

Appendix H

Schedule to the Rates and Adjustments Certificate dated 31 March 2020

Employer	Primary rate 2020/21 to 2022/23	Secondary rates			Total Contribution rates		
		2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
Major Scheduled Bodies							
Ceredigion County Council (see note 1)	18.4%	1.7% less £2,148,700	1.7% less £2,232,500	1.7% less £2,319,600	20.1% less £2,148,700	20.1% less £2,232,500	20.1% less £2,319,600
Carmarthenshire County Council (see note 1)	18.3%	1.6% less £2,593,600	1.6% less £2,694,700	1.6% less £2,799,900	19.9% less £2,593,600	19.9% less £2,694,700	19.9% less £2,799,900
Mid & West Wales Fire Authority	16.9%	1.2% less £187,600	1.2% less £194,900	1.2% less £202,500	18.1% less £187,600	18.1% less £194,900	18.1% less £202,500
Office for the Police & Crime Commissioner for Dyfed-Powys	16.6%	1.2% less £6,400	1.2% less £6,700	1.2% less £6,900	17.8% less £6,400	17.8% less £6,700	17.8% less £6,900
Pembrokeshire County Council	18.7%	1.1% less £1,988,200	1.1% less £2,065,800	1.1% less £2,146,300	19.8% less £1,988,200	19.8% less £2,065,800	19.8% less £2,146,300

Employer	Primary rate 2020/21 to 2022/23	Secondary rates			Total Contribution rates		
		2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
Other Bodies							
Aberystwyth Town Council	25.5%	-2.5%	0.1% less £4,300	0.1% less £4,400	23.0%	25.6% less £4,300	25.6% less £4,400
Aberystwyth University	25.1%	-2.8% plus £89,600	£92,100	£95,600	22.3% plus £89,600	25.1% plus £92,100	25.1% plus £95,600
Careers Wales	18.4%	-3.3% less £22,200	1.5%	1.5%	15.1% less £22,200	19.9%	19.9%
Carmarthen Town Council	21.7%	-3.8% plus £18,300	0.7% less £24,800	0.7% less £25,800	17.9% plus £18,300	22.4% less £24,800	22.4% less £25,800
Carmarthenshire Association of Voluntary Services	17.7%	-0.7% plus £10,500	5.2% plus £2,800	5.2% plus £2,900	17.0% plus £10,500	22.9% plus £2,800	22.9% plus £2,900
Carmarthenshire Federation of Young Farmers Clubs	9.3%	18.3% less £9,500	(£10,800)	(£11,300)	27.6% less £9,500	9.3% less £10,800	9.3% less £11,300
Ceredigion Association of Voluntary Organisations	20.8%	-2.9% plus £12,000	0.3% plus £6,000	0.3% plus £6,200	17.9% plus £12,000	21.1% plus £6,000	21.1% plus £6,200
Ceredigion College	19.0%	-2.8%	0.7%	0.7%	16.2%	19.7%	19.7%
Coleg Sir Gar	19.2%	-3.1% plus £121,800	0.8%	0.8%	16.1% plus £121,800	20.0%	20.0%
Cwmamman Town Council	20.9%	0.6% plus £400	-0.1% plus £1,200	-0.1% plus £1,300	21.6% plus £400	20.9% plus £1,200	20.9% plus £1,300

Employer	Primary rate 2020/21 to 2022/23	Secondary rates			Total Contribution rates		
		2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
Gorslas Community Council	28.8%	-4.8% plus £1,400	(£400)	(£400)	24.0% plus £1,400	28.8% less £400	28.8% less £400
Grwp Gwalia	22.5%	-3.2%	0.3%	0.3%	19.3%	22.8%	22.8%
Iaith Cyf	19.8%	-3.9% plus £2,100	0.4%	0.4%	15.9% plus £2,100	20.2%	20.2%
Kidwelly Town Council	27.6%	£9,800	£7,600	£7,900	27.6% plus £9,800	27.6% plus £7,600	27.6% plus £7,900
Leonard Cheshire Disability	26.9%	-3.6% plus £5,200	£2,100	£2,200	23.3% plus £5,200	26.9% plus £2,100	26.9% plus £2,200
Llanbadarn Fawr Community Council	25.4%	-4.7%	0.5% plus £100	0.5% plus £100	20.7%	25.9% plus £100	25.9% plus £100
Llanedi Community Council	24.1%	-2.4%	£0	£0	21.7%	24.1%	24.1%
Llanelli Rural Council	18.8%	-3.7% plus £7,900	1.1% less £52,900	1.1% less £55,000	15.1% plus £7,900	19.9% less £52,900	19.9% less £55,000
Llanelli Town Council	18.5%	0.6% plus £7,700	1.8% plus £15,200	1.8% plus £15,800	19.1% plus £7,700	20.3% plus £15,200	20.3% plus £15,800
Llangennech Community Council	20.7%	-4.8% plus £400	2.2% plus £2,500	2.2% plus £2,600	15.9% plus £400	22.9% plus £2,500	22.9% plus £2,600
Llannon Community Council	25.5%	-6.0% plus £5,000	0.3% plus £5,600	0.3% plus £5,800	19.5% plus £5,000	25.8% plus £5,600	25.8% plus £5,800
Llesiant Delta Wellbeing Ltd	16.5%	-1.2%	0.8% plus £9,600	0.8% plus £10,000	15.3%	17.3% plus £9,600	17.3% plus £10,000

Employer	Primary rate 2020/21 to 2022/23	Secondary rates			Total Contribution rates		
		2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
Menter Bro Dinefwr	15.4%	-3.7% plus £11,300	1.3% plus £13,400	1.3% plus £13,900	11.7% plus £11,300	16.7% plus £13,400	16.7% plus £13,900
Menter Cwm Gwendraeth	15.8%	-5.3% plus £30,800	1.8% plus £13,800	1.8% plus £14,300	10.5% plus £30,800	17.6% plus £13,800	17.6% plus £14,300
Menter Gorllewin Sir Gar	13.0%	-2.2% plus £1,300	0.3% plus £2,100	0.3% plus £2,100	10.8% plus £1,300	13.3% plus £2,100	13.3% plus £2,100
Menter Iaith Castell-Nedd Port Talbot	9.5%	-2.1% less £2,000	£0	£0	7.4% less £2,000	9.5%	9.5%
Narberth & District Community & Sports Association	20.4%	-1.1% less £3,500	2.4%	2.4%	19.3% less £3,500	22.8%	22.8%
Pembrey & Burry Port Town Council	17.2%	2.4% less £2,100	0.1% less £11,600	0.1% less £12,100	19.6% less £2,100	17.3% less £11,600	17.3% less £12,100
Pembroke Dock Town Council	22.7%	-9.2% plus £700	£1,700	£1,700	13.5% plus £700	22.7% plus £1,700	22.7% plus £1,700
Pembroke Town Council	19.6%	-3.0% plus £900	£2,300	£2,400	16.6% plus £900	19.6% plus £2,300	19.6% plus £2,400
Pembrokeshire Association of Voluntary Services	22.0%	-1.9% plus £1,100	0.7%	0.7%	20.1% plus £1,100	22.7%	22.7%
Pembrokeshire Coast National Park Authority	18.9%	-3.1% less £90,200	1.0% less £286,800	1.0% less £297,900	15.8% less £90,200	19.9% less £286,800	19.9% less £297,900

Employer	Primary rate 2020/21 to 2022/23	Secondary rates			Total Contribution rates		
		2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
Pembrokeshire College	17.7%	-2.7% plus £90,400	0.9% plus £27,600	0.9% plus £28,700	15.0% plus £90,400	18.6% plus £27,600	18.6% plus £28,700
PLANED	18.9%	-5.2% plus £4,700	0.3%	0.3%	13.7% plus £4,700	19.2%	19.2%
Swim Narberth	25.0%	-10.8% plus £600	£1,500	£1,600	14.2% plus £600	25.0% plus £1,500	25.0% plus £1,600
Tai Ceredigion	19.6%	-3.8% less £5,800	1.8%	1.8%	15.8% less £5,800	21.4%	21.4%
Tenby Town Council	21.2%	-4.9% less £2,200	1.3% less £5,500	1.3% less £5,700	16.3% less £2,200	22.5% less £5,500	22.5% less £5,700
University of Wales- Trinity St David	20.9%	-2.5% plus £77,300	1.1%	1.1%	18.4% plus £77,300	22.0%	22.0%
Valuation Tribunal Wales	14.6%	1.2% less £3,500	0.7%	0.7%	15.8% less £3,500	15.3%	15.3%
W Wales Action For Mental Health	21.0%	-6.2% plus £5,600	0.2%	0.2%	14.8% plus £5,600	21.2%	21.2%
Welsh Books Council	18.6%	-3.9% less £25,300	1.1%	1.1%	14.7% less £25,300	19.7%	19.7%

Other interested bodies with no pensionable employees

Employer	Proportion of Pension Increases to be Recharged %
Carmarthen Family Centre	100
Department of Environment	100
Milford Haven Town Council	100
NHS/Department of Social Security	100
Welsh Water	50

The following employers exited the Fund during 2019/20. Termination assessments may be required and any additional contributions required will be notified separately:

Employer
Human Support Group

Important notes to the Certificate:

1. The contributions for these two bodies include a non-ill health early retirement allowance for the 3 year period 2020/2023. The total allowance is £1,600,000 for Carmarthenshire County Council and £1,380,000 for Ceredigion County Council.
2. The percentages shown are percentages of pensionable pay and apply to all members, including those who are members under the 50:50 option under the LGPS.
3. With the agreement of the Administering Authority employers may opt to pay any element of their employer contributions in advance instead of monthly amounts, with either all three years being paid in April 2020 or payment being made earlier than due in the year in question. The cash amounts payable will be reduced in return for this early payment as follows:
 - 2021/22 payments made in April 2020 will be reduced by 5.85% (i.e. the above amounts will be multiplied by 0.9415)
 - 2022/23 payments made in April 2020 will be reduced by 9.56% (i.e. the above amounts will be multiplied by 0.9044)
 - Payments made annually in advance will be reduced by 1.99% (i.e. the above amounts will be multiplied by 0.9801)
 - Payments made six-monthly in advance will be reduced by 1% (i.e. the above amounts will be multiplied by 0.9900)
 - Payments made quarterly in advance will be reduced by 0.5% (i.e. the above amounts will be multiplied by 0.9950)
4. Where % contributions are being paid in advance, for these cases the employer will need to estimate in advance the pensionable pay for the entire period (subject to an agreed adjustment with the Administering Authority) and a balancing adjustment to reflect the actual pensionable pay over the period would be made at the end of the period (no later than 30th April as appropriate following the year-end). Consideration will be required for employers in surplus as at 31 March 2019, where any surplus offset would be made up front before any reduction for early payment is applied. Further information on the policy for prepayments can be provided by the Fund upon request. It should be noted that only certain employers will be able to pay their primary rate in advance due to the operational complexity.
5. Where the secondary rate is a £ deduction to the primary rate due to an employer being in surplus, the total annual contributions payable by each employer will be subject to a minimum of £nil i.e. no monies can be refunded to an employer whilst they participate in the Fund.

6. The above secondary contributions include provision for the estimated effect of the McCloud judgment. Once the final remedy for McCloud is known, the position will be reviewed. Whilst it is possible that the Fund may require additional contributions from employers at that point in time if the McCloud remedy is substantially different from that currently anticipated, based on the Administering Authority's current knowledge and understanding of the likely outcome it believes that requiring such additional contributions is an unlikely outcome. In the event that additional contributions are required, this certificate will then be updated to reflect these changes. Any contribution changes will take effect from a date to be determined by the Administering Authority.
7. The Fund has an internal captive insurance arrangement in place in order to pool the risks associated with ill health retirement costs. The captive has been designed for employers that could be materially affected by the ill health retirement of one or more of their members. Those employers (both existing and new) that will be included in the captive are all those other than the five major scheduled bodies listed above. New employers entering the Fund will normally also be included. For those employers in the ill-health captive arrangement, allowance for ill health retirements has been included in each employer's contribution rate, on the basis of the method and assumptions set out in the report. Details of the arrangement are set out in the FSS.
8. The pension increase recharges in relation to former employers will continue at the current levels.