated 2 November 2016 which set out the background to the valuation and explains the proposed underlying methods and assumptions derivation.

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

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

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

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1 Summary of results

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

Funding position

Using the agreed assumptions, the Fund had assets sufficient to cover 89% of the accrued liabilities as at 31 March 2016.

This has increased since 2013.

Changes since 2013

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

Method and assumptions

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

Employer contributions

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

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

2 Background to valuation approach

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

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

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

- The initial results report dated 2 November 2016 which provides information and results on a whole fund basis as well as more detailed background to the method and derivation of the assumptions.
- The follow up report dated 15 November 2016 confirming the agreed actuarial assumptions following the meeting of 4 November 2016.
- The Funding Strategy Statement which will confirm the approach in setting employer contributions.

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

The final assumptions have been agreed with the Administering Authority. We suggest that the Fund’s Funding Strategy Statement is reviewed to ensure that it is

consistent with this approach as well as complying with the updated version of CIPFA’s Funding Strategy Statement guidance.

Membership data

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

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

Benefits

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

Assets

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

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

The market asset valuation as at 31 March 2016 was £4,597,540,000.

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

3 Results

Previous valuation

The previous valuation was carried out as at 31 March 2013 by Barnett Waddingham. The results are summarised in the valuation report dated 31 March 2014 and show a funding level of 83% corresponding to a deficit of £784,098,000.

The average employer contribution was calculated to be 13.7% of Pensionable Pay in order to cover the cost of future benefits being built up by active members.

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

Shortfall between assets and liabilities

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

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

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

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

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

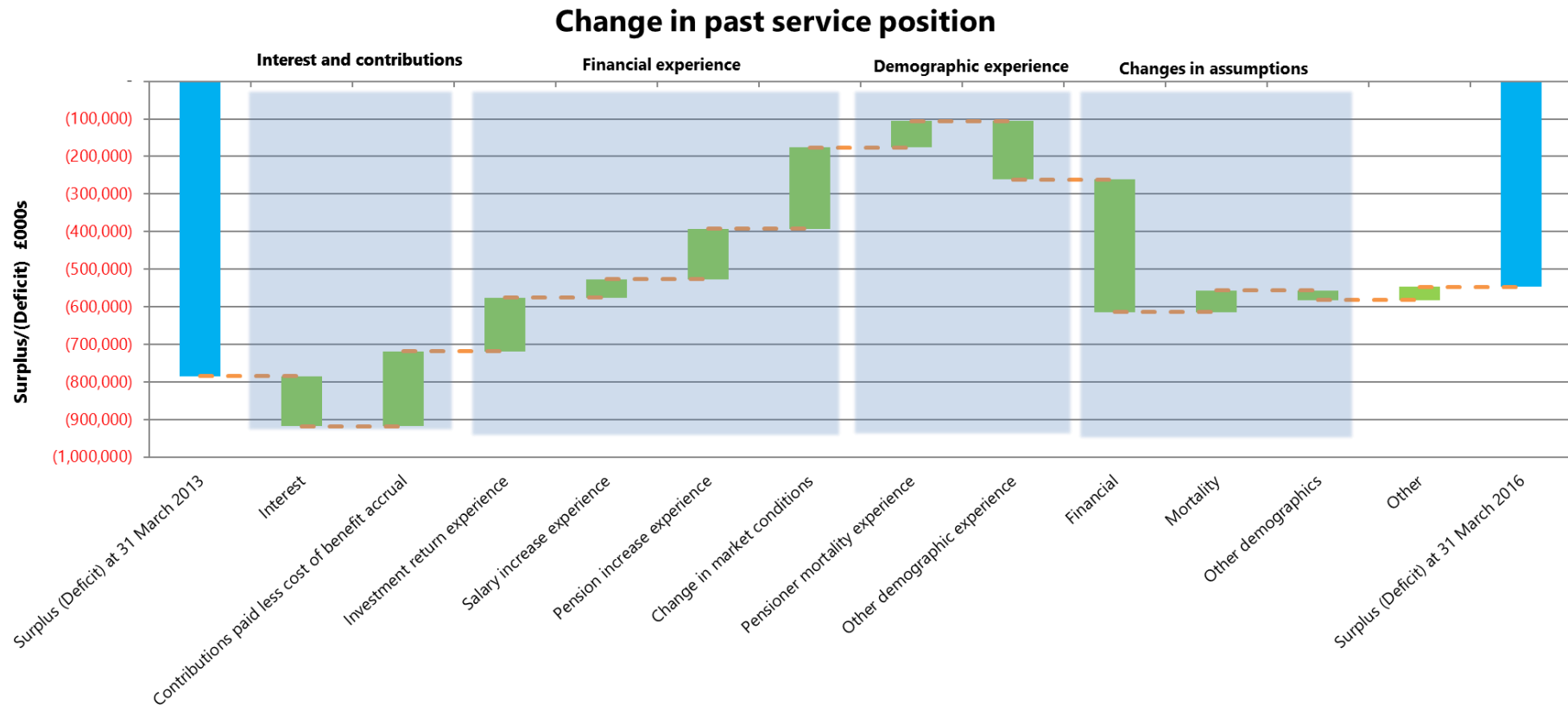
Past service funding position		31 March 2016
		£000
Smoothed asset value		4,556,495
Past service liabilities		
	Actives	1,642,518
	Deferred pensioners	990,716
	Pensioners	2,469,826
	Total	5,103,060
Surplus (Deficit)		(546,565)
Funding level		89%

Primary rate	% of payroll
Total future service rate	21.3%
less employee contribution rate	(6.4%)
Total primary rate	14.9%

There was a deficit of £546,565,000 in the Fund at the valuation date, and the Fund's assets were sufficient to cover 89% of its liabilities.

Reconciliation to previous valuation

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



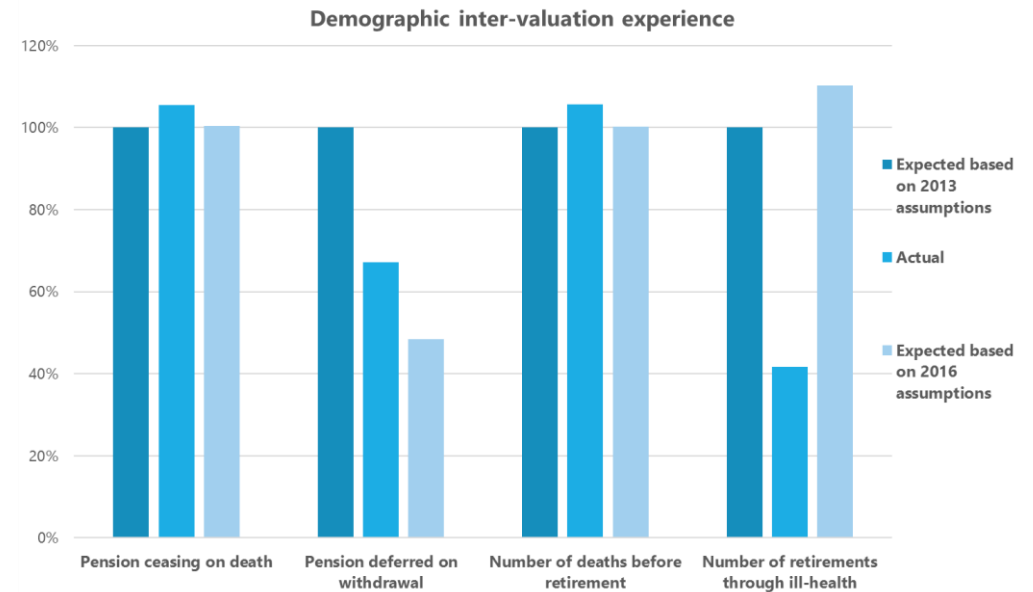
The funding level as a percentage has increased (due to good investment returns and employer contributions) although this has been partly offset by changes to the financial assumptions used.

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

Change in future service contribution rate		% of payroll
Average employer rate at 31 March 2013		13.7%
Change in market conditions		(0.9%)
Change in assumptions		
	Financial	2.5%
	Mortality	(0.2%)
	Other demographics	0.1%
Legislative changes		(0.3%)
Other		(0.0%)
Average employer rate at 31 March 2016		14.9%

Comparing experience with assumptions

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



Valuations on other bases

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

Neutral estimate

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

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

The neutral estimate does not contain any margins for prudence.

The funding basis includes an allowance for prudence in the discount rate assumption only. The discount rate on the neutral basis is therefore 6.3% p.a. rather than 5.4% p.a. All other assumptions are the consistent with the ongoing funding basis.

The funding level on the neutral basis was 104%.

Projected future results

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

We estimate that three years after the valuation date (i.e. at the next valuation) the funding position on a funding basis will be 91%. This allows for contributions to be paid as described in Appendix 3 and assumes that investment returns and other experience over the next three years is in line with the assumptions used for the valuation as set out in Appendix 2.

4 Sensitivity analysis

Sensitivities to the liabilities

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

Sensitivity analysis - Past service funding position	Discount Rate			CPI inflation		Long-term salaries		Mortality improvement rate	
	Final basis	-0.1%	+0.1%	-0.1%	+0.1%	-0.1%	+0.1%	-0.25%	+0.25%
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Smoothed asset value	4,556,495	4,556,495	4,556,495	4,556,495	4,556,495	4,556,495	4,556,495	4,556,495	4,556,495
Past service liabilities									
Actives	1,642,518	1,677,909	1,608,194	1,614,245	1,671,539	1,630,924	1,654,285	1,624,918	1,660,309
Deferred pensioners	990,716	1,010,760	971,233	970,844	1,011,146	990,716	990,716	980,939	1,000,579
Pensioners	2,469,826	2,495,455	2,444,714	2,446,803	2,494,186	2,469,826	2,469,826	2,450,836	2,488,957
Total	5,103,060	5,184,125	5,024,142	5,031,892	5,176,871	5,091,466	5,114,827	5,056,693	5,149,844
Surplus (Deficit)	(546,565)	(627,629)	(467,647)	(475,397)	(620,376)	(534,970)	(558,332)	(500,198)	(593,349)
Funding level	89%	88%	91%	91%	88%	89%	89%	90%	88%

Sensitivities to the primary rate

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

Sensitivity analysis - Primary rate	Discount Rate		CPI inflation		Long-term salaries		Mortality improvement rate		
	Final basis	-0.1%	+0.1%	-0.1%	+0.1%	-0.1%	+0.1%	-0.25%	+0.25%
	% of payroll	% of payroll	% of payroll	% of payroll	% of payroll	% of payroll	% of payroll	% of payroll	% of payroll
Total future service rate	21.3%	21.9%	20.8%	20.8%	21.9%	21.3%	21.4%	21.1%	21.6%
less employee contribution rate	(6.4%)	(6.4%)	(6.4%)	(6.4%)	(6.4%)	(6.4%)	(6.4%)	(6.4%)	(6.4%)
Total primary rate	14.9%	15.5%	14.4%	14.4%	15.5%	14.9%	15.0%	14.7%	15.2%

5 Final comments

Funding Strategy Statement

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

Risks

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

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

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

Rates and Adjustment Certificate

The contributions payable in respect of benefit accrual, expenses and any deficit contributions under each employer's recovery period have been set out in Appendix 3 in the Rates and Adjustments Certificate in accordance with Regulation 62 of the Regulations. In this certificate no allowance will be made for additional costs arising

which need to be met by additional contributions by the employer such as non-ill health early retirements.

The contributions as set out in Appendix 3 in the Rates and Adjustments Certificate are set so that each employer's assets (including future contributions) are projected to be sufficient to cover the benefit payments for their members, on the assumptions set out in this report. Where there is currently a deficit for an individual employer, this is targeted in line with the Fund's Funding Strategy Statement and all employers are projected to be fully funded by no later than 31 March 2033.

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

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



Graeme Muir FFA
Barnett Waddingham LLP

Appendix 1 Summary of membership data

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

	Number		Pensionable pay				Average age	
	2016	2013	Total £000		Average £		2016	2013
			2016	2013	2016	2013		
Males	10,793	9,398	240,281	228,471	24,469	24,311	44.0	45.7
Females	41,050	33,272	538,874	486,036	14,428	14,608	45.0	45.7
Total	51,843	42,670	779,155	714,507	16,518	16,745	44.8	45.7

	Number		Annual pensions current				Average age	
	2016	2013	Total £000		Average £		2016	2013
			2016	2013	2016	2013		
Males	13,303	10,928	22,641	21,588	1,702	1,975	44.2	44.5
Females	40,427	30,903	43,346	35,307	1,072	1,143	46.2	45.6
Total	53,730	41,831	65,987	56,895	1,228	1,360	45.7	45.3

	Number		Annual pensions current				Average age	
	2016	2013	Total £000		Average £		2016	2013
			2016	2013	2016	2013		
Males	11,849	11,076	89,668	83,631	7,568	7,551	71.7	71.2
Females	20,478	17,912	69,643	59,594	3,401	3,327	70.7	70.3
Dependants	4,920	4,639	14,086	12,781	2,863	2,755	73.0	73.4
Total	37,247	33,627	173,397	156,006	4,655	4,639	71.3	71.0

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

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

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

Year to	Number of members	Retirement benefits £m's
31/03/2017	1,876	23
31/03/2018	2,151	24
31/03/2019	2,674	28
31/03/2020	2,484	29

Appendix 2 Actuarial assumptions

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

Asset class	Percentage of Fund	Return assumption (% p.a.)	Real (relative to CPI)
Gilts	0%	2.4%	0.0%
Other bonds	15%	3.3%	0.9%
Cash/temporary investments	1%	1.8%	-0.6%
Equities	65%	7.4%	5.0%
Property	14%	5.9%	3.5%
Absolute return fund – inflation plus	5%	6.9%	4.5%
Expenses (deduction)		-0.2%	
Neutral estimate of discount rate based on long-term investment strategy		6.3%	3.9%
Prudence allowance		0.9%	
Final discount rate assumption		5.4%	3.0%

Financial assumptions		31 March 2016 % p.a.	31 March 2013 % p.a.
Discount rate		5.4%	6.0%
Pay increases	Long-term	3.9%	4.5%
	Short-term	CPI for period from 31 March 2016 to 31 March 2020	3% for period from 1 April 2013 to 31 March 2016
Pension increases (CPI)		2.4%	2.7%
Pension increases on GMP	Funds will pay limited increases for members that have reached SPA by 6 April 2016, with the Government providing the remainder of the inflationary increase. For members that reach SPA after this date, we have assumed that Funds will be required to pay the entire inflationary increases.		Funds pay statutory limited increases for all members or No allowance for limit in increases for any members

Demographic assumptions		
	31 March 2016	31 March 2013
Pre-retirement mortality - base table	GAD tables (updated)	GAD tables
Post-retirement mortality (member) - base table	95% of the S2PA tables	S1PA tables
Post-retirement mortality (dependant) - base table	110% of the S2DFA tables for female dependants and 115% of the S2PMA tables for male dependants	S1PA tables
Allowance for improvements in life expectancy	2015 CMI Model with a long-term rate of improvement of 1.5% p.a.	2012 CMI Model with a long-term rate of improvement of 1.5% p.a.
Promotional salary scale	GAD tables (updated)	GAD tables
Allowance for early retirements (ill health)	GAD tables (updated)	GAD tables
Allowance for withdrawals	GAD tables (updated)	GAD tables
Allowance for cash commutation	Members will commute pension at retirement to provide a lump sum of 50% of the maximum allowed under HMRC rules and this will be at a rate of £12 lump sum for £1 of pension	Members will commute pension at retirement to provide a lump sum of 50% of the maximum allowed under HMRC rules and this will be at a rate of £12 lump sum for £1 of pension
Allowance for 50:50 membership	Based on members' current section	% of active members will opt to pay 50% of contributions for 50% of benefits under the new scheme
Partner age difference	Males are three years older than their spouse and females are three years younger than their spouse	Males are three years older than their spouse and females are three years younger than their spouse
Proportion married	There is a 75%/70% chance that male/female members will, at retirement or earlier death, have a dependant who is eligible for death benefits	There is an 80%/70% chance that male/female members will, at retirement or earlier death, have a dependant who is eligible for death benefits
Retirement age	For each tranche of benefit, the "tranche retirement age" is the earliest age a member could retire with unreduced benefits. Each member is assumed to retire at the weighted average of these for all tranches of benefit.	For each tranche of benefit, the "tranche retirement age" is the earliest age a member could retire with unreduced benefits. Each member is assumed to retire at the weighted average of these for all tranches of benefit.

Demographic assumptions – sample rates

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

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

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

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

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

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

Death before retirement for all members (GAD table b8)

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

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

Allowance for withdrawals (GAD table b7)

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

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

Promotional salary scale (using GAD table b9)

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

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

Appendix 3 Rates and Adjustment Certificate

Regulatory background

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

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

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

Primary and secondary rate summary

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

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

Secondary contributions	2017/18	2018/19	2019/20
Average as a % of payroll	6.0%	6.1%	6.1%
Total monetary amounts	£48,010,524	£49,508,533	£51,092,666

General notes

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

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

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

Employer Code	Employer name	Primary rate (% pay)	Secondary rate (% pay plus monetary adjustment)			Total contributions (% pay plus monetary adjustment)		
			2017/18	2018/19	2019/20	2017/18	2018/19	2019/20
Kent County Council								
70000	Kent County Council	15.0%	6.0%	6.0%	6.0%	21.0%	21.0%	21.0%
70017	John Wesley School	15.0%	6.0%	6.0%	6.0%	21.0%	21.0%	21.0%
70030	Crockenhill Primary	15.0%	6.0%	6.0%	6.0%	21.0%	21.0%	21.0%
70034	Downsview Infants School	15.0%	6.0%	6.0%	6.0%	21.0%	21.0%	21.0%
70042	The Judd School	15.0%	6.0%	6.0%	6.0%	21.0%	21.0%	21.0%
70046	Northfleet School For Girls	15.0%	6.0%	6.0%	6.0%	21.0%	21.0%	21.0%
70047	Park Way Primary	15.0%	6.0%	6.0%	6.0%	21.0%	21.0%	21.0%
70049	Riverview Junior School Gravesend	15.0%	6.0%	6.0%	6.0%	21.0%	21.0%	21.0%
70051	Sandling CP	15.0%	6.0%	6.0%	6.0%	21.0%	21.0%	21.0%
70055	St Peter's Aylesford	15.0%	6.0%	6.0%	6.0%	21.0%	21.0%	21.0%
70057	Tunbridge Wells Girls Grammar	15.0%	6.0%	6.0%	6.0%	21.0%	21.0%	21.0%
70058	Valence Special School	15.0%	6.0%	6.0%	6.0%	21.0%	21.0%	21.0%
70066	St John's CEP School	15.0%	6.0%	6.0%	6.0%	21.0%	21.0%	21.0%
70067	Staplehurst School	15.0%	6.0%	6.0%	6.0%	21.0%	21.0%	21.0%
70078	Five Acre Wood School	15.0%	6.0%	6.0%	6.0%	21.0%	21.0%	21.0%
70079	Laleham Gap School	15.0%	6.0%	6.0%	6.0%	21.0%	21.0%	21.0%
70103	The Archbishops C of E School	15.0%	6.0%	6.0%	6.0%	21.0%	21.0%	21.0%
70113	Chaucer School	15.0%	6.0%	6.0%	6.0%	21.0%	21.0%	21.0%
70127	Greatstone County Primary School	15.0%	6.0%	6.0%	6.0%	21.0%	21.0%	21.0%
70131	Herne Bay Junior School	15.0%	6.0%	6.0%	6.0%	21.0%	21.0%	21.0%
70134	Holy Trinity C Of E Primary Gravesend	15.0%	6.0%	6.0%	6.0%	21.0%	21.0%	21.0%
70135	Holy Trinity School Dartford	15.0%	6.0%	6.0%	6.0%	21.0%	21.0%	21.0%
70138	Hugh Christie School	15.0%	6.0%	6.0%	6.0%	21.0%	21.0%	21.0%

Employer Code	Employer name	Primary rate (% pay)	Secondary rate (% pay plus monetary adjustment)			Total contributions (% pay plus monetary adjustment)		
			2017/18	2018/19	2019/20	2017/18	2018/19	2019/20
70147	Northfleet School For Boys	15.0%	6.0%	6.0%	6.0%	21.0%	21.0%	21.0%
70154	Roseacre Junior School	15.0%	6.0%	6.0%	6.0%	21.0%	21.0%	21.0%
70157	Simon Langton Grammar School for Boys	15.0%	6.0%	6.0%	6.0%	21.0%	21.0%	21.0%
70159	Snodland C.E.P.	15.0%	6.0%	6.0%	6.0%	21.0%	21.0%	21.0%
70163	St Bartholomew RCP School	15.0%	6.0%	6.0%	6.0%	21.0%	21.0%	21.0%
70168	St Georges School (Broadstairs)	15.0%	6.0%	6.0%	6.0%	21.0%	21.0%	21.0%
70170	St John RC Comp (Gravesend)	15.0%	6.0%	6.0%	6.0%	21.0%	21.0%	21.0%
70175	Thamesview School	15.0%	6.0%	6.0%	6.0%	21.0%	21.0%	21.0%
70188	Lady Boswells C E School	15.0%	6.0%	6.0%	6.0%	21.0%	21.0%	21.0%
70189	Leybourne C of E Primary School	15.0%	6.0%	6.0%	6.0%	21.0%	21.0%	21.0%
70198	Kemsing School	15.0%	6.0%	6.0%	6.0%	21.0%	21.0%	21.0%
70610	Churchill CEP	15.0%	6.0%	6.0%	6.0%	21.0%	21.0%	21.0%
70611	Bean Primary School	15.0%	6.0%	6.0%	6.0%	21.0%	21.0%	21.0%
70612	Thurnham Infants School	15.0%	6.0%	6.0%	6.0%	21.0%	21.0%	21.0%
70613	Riverhead Infants school	15.0%	6.0%	6.0%	6.0%	21.0%	21.0%	21.0%
70614	Simon Langton Girls	15.0%	6.0%	6.0%	6.0%	21.0%	21.0%	21.0%
70615	Tunbridge Wells Grammar School for Boys	15.0%	6.0%	6.0%	6.0%	21.0%	21.0%	21.0%
70616	The Wyvern School	15.0%	6.0%	6.0%	6.0%	21.0%	21.0%	21.0%
70617	Bower Grove School	15.0%	6.0%	6.0%	6.0%	21.0%	21.0%	21.0%
70619	Stocks Green Primary School	15.0%	6.0%	6.0%	6.0%	21.0%	21.0%	21.0%
70621	The Beacon School, Folkestone	15.0%	6.0%	6.0%	6.0%	21.0%	21.0%	21.0%
70701	Commercial Services Kent Limited	15.0%	3.3%	3.3%	3.3%	18.3%	18.3%	18.3%
Other major scheduled bodies								
70001	Medway Council	14.9%	3.4%	3.4%	3.4%	18.3%	18.3%	18.3%

Employer Code	Employer name	Primary rate (% pay)	Secondary rate (% pay plus monetary adjustment)			Total contributions (% pay plus monetary adjustment)		
			2017/18	2018/19	2019/20	2017/18	2018/19	2019/20
70004	Ashford Borough Council	14.4%	£1,559,000	£1,597,000	£1,635,000	14.4% plus £1,559,000	14.4% plus £1,597,000	14.4% plus £1,635,000
70010	Maidstone Borough Council	14.1%	£1,447,000	£1,481,000	£1,517,000	14.1% plus £1,447,000	14.1% plus £1,481,000	14.1% plus £1,517,000
70014	Thanet District Council	15.7%	£2,188,000	£2,240,000	£2,294,000	15.7% plus £2,188,000	15.7% plus £2,240,000	15.7% plus £2,294,000
70005	Canterbury City Council	14.2%	£2,085,000	£2,135,000	£2,186,000	14.2% plus £2,085,000	14.2% plus £2,135,000	14.2% plus £2,186,000
70007	Dartford Borough Council	16.1%	£1,480,000	£1,516,000	£1,552,000	16.1% plus £1,480,000	16.1% plus £1,516,000	16.1% plus £1,552,000
70008	Dover District Council	15.5%	£1,917,000	£1,963,000	£2,010,000	15.5% plus £1,917,000	15.5% plus £1,963,000	15.5% plus £2,010,000
70009	Gravesham Borough Council	15.8%	£1,190,000	£1,218,000	£1,247,000	15.8% plus £1,190,000	15.8% plus £1,218,000	15.8% plus £1,247,000
70011	Sevenoaks District Council	15.9%	£1,490,000	£1,526,000	£1,562,000	15.9% plus £1,490,000	15.9% plus £1,526,000	15.9% plus £1,562,000
70012	Shepway District Council	14.1%	£1,577,000	£1,614,000	£1,653,000	14.1% plus £1,577,000	14.1% plus £1,614,000	14.1% plus £1,653,000
70013	Swale Borough Council	14.7%	£1,381,000	£1,414,000	£1,448,000	14.7% plus £1,381,000	14.7% plus £1,414,000	14.7% plus £1,448,000
70015	Tonbridge & Malling Borough Council	15.6%	£1,374,000	£1,407,000	£1,441,000	15.6% plus £1,374,000	15.6% plus £1,407,000	15.6% plus £1,441,000
70016	Tunbridge Wells Borough Council	13.7%	£1,152,000	£1,179,000	£1,207,000	13.7% plus £1,152,000	13.7% plus £1,179,000	13.7% plus £1,207,000
70210	Kent and Medway Fire and Rescue Authority	14.5%	-2.0%	-2.0%	-2.0%	12.5%	12.5%	12.5%
70702/70704	The Police and Crime Commissioner for Kent/ The Chief Constable of Kent	13.2%	-1.1%	-0.6%	-	12.1%	12.6%	13.2%
Colleges								
70200	Canterbury College	14.5%	0.7%	0.7%	0.7%	15.2%	15.2%	15.2%
70201	Hadlow College	14.5%	0.7%	0.7%	0.7%	15.2%	15.2%	15.2%
70202	Hilderstone College	14.5%	0.7%	0.7%	0.7%	15.2%	15.2%	15.2%
70203	Mid Kent College	14.5%	0.7%	0.7%	0.7%	15.2%	15.2%	15.2%
70204	North Kent College	14.5%	0.7%	0.7%	0.7%	15.2%	15.2%	15.2%

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			2017/18	2018/19	2019/20	2017/18	2018/19	2019/20
70206	East Kent College	14.5%	0.7%	0.7%	0.7%	15.2%	15.2%	15.2%
70209	West Kent & Ashford College	14.5%	0.7%	0.7%	0.7%	15.2%	15.2%	15.2%
Scheduled bodies								
70227	Kent & Essex Sea Fisheries Committee	10.8%	12.2%	12.2%	12.2%	23.0%	23.0%	23.0%
70230	Margate Charter Trustees	28.7%	-8.8%	-4.4%	-	19.9%	24.3%	28.7%
70231	Medway Lower Internal Drainage Board	14.1%	23.4%	23.4%	23.4%	37.5%	37.5%	37.5%
70232	Medway Upper Internal Drainage Board	9.9%	22.2%	22.2%	22.2%	32.1%	32.1%	32.1%
70234	River Stour Internal Drainage Board	13.7%	7.3%	7.3%	7.3%	21.0%	21.0%	21.0%
70239	East Kent Housing (ALMO)	16.8%	-0.9%	-0.4%	-	15.9%	16.4%	16.8%
70240	East Kent Services (Thanet)	13.8%	-0.2%	-	-	13.6%	13.8%	13.8%
70235	Romney Marsh Level Internal Drainage Board	13.8%	£9,000	£9,000	£10,000	13.8% plus £9,000	13.8% plus £9,000	13.8% plus £10,000
Transferee admission bodies								
70354	MyTime Active	13.3%	-	-	-	13.3%	13.3%	13.3%
70355	Veolia Environmental Services (UK) Plc	22.1%	-	-	-	22.1%	22.1%	22.1%
70356	Project Salus CIC	18.6%	-5.0%	-5.0%	-5.0%	13.6%	13.6%	13.6%
70358	APCOA Parking (UK) Limited (2)	23.2%	-8.2%	-8.2%	-8.2%	15.0%	15.0%	15.0%
70364	Shaw Healthcare (FM Services) Limited	20.1%	-	-	-	20.1%	20.1%	20.1%
70366	Vinci Construction UK Limited	15.6%	-	-	-	15.6%	15.6%	15.6%
70367	Fusion Lifestyle Ltd	15.9%	-	-	-	15.9%	15.9%	15.9%
70368	Mitie PFI Ltd	15.9%	0.9%	0.9%	0.9%	16.8%	16.8%	16.8%
70373	Tascor Services Limited	27.3%	3.4%	3.4%	3.4%	30.7%	30.7%	30.7%
70376	Orchard Theatre Dartford Limited	17.8%	-1.9%	-1.9%	-1.9%	15.9%	15.9%	15.9%
70379	Kier Facilities Services Limited	25.8%	-3.3%	-3.3%	-3.3%	22.5%	22.5%	22.5%
70380	Sodexo Catering	21.7%	-5.4%	-5.4%	-5.4%	16.3%	16.3%	16.3%

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			2017/18	2018/19	2019/20	2017/18	2018/19	2019/20
70384	Enterprise (AOL) Ltd	20.9%	-0.3%	-0.3%	-0.3%	20.6%	20.6%	20.6%
70386	NSL Limited	17.0%	-	-	-	17.0%	17.0%	17.0%
70387	Sopra Steria	16.4%	-	-	-	16.4%	16.4%	16.4%
70389	Capita IT Managed Services (St Georges School)	24.4%	-3.2%	-3.2%	-3.2%	21.2%	21.2%	21.2%
70391	Principal Catering Consultants (Our Lady of Hartley School)	19.9%	-	-	-	19.9%	19.9%	19.9%
70394	Medway Community Healthcare	25.4%	-3.9%	-1.9%	-	21.5%	23.5%	25.4%
70397	Biffa Municipal Ltd	21.0%	-	-	-	21.0%	21.0%	21.0%
70398	Strode Park Foundation for People with Disabilities	23.4%	£6,000	£6,000	£6,000	23.4% plus £6,000	23.4% plus £6,000	23.4% plus £6,000
70706	Ebbsfleet Development Corporation	16.2%	-	-	-	16.2%	16.2%	16.2%
70801	Medway Norse Limited	19.8%	-2.5%	-1.1%	0.2%	17.3%	18.7%	20.0%
70802	Tonbridge and Malling Leisure Trust	13.6%	0.6%	0.6%	0.6%	14.2%	14.2%	14.2%
70805	Westgate Community Trust (Canterbury) Limited	17.0%	-3.3%	-1.7%	-	13.7%	15.3%	17.0%
70806	Project Salus (KCC Youth Centres)	16.6%	£200	£200	£200	16.6% plus £200	16.6% plus £200	16.6% plus £200
70807	Medway Community Healthcare CIC	28.5%	-	-	-	28.5%	28.5%	28.5%
70812	Rochester Care Home (Contract 2)	18.5%	-	-	-	18.5%	18.5%	18.5%
70816	MITIE Security Ltd	21.2%	-1.3%	-1.3%	-1.3%	19.9%	19.9%	19.9%
70817	Birkin Cleaning Services Limited	17.3%	-	-	-	17.3%	17.3%	17.3%
70818	Amey Community Limited	20.8%	-0.4%	-0.4%	-0.4%	20.4%	20.4%	20.4%
70819	Skanska Construction UK Limited	21.6%	-1.7%	-1.7%	-1.7%	19.9%	19.9%	19.9%
70820	Kier Facilities Services Limited	23.6%	-2.5%	-2.5%	-2.5%	21.1%	21.1%	21.1%
70825	Agilisys Limited	12.8%	0.9%	0.9%	0.9%	13.7%	13.7%	13.7%
70826	Invicta Telecare trading as Centra Pulse	21.5%	4.0%	4.0%	4.0%	25.5%	25.5%	25.5%

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			2017/18	2018/19	2019/20	2017/18	2018/19	2019/20
Community admission bodies								
70300	Active Life Ltd	19.7%	-	-	-	19.7%	19.7%	19.7%
70303	Caldecott Community	14.9%	3.9%	3.9%	3.9%	18.8%	18.8%	18.8%
70305	Canterbury Arch. Trust	28.7%	13.8%	13.8%	13.8%	42.5%	42.5%	42.5%
70310	Gravesham Community Leisure Ltd	19.5%	-	-	-	19.5%	19.5%	19.5%
70313	Pathways to Independence Ltd	19.4%	0.1% plus £7,000	0.1% plus £7,000	0.1% plus £7,000	19.5% plus £7,000	19.5% plus £7,000	19.5% plus £7,000
70315	Invicta Telecare	16.6%	0.7%	0.7%	0.7%	17.3%	17.3%	17.3%
70318	Kent College, Canterbury	28.7%	-2.6%	-2.6%	-2.6%	26.1%	26.1%	26.1%
70325	MHS Homes	16.3%	9.4%	9.4%	9.4%	25.7%	25.7%	25.7%
70329	Rochester Bridge Trust	13.8%	10.9%	10.9%	10.9%	24.7%	24.7%	24.7%
70330	Tourism South East	26.9%	3.4% plus £20,000	3.4% plus £20,000	3.4% plus £20,000	30.3% plus £20,000	30.3% plus £20,000	30.3% plus £20,000
70338	Your Leisure Kent Ltd	17.7%	6.2%	6.2%	6.2%	23.9%	23.9%	23.9%
70345	Sevenoaks Leisure Limited	13.4%	-	-	-	13.4%	13.4%	13.4%
70346	Golding Homes	20.8%	-4.3%	-4.3%	-4.3%	16.5%	16.5%	16.5%
70348	Ashford Leisure Trust Limited	19.0%	-	-	-	19.0%	19.0%	19.0%
70352	Epic Trust	20.0%	-	-	-	20.0%	20.0%	20.0%
70306	Canterbury Christ Church Univ. Coll.	13.3%	4.2%	4.2%	4.2%	17.5%	17.5%	17.5%
70320	Avante Care and Support Limited	19.6%	26.9%	26.9%	26.9%	46.5%	46.5%	46.5%
70331	Sevenoaks School Limited	21.9%	-	-	-	21.9%	21.9%	21.9%
70334	Amicus Horizon	15.4%	£230,000	£236,000	£241,000	15.4% plus £230,000	15.4% plus £236,000	15.4% plus £241,000
70336	Orbit South Housing Association	16.5%	10.8%	10.8%	10.8%	27.3%	27.3%	27.3%
70339	Russet Homes	17.8%	16.5%	16.5%	16.5%	34.3%	34.3%	34.3%
70340	Town and Country Housing Group	16.1%	£91,000	£94,000	£96,000	16.1% plus £91,000	16.1% plus £94,000	16.1% plus £96,000

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			2017/18	2018/19	2019/20	2017/18	2018/19	2019/20
70341	West Kent Housing	18.9%	8.4%	8.4%	8.4%	27.3%	27.3%	27.3%
Town councils								
70233	Ramsgate Town Council	20.0%	-	-	-	20.0%	20.0%	20.0%
70259	Edenbridge Town Council	19.6%	1.8%	1.8%	1.8%	21.4%	21.4%	21.4%
70260	Faversham Town Council	13.5%	6.9%	6.9%	6.9%	20.4%	20.4%	20.4%
70264	Hythe Town Council	22.0%	-	-	-	22.0%	22.0%	22.0%
70268	Sandwich Town Council	14.5%	5.8%	5.8%	5.8%	20.3%	20.3%	20.3%
70270	Sevenoaks Town Council	17.1%	£68,000	£70,000	£71,000	17.1% plus £68,000	17.1% plus £70,000	17.1% plus £71,000
70271	Snodland Town Council	20.1%	-	-	-	20.1%	20.1%	20.1%
70272	Southborough Town Council	20.6%	7.5%	7.5%	7.5%	28.1%	28.1%	28.1%
70275	Swanley Town Council	11.9%	4.9%	4.9%	4.9%	16.8%	16.8%	16.8%
70276	Swanscombe & Greenhithe Town Council	16.0%	-	-	-	16.0%	16.0%	16.0%
70277	Tenterden Town Council	15.8%	2.2%	2.2%	2.2%	18.0%	18.0%	18.0%
70284	Deal Town Council	15.6%	0.1%	0.1%	0.1%	15.7%	15.7%	15.7%
70296	Hawkinge Town Council	18.9%	2.4%	6.2%	6.5%	21.3%	25.1%	25.4%
70221	Folkestone Town Council	14.8%	2.6%	2.6%	2.6%	17.4%	17.4%	17.4%
70256	Dover Town Council	15.1%	6.0%	6.0%	6.0%	21.1%	21.1%	21.1%
Parish councils								
70247	Downswood Parish Council	23.3%	0.5%	0.5%	0.5%	23.8%	23.8%	23.8%
70248	Otham Parish Council	23.3%	-	-	-	23.3%	23.3%	23.3%
70251	Borough Green Parish Council	22.9%	6.2%	6.2%	6.2%	29.1%	29.1%	29.1%
70253	Cranbrook Parish Council	25.5%	-	-	-	25.5%	25.5%	25.5%
70254	Darenth Parish Council	28.4%	5.9%	5.9%	5.9%	34.3%	34.3%	34.3%
70255	Ditton Parish Council	18.5%	-	-	-	18.5%	18.5%	18.5%

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			2017/18	2018/19	2019/20	2017/18	2018/19	2019/20
70261	Hartley Parish Council	15.8%	-	-	-	15.8%	15.8%	15.8%
70262	Herne and Broomfield Parish Council	29.8%	-	-	-	29.8%	29.8%	29.8%
70267	Otford Parish Council	22.5%	2.2%	2.2%	2.2%	24.7%	24.7%	24.7%
70269	Seal Parish Council	24.3%	-	-	-	24.3%	24.3%	24.3%
70273	Staplehurst Parish Council	23.8%	-	-	-	23.8%	23.8%	23.8%
70274	Stone Parish Council	14.5%	6.3%	6.3%	6.3%	20.8%	20.8%	20.8%
70278	Westerham Parish Council	19.8%	0.7%	0.7%	0.7%	20.5%	20.5%	20.5%
70282	Ash Parish Council	18.9%	0.2%	0.2%	0.2%	19.1%	19.1%	19.1%
70283	Temple Ewell Parish Council	14.6%	6.1%	6.1%	6.1%	20.7%	20.7%	20.7%
70285	Chestfield Parish Council	17.0%	4.9%	4.9%	4.9%	21.9%	21.9%	21.9%
70286	Leigh Parish Council	16.7%	5.2%	5.2%	5.2%	21.9%	21.9%	21.9%
70288	Farningham Parish Council	33.1%	-2.4%	-0.3%	1.9%	30.7%	32.8%	35.0%
70290	Woodnesborough Parish Council	19.5%	-	-	-	19.5%	19.5%	19.5%
70291	Eastry Parish Council	19.5%	-	-	-	19.5%	19.5%	19.5%
70292	Great Mongeham Parish Council	19.5%	-	-	-	19.5%	19.5%	19.5%
70293	Pembury Parish Council	17.6%	-	-	-	17.6%	17.6%	17.6%
70294	West Kingsdown Parish Council	16.5%	-	-	-	16.5%	16.5%	16.5%
70295	Minster-On-Sea Parish Council	18.8%	-	-	-	18.8%	18.8%	18.8%
70297	Eythorne Parish Council	12.4%	1.1%	1.1%	1.1%	13.5%	13.5%	13.5%
70298	Eynsford Parish Council	11.1%	0.1%	0.1%	0.1%	11.2%	11.2%	11.2%
70299	Kings Hill Parish Council	14.8%	0.1%	0.1%	0.1%	14.9%	14.9%	14.9%
70703	Higham Parish Council	25.3%	-	-	-	25.3%	25.3%	25.3%
70712	Great Chart & Singleton Parish Council	9.2%	2.8%	2.8%	2.8%	12.0%	12.0%	12.0%

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			2017/18	2018/19	2019/20	2017/18	2018/19	2019/20
Academies								
70502	Spires Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
70503	Marsh Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
70504	The Folkestone Academy Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
70511	Duke of York Royal Military School	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
70512	John Wallis Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
70514	Brompton Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
70515	Dover Christ Church Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
70516	Knole Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
70520	Peninsula Gateway Academy Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
70524	St James CEVA Primary School Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
70526	The Academy of Woodlands Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
70532	Castle Trust (Delce Junior Academy)	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
70535	Bradfields School Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
70545	Medway University Technical College	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
70549	Dane Court Academy (Argent Multi Academy Trust)	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
70602	Cliffe Woods Primary Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
70603	Walderslade Girls School Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71002	Highsted Grammar School (Academy)	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71004	The Canterbury Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71006	Dartford Grammar School Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71007	Meopham Community Academies Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71008	Sandwich Technology School (Academy)	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71011	Highworth Grammar School (Academy)	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%

Employer Code	Employer name	Primary rate (% pay)	Secondary rate (% pay plus monetary adjustment)			Total contributions (% pay plus monetary adjustment)		
			2017/18	2018/19	2019/20	2017/18	2018/19	2019/20
71012	Tonbridge Grammar School (Academy)	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71013	Herne Bay High School (Academy)	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71014	St Stephens Junior School (Academy)	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71017	Weald of Kent Grammar School	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71018	Amherst School Academy Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71021	Sir Roger Manwood School Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71024	Wrotham School	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71025	Oakwood Park Grammar School	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71029	Towers School Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71033	The Folkestone School for Girls Academy Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71037	Woodard Academies Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71039	The Abbey School Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71040	Hillview School for Girls Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71041	Queen Elizabeths Grammar School	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71045	Cranbrook School Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71049	Chatham Grammar School for Girls Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71054	Warden House Primary School Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71057	Wilmington Boys School Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71058	Wilmington Girls Grammar Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71059	Mayfield Grammar School Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71060	Barton Court Grammar School Academy Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71063	Sheldwich Primary School Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71065	Brockhill Park Performing Arts College (Academy)	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71069	St John's CEP School Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%

Employer Code	Employer name	Primary rate (% pay)	Secondary rate (% pay plus monetary adjustment)			Total contributions (% pay plus monetary adjustment)		
			2017/18	2018/19	2019/20	2017/18	2018/19	2019/20
71072	The Maplesden Noakes School Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71073	Joydens Wood Junior School Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71074	Joydens Wood Infant School Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71075	Chiddingstone Primary School Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71078	Wilmington Primary School Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71079	Graveney Primary Sch Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71080	Norton Knatchbull School Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71083	Borden Grammar School Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71084	Wentworth Primary School Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71091	Luddenham Primary School Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71092	Hampton Primary School Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71094	Grove Park Primary School	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71095	Academies Enterprise Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71099	The Harvey Grammar School Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71203	West Malling CEP School Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71206	Temple Grove Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71207	St Mary's Cep School Academy (Folkestone)	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71208	Christ Church CEP School Academy (Folkestone)	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71211	St Eanswthe's CEP School Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71212	St Laurence in Thanet CEJ School Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71218	Christ Church CoE School (Academy) Ramsgate	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71237	Trinity School (Free School)	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71241	United Learning Trust (Wye Free School)	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71242	The Wells Free School	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%

Employer Code	Employer name	Primary rate (% pay)	Secondary rate (% pay plus monetary adjustment)			Total contributions (% pay plus monetary adjustment)		
			2017/18	2018/19	2019/20	2017/18	2018/19	2019/20
71243	Gateway Primary Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71244	The Brent Primary School Academy Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71245	Jubilee Primary School (Free School)	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71251	Timu Academy Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71255	Chatham and Clarendon Grammar School Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71258	Hadlow Rural Community School	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71262	The Skinners School Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71279	Rosherville School Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71307	Godinton Primary School Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
74000	Medway Anglican Schools Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
74002	Greenacre Academy Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
74003	The Howard Academy Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
74004	The Thinking Schools Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
74005	The Williamson Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
74006	The Westbrook Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
74007	The Primary First Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
74008	Rivermead Inclusive Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
74009	Rainham Mark Education Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
74010	Parallel Learning Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
75000	Pathway Academy Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
75001	Viking Academy Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
75002	ACE Learning Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
75004	The Diocese of Canterbury Academies Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
75005	The Dover Federation for the Arts Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%

Employer Code	Employer name	Primary rate (% pay)	Secondary rate (% pay plus monetary adjustment)			Total contributions (% pay plus monetary adjustment)		
			2017/18	2018/19	2019/20	2017/18	2018/19	2019/20
75006	Fulston Manor Academies Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
75007	Future Schools Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
75008	Gravesend Grammar School Academies Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
75009	Kent Catholic School's Partnership Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
75010	Leigh Academies Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
75013	Oasis Community Learning Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
75014	Brook Learning Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
75015	The Village Academy Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
75016	Valley Invicta Academies Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
75017	The Skinners' Kent Academy Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
75018	Reach2 Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
75019	Swale Academies Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
75020	The Stour Academy Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
75021	Cygnus Academy Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
75022	The Tenax Schools Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
75023	Orchard Academy Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
75024	Schools Company Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
75028	Tenterden Schools Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%

Employer Code	Employer name	Primary rate (% pay)	Secondary rate (% pay plus monetary adjustment)			Total contributions (% pay plus monetary adjustment)		
			2017/18	2018/19	2019/20	2017/18	2018/19	2019/20
The Kemnal Academies Trust								
70539	Napier Community Primary & Nursery Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71009	Orchards Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71019	Rainham School for Girls	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71020	Horizons Primary Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71070	Pluckley Church of England Primary School	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71071	Smarden Primary Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71076	Salmestone Primary and Nursery School (Academy)	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71097	Dame Janet Primary Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71098	Drapers Mills Primary Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71201	Newlands Primary School Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71204	Northdown Primary School Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
Coastal Academies Trust								
71022	Dane Court Grammar School Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71023	King Ethelbert School Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71046	Hartsdown Technology College Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71234	Cliftonville Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
Griffin Schools Trust								
70527	Saxon Way School (Griffin Academy Trust)	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
70528	Lordswood Primary School Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
70529	Kingfisher Primary Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%

Employer Code	Employer name	Primary rate (% pay)	Secondary rate (% pay plus monetary adjustment)			Total contributions (% pay plus monetary adjustment)		
			2017/18	2018/19	2019/20	2017/18	2018/19	2019/20
(74001) Fort Pitt Thomas Aveling Academies								
70600	Fort Pitt Grammar School	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
70521	The Robert Napier School	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
70522	Phoenix Junior Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
70606	Thomas Aveling Academy	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71324	Balfour Junior School	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
(75003) Aletheia Anglican Academies Trust								
71068	Saint George's Church of England School	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71280	St Botolph's Church of England Primary School	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%
71253	Shorne Church of England Primary School	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%

Post valuation employers

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

Employer Code	Employer name	Primary rate (% pay)	Secondary rate (% pay plus monetary adjustment)			Total contributions (% pay plus monetary adjustment)			Start date
			2017/18	2018/19	2019/20	2017/18	2018/19	2019/20	
70385	TCS Independent Limited	21.4%	-	TBC	TBC	21.4%	TBC	TBC%	01/01/2017
70707	GEN2 Property Ltd	15.3%	1.2%	1.2%	1.2%	16.5%	16.5%	16.5%	01/05/2016
70708	Medway Commercial Services Group	13.2%	-	-	-	13.2%	13.2%	13.2%	01/04/2016
70709	Chiddingstone Parish Council	12.8%	-	-	-	12.8%	12.8%	12.8%	01/03/2016
70711	Wrotham Parish Council	21.5%	-	-	-	21.5%	21.5%	21.5%	01/07/2016
70713	Sholden Parish Council	26.5%	-	-	-	26.5%	26.5%	26.5%	01/07/2016
70714	New Romney Town Council	22.5%	-	-	-	22.5%	22.5%	22.5%	01/09/2016
70715	Swingfield Parish Council	20.1%	-	-	-	20.1%	20.1%	20.1%	01/07/2016
70716	Meopham Parish Council	20.9%	-	-	-	20.9%	20.9%	20.9%	01/10/2016
70717	Harrietsham Parish Council	17.3%	-	-	-	17.3%	17.3%	17.3%	01/10/2016
70718	Smeeth Parish Council	20.9%	-	-	-	20.9%	20.9%	20.9%	01/11/2016
70719	Westbere Parish Council	19.9%	-	-	-	19.9%	19.9%	19.9%	01/10/2016
70720	Lydd Town Council	23.0%	-	-	-	23.0%	23.0%	23.0%	01/01/2017
70721	Platt Parish Council	21.4%	-	-	-	21.4%	21.4%	21.4%	01/02/2017
70821	Compass Contract Services (UK) Ltd	22.4%	-	-	-	22.4%	22.4%	22.4%	02/09/2016

Employer Code	Employer name	Primary rate (% pay)	Secondary rate (% pay plus monetary adjustment)			Total contributions (% pay plus monetary adjustment)			Start date
			2017/18	2018/19	2019/20	2017/18	2018/19	2019/20	
70827	YBC Cleaning Services Ltd	23.8%	-	-	-	23.8%	23.8%	23.8%	01/07/2016
70828	Churchill Contract Services Ltd (Skanska)	22.7%	-	-	-	22.7%	22.7%	22.7%	04/07/2016
70829	Caterlink Ltd (Kent Schools)	16.9%	-	-	-	16.9%	16.9%	16.9%	01/08/2016
70830	Principal Catering Consultants Ltd (Kent Schools)	22.4%	-	-	-	22.4%	22.4%	22.4%	01/08/2016
70831	Churchill Contract Services Limited (Burnt Oak)	24.2%	-	-	-	24.2%	24.2%	24.2%	01/11/2016
70832	Kier Limited	29.3%	-	-	-	29.3%	29.3%	29.3%	01/02/2017
74011	The Pilgrim Multi Academy Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%	01/12/2016
75025	Whinless Down Academy Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%	01/08/2016
75026	The Galaxy Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%	01/09/2016
75027	Island Learning Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%	01/11/2016
75029	The Turner Schools	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%	01/01/2017
75030	The Woodland Academy Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%	01/01/2017
75031	Barton Court Trust	15.6%	4.4%	4.4%	4.4%	20.0%	20.0%	20.0%	01/03/2017

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

Payment plans

There are a few of employers in the Fund that no longer have any active members but are still liable for the residual deferred and pensioner liabilities. A payment plan, or similar, has therefore been put in place for each of these employers and the resulting required contribution amounts for the period 1 April 2017 to 31 March 2020 are set out in the table below. These are based on arrangements that have previously been agreed outside of this valuation and the Fund will engage individually with these employers regarding their future participation in the Fund.

Employer Code	Employer Name	Primary rate (% pay)	Secondary rate (% pay plus monetary adjustment)			Total contributions (% pay plus monetary adjustment)		
			2017/18	2018/19	2019/20	2017/18	2018/19	2019/20
70252	Broadstairs and St Peters Town Council	0.0%	£9,100	£9,100	£9,100	£9,100	£9,100	£9,100
70314	Hyde Housing Association	0.0%	£100,000	£104,000	£109,000	£100,000	£104,000	£109,000
70321	Kent Music School	0.0%	£11,000	£11,000	£11,000	£11,000	£11,000	£11,000