

# Greater Manchester Pension Fund

Report on the actuarial valuation as at 31 March 2025

March 2026

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For and on behalf of Hymans Robertson LLP



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Executive  
summary



# 1. Executive summary

We have been commissioned by Tameside Metropolitan Borough Council (“the Administering Authority”) to carry out a valuation of the Greater Manchester Pension Fund (“the Fund”) as at 31 March 2025. This fulfils Regulation 62 of the Local Government Pension Scheme Regulations 2013. This report is a summary of the valuation.

## Contribution rates

The contribution rates for individual employers set at the 31 March 2025 valuation can be found in the Rates and Adjustments certificate. Table 1 shows the combined individual employer rates, compared to the last valuation in 2022.

	31 March 2025		31 March 2022	
<b>Primary rate</b>	17.4% of pay		18.9% of pay	
<b>Secondary rate</b>	2026/27	-2.2%	2023/24	1.8%
	2027/28	-2.2%	2024/25	1.7%
	2028/29	-2.2%	2025/26	1.7%

Table 1: Combined employer contribution rates compared with previous valuation

On average, contribution rates have reduced due to higher assumed future returns at 2025, reducing the estimated cost of funding future benefit payments.

## Funding position

At 31 March 2025, the funding position on the Fund’s assumptions has improved from the last valuation at 31 March 2022. Table 2 shows the reported funding position, compared to the last valuation in 2022.

Valuation Date	31 March 2025	31 March 2022
<b>Assets (£m)</b>	32,200	29,324
<b>Liabilities (£m)</b>	25,150	28,304
<b>Surplus / (Deficit) (£m)</b>	7,051	1,021
<b>Funding Level</b>	128%	104%

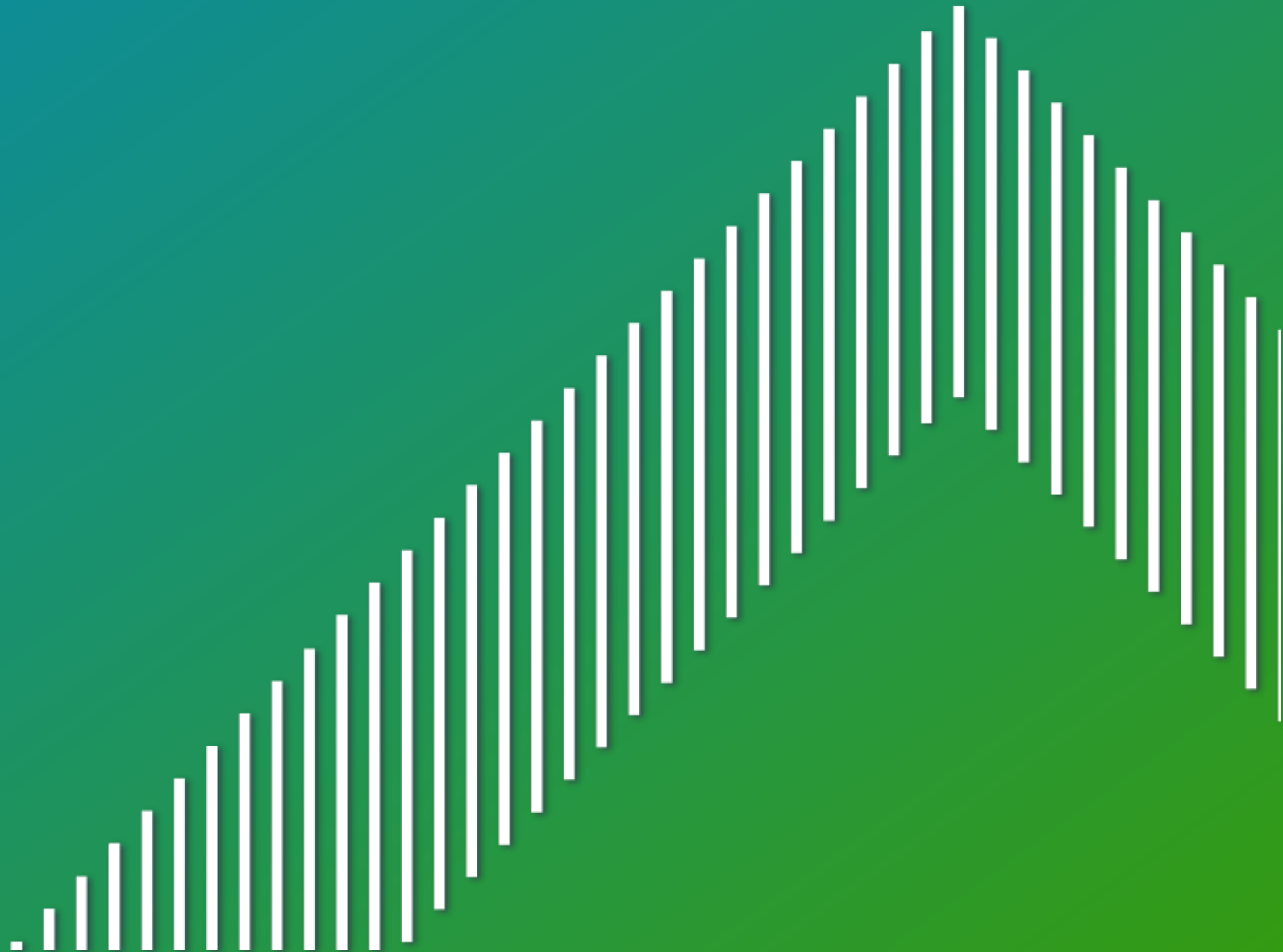
Table 2: Reported funding position compared with previous valuation  
Figures may not sum due to rounding

Similar to contribution rates, the improvement in funding level is primarily due to higher assumed future investment returns at 2025.

## Comparison with other LGPS funds

The funding position and contribution rates are based on assumptions about future factors such as investment returns, inflation and life expectancy. As these are uncertain, different assumptions are used by each LGPS fund to reflect their own views, circumstances and strategic objectives. These differences (amongst other factors, including crucially the previous funding level and employer affordability and long-term contribution stability) will lead to differences in funding positions and contribution rates across the LGPS. To support comparison, LGPS funds are required to report a funding position on a consistent set of assumptions (called the “SAB funding level”). The Fund’s SAB funding level at 31 March 2025 is 125%. **SAB assumptions are to allow comparison only and are not intended to be appropriate for funding or setting contribution rates. As such, this result has no impact on the Fund’s funding strategy or employer contribution rates.**

Valuation  
approach



## 2. Valuation approach

### 2.1 Valuation purpose

The triennial actuarial valuation is an important part of the Fund's risk management framework. Its main purpose is to ensure the Fund continues to have a funding strategy that is likely to achieve the objectives set out in the Funding Strategy Statement.

**This report contains the valuation's two key outcomes:**

- Employer contribution rates for the period 1 April 2026 to 31 March 2029
- The funding position of the whole Fund at 31 March 2025.

Further information on the process, methodology and strategy has been communicated to relevant stakeholders throughout the valuation. There is also further information publicly available in the Funding Strategy Statement and [Hymans Robertson's LGPS 2025 valuation toolkit](#).

### 2.2 Setting employer contribution rates

Employer contributions need to be set at a level which ensures the Fund has a reasonable likelihood of having enough money to pay members' benefits. Identifying the amount of benefits that may be paid is complex, as benefits earned today may not be paid until 50+ years have passed. Over that period, there is significant uncertainty over factors which affect the cost of benefits e.g. inflation and investment returns. These uncertainties are considered within the risk-based approach to setting employer contribution rates. This approach is built around three key funding decisions.

#### Key funding decisions

- **Decision 1:** What is the target funding level (how much money the Fund aims to hold) and funding basis (the set of actuarial assumptions used to value the past and future liabilities)?
- **Decision 2:** What is the funding time horizon (the time given to employers to meet the target funding level)?
- **Decision 3:** What is the likelihood of success (how likely it is that employers will meet the target funding level at the end of the funding time horizon)?

The funding decisions will vary between employers within the Fund and are documented in the Funding Strategy Statement.

#### Risk-based approach

Asset-liability modelling is used to project each employer's assets and benefit payments into the future under 5,000 different economic simulations. The resulting 5,000 projections of the employer's assets and benefits are used to quantify the likelihood of success.

The simulations are generated using Hymans Robertson's Economic Scenario Service (ESS). Further information on this can be found in [Appendix 2](#).

Contribution rates are then set for each employer which achieve each employer's minimum likelihood of meeting their target funding level on their funding basis at the end of their funding time horizon.

### 2.3 Measuring the funding position

The funding position is measured as at the valuation date. While it is limited in providing insight into the future health of the Fund, it is a useful high-level summary statistic. A market-related approach is taken to calculate both the assets and the liabilities to ensure they are consistent with one another:

- The market value of the Fund’s assets at the valuation date has been used.
- The liabilities have been valued using assumptions based on market indicators at the valuation date (these are detailed in [Appendix 2](#)).

#### Calculating the liabilities

The liabilities are the value of all future payments to members based on all benefits earned up to, or in payment at, the valuation date, expressed in today’s money. Chart 1 shows the annual split of projected benefit payments for all members in the Fund at the valuation date.

The projections are based on the membership data provided for the valuation ([Appendix 1](#)), the assumptions ([Appendix 2](#)) and our understanding of the LGPS benefit structure as at 31 March 2025 (details at [www.lgpsregs.org](http://www.lgpsregs.org)). There are currently sources of uncertainty and potential change related to the LGPS benefit structure and [Appendix 2](#) sets out how these have been considered.

The “spike” in year 2 reflects the anticipated retirement of a tranche of active and deferred members who are currently older than their assumed retirement age, whilst the “dip” around year 20 reflects the planned increase in State Pension Age to 68.

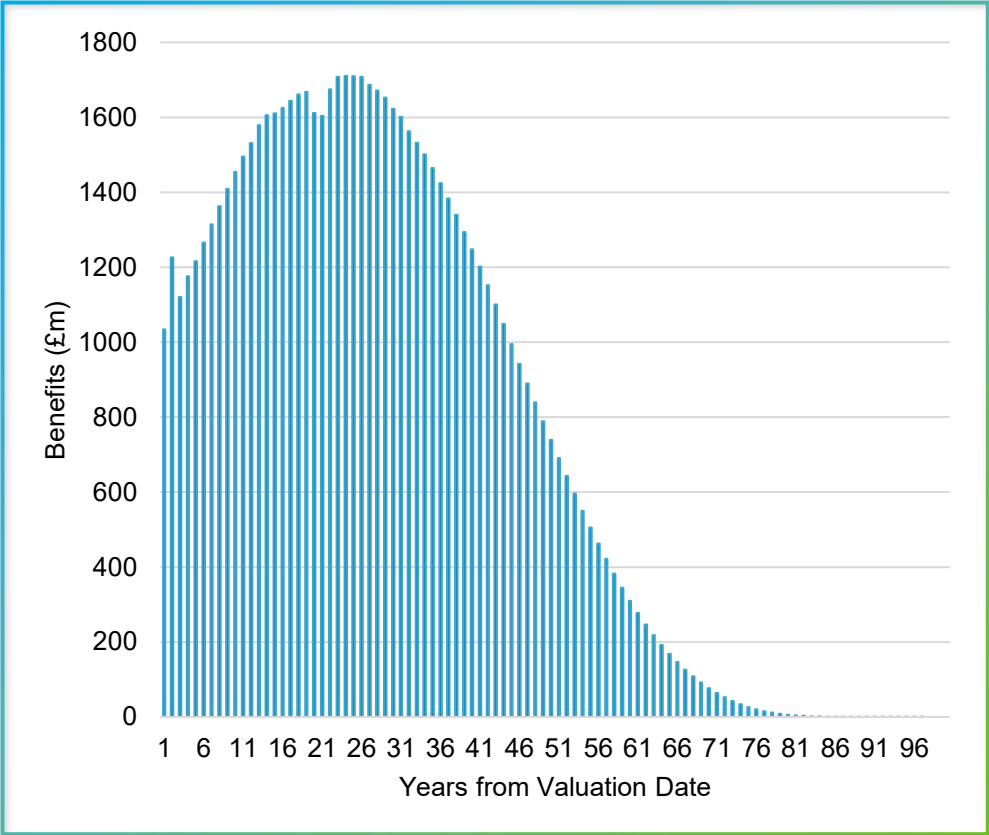
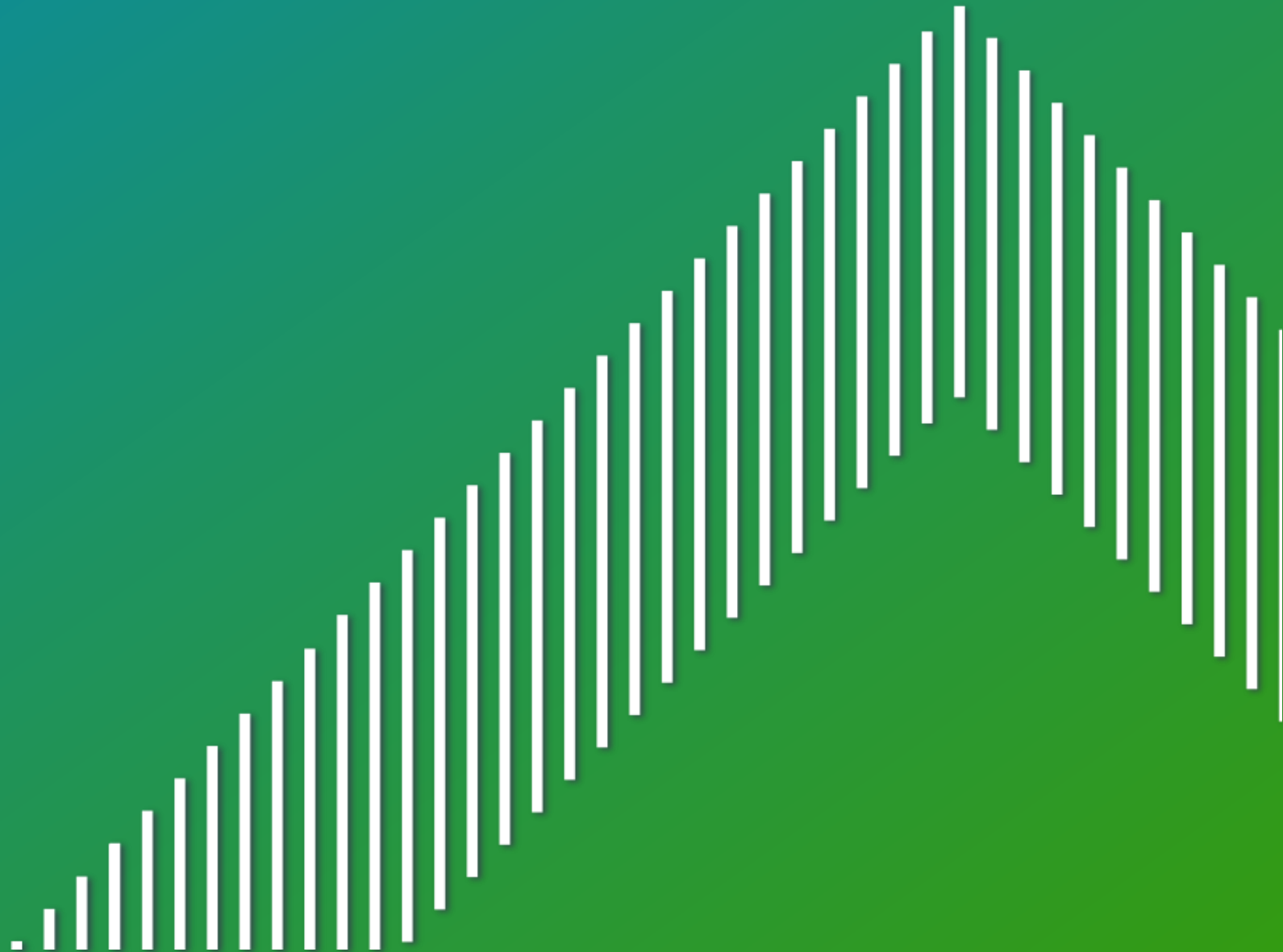


Chart 1: Projected benefit payments for all service earned up to 31 March 2025

To express the future payments in today’s money, each projected payment is discounted back to the valuation date in line with an assumed rate of future investment return (known as the ‘discount rate’).

Valuation  
results



## 3. Valuation results

### 3.1 Employer contribution rates

The primary objective of the funding strategy is to set employer contribution rates that will enable it to have enough assets to pay members' benefits as they fall due. A secondary objective is to ensure the rates are as stable and affordable as possible. The risk-based approach detailed earlier is used to meet these objectives.

**The employer contribution rate is made up of two components:**

- **Primary rate:** the level of contributions sufficient to fund benefits that will be accrued in the future.
- **Secondary rate:** the difference between the primary rate and the total contribution rate. This may be in respect of costs associated with accrued benefits or adjustments to achieve the Fund's stability and affordability objectives.

Table 3 shows the combined individual employer contribution rates to be paid into the Fund over the period 1 April 2026 to 31 March 2029. There is also a comparison with the contributions set at the last valuation in 2022.

	31 March 2025		31 March 2022	
<b>Primary rate</b>	17.4% of pay		18.9% of pay	
<b>Secondary rate</b>	2026/27	-2.2%	2023/24	1.8%
	2027/28	-2.2%	2024/25	1.7%
	2028/29	-2.2%	2025/26	1.7%

Table 3: Combined employer contribution rates compared with previous valuation

The primary rate includes an allowance of 0.3% of pensionable pay for the Fund's administration and governance expenses (0.3% of pay at the last valuation).

Employees pay contributions to the Fund in addition to these rates. The employee contribution rates are set by the LGPS Regulations.

On average, employer total contribution rates (ie primary plus secondary) have reduced mainly due to higher assumed future investment returns at 2025 compared to 2022. This reduces the estimated cost of funding future benefit payments.

Each employer has a contribution rate which is appropriate to their circumstances, and these can be found in the Rates & Adjustments Certificate ([Appendix 8](#)).

### 3.2 Funding position as at 31 March 2025

Table 4 sets out the assets and liabilities at the valuation date. The results at the 2022 valuation are shown for comparison.

**The funding position provides a high-level snapshot as at 31 March 2025, but there are limitations:**

- The liabilities are very sensitive to the choice of assumptions about the future
- The market value of assets held by the Fund will change daily.

Employer contribution rates are not set using the reported funding position above. The contribution rates take into consideration how assets and liabilities will evolve over time in different economic scenarios. They also reflect each employer's funding profile and covenant.

Valuation date		31 March 2025	31 March 2022
<b>Assets</b>		32,200	29,324
<b>Liabilities</b>	<b>Actives (£m)</b>	7,807	10,185
	<b>Deferreds (£m)</b>	4,265	5,681
	<b>Pensioners (£m)</b>	13,078	12,438
Surplus / (Deficit) (£m)		7,051	1,021
Funding Level		128%	104%

Table 4: Single reported funding position compared with the previous valuation

The improvement in funding level is primarily due to higher assumed future investment returns at 2025. Chart 2 on the next page provides further information on what's caused the funding position to change since 2022.

### 3.3 Other funding metrics

The future investment return required to be 100% funded at this valuation is 4.1% p.a. which has increased from the previous valuation (3.4% p.a.). This means, at 31 March 2025, the Fund needed to earn 4.1% p.a. to have enough money to meet accrued benefits at that date. The estimated likelihood of the Fund's investment strategy achieving the required return has increased to greater than 95% at 31 March 2025 from 81% at 2022.

**Changes since the last valuation – funding position**

The factors that have caused the funding position to change since the last valuation are split between:

- actual experience being different from expectations at the last valuation (**known events**)
- changes in assumptions about the future (**future expectations**).

Chart 2 details these factors and their magnitude.

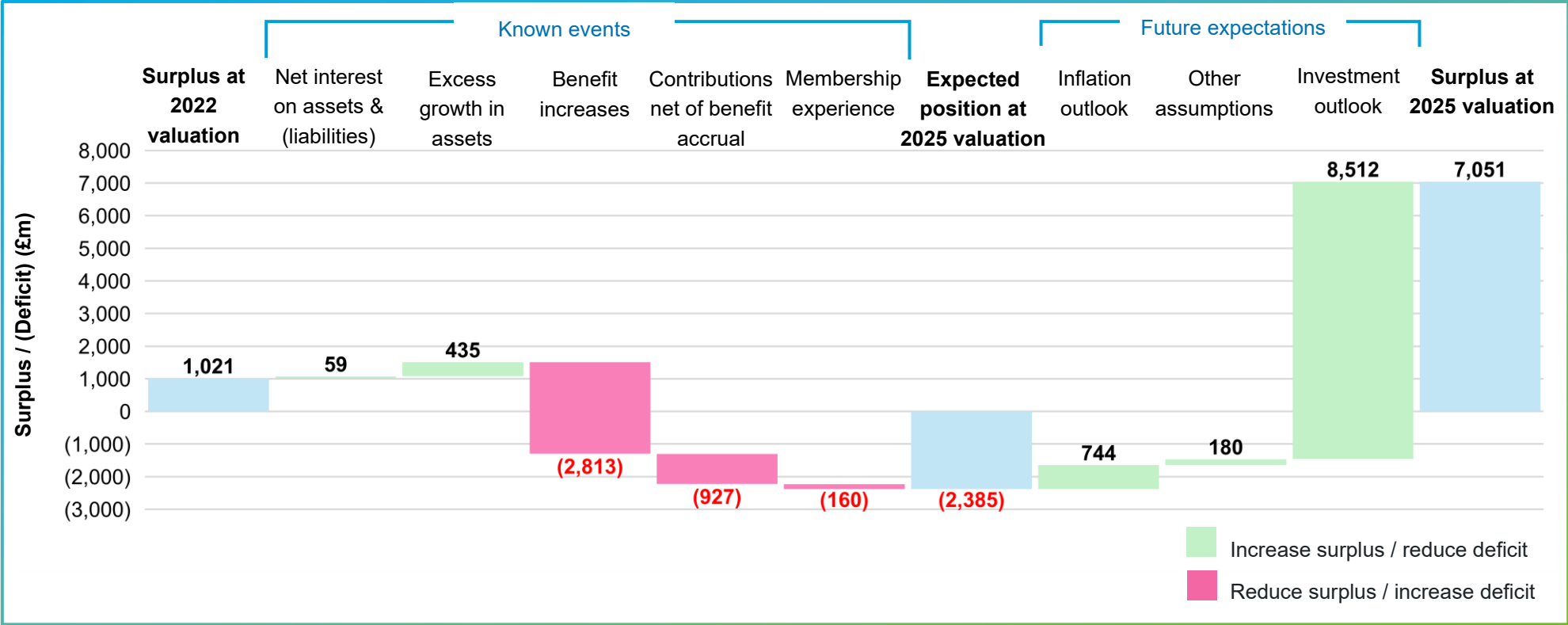


Chart 2: Change in funding position since last valuation

# Risks and sensitivities



## 4. Risks and sensitivities

### 4.1 Background

If all future experience is in line with expectations and there are no changes in the financial or demographic environment, it's projected that the funding level at the next valuation (31 March 2028) will remain broadly unchanged.

However, the funding position, and the Fund's funding strategy, are sensitive to various sources of risks. These funding risks broadly fall into categories of economic, demographic, regulatory and other.

Identifying and specifying these risks, including analysis of their potential impact, is an important part of the risk management cycle.

### 4.2 Economic risks

#### Impact of known events

The main economic risks are in relation to investment returns, benefit increases (ie Consumer Price Index inflation) and salary increases.

For all three sources of risk, the table below details the actual experience since the last valuation compared to 2022 expectations, and the impact on funding.

Source	Expected	Actual	Funding impact
<b>Investment returns</b>	3.6% p.a.	4.1% p.a.	£435m
<b>Benefit increases</b>	2.9% p.a.	6.1% p.a.	(£2,813m)
<b>Salary increases</b>	3.7% p.a.	6.3% p.a.	(£351m)

Table 5: Impact of known economic events since 2022

#### Impact of changes in future outcomes

The results in this report are based on a set of assumptions about the future outcomes for these economic risks. If the future differs from the assumptions used at this valuation, the Fund's liabilities may be higher (or lower) than the current estimate.

- **Investment returns:** Chart 3 below shows how the funding level at 31 March 2025 changes depending on the level of assumed future investment returns. Each point on the line denotes the estimated likelihood of achieving the level of future return at the valuation date. The Fund’s assumptions at this valuation are summarised in [Appendix 2](#) and are illustrated by the solid blue diamond.
- **Benefit increases:** if future inflation was 0.5% pa higher than assumed at this valuation, then the funding level would reduce by c9% (with a c£1,977m fall in the surplus).
- **Salary increases:** if salary increases were 0.5% pa higher than assumed at this valuation then the funding level would reduce by less than 1% (with a c£188m fall in the surplus).

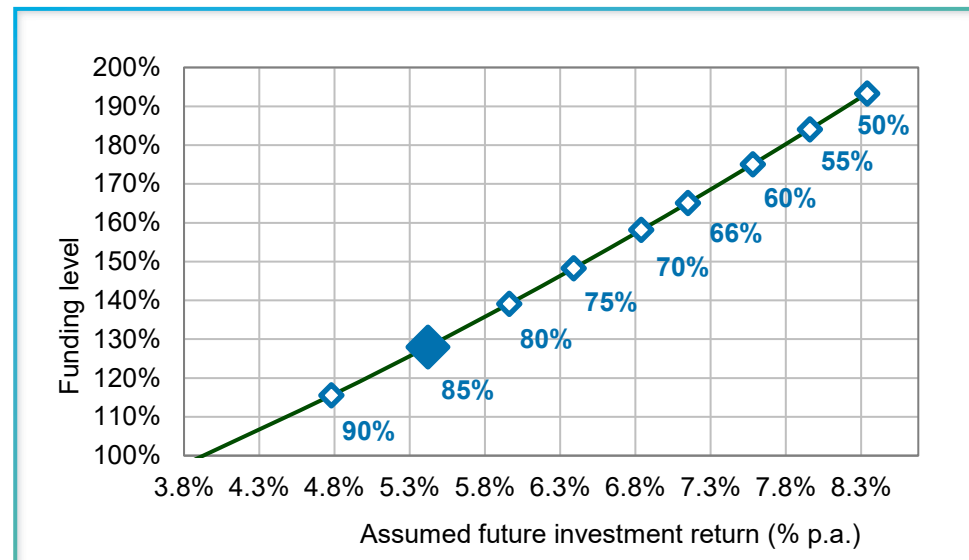


Chart 3: Impact of future return assumption on funding level

### Addressing the objectives of the Funding Strategy

The Fund has twin aims of maintaining affordable and stable contribution rates for employers. These are competing factors. The Fund needs to invest in growth-seeking assets to achieve affordability, but returns on growth-seeking assets are not stable, particularly over shorter time horizons. To help manage stability the Fund is flexible in how it sets its assumption in respect of future investment returns subject to certain minimum standards set out in the Funding Strategy Statement.

The Fund believes this approach balances the key objectives of **affordability** and **stability** of employer contribution rates, while ensuring the Fund is **solvent** over the long-term.

- **Affordability:** the Fund has taken into account, and given credit for, higher expected future investment returns which reduces the cost to employers of providing LGPS benefits (all other things being equal).
- **Stability:** if the Fund doesn’t achieve the higher level of assumed returns, or future returns expectations reduce, then it doesn’t necessarily mean immediate increases in employer contribution rates in the future. The assumption for future investment return levels will remain under review as part of the Fund’s wider governance and risk management framework and, given different economic or funding conditions, it may be appropriate to adjust this at future valuations.

### 4.3 Demographic risks

#### Impact of known events

The main demographic risk is in relation to life expectancy. The Fund's mortality experience between the 2022 and 2025 valuations has resulted in the following impact on the funding position, as shown in Table 6.

Mortality experience	
Actual amount of annual pension ceased	£72.4m
Expected amount of annual pension ceased	£76.8m
Difference	£4.4m
<b>Impact on funding position</b>	<b>(£63.7m)</b>

Table 6: Impact of member mortality experience since 2022

The mortality experience has therefore caused a reduction in the surplus of around £63.7m.

#### Impact of changes in future outcomes

The results in this report are based on an assumption that in the long-term, the rate of mortality reduces at 1.75% p.a. If this rate of reduction turned out to be stronger (2.00% p.a. instead of 1.75% p.a.), then members would live longer than expected. In this scenario, the funding level would fall by c1% (with a c£126m fall in the surplus).

### 4.4 Other risks

#### Regulatory

Changes in central government legislation may affect the future cost of the LGPS. For example, the cost to rectify the McCloud discrimination is estimated to be an increase in liabilities of £117m at this valuation. [Appendix 2](#) sets out potential regulatory changes which may impact future pension costs.

#### Climate change

Climate change has the potential to make extreme outcomes more likely which could in turn have a significant impact on the funding position. The Fund has carried out separate modelling to assess the potential impact of extreme outcomes on longer term funding. Further details on this are presented in [Appendix 4](#).

#### Post-valuation events

The results in this report are as at 31 March 2025. Since this date, funding levels have generally improved. However, recent conflicts in the Middle East have led to increased volatility in markets. In general, short-term volatility in the funding position is to be expected and experience since 31 March 2025 has not been abnormal. Given the Fund's approach to long-term, stable funding strategies, no allowance has been made for post-valuation events in employer contribution rates or the funding position at this valuation.

The Fund will continue to monitor the environment in which it participates to understand and manage the impact of any changes.

Final  
comments



## 5. Final comments

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The Fund's valuation operates within a broader framework, and this document should be considered alongside the following:

- The Funding Strategy Statement which (in particular) highlights how different employers in different circumstances have their contributions calculated.
- The Investment Strategy Statement, which sets out the investment strategy for the Fund.
- The Fund's risk register.
- The general governance of the Fund, including meetings of the Management Panel and Local Pensions Board, decisions delegated to officers, the Fund's business plan, etc.

Throughout the valuation, relevant stakeholders in the Fund have been engaged, consulted and communicated with as appropriate. Details of the governance process followed during the valuation are set out in [Appendix 3](#).

Under the LGPS regulations, the next formal valuation of the Fund is due to be carried out as at 31 March 2028 where contribution rates payable from 1 April 2029 will be set.

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March 26

For and on behalf of Hymans Robertson

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# Appendices

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## Appendix 1: Data

### Membership data

The membership data used for the purposes of this valuation was provided by the Administering Authority on 4 August 2025.

A summary of the membership data used for this valuation is set out in Table 7, alongside corresponding data from the previous valuation for comparison. The membership numbers in the table relate to the total number of records.

The results of this valuation are dependent on the quality of the underlying data used. We have relied on information supplied by the Administering Authority as being accurate. We have carried out a series of reasonableness validation checks on the supplied membership data and compared against the Fund's (unaudited) accounts to confirm its suitability for the purposes of this valuation.

More information on how we verify the quality of the data used in the valuation has been shared with the Administering Authority in our report '2025 Valuation – Data Report'.

Whole Fund Membership Data	This Valuation 31 March 2025	Last Valuation 31 March 2022
<b>Employee members</b>		
Number	124,539	116,428
Total actual pay (£000)	3,350,115	2,609,503
Total accrued pension (£000)	629,838	506,309
Average age (liability weighted)	53	51
<b>Deferred pensioners (including undecideds)</b>		
Number	157,366	145,935
Total accrued pension (£000)	334,200	268,548
Average age (liability weighted)	53	51
<b>Pensioners and dependants</b>		
Number	153,594	140,004
Total pensions in payment (£000)	987,621	756,151
Average age (liability weighted)	69	69

Table 7: Membership data summary

**Investment strategy**

A summary of the investment strategy allocation used to derive the future assumed investment return is set out in Table 8.

This strategy was confirmed by the Administering Authority on 24 June 2025 as appropriate for the purposes of the valuation.

**Asset data**

To check the membership data and derive employer asset values, we have used asset and accounting data and employer-level cash flow data provided by the Fund

Asset class	Allocation
Global equities	40.8%
Private equity	5.0%
Property	10.0%
Infrastructure equity	7.5%
UK corporate bonds	8.0%
Fixed interest gilts	4.0%
Index linked gilts	4.0%
Multi Asset Credit	5.0%
Private Lending	5.0%
Infrastructure debt	7.5%
Cash	3.2%
<b>Total</b>	<b>100.0%</b>

*Table 8: Investment strategy allocation used for the calculation of employer contribution rates.*

## Appendix 2: Assumptions

To set and agree assumptions for the valuation, the Fund carried out an in-depth analysis and review in June 2025 with the final set approved by the Management Panel on 11 July 2025.

### Summary of assumptions

	31 March 2025	31 March 2022
<b>Financial assumptions</b>		
Discount rate	5.4% p.a.	3.6% p.a.
Benefit increases	2.8% p.a.	2.9% p.a.
Salary increases	4.3% p.a.	3.7% p.a.
<b>Demographic assumptions</b>		
Baseline longevity	VitaCurves	VitaCurves
Longevity future improvements	CMI 2024 model with core parameterisation except Initial addition = 0.25% (both Male & Female) Long-term rate of improvement 1.75% p.a.	CMI 2021 model Initial addition, A = 0.25% (both Male & Female) Smoothing factor, Sk = 7.0 Long-term rate of improvement = 1.5% p.a.
Commutation	60% of maximum under HMRC limits	50% of maximum under HMRC limits
50:50 scheme	0% of members elect to change scheme	1% of members elect to change scheme
Retirement age	Earliest age at which members can retire with unreduced benefits	
Family statistics	Varying proportion to have dependant at death Dependant of a male is 3.5 years younger than him Dependant of a female is 0.6 year older than her	Varying proportion to have dependant at retirement Dependant of a male is 4 years younger than him Dependant of a female is 0 year older than her

Table 9: Summary of assumptions

### Deriving future investment return likelihoods

To derive the distribution of future investment returns and obtain associated estimated likelihoods, we use the Fund's long-term investment strategy and our Economic Scenario Service (ESS) model. The ESS uses statistical models to generate a future distribution of year-on-year returns for each asset class, eg UK equities. The ESS reflects correlations between asset classes and wider economic variables (eg inflation). In the short-term (first few years), the models are fitted with current financial market expectations. Over the longer-term, models are built around our views of fundamental economic parameters, for example equity risk premium, credit-spreads and long-term inflation. Table 10 sets out the individual asset class return distribution of the ESS model, calibrated using market data (including ONS) as at 31 March 2025.

Time period	Percentile	Annualised total returns											Inflation/Yields			
		Global Equities (unhedged)	Private Equity	Property	Infrastructure equity (unlisted)	A Credit (14 yr maturity)	A Credit (4 yr maturity)	Fixed interest gilt (14 yr maturity)	Index linked gilt (14 yr maturity)	Multi Asset Credit (sub investment grade)	Private Lending	Infrastructure Debt	Cash	Inflation (CPI)	17 year real yield (CPI)	17 year yield
5 years	16 <sup>th</sup>	-0.5%	-2.5%	0.2%	1.1%	2.5%	4.0%	2.2%	1.7%	4.1%	4.5%	1.6%	3.5%	1.2%	1.5%	4.8%
	50 <sup>th</sup>	8.2%	10.0%	6.8%	8.1%	4.9%	5.2%	4.3%	4.5%	6.7%	8.2%	5.3%	4.3%	2.8%	2.4%	5.8%
	84 <sup>th</sup>	16.9%	22.8%	14.1%	15.5%	7.1%	6.1%	6.2%	7.5%	8.8%	11.4%	8.6%	5.1%	4.3%	3.3%	7.1%
10 years	16 <sup>th</sup>	2.1%	1.2%	2.3%	3.1%	4.5%	4.8%	4.2%	2.7%	5.8%	6.4%	4.2%	3.6%	0.8%	0.8%	3.9%
	50 <sup>th</sup>	8.5%	10.2%	7.3%	8.4%	6.0%	5.8%	5.4%	4.7%	7.4%	8.8%	6.5%	4.6%	2.5%	2.1%	5.3%
	84 <sup>th</sup>	14.8%	19.6%	12.7%	13.8%	7.3%	6.7%	6.5%	6.9%	8.9%	10.9%	8.6%	5.8%	4.1%	3.3%	7.1%
20 years	16 <sup>th</sup>	3.7%	3.4%	3.5%	4.2%	5.5%	4.6%	5.0%	2.9%	6.1%	7.0%	5.4%	3.1%	0.7%	-0.5%	1.6%
	50 <sup>th</sup>	8.3%	9.9%	7.3%	8.3%	6.5%	5.8%	5.8%	4.6%	7.6%	8.8%	6.9%	4.5%	2.3%	1.3%	3.6%
	84 <sup>th</sup>	13.1%	17.0%	11.3%	12.4%	7.4%	7.2%	6.5%	6.4%	9.1%	10.7%	8.3%	6.3%	3.9%	3.0%	6.2%
Volatility (1 yr)		18.6%	26.6%	15.2%	14.5%	6.5%	3.2%	5.5%	6.7%	6.3%	9.3%	8.8%	0.3%	1.4%	-	-

Table 10: ESS individual asset class return distributions at 31 March 2025

**Demographic assumptions**

The tables below set out sample rates for demographic assumptions at 5-year age intervals. All figures are incidence rates per 1,000 members except salary scale. FT and PT denote full-time and part-time active membership respectively.

**Males**

Age	Salary Scale	Death Before Retirement	Withdrawals		III Health Tier 1		II I Health Tier 2	
			FT	PT	FT	PT	FT	PT
20	105	0.17	291.10	426.83	0.00	0.00	0.00	0.00
25	117	0.17	192.28	281.94	0.00	0.00	0.00	0.00
30	131	0.20	136.43	200.01	0.00	0.00	0.00	0.00
35	144	0.24	106.59	156.25	0.10	0.07	0.02	0.01
40	151	0.41	85.82	125.76	0.16	0.12	0.03	0.02
45	159	0.68	80.61	118.10	0.35	0.27	0.07	0.05
50	167	1.09	66.45	97.24	0.90	0.68	0.23	0.17
55	173	1.70	52.33	76.62	3.54	2.65	0.51	0.38
60	174	3.06	46.64	68.26	6.23	4.67	0.44	0.33
65	174	5.10	28.63	41.90	11.83	8.87	0.00	0.00

Table 11: Sample rates for demographic assumptions – Males

**Females**

Age	Salary Scale	Death Before Retirement	Withdrawals		III Health Tier 1		II I Health Tier 2	
			FT	PT	FT	PT	FT	PT
20	105	0.10	225.55	261.73	0.00	0.00	0.00	0.00
25	117	0.10	151.77	176.09	0.10	0.07	0.02	0.01
30	131	0.14	127.22	147.58	0.13	0.10	0.03	0.02
35	144	0.24	109.80	127.33	0.26	0.19	0.05	0.04
40	151	0.38	91.39	105.94	0.39	0.29	0.08	0.06
45	159	0.62	85.28	98.85	0.52	0.39	0.10	0.08
50	167	0.90	71.90	83.24	0.97	0.73	0.24	0.18
55	173	1.19	53.65	62.18	3.59	2.69	0.52	0.39
60	174	1.52	43.24	50.05	5.71	4.28	0.54	0.40
65	174	1.95	20.61	23.85	10.26	7.69	0.00	0.00

Table 12: Sample rates for demographic assumptions - Females

### Average life expectancies

Based on the longevity assumptions used for the 2025 valuation, Table 13 details the average life expectancy for the Fund's membership.

Average life expectancy	31 March 2025	31 March 2022
Male pensioner	20.6 years	20.6 years
Male non-pensioner	22.2 years	21.8 years
Female pensioner	23.9 years	23.7 years
Female non-pensioner	25.6 years	25.4 years

Table 13: Average life expectancies

The average life expectancies are from the age of 65. They assume that pensioners are aged 65 at the respective valuation date and non-pensioners are aged 45.

### Benefit structure

Results are based on our understanding of the benefit structure of the LGPS in England and Wales on 31 March 2025 – see [www.lgpsregs.org](http://www.lgpsregs.org). However, there are areas of uncertainty and potential change.

- **McCloud:** in line with the 2022 valuation, we have made an allowance for the cost of these potential improvements, including McCloud data (where available). Further detail on the assumption is available on request.
- **Cost sharing mechanism:** we have assumed that there will be no changes required to the LGPS benefit structure due to this mechanism.
- **Guaranteed Minimum Pension equalisation and revaluation:** in line with the 2022 valuation, we have assumed that all increases on GMP for members with a State Pension Age after 5 April 2016 will be funded by the Fund.
- **Virgin Media case:** we have made no allowance for any impact that the Virgin Media case may have on the LGPS benefit structure.
- **Other benefit changes:** there may be benefit changes due to the current “Access and Fairness” consultation. We have not made any allowance for any changes to the benefit structure proposed in this consultation as we would not expect them to be material if implemented.

## Appendix 3: Governance audit trail

The triennial actuarial valuation is a significant exercise carried out by the Fund. This report is a summary of the main outputs from the triennial actuarial valuation. The outputs are the result of funding strategy analysis, discussions and Fund decisions throughout the valuation process. A high-level audit trail of the key funding strategy decisions is set out below.

### Funding strategy

The actuarial assumptions were reviewed by the Fund in June 2025, supported by analytics and other information from the Fund Actuary. The assumptions were approved by the Fund at the Management Panel meeting in July 2025.

The funding strategy parameters, which feed into the setting of employer contribution rates, were considered in stages.

- **Local authorities, academies and other long term employers:** review carried out in Q3 2025, including consideration of funding target, funding time horizon, likelihood of success and interaction with the Fund's investment strategy. In addition, the funding treatment of Multi-Academy Trusts were reviewed. The outcomes were discussed with Treasurers and at the December 2025 Management Panel meeting.
- The **SMA and OLA pools** were reviewed in Q3 2025, including consideration as to the sustainability of these pools and how contribution rates for employers within these pools could be better stabilised in future. The outcomes were discussed with Treasurers and at the December 2025 management Panel meeting.
- The treatment of **orphaned employers** was reviewed in Q3 and Q4 2024, including consideration of the investment strategy to be applied to these former employers and how the assets could be leveraged to manage

contribution rate stability for active employers. The outcomes, which included material changes to the investments strategy including the combination of three Designated Funds, was discussed at the March 2026 Management Panel meeting.

- **Employers targeting eventual exit from the Fund** were also reviewed in Q3 2025, including consideration of derisked investment strategies where appropriate. The outcomes were discussed at the December 2025 and March 2026 Management Panel meetings.

The outcomes of these decisions were collated and documented in an updated copy of the Funding Strategy Statement. The draft FSS was discussed at the Management Panel meetings both pre and post consultation.

### Stakeholder engagement

In addition, the Fund has engaged with employers and the Local Pensions Board throughout the valuation exercise. A summary of the engagement is detailed below.

- **Employer forums:** multiple employer forums were held on 11 December 2025 to discuss the key themes of the 2025 valuation and expectations for the specific employer groups' results.
- **Employer results:** results were communicated to the Fund who in turn notified employers of their results in Winter of 2025/26. Employers were then offered the opportunity to engage with the Fund to discuss their results.
- **Funding Strategy Statement consultation:** an updated version of the FSS was issued to employers in Q3 2025 with the opportunity to feed back comments or ask questions to the Fund.

## Appendix 4: Climate change scenario analysis

Climate change is regarded as a material source of risk for pension funds, with potential implications for future **inflation, investment returns** and **longevity**. Given the long-term nature of the Fund, it arguably faces greater exposure to climate risks compared to other funds with shorter time horizons (for instance, private sector schemes nearing buy-out).

We have used two sets of scenario analysis to test the resilience of the Fund's funding strategy under potential climate-related risks.

Scenario analysis helps assess risks and tests the resilience of current and long-term strategies under various scenarios. This helps to identify vulnerabilities across both assets and liabilities.

Identification of these vulnerabilities supports informed decision making by Management Panel, helping to ensure that appropriate controls and mitigations are in place.

### Scenario approach 1 – Stress testing

As part of the valuation, we carry out 5,000 simulations to see how the Fund could evolve over 20 years. We then consider how quickly the world responds to climate risk in three scenarios (broadly speaking now, later or even later), with the simple assumption that in every case the response leads to intense disruption and a period of heightened market volatility. The scenarios are not explicitly designed to be “good” or “bad”, and we tend to see a modest impact on high level risk metrics.

### Scenario approach 2 – Narrative driven

The narrative analysis complements the stress tests by imagining a specific climate-related trigger event and considering how that plays out under three different pathways.

We take a specific, extreme, downside risk event (in this instance a shock to the planet's food supply) that could occur in the coming years. We then map out distinctive potential reactions to the event, considering things like market changes and policy responses and how these may evolve differently over time. This results in three distinct pathways.

### Challenges and limitations

When interpreting the results, users should be aware of the following challenges and limitations in addition to the usual limitations of asset-liability modelling:

- All of the modelling results are ultimately based on the original 5,000 projections from our core model, so we are implicitly assuming that markets continue to function and that the assumed correlations, risk premia, volatilities etc are still valid.
- Neither set of climate scenarios is intended to be exhaustive, and other outcomes beyond what the scenarios cover are of course possible

**Full details and results are included in the 2025 Climate Scenario Analysis Output Report dated December 2025, and further detail on the scenario methodology is included in the [2025 valuation toolkit](#).**

**Climate scenario stress test analysis – output summary**

Below we set out the quantitative outputs from the ‘stressed’ climate scenarios. These reflect how the Fund may be impacted over the coming years should the world’s response to climate change reflect the one of our three qualitative scenario descriptions. The base case reflects the market having already priced in climate change, but not any one specific climate scenario.

Modelling results at 20-year time horizon				
Metric	Base case	Green revolution	Delayed transition	Head in the sand
Likelihood of success	89%	90%	86%	88%
Worst 5% of outcomes (average funding level)	59%	63%	52%	55%

Table 14: Summary modelling results in the base case and stress test scenarios

Overall, the impact on likelihood of success is modest over the 20-year horizon, suggesting that the level of prudence in the funding strategy has not been drastically underestimated due to climate risk. There is generally a greater impact on downside risk which is to be expected given that higher volatility will lead to a broader range of outcomes and this means that the worst outcomes get even worse.

The stress test scenarios are designed to test the entire range of funding outcomes. The above impact on downside risk suggests that the extremes merit further, dedicated investigation, particularly as climate change has the potential to make “extreme” outcomes more likely.

The narrative-driven scenario approach was introduced at the 2025 valuation to complement the stress tests by digging further into potential downside risks.

**Narrative-driven scenario analysis – output summary**

The chart below shows the likelihood of success in each of the three narrative scenarios. All of them begin with the same initial shock, and then the results diverge based on different imagined responses.



Chart 4: Likelihood of success in the base case and narrative-driven scenarios

Over medium time horizons of 5-10 years, we see improvement in the likelihood of success under each of the three scenarios, although all remain below both the base case and the level of success that is required by the Fund. Over longer time horizons of 10+ years we begin to see a divergence in the likelihood of success, with rapid response and technology investment supporting regrowth under the Green Growth and Technological Triumph pathways, but delayed action under Climate Catastrophe, instead leading to prolonged economic and social disruption and a likelihood of success below the Fund’s desired threshold.

There is therefore a plausible downside scenario prompted by a climate-related event that would put the Fund’s funding strategy at risk.

## Appendix 5: Section 13 dashboard

Metric	Unit	2025 valuation	2022 valuation
Funding level (assets/liabilities)	%	128%	104%
Funding level (change since previous valuation)	%	24% increase	2% increase
Asset value used at the valuation	£m	32,200	29,324
Value of liabilities (including McCloud liability)	£m	25,150	28,304
Surplus (deficit)	£m	7,051	1,021
Discount rate – past service	% p.a.	5.4%	3.6%
Discount rate – future service	% p.a.	Past service and future service are consistently valued with the same underlying assumptions, methodologies and models regarding future expected levels of inflation, interest rates and investment returns.	Past service and future service are consistently valued with the same underlying assumptions, methodologies and models regarding future expected levels of inflation, interest rates and investment returns.
Assumed pension increase (CPI)	% p.a.	2.8%	2.9%
Method of derivation of discount rate, plus any changes since previous valuation		There is a 85% likelihood that the Fund's assets will return at least 5.4% p.a. over the 20 years following the 2025 valuation date. This is the same methodology used for the 2022 valuation but with a higher likelihood (78% at 2022).	There is a 78% likelihood that the Fund's assets will return at least 3.6% p.a. over the 20 years following the 2022 valuation date. This is the same methodology used for the 2019 valuation but with a higher likelihood (75% at 2019).

Metric	Unit	2025 valuation	2022 valuation
<b>Assumed life expectancy at age 65</b>			
Life expectancy for current pensioners – men age 65	years	20.6	20.6
Life expectancy for current pensioners – women age 65	years	23.9	23.7
Life expectancy for future pensioners – men age 45	years	22.2	21.8
Life expectancy for future pensioners – women age 45	years	25.6	25.4
<b>Past service funding position – SAB basis<sup>1</sup> (for comparison purposes only)</b>			
Market value of assets	£m	32,200	29,324
Value of liabilities	£m	25,847	22,152
Funding level on SAB basis (assets/liabilities)	%	125%	132%
Funding level on SAB basis (change since last valuation)	%	7% decrease	9% increase

<sup>1</sup> [SAB basis for standardised funding calculations for LGPS \(England & Wales\) Fund valuations as at 31 March 2025](#)

Metric	Unit	2025 valuation	2022 valuation
<b>Contribution rates payable</b>			
Primary contribution rate	% of pay	17.4%	18.9%
<b>Secondary contribution rate (cash amounts in each year)</b>			
Secondary contribution rate - 1 <sup>st</sup> year of rates and adjustments certificate	£m	(95.951)	49.212
Secondary contribution rate - 2 <sup>nd</sup> year of rates and adjustments certificate	£m	(100.117)	49.645
Secondary contribution rate - 3 <sup>rd</sup> year of rates and adjustments certificate	£m	(104.464)	50.493
<b>Giving total expected contributions</b>			
Total expected contributions - 1 <sup>st</sup> year of rates and adjustments certificate (£ figure based on assumed payroll)	£m	675.085	579.019
Total expected contributions - 2 <sup>nd</sup> year of rates and adjustments certificate (£ figure based on assumed payroll)	£m	704.397	599.054
Total expected contributions - 3 <sup>rd</sup> year of rates and adjustments certificate (£ figure based on assumed payroll)	£m	734.982	620.230
<b>Assumed payroll (cash amounts in each year)</b>			
Total assumed payroll - 1 <sup>st</sup> year of rates and adjustments certificate	£m	4,440.09	2,806.179
Total assumed payroll - 2 <sup>nd</sup> year of rates and adjustments certificate	£m	4,632.88	2,910.008
Total assumed payroll - 3 <sup>rd</sup> year of rates and adjustments certificate	£m	4,834.04	3,017.678
3 year average total employer contribution rate	% of pay	15.2%	20.6%
Average employee contribution rate	% of pay	6.4%	6.4%
Expected employee contributions (2025 valuation £ figure based on assumed payroll of <b>£4,440m</b> )	£m p.a.	284.9	180.204

Metric	Unit	2025 valuation	2022 valuation
<b>Deficit recovery and surplus spreading plan</b>			
Latest deficit recovery period end date, where this methodology is used by the fund's actuarial advisor	Year	Methodology not used	Methodology not used
Earliest surplus spreading period end date, where this methodology is used by the fund's actuarial advisor	Year	Methodology not used	Methodology not used
The time horizon end date, where this methodology is used by the fund's actuarial advisor	Year	2045 <sup>1</sup>	2042 <sup>1</sup>
The funding plan's likelihood of success, where this methodology is used by the fund's actuarial advisor	%	Minimum 65% <sup>1</sup>	Minimum 65% <sup>1</sup>
Surplus Methodology		Other - Target rate <sup>2</sup>	Other - Maximum/minimum annual rate changes <sup>2</sup>
Surplus methodology & parameters explanation (including changes since previous valuation)		Immediate reduction to target rates of 15%-18% of pay <sup>2</sup>	Maximum step changes to support long-term stability <sup>2</sup>
<b>Additional information</b>			
Percentage of liabilities relating to employers with deficit recovery periods of longer than 20 years	%	0%	0%
Percentage of total liabilities that are in respect of Tier 3 employers	%	16%	17%
Included climate change analysis/comments in the 2025 valuation report		Yes	Yes
Gender pension gap statistic - Fund active mean CARE pension GPG	%	27%	N/A
Gender pension gap statistic - Fund active mean combined Final Salary and CARE pension GPG	%	30%	N/A
Gender pension gap statistic - Fund pensioner mean pension GPG	%	39%	N/A

<sup>1</sup>The Fund has around 750 contributing employers, each with their own unique funding plans. Time horizons and likelihoods of success vary widely across the employers. The time horizons shown represent the longest allowable periods used in funding plans while the likelihoods of success represent the lowest allowable in funding plans.

<sup>2</sup>The methodologies and explanations reported summarise the approach taken for long-term, secure employers. In practice, due to the breadth of employers participating in the Fund, a variety of approaches are taken. Please refer to the Fund's Funding Strategy Statement for further details.

## Appendix 6: Reliances & limitations

We have been commissioned by Tameside Metropolitan Borough Council ('the Administering Authority') to carry out a full actuarial valuation of Greater Manchester Pension Fund ('the Fund') at 31 March 2025, as required under Regulation 62 of the Local Government Pension Scheme Regulations 2013 ('the Regulations').

This report is addressed to the Administering Authority. It has been prepared by us as actuaries to the Fund and is solely for the purpose of summarising the main outcomes of the 2025 actuarial valuation. It has not been prepared for any other third party or for any other purpose. We make no representation or warranties to any third party as to the accuracy or completeness of this report, no reliance should be placed on this report by any third party and we accept no responsibility or liability to any third party in respect of it.

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This summary report is the culmination of other communications in relation to the valuation, in particular our:

- [2025 valuation toolkit](#) which sets out the methodology used when reviewing funding plans
- paper dated 7 November 2025 which discusses the funding strategy for the Fund's local authorities and other long term employers
- paper dated 6 June 2025 and an updated version dated 27 January 2026 which discuss the valuation assumptions

- initial results report dated 1 September 2025 which outlines the whole Fund results and inter-valuation experience
- data report dated 3 March 2026 which summarises the data used for the valuation, the approach to ensuring it is fit for purpose and any adjustments made to it during the course of the valuation

The totality of our advice complies with the Regulations as they relate to actuarial valuations.

We have also prepared the valuation with regard to the Funding Strategy Statement which details the approach taken by the Fund to fund the current and future benefits due to members.

The following Technical Actuarial Standards apply to this advice and have been complied with where material and to a proportionate degree. They are:

- **TAS100** – Principles for technical actuarial work
- **TAS300** – Pensions

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## Appendix 7: Glossary

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### ➤ **50:50 option**

An option for LGPS members to pay half employee contributions and earn half the retirement benefit (pre-retirement protection benefits are unreduced).

### ➤ **Asset-liability modelling**

An approach to modelling and understanding risk for a pension fund. The assets and liabilities are projected forwards into the future under many different future scenarios of inflation, investment returns and interest rates. The future scenarios are then analysed to understand the risk associated with a particular combination of contribution rates and investment strategy. Different combinations of contribution rates and/or investment strategies may be tested.

### ➤ **Baseline longevity**

The rates of death (by age and sex) in a given group of people based on current observed data.

### ➤ **VitaCurves**

The assumptions used for baseline longevity. These assumptions are provided by Club Vita, a firm of longevity experts we partner with for longevity analysis. They combine data from thousands of pension schemes and use it to create detailed longevity assumptions at member-level, as well as insight on general longevity trends and future improvements.

### ➤ **Commutation**

The option for members to exchange part of their annual pension for a one-off lump sum at retirement. In the LGPS, every £1 of pension exchanged gives the member £12 of lump sum. The amounts that members commute is heavily influenced by tax rules which set an upper limit on how much lump sum can be taken tax-free.

### ➤ **CPI inflation**

The annual rate of change of the Consumer Prices Index (CPI). The CPI is the UK government's preferred measure of inflation and is the measure used to increase LGPS (and all other public sector pension scheme) benefits each year.

### ➤ **Deferred pensioner**

A former employee who has left employment (or opted out of the pension fund) but is not yet in receipt of their benefits from the fund.

### ➤ **Demographic assumptions**

Assumptions concerned with member and employer choices rather than macroeconomic or financial factors. For example, retirement age or promotional salary scales. Demographic assumptions typically determine the timing of benefit payments.

### ➤ **Discount rate**

A number used to place a single value on a stream of future payments, allowing for expected future investment returns.

### ➤ **Employee (or active) members**

Members who are currently employed by employers who participate in the Fund and are paying contributions into the Fund.

### ➤ **ESS**

Economic Scenario Service - Hymans Robertson's proprietary economic scenario generator used to create thousands of simulations of future inflation, asset class returns and interest rates.

### ➤ Funding position

The extent to which the assets held by the Fund at 31 March 2025 cover the accrued benefits ie the liabilities.

The two measures of the funding position are:

- the funding level - the ratio of assets to liabilities; and
- the funding surplus/deficit - the difference between the asset and liabilities values.

### ➤ Inflation

Prices tend to increase over time, which is called inflation. Inflation is measured in different ways, using a different 'basket' of goods and mathematical formulas.

### ➤ Liabilities

An employer's liability value is the single value at a given point in time of all the benefit payments expected to be made in future to all members. Benefit payments are projected using demographic and financial assumptions and the liability is calculated using a discount rate.

### ➤ Longevity improvements

An assumption about how rates of death will change in future. Typically, we assume that death rates will fall and life expectancies will improve over time, continuing the long-running trend.

### ➤ Pensioner

A former employee who is in receipt of their benefits from the fund. This category includes eligible dependants of the former employee.

### ➤ Primary rate

The estimated cost of future benefits, expressed in percentage of pay terms. The primary rate will include an allowance to cover the Fund's expenses.

### ➤ Prudence

To be prudent means to err on the side of caution in the overall set of assumptions. We build prudence into the choice of discount rate by choosing an assumption with a prudence level of more than 50%. All other assumptions aim to be best estimate.

### ➤ Prudence level

A percentage indicating the likelihood that the assumed rate of investment return will be achieved in practice, based on the ESS model.

The higher the prudence level, the more prudent the assumed rate of investment return.

### ➤ Secondary rate

An adjustment to the primary rate, generally to reflect costs associated with benefits that have already been earned up to the valuation date. This may be expressed as a percentage of pay and/or monetary amount.

### ➤ Withdrawal

Refers to members leaving the scheme before retirement. These members retain an entitlement to an LGPS pension when they retire but are no longer earning new benefits.

# Appendix 8: Rates and Adjustments Certificate

In accordance with Regulation 62 of the Regulations, we have assessed the contributions that should be paid into the Fund by participating employers for the period 1 April 2026 to 31 March 2029 to maintain the solvency of the Fund.

The method and assumptions used to calculate the contributions set out in this Rates and Adjustments Certificate are detailed in the Funding Strategy Statement dated April 2026 and in [Appendix 2](#) of the report on the 2025 actuarial valuation dated March 2026. These assumptions underpin our estimate of the number of members who will become entitled to a payment of pensions under the provisions of the LGPS and the amount of liabilities arising in respect of such members.

Table 15 sets out the combined individual employer primary and secondary contribution rates for the period 1 April 2026 to 31 March 2029. The primary rate is the payroll weighted average of the underlying individual employer primary rates and the secondary rate is the total of the underlying individual employer secondary rates, calculated in accordance with the LGPS regulations and CIPFA guidance. The secondary rate has been shown both as a percentage of the projected pensionable pay and the equivalent monetary amount.

Primary rate		
		17.4%
Secondary rate	% of payroll	Equivalent monetary amount
2026/27	-2.2	(£95,951,000)
2027/28	-2.2	(£100,117,000)
2028/29	-2.2	(£104,464,000)

Table 15: Combined individual employer rates from 1 April 2026 to 31 March 2029

The required minimum contribution rates for each employer in the Fund are set out in the remainder of this certificate.

Steven Law FFA C. Act      Paula Picken FFA C. Act      Jamie Baxter FFA C. Act  
 31 March 2026  
 For and on behalf of Hymans Robertson

Employer code	Employer name	Primary rate (% of pay)	Secondary rate (% of pay)			Total contributions (Primary rate plus secondary rate)			Notes
			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>MCC</b>									
<b>A0001</b>	Manchester City Council	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A0017</b>	National Museum of Labour History	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A0043</b>	APSE	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A0053</b>	Greater Manchester Immig Aid Unit	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A0073</b>	Manchester Port Health Authority	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A0087</b>	Chethams School Of Music	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A0214</b>	Marketing Manchester	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A0229</b>	Mechanics Centre Ltd	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A0273</b>	Manchester Active	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A0307</b>	One Manchester Limited (Eastlands Homes Tfrd Staff)	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A0321</b>	Amey Highways Limited	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A0356</b>	Jigsaw Homes North	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A0369</b>	SPIE FS Northern UK Ltd (Wright Robinson)	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	

Employer code	Employer name	Primary rate (% of pay)	Secondary rate (% of pay)			Total contributions (Primary rate plus secondary rate)			Notes
			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>A0383</b>	Mosscare St. Vincent's Housing Group Limited	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A0390</b>	Groundwork Greater Manchester(ex MCC)	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A0440</b>	Greater Manchester Mental Health NHS Foundation Trust	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A0467</b>	One Education Limited	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A0509</b>	Greater Manchester Arts Centre Limited	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A0766</b>	Biffa Municipal	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A0813</b>	Taylor Shaw - St Aidans Primary School (Ex MCC)	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A0967</b>	Essential Hygiene - Holy Name RC Primary School	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A0971</b>	Manchester Creative Digital Assets Ltd	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A0978</b>	Essential Hygiene Ltd - Our Lady's (Ex MCC)	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A0980</b>	Greenwich Leisure Ltd	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A0992</b>	Sports & Leisure Management Ltd	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A0994</b>	Onward Homes Ltd	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A1013</b>	Equans Services Ltd - Manchester Working Ltd (Ex MCC)	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	

Employer code	Employer name	Primary rate (% of pay)	Secondary rate (% of pay)			Total contributions (Primary rate plus secondary rate)			Notes
			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>A1112</b>	Contour Homes Ltd (Ex Contour)	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A1117</b>	Equans Regeneration Ltd - Northwards Housing Ltd (Ex MCC)	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A1127</b>	Dolce Ltd- St Catherines	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A1129</b>	Dolce Ltd - St Peters RC Primary School VA	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A1131</b>	Dolce Ltd- Varna Community Primary School	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A1132</b>	Mellors Catering Services Ltd- Ashbury Meadow Primary School	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A1134</b>	Mellors Catering Services Ltd - Chapel Street Primary School	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A1135</b>	Mellors Catering Services Ltd - Park View Community Primary School	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A1136</b>	Mellors Catering Services Ltd - Ravensbury Community School	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A1138</b>	Midshire Signature Svs Ltd - Barlow RC School	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A1139</b>	Orian Solutions Ltd - Button Lane Primary School	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A1141</b>	Orian Solutions Ltd All Saints CE Primary VA Newton Heath	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A1143</b>	Orian Solutions Ltd Didsbury C of E Primary (st James & Emmanuel Trust)	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	

Employer code	Employer name	Primary rate (% of pay)	Secondary rate (% of pay)			Total contributions (Primary rate plus secondary rate)			Notes
			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>A1145</b>	Orian Solutions Ltd Mauldeth Road Primary	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A1146</b>	Orian Solutions Ltd Northenden Community School	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A1149</b>	Orian Solutions Ltd St Marys CE Primary School VC Moss Side	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A1151</b>	Orian Solutions Ltd St Wilfrids CE Primary School Northenden (St James & Emmanuel Trust)	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A1153</b>	Taylor Shaw Ltd - Wise Owl Trust (Ex MCC Fayre)	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A1155</b>	Taylor Shaw Ltd Armitage CE Primary School VC	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A1157</b>	Taylor Shaw Ltd Broadhurst Primary School (Co-Op Academy)	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A1158</b>	Taylor Shaw Ltd Crossacres	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A1159</b>	Taylor Shaw Ltd Moston Lane Community Primary	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A1163</b>	Taylor Shaw Ltd - Wythenshaw CAT (ex MCC Fayre)	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A1167</b>	Totally Local Co Ltd Crowcroft Park Primary School	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A1168</b>	Totally Local Co Ltd Holy Name RC Primary	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A1169</b>	Totally Local Co Ltd Our Lady's RC Primary	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	

Employer code	Employer name	Primary rate (% of pay)	Secondary rate (% of pay)			Total contributions (Primary rate plus secondary rate)			Notes
			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>A1174</b>	Unify Management Solutions Ltd	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A1228</b>	Apcoa Parking UK Ltd (Ex MCC)	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A1236</b>	Park Homes (UK) Ltd (Ex CIC Inspirit-MCC)	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A1248</b>	Aspens Services Ltd - Cavendish Primary (MCC)	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A1274</b>	Mellors Catering - SS Simon and Jude (MCC)	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A1283</b>	Aspens Services Ltd - Newall Green Primary School	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A1296</b>	Career Connect (NEET)	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A1306</b>	Dolce Ltd (Saviour CE School)	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A1342</b>	SMCSM Ltd - Ringwood Primary	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A1346</b>	RCCN Cleaning Services Ltd (Barlow High)	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>A1382</b>	Aspens Services Ltd - Peel Hall Primary School	17.2%	-1.9%	-1.9%	-1.9%	15.3%	15.3%	15.3%	
<b>BOL</b>									
<b>A0020</b>	Bolton MBC	17.7%	-1.8%	-1.8%	-1.8%	15.9%	15.9%	15.9%	
<b>A0056</b>	Birtenshaw Hall School	17.7%	-1.8%	-1.8%	-1.8%	15.9%	15.9%	15.9%	

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			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>A0241</b>	Horwich Town Council	17.7%	-1.8%	-1.8%	-1.8%	15.9%	15.9%	15.9%	
<b>A0315</b>	Bolton Community Leisure Limited	17.7%	-1.8%	-1.8%	-1.8%	15.9%	15.9%	15.9%	
<b>A0809</b>	Bolton Cares	17.7%	-1.8%	-1.8%	-1.8%	15.9%	15.9%	15.9%	
<b>A1368</b>	Agilisy's ltd	17.7%	-1.8%	-1.8%	-1.8%	15.9%	15.9%	15.9%	
<b>A1401</b>	Westhoughton Town Council	17.7%	-1.8%	-1.8%	-1.8%	15.9%	15.9%	15.9%	
<b>A1418</b>	Bulloughs Cleaning Services Ltd (Thornleigh)	17.7%	-1.8%	-1.8%	-1.8%	15.9%	15.9%	15.9%	
<b>A1421</b>	Dolce Ltd - All Saints CofE Primary School (EX Bolton)	17.7%	-1.8%	-1.8%	-1.8%	15.9%	15.9%	15.9%	
<b>A1481</b>	SMCSM Ltd (Bolton at Home)	17.7%	-1.8%	-1.8%	-1.8%	15.9%	15.9%	15.9%	
<b>BUR</b>									
<b>A0021</b>	Bury MBC	17.6%	-1.9%	-1.9%	-1.9%	15.7%	15.7%	15.7%	
<b>A0786</b>	Persona Care and Support Ltd	17.6%	-1.9%	-1.9%	-1.9%	15.7%	15.7%	15.7%	
<b>OLD</b>									
<b>A0023</b>	Oldham MBC	17.4%	-1.9%	-1.9%	-1.9%	15.5%	15.5%	15.5%	
<b>A0032</b>	Groundwork Greater Manchester (Ex Oldham & Rochdale)	17.4%	-1.9%	-1.9%	-1.9%	15.5%	15.5%	15.5%	

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			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>A0046</b>	Saddleworth Parish Council	17.4%	-1.9%	-1.9%	-1.9%	15.5%	15.5%	15.5%	
<b>A0287</b>	Oldham Community Leisure Limited	17.4%	-1.9%	-1.9%	-1.9%	15.5%	15.5%	15.5%	
<b>A0339</b>	Housing 21	17.4%	-1.9%	-1.9%	-1.9%	15.5%	15.5%	15.5%	
<b>A0341</b>	Kier Facilities Services Limited (Oldham)	17.4%	-1.9%	-1.9%	-1.9%	15.5%	15.5%	15.5%	
<b>A0489</b>	Great Places Housing Association	17.4%	-1.9%	-1.9%	-1.9%	15.5%	15.5%	15.5%	
<b>A0490</b>	Taylor Shaw Limited (Kier)	17.4%	-1.9%	-1.9%	-1.9%	15.5%	15.5%	15.5%	
<b>A0577</b>	Miocare (formerly Oldham Care & Support Ltd)	17.4%	-1.9%	-1.9%	-1.9%	15.5%	15.5%	15.5%	
<b>A0737</b>	Equans Services Ltd	17.4%	-1.9%	-1.9%	-1.9%	15.5%	15.5%	15.5%	
<b>A0987</b>	New Bridge Horizons Ltd	17.4%	-1.9%	-1.9%	-1.9%	15.5%	15.5%	15.5%	
<b>A1026</b>	Future Finders Employability College - Newbridge (Ex OMBC)	17.4%	-1.9%	-1.9%	-1.9%	15.5%	15.5%	15.5%	
<b>A1165</b>	Early Break (Ex Oldham MBC)	17.4%	-1.9%	-1.9%	-1.9%	15.5%	15.5%	15.5%	
<b>A1238</b>	Essential Hygiene Ltd - Limehurst Primary School	17.4%	-1.9%	-1.9%	-1.9%	15.5%	15.5%	15.5%	
<b>A1239</b>	Essential Hygiene Ltd - St Mary's RC Primary School	17.4%	-1.9%	-1.9%	-1.9%	15.5%	15.5%	15.5%	
<b>A1287</b>	Orian Solutions Ltd - St Anne's	17.4%	-1.9%	-1.9%	-1.9%	15.5%	15.5%	15.5%	

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			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>A1295</b>	SMCSM Ltd - Bare Trees Primary	17.4%	-1.9%	-1.9%	-1.9%	15.5%	15.5%	15.5%	
<b>A1309</b>	Orian Solutions Ltd - First Choice Homes Ltd	17.4%	-1.9%	-1.9%	-1.9%	15.5%	15.5%	15.5%	
<b>A1344</b>	Citizens Advice SORT Group Ltd (Oldham MBC)	17.4%	-1.9%	-1.9%	-1.9%	15.5%	15.5%	15.5%	
<b>A1419</b>	Wolseley UK Ltd (FCHO - OMBC)	17.4%	-1.9%	-1.9%	-1.9%	15.5%	15.5%	15.5%	
<b>A1501</b>	Bulloughs Cleaning Services Ltd - Saddleworth School	17.4%	-1.9%	-1.9%	-1.9%	15.5%	15.5%	15.5%	
<b>ROC</b>									
<b>A0024</b>	Rochdale MBC	17.4%	-2.2%	-2.2%	-2.2%	15.2%	15.2%	15.2%	
<b>A0104</b>	Crossgates School	17.4%	-2.2%	-2.2%	-2.2%	15.2%	15.2%	15.2%	
<b>A0117</b>	Smithy Bridge Foundation Primary School	17.4%	-2.2%	-2.2%	-2.2%	15.2%	15.2%	15.2%	
<b>A0121</b>	Rochdale Development Agency	17.4%	-2.2%	-2.2%	-2.2%	15.2%	15.2%	15.2%	
<b>A0156</b>	Healey Primary School	17.4%	-2.2%	-2.2%	-2.2%	15.2%	15.2%	15.2%	
<b>A0247</b>	Greater Manchester Sports Partnership	17.4%	-2.2%	-2.2%	-2.2%	15.2%	15.2%	15.2%	
<b>A0254</b>	Metro Rochdale Employees Credit Union Limited	17.4%	-2.2%	-2.2%	-2.2%	15.2%	15.2%	15.2%	
<b>A0357</b>	Rochdale Boroughwide Cultural Trust	17.4%	-2.2%	-2.2%	-2.2%	15.2%	15.2%	15.2%	

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			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>A0459</b>	E.ON UK PLC (Ex-Rochdale/Carillion)	17.4%	-2.2%	-2.2%	-2.2%	15.2%	15.2%	15.2%	
<b>A0461</b>	Grosvenor Facilities Management Limited	17.4%	-2.2%	-2.2%	-2.2%	15.2%	15.2%	15.2%	
<b>A0696</b>	Possibilities CIC	17.4%	-2.2%	-2.2%	-2.2%	15.2%	15.2%	15.2%	
<b>A0767</b>	Future Directions	17.4%	-2.2%	-2.2%	-2.2%	15.2%	15.2%	15.2%	
<b>A0929</b>	The Big Life Company Ltd	17.4%	-2.2%	-2.2%	-2.2%	15.2%	15.2%	15.2%	
<b>A1064</b>	Equans Services Ltd - Falinge Park (Ex RMBC)	17.4%	-2.2%	-2.2%	-2.2%	15.2%	15.2%	15.2%	
<b>A1066</b>	Equans Services Ltd - Wardle (Ex RMBC)	17.4%	-2.2%	-2.2%	-2.2%	15.2%	15.2%	15.2%	
<b>A1246</b>	Northern Care Alliance NHS Foundation Trust (RMBC)	17.4%	-2.2%	-2.2%	-2.2%	15.2%	15.2%	15.2%	
<b>A1302</b>	Dolce Ltd (St Mary's RC Primary, Rochdale)	17.4%	-2.2%	-2.2%	-2.2%	15.2%	15.2%	15.2%	
<b>A1313</b>	Citizens Advice SORT Group Ltd	17.4%	-2.2%	-2.2%	-2.2%	15.2%	15.2%	15.2%	
<b>SAL</b>									
<b>A0025</b>	Salford City Council	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A0063</b>	North West Local Authorities Employers Organisation	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A0145</b>	St Ambrose Barlow RC High School	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	

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			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>A0311</b>	Salford Community Leisure Limited	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A0343</b>	The Working Class Movement Library	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A0353</b>	Compass Contract Services (UK) Limited	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A0364</b>	SPIE FS Northern UK Ltd (Salford)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A0395</b>	ForHousing Ltd	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A0578</b>	Together Housing Association Limited	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A0715</b>	Salix Homes Limited	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A0795</b>	SPIE Northern UK Ltd - St Ambrose & St Patrick (Ex SCC)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A0796</b>	SPIE Northern UK Ltd - Moorside (Ex SCC)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A0810</b>	Northern Care Alliance NHS Foundation Trust (ASC Contract)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A0811</b>	Northern Care Alliance NHS Foundation Trust (Equipment)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A0861</b>	Aspire For Intelligent Care & Support (CIC) (2)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A0928</b>	Northern Care Alliance NHS Foundation Trust (The Limes)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A1172</b>	SPIE Ltd - Absolute Catering	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	

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			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>A1204</b>	Park Homes UK Ltd (Ex CIC Inspirit-Salford)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A1286</b>	Mellors Catering Services Ltd - SS Simon & Jude	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A1361</b>	RM Education Ltd (2022)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A1375</b>	Career Connect (Salford CC)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A1395</b>	Essential Hygiene Ltd - Wharton Primary School	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>STO</b>									
<b>A0026</b>	Stockport MBC	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A0333</b>	Pure Innovations Ltd	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A0335</b>	Stockport Homes Ltd	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A0350</b>	Totally Local Company Ltd	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1059</b>	Taylor Shaw - Werneth High School	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1111</b>	Three Sixty SHG Ltd	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1198</b>	Vertas Group Ltd - Arden Primary School (Ex SMBC)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1208</b>	Three Sixty SHG Ltd (Stockport Homes) TLC transfer	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	

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			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>A1214</b>	Stockport Active CIC	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1232</b>	Pure Insight 1628	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1331</b>	Innovate Services Ltd (Marple Hall)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1422</b>	Taylor Shaw Ltd - St Thomas' CofE Primary School (Stockport)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1529</b>	Innovate Services Ltd (Romiley Primary School)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>TAM</b>									
<b>A0027</b>	Tameside MBC	17.3%	-2.3%	-2.3%	-2.3%	15.0%	15.0%	15.0%	
<b>A0243</b>	Active Tameside	17.3%	-2.3%	-2.3%	-2.3%	15.0%	15.0%	15.0%	
<b>A0326</b>	Cash Box Credit Union Ltd	17.3%	-2.3%	-2.3%	-2.3%	15.0%	15.0%	15.0%	
<b>A1017</b>	Robertson Facilities Management Ltd - Project CO1	17.3%	-2.3%	-2.3%	-2.3%	15.0%	15.0%	15.0%	
<b>A1018</b>	Robertson Facilities Management Ltd - Project CO2	17.3%	-2.3%	-2.3%	-2.3%	15.0%	15.0%	15.0%	
<b>A1019</b>	Robertson Facilities Management Ltd - Corporate Estates	17.3%	-2.3%	-2.3%	-2.3%	15.0%	15.0%	15.0%	
<b>A1249</b>	Taylor Shaw Ltd - Audenshaw Primary School (Tameside)	17.3%	-2.3%	-2.3%	-2.3%	15.0%	15.0%	15.0%	
<b>A1252</b>	Taylor Shaw Ltd - Greswell Primary School (Ex TMBC)	17.3%	-2.3%	-2.3%	-2.3%	15.0%	15.0%	15.0%	

Employer code	Employer name	Primary rate (% of pay)	Secondary rate (% of pay)			Total contributions (Primary rate plus secondary rate)			Notes
			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>TRA</b>									
<b>A0028</b>	Trafford MBC	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A0123</b>	Blessed Thomas Holford Catholic College	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A0231</b>	Midas Limited	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A0753</b>	AMEY LG Ltd	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A0785</b>	Trafford Leisure Community Interest Company	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1394</b>	Essential Hygiene Ltd - Stamford Park Primary School	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>WIG</b>									
<b>A0029</b>	Wigan MBC	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A0031</b>	Wigan Metrop Development Co (Inv) Ltd	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A0519</b>	Wigan and Leigh Carers Centre	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A0525</b>	Shevington Parish Council	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A1115</b>	Midshire Signature Svs Ltd - Standish	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A1206</b>	Orian Solutions Ltd - Leigh St Peters (Ex Wigan MBC)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	

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			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>A1207</b>	Aspens Services Ltd - Bedford High, Wigan	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A1262</b>	Belong Ltd	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A1277</b>	Hutchison Catering Ltd - St Cuthbert's (Wigan)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A1278</b>	Hutchison Catering Ltd - St Marie's	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A1358</b>	Excel Care Management Services Ltd (Hindley)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A1391</b>	Midshire Signature Services Ltd - The Deanery CE High School	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A1423</b>	Innovate Services Ltd - Cansfield High	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A1458</b>	Aspens Services Ltd - St Peters Catholic High School Wigan	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>ABL</b>									
<b>A1063</b>	Albany Learning Trust (Chorley New Road Primary Academy)	18.3%	-3.3%	-3.3%	-3.3%	15.0%	15.0%	15.0%	
<b>ACT</b>									
<b>A1445</b>	Ambition Community Trust (Tameside Alternative Provision Academy)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A1446</b>	Ambition Community Trust (Corrie Primary School)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A1447</b>	Ambition Community Trust (Greswell Primary School & Nursery)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	

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			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>A1448</b>	Ambition Community Trust (Millbrook Primary School)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A1449</b>	Ambition Community Trust (Meade Hill School)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A1451</b>	Ambition Community Trust (Southern Cross School)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>ADS</b>									
<b>A0436</b>	Audenshaw School Academy Trust	17.9%	-2.9%	-2.9%	-2.9%	15.0%	15.0%	15.0%	
<b>AEP</b>									
<b>A0398</b>	Altus Education Partnership (Rochdale 6th Form College)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A1116</b>	Altus Education Partnership (Edgar Wood Academy)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A1177</b>	Altus Education Partnership (Kingsway Park High School)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A1258</b>	Altus Education Partnership (Bamford Academy)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>AET</b>									
<b>A0924</b>	The Aspire Educational Trust (Wilbraham Primary)	17.9%	-2.9%	-2.9%	-2.9%	15.0%	15.0%	15.0%	
<b>ALE</b>									
<b>A0741</b>	Aldridge Education (UTC at MediaCityUK)	17.4%	-1.9%	-1.9%	-1.9%	15.5%	15.5%	15.5%	

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			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>ALT</b>									
<b>A0491</b>	South Manchester Learning Trust (Reddish Vale Academy Trust)	17.6%	-2.6%	-2.6%	-2.6%	15.0%	15.0%	15.0%	
<b>A0527</b>	South Manchester Learning Trust (Altrincham College Of Arts)	17.6%	-2.6%	-2.6%	-2.6%	15.0%	15.0%	15.0%	
<b>APH</b>									
<b>A0239</b>	Ashton Pioneer Homes Ltd (New Staff)	24.2%	-24.2%	-24.2%	-24.2%	0.0%	0.0%	0.0%	
<b>ATC</b>									
<b>A1461</b>	Achievement Through Collaboration Trust (Platt Bridge CS)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>ATM</b>									
<b>A0793</b>	Archbishop Temple CE Multi Academy Trust (Bishop Bridgeman)	18.1%	-3.1%	-3.1%	-3.1%	15.0%	15.0%	15.0%	
<b>A0794</b>	Archbishop Temple CE Multi Academy Trust (St James Primary)	18.1%	-3.1%	-3.1%	-3.1%	15.0%	15.0%	15.0%	
<b>A0940</b>	Archbishop Temple CE Multi Academy Trust (St Maxentius)	18.1%	-3.1%	-3.1%	-3.1%	15.0%	15.0%	15.0%	
<b>A1431</b>	Archbishop Temple CE MAT (St John CE Primary)	18.1%	-3.1%	-3.1%	-3.1%	15.0%	15.0%	15.0%	
<b>A1452</b>	Archbishop Temple CE MAT (Bolton Parish Church Primary)	18.1%	-3.1%	-3.1%	-3.1%	15.0%	15.0%	15.0%	

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			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>AWE</b>									
<b>A0705</b>	Ashton West End Primary School	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>BAB</b>									
<b>A0661</b>	Burnage Academy for Boys	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>BAH</b>									
<b>A0455</b>	Bolton at Home Ltd (Trfd Staff)	17.5%	-17.5%	-17.5%	-17.5%	0.0%	0.0%	0.0%	
<b>A0456</b>	Bolton at Home Ltd (New Staff)	17.5%	-17.5%	-17.5%	-17.5%	0.0%	0.0%	0.0%	
<b>BAT</b>									
<b>A0818</b>	BASE Academy Trust (Red Lane Primary)	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>A0819</b>	BASE Academy Trust (Masefield Primary)	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>BCL</b>									
<b>A1006</b>	Bolton College Limited	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>BFE</b>									
<b>A0475</b>	Bright Futures Educational Trust (Altrincham Grammar School)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	

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			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>A0534</b>	Bright Futures Educational Trust (Cedar Mount Academy)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A0535</b>	Bright Futures Educational Trust (Rushbrook Primary Academy)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A0536</b>	Bright Futures Educational Trust (Melland High School)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A0537</b>	Bright Futures Educational Trust (Stanley Grove Primary Academy)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A1081</b>	Bright Futures Educational Trust (Elmridge Primary School)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A1082</b>	Bright Futures Educational Trust (Acre Hall Primary School)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A1083</b>	Bright Futures Educational Trust (Lime Tree Primary Academy)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A1084</b>	Bright Futures Educational Trust (The Orchards)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A1085</b>	Bright Futures Educational Trust (Barton Clough Primary)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A1282</b>	Sodexo Ltd (BFET)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A1285</b>	RCCN Ltd (Bright Futures Educational Trust)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>BFP</b>									
<b>A1512</b>	Metroline Manchester Ltd (Sharston)	25.4%	-10.0%	-10.0%	-10.0%	15.4%	15.4%	15.4%	
<b>A1513</b>	Metroline Manchester Ltd (Hyde Road)	25.4%	-10.0%	-10.0%	-10.0%	15.4%	15.4%	15.4%	

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			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>BFT</b>									
<b>A0415</b>	The Bishop Fraser Trust (Bolton St Catherines Academy)	17.6%	-2.6%	-2.6%	-2.6%	15.0%	15.0%	15.0%	
<b>A0885</b>	The Bishop Fraser Trust (St James CE High School)	17.6%	-2.6%	-2.6%	-2.6%	15.0%	15.0%	15.0%	
<b>A0886</b>	The Bishop Fraser Trust (Canon Slade CE School)	17.6%	-2.6%	-2.6%	-2.6%	15.0%	15.0%	15.0%	
<b>A1175</b>	The Bishop Fraser Trust (Bury Church of England High School)	17.6%	-2.6%	-2.6%	-2.6%	15.0%	15.0%	15.0%	
<b>A1247</b>	The Bishop Fraser Trust (St Catherines CE Primary)	17.6%	-2.6%	-2.6%	-2.6%	15.0%	15.0%	15.0%	
<b>BIT</b>									
<b>A0782</b>	Bolton Impact Trust	17.5%	-2.5%	-2.5%	-2.5%	15.0%	15.0%	15.0%	
<b>BJC</b>									
<b>A0521</b>	Broughton Jewish Cassel Fox	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>BLS</b>									
<b>A0679</b>	Big Life Schools (Longsight Community Primary)	17.6%	-0.6%	-0.6%	-0.6%	17.0%	17.0%	17.0%	
<b>A0744</b>	Big Life Schools (Unity Community Primary)	17.6%	-0.6%	-0.6%	-0.6%	17.0%	17.0%	17.0%	

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			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>BPS</b>									
<b>A0480</b>	Broadoak Primary School	18.4%	-3.4%	-3.4%	-3.4%	15.0%	15.0%	15.0%	
<b>A1398</b>	Dolce Ltd - Broadoak Primary School	18.4%	-3.4%	-3.4%	-3.4%	15.0%	15.0%	15.0%	
<b>BSF</b>									
<b>A0235</b>	Bolton Sixth Form College (A0235)	17.1%	-2.1%	-2.1%	-2.1%	15.0%	15.0%	15.0%	
<b>BUC</b>									
<b>A0164</b>	Bury College	17.3%	-2.3%	-2.3%	-2.3%	15.0%	15.0%	15.0%	
<b>BYJ</b>									
<b>A0598</b>	Beis Yaakov Jewish High School Academy	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>CAL</b>									
<b>A0576</b>	M20 Learning Trust (Beaver Road Primary School)	18.0%	-3.0%	-3.0%	-3.0%	15.0%	15.0%	15.0%	
<b>CCE</b>									
<b>A0492</b>	Cheetham Church of England Community Academy	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>A1381</b>	Aspens Services Ltd (Cheetham Academy)	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	

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			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>CCM</b>									
<b>A0004</b>	The Chief Constable of Greater Manchester	17.0%	-1.0%	-1.0%	-1.0%	16.0%	16.0%	16.0%	
<b>CCT</b>									
<b>A0545</b>	Corpus Christi Catholic Academy Trust (St Anthony's)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A0551</b>	Corpus Christi Catholic Academy Trust (St Pauls Manchester)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A0562</b>	Corpus Christi Catholic Academy Trust (St John Fisher)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A0660</b>	Corpus Christi Catholic Academy Trust (St Elizabeths)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1243</b>	Corpus Christi Catholic Academy Trust (All Saints College)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1301</b>	Corpus Christi Catholic Academy Trust (St Josephs Stockport)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1304</b>	Corpus Christi Catholic Academy Trust (St Josephs Trafford)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1384</b>	Mellors Catering Services Ltd - All Saints (Corpus Christi)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1404</b>	Corpus Christi Catholic Academy Trust (St Marys)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1405</b>	Corpus Christi Catholic Academy Trust (St Pauls Tameside)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	

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			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>A1406</b>	Corpus Christi Catholic Academy Trust (St Peters)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1424</b>	Corpus Christi Catholic Academy Trust (Our Lady Of Lourdes)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1425</b>	Corpus Christi Catholic Academy Trust (St Aidans)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1532</b>	Taylor Shaw Ltd (St Peters Corpus Christi CAT)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1557</b>	OCS UK Group Ltd - The Harmony Trust, Greenfield	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>CDA</b>									
<b>A0599</b>	Chester Diocesan Academies Trust (St Matthews CofE Primary)	18.2%	-3.2%	-3.2%	-3.2%	15.0%	15.0%	15.0%	
<b>A0797</b>	Chester Diocesan Academies Trust (St Paul's CofE)	18.2%	-3.2%	-3.2%	-3.2%	15.0%	15.0%	15.0%	
<b>A1033</b>	Chester Diocesan Academies Trust (Bredbury St Marks)	18.2%	-3.2%	-3.2%	-3.2%	15.0%	15.0%	15.0%	
<b>A1057</b>	Chester Diocesan Academies Trust - St George's CE Primary	18.2%	-3.2%	-3.2%	-3.2%	15.0%	15.0%	15.0%	
<b>CET</b>									
<b>A0481</b>	Cranmer Education Trust (The Blue Coat School)	17.2%	-2.2%	-2.2%	-2.2%	15.0%	15.0%	15.0%	
<b>A0743</b>	Cranmer Education Trust	17.2%	-2.2%	-2.2%	-2.2%	15.0%	15.0%	15.0%	
<b>A0772</b>	Cranmer Education Trust (Mayfield Primary School)	17.2%	-2.2%	-2.2%	-2.2%	15.0%	15.0%	15.0%	

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			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>A1086</b>	Cranmer Education Trust (St Anne's Academy)	17.2%	-2.2%	-2.2%	-2.2%	15.0%	15.0%	15.0%	
<b>A1195</b>	Cucina Restaurants - St Annes (Cranmer Education Trust)	17.2%	-2.2%	-2.2%	-2.2%	15.0%	15.0%	15.0%	
<b>A1216</b>	Cranmer Education Trust (The Brian Clarke CE Academy)	17.2%	-2.2%	-2.2%	-2.2%	15.0%	15.0%	15.0%	
<b>A1271</b>	The Floorbrite Group Ltd (Cranmer Education Trust)	17.2%	-2.2%	-2.2%	-2.2%	15.0%	15.0%	15.0%	
<b>A1354</b>	Cranmer Education Trust (Little Heaton CE Primary)	17.2%	-2.2%	-2.2%	-2.2%	15.0%	15.0%	15.0%	
<b>A1371</b>	Cranmer Education Trust (St Johns CE Primary School)	17.2%	-2.2%	-2.2%	-2.2%	15.0%	15.0%	15.0%	
<b>A1464</b>	Cranmer Education Trust (St Matthews CE Primary)	17.2%	-2.2%	-2.2%	-2.2%	15.0%	15.0%	15.0%	
<b>A1601</b>	Sweeney SJ Sparkles Ltd - Cranmer Education Trust	17.2%	-2.2%	-2.2%	-2.2%	15.0%	15.0%	15.0%	
<b>CHT</b>									
<b>A0474</b>	Crompton House CE Multi Academy Trust	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>A1004</b>	Crompton House CE MAT - Beal Vale Primary School	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>A1321</b>	Crompton House CE Multi Academy Trust (St Hugh's)	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>A1332</b>	Crompton House CE Multi Academy Trust (St Thomas)	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	

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			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>A1465</b>	Crompton House CE MAT (St Paul's CE Primary School)	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>A1466</b>	Crompton House CE MAT (Thornham St James CE Primary)	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>CLC</b>									
<b>A0830</b>	Changing Lives In Collaboration Educational Trust (Chorlton Park Primary School)	17.5%	-2.5%	-2.5%	-2.5%	15.0%	15.0%	15.0%	
<b>A0831</b>	Changing Lives In Collaboration Educational Trust (Old Moat Primary School)	17.5%	-2.5%	-2.5%	-2.5%	15.0%	15.0%	15.0%	
<b>A0871</b>	CLIC Education Trust (Rolls Crescent Primary)	17.5%	-2.5%	-2.5%	-2.5%	15.0%	15.0%	15.0%	
<b>A1016</b>	CLIC Educational Trust (Dane Bank Primary School)	17.5%	-2.5%	-2.5%	-2.5%	15.0%	15.0%	15.0%	
<b>A1259</b>	CLIC (Lily Lane Primary School)	17.5%	-2.5%	-2.5%	-2.5%	15.0%	15.0%	15.0%	
<b>A1279</b>	CLIC (Crosslee Primary School)	17.5%	-2.5%	-2.5%	-2.5%	15.0%	15.0%	15.0%	
<b>A1436</b>	CLIC Educational Trust (Ravensfield Primary School)	17.5%	-2.5%	-2.5%	-2.5%	15.0%	15.0%	15.0%	
<b>CLM</b>									
<b>A0884</b>	Consilium Academies (Ellesmere Park High School)	17.2%	-2.2%	-2.2%	-2.2%	15.0%	15.0%	15.0%	
<b>A0921</b>	Consilium Academies (Moorside High School)	17.2%	-2.2%	-2.2%	-2.2%	15.0%	15.0%	15.0%	

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			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>COT</b>									
<b>A0412</b>	The Cooperative Academies Trust (MCMA)	17.0%	-2.0%	-2.0%	-2.0%	15.0%	15.0%	15.0%	
<b>A0429</b>	The Cooperative Academies Trust (CAM)	17.0%	-2.0%	-2.0%	-2.0%	15.0%	15.0%	15.0%	
<b>A0464</b>	The Cooperative Academies Trust (The Swinton High School)	17.0%	-2.0%	-2.0%	-2.0%	15.0%	15.0%	15.0%	
<b>A0572</b>	The Cooperative Academies Trust (Connell 6th Form College)	17.0%	-2.0%	-2.0%	-2.0%	15.0%	15.0%	15.0%	
<b>A0873</b>	The Co-Operative Academies Trust (Failsworth School)	17.0%	-2.0%	-2.0%	-2.0%	15.0%	15.0%	15.0%	
<b>A0955</b>	The Cooperative Academies Trust (Broadhurst Primary School)	17.0%	-2.0%	-2.0%	-2.0%	15.0%	15.0%	15.0%	
<b>A0963</b>	The Cooperative Academies Trust (Walkden High School)	17.0%	-2.0%	-2.0%	-2.0%	15.0%	15.0%	15.0%	
<b>A1114</b>	The Cooperative Academies Trust (Belle Vue)	17.0%	-2.0%	-2.0%	-2.0%	15.0%	15.0%	15.0%	
<b>A1203</b>	The Cooperative Academies Trust (New Islington Free School)	17.0%	-2.0%	-2.0%	-2.0%	15.0%	15.0%	15.0%	
<b>A1341</b>	The Cooperative Academies Trust (Medlock Primary School)	17.0%	-2.0%	-2.0%	-2.0%	15.0%	15.0%	15.0%	
<b>A1348</b>	Taylor Shaw Ltd (The Co-operative Academies Trust)	17.0%	-2.0%	-2.0%	-2.0%	15.0%	15.0%	15.0%	
<b>A1357</b>	Bulloughs Cleaning Services Ltd - TCAT (CAM, N MCR, Swinton)	17.0%	-2.0%	-2.0%	-2.0%	15.0%	15.0%	15.0%	

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			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>CPA</b>									
<b>A0663</b>	Crossacres Primary Academy	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>CQC</b>									
<b>A0394</b>	Care Quality Commission	32.0%	-32.0%	-32.0%	-32.0%	0.0%	0.0%	0.0%	
<b>CSS</b>									
<b>A0546</b>	Children Of Success Schools Trust (Haveley Hey)	17.5%	-2.5%	-2.5%	-2.5%	15.0%	15.0%	15.0%	
<b>A0547</b>	Children Of Success Schools Trust (The Willows)	17.5%	-2.5%	-2.5%	-2.5%	15.0%	15.0%	15.0%	
<b>CTT</b>									
<b>A0747</b>	The Cherry Tree Trust (Newal Green)	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>DAT</b>									
<b>A1176</b>	Dixons Academies Trust (Brooklands Academy)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1297</b>	Dixons Academies Trust (Newall Green Academy)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>DFE</b>									
<b>A1097</b>	Ingeus UK Ltd (DF ETE East Midlands)	18.0%				18.0%	18.0%	18.0%	

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			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>A1103</b>	The Nelson Trust (DF Women's Avon & Somerset)	18.0%				18.0%	18.0%	18.0%	
<b>A1105</b>	Catch 22 Ltd (DF PW Wiltshire)	18.0%				18.0%	18.0%	18.0%	
<b>A1109</b>	Seetec Business Technology Centre Ltd (DF PW Kent)	18.0%				18.0%	18.0%	18.0%	
<b>A1502</b>	Career Connect (CFO Contract)	18.0%				18.0%	18.0%	18.0%	
<b>DWE</b>									
<b>A0498</b>	Denton West End Primary School	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>A0964</b>	Mellors Catering Services Ltd (Ex Denton West End)	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>EAP</b>									
<b>A0432</b>	E-ACT (The Oldham Academy North)	17.1%	-2.1%	-2.1%	-2.1%	15.0%	15.0%	15.0%	
<b>A0530</b>	E-ACT (Blackley Academy)	17.1%	-2.1%	-2.1%	-2.1%	15.0%	15.0%	15.0%	
<b>A0944</b>	E ACT (Royton & Crompton School)	17.1%	-2.1%	-2.1%	-2.1%	15.0%	15.0%	15.0%	
<b>A0997</b>	Aspens Services Ltd (E-Act Oldham)	17.1%	-2.1%	-2.1%	-2.1%	15.0%	15.0%	15.0%	
<b>A1233</b>	Aspens Services Ltd - EACT Royton & Crompton Academy	17.1%	-2.1%	-2.1%	-2.1%	15.0%	15.0%	15.0%	
<b>A1524</b>	Cleantec Services (E-ACT Blackley 2025)	17.1%	-2.1%	-2.1%	-2.1%	15.0%	15.0%	15.0%	

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			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>A1525</b>	Cleantec Services Ltd (E-ACT Royton & Crompton)	17.1%	-2.1%	-2.1%	-2.1%	15.0%	15.0%	15.0%	
<b>A1526</b>	Cleantec Services Ltd (E-ACT The Oldham Academy North)	17.1%	-2.1%	-2.1%	-2.1%	15.0%	15.0%	15.0%	
<b>ECA</b>									
<b>A1046</b>	Emmaus CAT (St Antonys Catholic College)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1062</b>	Emmaus CAT (St Annes Stockport)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1076</b>	Emmaus CAT (St Chads RC Primary School)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1095</b>	Emmaus Catholic Academy Trust (St Matthew's RC High School)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1124</b>	Emmaus Catholic Academy Trust (Mount Carmel RC Primary)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1244</b>	Emmaus CAT (Holy Family RC Primary)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1245</b>	Emmaus CAT (St Kentigerns RC Primary)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1326</b>	Emmaus CAT (St Edwards RC School)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1339</b>	Emmaus CAT (St Marys Stockport)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1347</b>	Emmaus CAT (St Josephs RC Primary School)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1352</b>	Aspens Services Ltd (St Anne's Emmaus CAT)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	

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<b>A1373</b>	Emmaus CAT (St Francis RC Primary School)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1379</b>	Innovate Services Ltd - St Matthews (Emmaus CAT)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1392</b>	Emmaus CAT (St Stephens RCPS)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1453</b>	Emmaus CAT (St Marys Oldham)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1454</b>	Emmaus CAT (St Patricks Oldham)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1471</b>	Emmaus CAT (Blessed John Henry Newman RC College)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1472</b>	Emmaus CAT (Our Lady Of The Rosary)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1473</b>	Emmaus CAT (St Annes Tameside)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1474</b>	Emmaus CAT (St Christophers)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>EDL</b>									
<b>A0683</b>	Education Learning Trust (Gatley Primary School)	18.1%	-3.1%	-3.1%	-3.1%	15.0%	15.0%	15.0%	
<b>A0869</b>	Education Learning Trust (Bredbury Green Primary School)	18.1%	-3.1%	-3.1%	-3.1%	15.0%	15.0%	15.0%	
<b>A0898</b>	Education Learning Trust (Meadowbank Primary School)	18.1%	-3.1%	-3.1%	-3.1%	15.0%	15.0%	15.0%	
<b>A1067</b>	Education Learning Trust (The Kingsway School)	18.1%	-3.1%	-3.1%	-3.1%	15.0%	15.0%	15.0%	

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<b>A1079</b>	Education Learning Trust (Werneth School)	18.1%	-3.1%	-3.1%	-3.1%	15.0%	15.0%	15.0%	
<b>EET</b>									
<b>A0565</b>	Epworth Education Trust (Bedford Hall & Leigh Westleigh)	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>A1072</b>	Epworth Education Trust - Rosehill Methodist Academy	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>A1073</b>	Epworth Education Trust - Wesley Primary School	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>A1074</b>	Epworth Education Trust - Summerseat Methodist Primary	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>A1376</b>	Epworth Education Trust (Hey With Zion Primary School)	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>EIS</b>									
<b>A0506</b>	Eagley Infant School	18.1%	-3.1%	-3.1%	-3.1%	15.0%	15.0%	15.0%	
<b>EJS</b>									
<b>A0507</b>	Eagley Junior School	18.1%	-3.1%	-3.1%	-3.1%	15.0%	15.0%	15.0%	
<b>ELT</b>									
<b>A0689</b>	The Enquire Learning Trust (Manchester Road Primary Academy)	18.0%	-3.0%	-3.0%	-3.0%	15.0%	15.0%	15.0%	
<b>A0709</b>	The Enquire Learning Trust (Linden Road Primary Academy)	18.0%	-3.0%	-3.0%	-3.0%	15.0%	15.0%	15.0%	

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<b>A0773</b>	The Enquire Learning Trust (Moorside Primary School)	18.0%	-3.0%	-3.0%	-3.0%	15.0%	15.0%	15.0%	
<b>A0776</b>	The Enquire Learning Trust (Godley Academy)	18.0%	-3.0%	-3.0%	-3.0%	15.0%	15.0%	15.0%	
<b>A0777</b>	The Enquire Learning Trust (Oakfield Academy)	18.0%	-3.0%	-3.0%	-3.0%	15.0%	15.0%	15.0%	
<b>A0778</b>	The Enquire Learning Trust (Flowery Field Primary)	18.0%	-3.0%	-3.0%	-3.0%	15.0%	15.0%	15.0%	
<b>A0826</b>	The Enquire Learning Trust (Bradley Green Primary Academy)	18.0%	-3.0%	-3.0%	-3.0%	15.0%	15.0%	15.0%	
<b>A0834</b>	The Enquire Learning Trust (Dowson Primary Academy)	18.0%	-3.0%	-3.0%	-3.0%	15.0%	15.0%	15.0%	
<b>A0892</b>	The Enquire Learning Trust (Endeavour Primary Academy)	18.0%	-3.0%	-3.0%	-3.0%	15.0%	15.0%	15.0%	
<b>EPT</b>									
<b>A1044</b>	Education Partnership Trust (Atherton High School)	17.6%	-2.6%	-2.6%	-2.6%	15.0%	15.0%	15.0%	
<b>FAO</b>									
<b>A0538</b>	Forward As One Church Of England Multi Academy Trust	17.9%	-2.9%	-2.9%	-2.9%	15.0%	15.0%	15.0%	
<b>FAT</b>									
<b>A0587</b>	Focus Academy Trust (UK) Ltd (Roundthorn Primary Academy)	17.6%	-2.6%	-2.6%	-2.6%	15.0%	15.0%	15.0%	
<b>A0588</b>	Focus Academy Trust (UK) Ltd (Coppice Primary Academy)	17.6%	-2.6%	-2.6%	-2.6%	15.0%	15.0%	15.0%	

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<b>A0657</b>	Focus Academy Trust (UK) Ltd (Manor Green Primary Academy)	17.6%	-2.6%	-2.6%	-2.6%	15.0%	15.0%	15.0%	
<b>A0671</b>	Focus Trust (Old Trafford Community Primary)	17.6%	-2.6%	-2.6%	-2.6%	15.0%	15.0%	15.0%	
<b>A0692</b>	Focus Academy Trust (UK) Ltd (Deeplish Primary Academy)	17.6%	-2.6%	-2.6%	-2.6%	15.0%	15.0%	15.0%	
<b>A0742</b>	Focus Academy Trust (UK) Ltd (Freehold Community Primary)	17.6%	-2.6%	-2.6%	-2.6%	15.0%	15.0%	15.0%	
<b>A0843</b>	Focus Academy Trust (Lyndhurst Primary School)	17.6%	-2.6%	-2.6%	-2.6%	15.0%	15.0%	15.0%	
<b>FLH</b>									
<b>A0478</b>	Fred Longworth High School	18.1%	-3.1%	-3.1%	-3.1%	15.0%	15.0%	15.0%	
<b>A1439</b>	Miquill Catering Ltd (Fred Longworth)	18.1%	-3.1%	-3.1%	-3.1%	15.0%	15.0%	15.0%	
<b>FLT</b>									
<b>A0970</b>	Flagship Learning Trust (Wright Robinson College)	16.6%	-1.6%	-1.6%	-1.6%	15.0%	15.0%	15.0%	
<b>FRM</b>									
<b>A1403</b>	Four Rivers MAT	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>GAE</b>									
<b>A0379</b>	Great Academies Education Trust (New Charter Academy)	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	

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<b>A0511</b>	Great Academies Education Trust (Middleton Tech)	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>GCA</b>									
<b>A0731</b>	Greater Manchester Combined Authority	16.5%	-0.5%	-0.5%	-0.5%	16.0%	16.0%	16.0%	
<b>GMA</b>									
<b>A0428</b>	Greater Manchester Academies Trust (MCA)	16.7%	-1.7%	-1.7%	-1.7%	15.0%	15.0%	15.0%	
<b>A0702</b>	Greater Manchester Academies Trust (MCPA)	16.7%	-1.7%	-1.7%	-1.7%	15.0%	15.0%	15.0%	
<b>GME</b>									
<b>A0427</b>	Greater Manchester Education Trust (East Manchester Academy)	17.2%	-2.2%	-2.2%	-2.2%	15.0%	15.0%	15.0%	
<b>A0677</b>	Greater Manchester Education Trust (Levenshulme High School)	17.2%	-2.2%	-2.2%	-2.2%	15.0%	15.0%	15.0%	
<b>A0678</b>	Greater Manchester Education Trust (Whalley Range High Sch)	17.2%	-2.2%	-2.2%	-2.2%	15.0%	15.0%	15.0%	
<b>A1217</b>	Greater Manchester Learning Trust (Parrs Wood High School)	17.2%	-2.2%	-2.2%	-2.2%	15.0%	15.0%	15.0%	
<b>A1389</b>	Innovate Services Ltd - GMET, Whalley Range High	17.2%	-2.2%	-2.2%	-2.2%	15.0%	15.0%	15.0%	
<b>GMP</b>									
<b>A0848</b>	Transport for Greater Manchester (ongoing)	18.6%	-3.2%	-3.2%	-3.2%	15.4%	15.4%	15.4%	

Employer code	Employer name	Primary rate (% of pay)	Secondary rate (% of pay)			Total contributions (Primary rate plus secondary rate)			Notes
			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>GST</b>									
<b>A1005</b>	The Great Schools Trust - Kings Leadership Academy Bolton	17.1%	-2.1%	-2.1%	-2.1%	15.0%	15.0%	15.0%	
<b>HAT</b>									
<b>A1469</b>	Helix Academies Trust Limited	18.0%	-3.0%	-3.0%	-3.0%	15.0%	15.0%	15.0%	
<b>HBN</b>									
<b>A0450</b>	The Hamblin Education Trust (Altrincham Grammar School Boys)	18.2%	-1.2%	-1.2%	-1.2%	17.0%	17.0%	17.0%	
<b>A0827</b>	The Hamblin Education Trust (North Cestrian School)	18.2%	-1.2%	-1.2%	-1.2%	17.0%	17.0%	17.0%	
<b>HET</b>									
<b>A0479</b>	The Honeycomb Education Trust (Mellor Primary School)	18.7%	-3.7%	-3.7%	-3.7%	15.0%	15.0%	15.0%	
<b>A1467</b>	The Honeycomb Education Trust (Bolshaw Primary School)	18.7%	-3.7%	-3.7%	-3.7%	15.0%	15.0%	15.0%	
<b>HMP</b>									
<b>A0508</b>	Harwood Meadows Primary School	17.6%	-2.6%	-2.6%	-2.6%	15.0%	15.0%	15.0%	
<b>HWL</b>									
<b>A0570</b>	Hollingworth Learning Trust	17.6%	-2.6%	-2.6%	-2.6%	15.0%	15.0%	15.0%	

Employer code	Employer name	Primary rate (% of pay)	Secondary rate (% of pay)			Total contributions (Primary rate plus secondary rate)			Notes
			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>A1041</b>	Hollingworth Learning Trust (Newhouse Academy)	17.6%	-2.6%	-2.6%	-2.6%	15.0%	15.0%	15.0%	
<b>A1437</b>	Hollingworth Learning Trust (Heap Bridge Village PS)	17.6%	-2.6%	-2.6%	-2.6%	15.0%	15.0%	15.0%	
<b>ILT</b>									
<b>A0899</b>	Inspiring Learners MAT (Tyntesfield Primary School)	19.1%	-4.1%	-4.1%	-4.1%	15.0%	15.0%	15.0%	
<b>A0930</b>	Inspiring Learners MAT (Bollin Primary School)	19.1%	-4.1%	-4.1%	-4.1%	15.0%	15.0%	15.0%	
<b>KAT</b>									
<b>A0512</b>	Kings Academy Trust (Oakwood Academy)	17.1%	-2.1%	-2.1%	-2.1%	15.0%	15.0%	15.0%	
<b>A1272</b>	Kings Academy Trust (Arbour Academy)	17.1%	-2.1%	-2.1%	-2.1%	15.0%	15.0%	15.0%	
<b>A1273</b>	Kings Academy Trust (Moss Valley Primary Academy)	17.1%	-2.1%	-2.1%	-2.1%	15.0%	15.0%	15.0%	
<b>KCT</b>									
<b>A0574</b>	Kingsway Community Trust (Green End Primary School)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A0575</b>	Kingsway Community Trust (Ladybarn Primary School)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A0680</b>	Kingsway Community Trust (Cringle Brook Primary)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	

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			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>KDH</b>									
<b>A0484</b>	The King David High School	18.2%	-3.2%	-3.2%	-3.2%	15.0%	15.0%	15.0%	
<b>KDP</b>									
<b>A0568</b>	The King David Primary School	18.5%	-3.5%	-3.5%	-3.5%	15.0%	15.0%	15.0%	
<b>KET</b>									
<b>A0669</b>	The Kirkstead Education Trust (Hursthead Junior School)	18.2%	-3.2%	-3.2%	-3.2%	15.0%	15.0%	15.0%	
<b>KFL</b>									
<b>A0824</b>	Kingfisher Learning Trust	17.3%	-2.3%	-2.3%	-2.3%	15.0%	15.0%	15.0%	
<b>A1009</b>	Kingfisher Learning Trust (Medlock Valley School)	17.3%	-2.3%	-2.3%	-2.3%	15.0%	15.0%	15.0%	
<b>A1166</b>	Kingfisher Learning Trust (Littlemoor Primary School)	17.3%	-2.3%	-2.3%	-2.3%	15.0%	15.0%	15.0%	
<b>A1308</b>	Kingfisher Learning Trust (Blackshaw Lane Primary)	17.3%	-2.3%	-2.3%	-2.3%	15.0%	15.0%	15.0%	
<b>A1372</b>	Kingfisher Learning Trust (Cromwell High School)	17.3%	-2.3%	-2.3%	-2.3%	15.0%	15.0%	15.0%	
<b>KLT</b>									
<b>A0591</b>	The Keep Learning Trust (Radcliffe Primary School)	18.5%	-3.5%	-3.5%	-3.5%	15.0%	15.0%	15.0%	

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			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>A0682</b>	The Keep Learning Trust (Elton Community Primary School)	18.5%	-3.5%	-3.5%	-3.5%	15.0%	15.0%	15.0%	
<b>A1294</b>	The Keep Learning Trust (Park View Primary School)	18.5%	-3.5%	-3.5%	-3.5%	15.0%	15.0%	15.0%	
<b>A1462</b>	The Keep Learning Trust (Greenmount Primary School)	18.5%	-3.5%	-3.5%	-3.5%	15.0%	15.0%	15.0%	
<b>A1463</b>	The Keep Learning Trust (Old Hall Primary School)	18.5%	-3.5%	-3.5%	-3.5%	15.0%	15.0%	15.0%	
<b>LAT</b>									
<b>A0844</b>	Leverhulme Academy CofE & Community Trust (Rivington and Blackrod)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A0845</b>	Leverhulme Academy CofE & Community Tust (Harper Green)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1475</b>	Leverhulme Academy C Of E & Community Trust (Lostock)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>LDT</b>									
<b>A0918</b>	Liverpool Diocesan Schools Trust (St James CE Primary)	17.9%	-2.9%	-2.9%	-2.9%	15.0%	15.0%	15.0%	
<b>A0947</b>	Liverpool Diocesan Schools Trust (St Pauls CE Primary)	17.9%	-2.9%	-2.9%	-2.9%	15.0%	15.0%	15.0%	
<b>A0956</b>	Liverpool Diocesan Schools Trust (Highfield St Matthews CE)	17.9%	-2.9%	-2.9%	-2.9%	15.0%	15.0%	15.0%	

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			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>LEP</b>									
<b>A0443</b>	Lever Edge Primary Academy	17.9%	-2.9%	-2.9%	-2.9%	15.0%	15.0%	15.0%	
<b>LET</b>									
<b>A1333</b>	The Link Education Trust (James Brindley Primary School)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A1334</b>	The Link Education Trust (Alder Brook Primary PC)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A1335</b>	The Link Education Trust (Grosvenor Road Primary School)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A1336</b>	The Link Education Trust (Irlam Primary School)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A1337</b>	The Link Education Trust (Springwood Primary School)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A1338</b>	The Link Education Trust (Wharton Primary School)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>LGS</b>									
<b>A0520</b>	Loreto Grammar School (Academy)	18.5%	-3.5%	-3.5%	-3.5%	15.0%	15.0%	15.0%	
<b>LLM</b>									
<b>A0505</b>	Leading Learners MAT (Tyldesley Primary School)	17.2%	-2.2%	-2.2%	-2.2%	15.0%	15.0%	15.0%	

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			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>LSF</b>									
<b>A0168</b>	Loreto 6th Form College	17.0%	-2.0%	-2.0%	-2.0%	15.0%	15.0%	15.0%	
<b>LTT</b>									
<b>A0566</b>	The Learning Together Trust	18.2%	-3.2%	-3.2%	-3.2%	15.0%	15.0%	15.0%	
<b>LVT</b>									
<b>A0738</b>	Lever Academy Trust (Little Lever School)	17.6%	-2.6%	-2.6%	-2.6%	15.0%	15.0%	15.0%	
<b>MAT</b>									
<b>A0529</b>	Makerfield Academy Trust (Byrchall High School)	17.5%	-2.5%	-2.5%	-2.5%	15.0%	15.0%	15.0%	
<b>A1534</b>	Innovate Services Ltd - Makerfield AT	17.5%	-2.5%	-2.5%	-2.5%	15.0%	15.0%	15.0%	
<b>MLT</b>									
<b>A0890</b>	Mosaic Learning Trust (Standish Community High School)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A0995</b>	Mosaic Learning Trust (Golborne Community Primary School)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>MMU</b>									
<b>A0007</b>	Manchester Metropolitan University	16.5%	-11.8%	-11.8%	-11.8%	4.7%	4.7%	4.7%	

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			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
A0107	UNIAC	16.5%	-11.8%	-11.8%	-11.8%	4.7%	4.7%	4.7%	
<b>NBM</b>									
A0526	New Bridge Multi Academy Trust (New Bridge)	16.9%	-1.9%	-1.9%	-1.9%	15.0%	15.0%	15.0%	
A0560	New Bridge Multi Academy Trust (Hawthorns School)	16.9%	-1.9%	-1.9%	-1.9%	15.0%	15.0%	15.0%	
A0754	New Bridge Multi Academy Trust (Hollinwood Academy)	16.9%	-1.9%	-1.9%	-1.9%	15.0%	15.0%	15.0%	
A0842	New Bridge Multi Academy Trust (Springbrook)	16.9%	-1.9%	-1.9%	-1.9%	15.0%	15.0%	15.0%	
A1089	New Bridge MAT (The Springboard Project)	16.9%	-1.9%	-1.9%	-1.9%	15.0%	15.0%	15.0%	
A1189	New Bridge Multi Academy Trust (Samuel Laycock School)	16.9%	-1.9%	-1.9%	-1.9%	15.0%	15.0%	15.0%	
A1455	New Bridge MAT (Thomas Ashton School)	16.9%	-1.9%	-1.9%	-1.9%	15.0%	15.0%	15.0%	
<b>NET</b>									
A0426	Northern Education Trust (Kearsley Academy)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
A0553	Northern Education Trust (The Ferns)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
A1355	Northern Education Trust (Chesham Primary Academy)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
A1356	Northern Education Trust (Hazlehurst Primary Academy)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	

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			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>A1387</b>	Northern Education Trust (Essa Academy)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1388</b>	Northern Education Trust (Essa Primary)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1407</b>	Northern Education Trust (Buile Hill Academy)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1456</b>	Northern Education Trust (Denton Community College)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>NPS</b>									
<b>A0635</b>	NPS (National Probation Service)	17.2%	1.3%	1.3%	1.3%	18.5%	18.5%	18.5%	
<b>A0982</b>	Sodexo Ltd - Ex MOJ	17.2%	1.3%	1.3%	1.3%	18.5%	18.5%	18.5%	
<b>A0983</b>	OCS Group Ltd - Ex MOJ	17.2%	1.3%	1.3%	1.3%	18.5%	18.5%	18.5%	
<b>OCL</b>									
<b>A0386</b>	Oasis Community Learning (Mediacityuk Academy)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A0431</b>	Oasis Community Learning (Oldham Academy)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A0482</b>	Oasis Community Learning (Limeside Academy)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A0554</b>	Oasis Community Learning (Harpur Mount)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A0573</b>	Oasis Community Learning (Aspinal Academy)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	

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			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>A0866</b>	Oasis Community Learning (Broadoak Primary School)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A0931</b>	Oasis Community Learning (Temple Primary School)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A0942</b>	Oasis Community Learning (Leesbrook Academy)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A0965</b>	Oasis Community Learning (Clarksfield Primary School)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A1353</b>	Sodexo Ltd (Oasis Community Learning)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>OGA</b>									
<b>A1162</b>	Outwood Grange Academies Trust (Outwood Academy Hindley)	17.6%	-2.6%	-2.6%	-2.6%	15.0%	15.0%	15.0%	
<b>A1298</b>	Cater Link Ltd (Outwood Academy Hindley)	17.6%	-2.6%	-2.6%	-2.6%	15.0%	15.0%	15.0%	
<b>OLP</b>									
<b>A0975</b>	Oak Learning Partnership (Hazel Wood High School)	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>A0976</b>	Oak Learning Partnership (Unsworth Primary School)	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>A0977</b>	Oak Learning Partnership (Elms Bank)	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>A1276</b>	Essential Hygiene Ltd - Elms Bank School	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>A1314</b>	Aspens Services Ltd (Oak Learning Partnership)	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	

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			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>A1408</b>	Oak Learning Partnership (Philips High School)	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>A1457</b>	Oak Learning Partnership (Ash Grove School)	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>ONE</b>									
<b>A0384</b>	One Manchester Limited (City South Housing Trfd Staff)	17.8%	-17.8%	-17.8%	-17.8%	0.0%	0.0%	0.0%	
<b>A0385</b>	One Manchester Limited (City South Housing New Staff)	17.8%	-17.8%	-17.8%	-17.8%	0.0%	0.0%	0.0%	
<b>A0404</b>	One Manchester Limited (Eastlands Homes 2009 Trfs)	17.8%	-17.8%	-17.8%	-17.8%	0.0%	0.0%	0.0%	
<b>OTP</b>									
<b>A0571</b>	Olive Tree Primary School Bolton Ltd	18.2%	-3.2%	-3.2%	-3.2%	15.0%	15.0%	15.0%	
<b>PCL</b>									
<b>A0172</b>	The Pinnacle Learning Trust (Oldham 6th Form College)	17.2%	-2.2%	-2.2%	-2.2%	15.0%	15.0%	15.0%	
<b>A0470</b>	The Pinnacle Learning Trust (The Hathershaw College)	17.2%	-2.2%	-2.2%	-2.2%	15.0%	15.0%	15.0%	
<b>A0595</b>	The Pinnacle Learning Trust (Werneth Primary School)	17.2%	-2.2%	-2.2%	-2.2%	15.0%	15.0%	15.0%	
<b>A1263</b>	The Pinnacle Learning Trust (Broadfield Primary School)	17.2%	-2.2%	-2.2%	-2.2%	15.0%	15.0%	15.0%	
<b>A1369</b>	The Pinnacle Learning Trust (Alexandra Park Junior School)	17.2%	-2.2%	-2.2%	-2.2%	15.0%	15.0%	15.0%	

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			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
A1402	Churchill Contract Services Ltd - Alexandra Park Juniors	17.2%	-2.2%	-2.2%	-2.2%	15.0%	15.0%	15.0%	
<b>PLT</b>									
A0544	Prosper Learning Trust (Chorlton High School)	17.0%	-2.0%	-2.0%	-2.0%	15.0%	15.0%	15.0%	
A0699	Prosper Learning Trust (Piper Hill Special Support School)	17.0%	-2.0%	-2.0%	-2.0%	15.0%	15.0%	15.0%	
A0821	Prosper Learning Trust (Pioneer House High School)	17.0%	-2.0%	-2.0%	-2.0%	15.0%	15.0%	15.0%	
A0941	Prosper Learning Trust (CHS South)	17.0%	-2.0%	-2.0%	-2.0%	15.0%	15.0%	15.0%	
A0973	Prosper Learning Trust (Grange School)	17.0%	-2.0%	-2.0%	-2.0%	15.0%	15.0%	15.0%	
A1042	Prosper Learning Trust (MEA)	17.0%	-2.0%	-2.0%	-2.0%	15.0%	15.0%	15.0%	
A1043	Prosper Learning Trust (MEA Central)	17.0%	-2.0%	-2.0%	-2.0%	15.0%	15.0%	15.0%	
A1055	Prosper Learning Trust (Prospect House Primary SSS)	17.0%	-2.0%	-2.0%	-2.0%	15.0%	15.0%	15.0%	
A1409	Prosper Learning Trust (Pear Tree SS High School)	17.0%	-2.0%	-2.0%	-2.0%	15.0%	15.0%	15.0%	
<b>PMA</b>									
A0756	Prosper Multi Academy Trust (Bolton Muslim Girls School)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	

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			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>PRA</b>									
<b>A0442</b>	Park Road Academy Primary School	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>PRE</b>									
<b>A0711</b>	Prestolee Multi Academy Trust (Prestolee Primary School)	18.0%	-3.0%	-3.0%	-3.0%	15.0%	15.0%	15.0%	
<b>A0746</b>	Prestolee Multi Academy Trust (Bowness Primary School)	18.0%	-3.0%	-3.0%	-3.0%	15.0%	15.0%	15.0%	
<b>A0874</b>	Prestolee Multi Academy Trust (Waterloo Primary School)	18.0%	-3.0%	-3.0%	-3.0%	15.0%	15.0%	15.0%	
<b>A0889</b>	Prestolee MAT (Barton Moss Primary School)	18.0%	-3.0%	-3.0%	-3.0%	15.0%	15.0%	15.0%	
<b>A1014</b>	Prestolee Multi Academy Trust (Tottington Primary School)	18.0%	-3.0%	-3.0%	-3.0%	15.0%	15.0%	15.0%	
<b>A1196</b>	Prestolee Multi Academy Trust (Springside Primary)	18.0%	-3.0%	-3.0%	-3.0%	15.0%	15.0%	15.0%	
<b>A1269</b>	Prestolee Multi Academy Trust (Mesne Lea Primary)	18.0%	-3.0%	-3.0%	-3.0%	15.0%	15.0%	15.0%	
<b>A1299</b>	Prestolee Multi Academy Trust (Fiddlers Lane CPS)	18.0%	-3.0%	-3.0%	-3.0%	15.0%	15.0%	15.0%	
<b>PRS</b>									
<b>A0582</b>	Park Road Sale Primary School	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	

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			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>QCT</b>									
<b>A0434</b>	The Quill C of E Trust (St Bede CE Primary Academy)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A0954</b>	The Quill C Of E Trust (Tonge Moor Primary Academy)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A1429</b>	The Quill C Of E Trust (Washacre Primary Academy)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>QST</b>									
<b>A0701</b>	QUEST (A Church of England Schools Trust)	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>A1053</b>	QUEST - Bolton University Collegiate School	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>A1417</b>	Midshire Signature Services - QUEST	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>RBH</b>									
<b>A0501</b>	Rochdale Boroughwide Housing Limited (I&P)(Trfd)	17.7%	-17.7%	-17.7%	-17.7%	0.0%	0.0%	0.0%	
<b>A0502</b>	Rochdale Boroughwide Housing Limited (I&P)(New)	17.7%	-17.7%	-17.7%	-17.7%	0.0%	0.0%	0.0%	
<b>RLT</b>									
<b>A0514</b>	The Rowan Learning Trust (Hawkley Hall High School)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A0703</b>	The Rowan Learning Trust (3 Towers Alternative Provision)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	

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			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>A0829</b>	The Rowan Learning Trust (Marus Bridge)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1039</b>	The Rowan Learning Trust (The Heys School)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1343</b>	Innovate Services Ltd (Hawkley Hall)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1432</b>	The Rowan Learning Trust (Orrell Holgate Academy)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1433</b>	The Rowan Learning Trust (Orrell Lamberhead Green Academy)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>SAP</b>									
<b>A1156</b>	Star Academies (Oulder Hill Leadership Academy)	16.8%	-1.8%	-1.8%	-1.8%	15.0%	15.0%	15.0%	
<b>A1305</b>	Star Academies (Star Salford Academy)	16.8%	-1.8%	-1.8%	-1.8%	15.0%	15.0%	15.0%	
<b>A1411</b>	Star Academies (Star Radcliffe Academy)	16.8%	-1.8%	-1.8%	-1.8%	15.0%	15.0%	15.0%	
<b>A1412</b>	Star Academies (The Olive School Manchester)	16.8%	-1.8%	-1.8%	-1.8%	15.0%	15.0%	15.0%	
<b>SCC</b>									
<b>A0397</b>	Salford City College	16.7%	-1.7%	-1.7%	-1.7%	15.0%	15.0%	15.0%	
<b>SCT</b>									
<b>A0857</b>	The Sycamore C Of E Trust Ltd (Christ Church CE Primary)	18.2%	-3.2%	-3.2%	-3.2%	15.0%	15.0%	15.0%	

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			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>A0911</b>	The Sycamore C Of E Trust Ltd (St John CE Primary)	18.2%	-3.2%	-3.2%	-3.2%	15.0%	15.0%	15.0%	
<b>A0988</b>	The Sycamore C Of E Trust Ltd (Radcliffe Hall CE Primary)	18.2%	-3.2%	-3.2%	-3.2%	15.0%	15.0%	15.0%	
<b>A1327</b>	The Sycamore C of E Trust Ltd (St Stephen's CE Primary)	18.2%	-3.2%	-3.2%	-3.2%	15.0%	15.0%	15.0%	
<b>A1415</b>	The Sycamore C Of E Trust Ltd (Holy Trinity Primary)	18.2%	-3.2%	-3.2%	-3.2%	15.0%	15.0%	15.0%	
<b>A1416</b>	The Sycamore C Of E Trust Ltd (St Thomas Primary)	18.2%	-3.2%	-3.2%	-3.2%	15.0%	15.0%	15.0%	
<b>SET</b>									
<b>A0841</b>	The Shaw Education Trust (Unsworth Academy)	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>A0937</b>	Shaw Education Trust (The Westleigh School)	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>A0957</b>	The Shaw Education Trust (Tottington High School)	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>A1068</b>	The Shaw Education Trust (Woodhey High School)	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>A1125</b>	Caterlink Ltd - Shaw Education Trust (Tottington & Unsworth)	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>A1315</b>	The Shaw Education Trust (Brookhaven School)	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>SGS</b>									
<b>A0453</b>	Sale Grammar School	18.2%	-3.2%	-3.2%	-3.2%	15.0%	15.0%	15.0%	

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			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>SHT</b>									
<b>A0371</b>	Southway Housing Trust (Manchester) Limited (Trfd Staff)	17.1%	-17.1%	-17.1%	-17.1%	0.0%	0.0%	0.0%	
<b>A0372</b>	Southway Housing Trust (Manchester) Limited (New)	17.1%	-17.1%	-17.1%	-17.1%	0.0%	0.0%	0.0%	
<b>SJC</b>									
<b>A1219</b>	St Joseph Catholic Multi Academy Trust (Holy Family Academy)	17.8%	-1.3%	-1.3%	-1.3%	16.5%	16.5%	16.5%	
<b>SPA</b>									
<b>A0435</b>	South Pennine Academies (Waterhead Academy)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A0584</b>	South Pennine Academies (Stoneleigh Academy)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A0855</b>	South Pennine Academies (Woodlands Primary Academy)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A0913</b>	South Pennine Academies (Greenacres Primary Academy)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1359</b>	Cater Link Ltd (South Pennine Academies)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>SPT</b>									
<b>A0183</b>	Stamford Park Trust (Ashton-Under-Lyne 6th Form College)	17.6%	-2.6%	-2.6%	-2.6%	15.0%	15.0%	15.0%	
<b>A1049</b>	Orian Solutions Ltd	17.6%	-2.6%	-2.6%	-2.6%	15.0%	15.0%	15.0%	

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			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>A1077</b>	Stamford Park Trust - Longdendale High School	17.6%	-2.6%	-2.6%	-2.6%	15.0%	15.0%	15.0%	
<b>A1078</b>	Stamford Park Trust - Rayner Stephens High School	17.6%	-2.6%	-2.6%	-2.6%	15.0%	15.0%	15.0%	
<b>A1414</b>	Stamford Park Trust (Fairfield High School For Girls)	17.6%	-2.6%	-2.6%	-2.6%	15.0%	15.0%	15.0%	
<b>A1441</b>	OCS Group UK Limited (Stamford Park Trust)	17.6%	-2.6%	-2.6%	-2.6%	15.0%	15.0%	15.0%	
<b>SRS</b>									
<b>A0953</b>	St Ralph Sherwin Catholic MAT (St Marys CV Academy)	19.2%	-4.2%	-4.2%	-4.2%	15.0%	15.0%	15.0%	
<b>SSM</b>									
<b>A0736</b>	Sharples School A Multi Academy Trust	18.1%	-3.1%	-3.1%	-3.1%	15.0%	15.0%	15.0%	
<b>STE</b>									
<b>A0881</b>	St Teresa of Calcutta Catholic Academy Trust (St Patrick's)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A0882</b>	St Teresa of Calcutta Catholic Academy Trust (Alice Ingham)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1021</b>	St Teresa of Calcutta Catholic Academy Trust (St Gregory's)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1052</b>	St Teresa Of Calcutta Catholic MAT - St Monica's RC High	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1069</b>	St Teresa of Calcutta Catholic Academy Trust (St Gabriels)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	

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A1071	St Teresa of Calcutta CAT (Our Lady and St Paul's)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
A1267	St Teresa Of Calcutta Catholic Academy Trust (St Michaels)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
A1318	St Teresa Of Calcutta Catholic Academy Trust (St Cuthberts)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
A1319	St Teresa of Calcutta Catholic Academy Trust (St Joseph+St Bedes)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
A1322	St Teresa Of Calcutta CAT (St Ethelbert's RCPS)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
A1377	St Teresa Of Calcutta CAT (St Josephs RCPS Bury)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
A1378	St Teresa Of Calcutta CAT (St Josephs RCPS Rochdale)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
A1385	St Teresa of Calcutta CAT (St Bernadette's RCPS)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
A1386	St Teresa of Calcutta CAT (St Mary's RCPS)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
A1434	St Teresa Of Calcutta CAT (St Teresa's RCPS Bolton)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
A1435	St Teresa Of Calcutta CAT (St Teresa's RCPS Salford)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
A1442	St Teresa Of Calcutta CAT (Mount St Joseph RC High School)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	

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			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>STJ</b>									
<b>A0190</b>	St John Rigby College	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>A1399</b>	Cater Link Ltd (St John Rigby College)	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>SUN</b>									
<b>A0054</b>	Salford University	17.6%	-17.6%	-17.6%	-17.6%	0.0%	0.0%	0.0%	
<b>TAT</b>									
<b>A0735</b>	Thrive Church of England Academy Trust (Didsbury CE Primary)	18.2%	-3.2%	-3.2%	-3.2%	15.0%	15.0%	15.0%	
<b>A0740</b>	Thrive Church of England Academy Trust (West Didsbury)	18.2%	-3.2%	-3.2%	-3.2%	15.0%	15.0%	15.0%	
<b>A0788</b>	Thrive Church of England Academy Trust (St Wilfrids Primary)	18.2%	-3.2%	-3.2%	-3.2%	15.0%	15.0%	15.0%	
<b>A1012</b>	Thrive Church of England Academy Trust (St Elisabeths)	18.2%	-3.2%	-3.2%	-3.2%	15.0%	15.0%	15.0%	
<b>TCC</b>									
<b>A1362</b>	The Collective Community Trust (Woodbank Primary School)	18.2%	-3.2%	-3.2%	-3.2%	15.0%	15.0%	15.0%	
<b>A1363</b>	The Collective Community Trust (Butterstile Primary School)	18.2%	-3.2%	-3.2%	-3.2%	15.0%	15.0%	15.0%	
<b>A1364</b>	The Collective Community Trust (Cams Lane Primary School)	18.2%	-3.2%	-3.2%	-3.2%	15.0%	15.0%	15.0%	

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<b>A1365</b>	The Collective Community Trust (Heaton Park Primary School)	18.2%	-3.2%	-3.2%	-3.2%	15.0%	15.0%	15.0%	
<b>A1366</b>	The Collective Community Trust (Ribble Drive Primary School)	18.2%	-3.2%	-3.2%	-3.2%	15.0%	15.0%	15.0%	
<b>A1367</b>	The Collective Community Trust (Whitefield CPS)	18.2%	-3.2%	-3.2%	-3.2%	15.0%	15.0%	15.0%	
<b>A1476</b>	The Collective Community Trust (Sedgley Park CPS)	18.2%	-3.2%	-3.2%	-3.2%	15.0%	15.0%	15.0%	
<b>TCO</b>									
<b>A0182</b>	Tameside College	17.2%	-2.2%	-2.2%	-2.2%	15.0%	15.0%	15.0%	
<b>TDT</b>									
<b>A0487</b>	The Dean Trust (Wigan)	17.3%	-2.3%	-2.3%	-2.3%	15.0%	15.0%	15.0%	
<b>A0515</b>	The Dean Trust (Ashton On Mersey School)	17.3%	-2.3%	-2.3%	-2.3%	15.0%	15.0%	15.0%	
<b>A0517</b>	The Dean Trust (Broadoak School)	17.3%	-2.3%	-2.3%	-2.3%	15.0%	15.0%	15.0%	
<b>A0524</b>	The Dean Trust (Forest Gate Academy)	17.3%	-2.3%	-2.3%	-2.3%	15.0%	15.0%	15.0%	
<b>A0700</b>	The Dean Trust (Rose Bridge Academy)	17.3%	-2.3%	-2.3%	-2.3%	15.0%	15.0%	15.0%	
<b>A0734</b>	The Dean Trust (Ardwick)	17.3%	-2.3%	-2.3%	-2.3%	15.0%	15.0%	15.0%	
<b>A0770</b>	The Dean Trust (Partington Central Academy)	17.3%	-2.3%	-2.3%	-2.3%	15.0%	15.0%	15.0%	

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<b>A1293</b>	The Dean Trust (Abraham Moss Community School)	17.3%	-2.3%	-2.3%	-2.3%	15.0%	15.0%	15.0%	
<b>A1438</b>	Maxim Facilities Management Ltd - The Dean Trust	17.3%	-2.3%	-2.3%	-2.3%	15.0%	15.0%	15.0%	
<b>A1443</b>	Aspens Services Ltd - The Dean Trust	17.3%	-2.3%	-2.3%	-2.3%	15.0%	15.0%	15.0%	
<b>THS</b>									
<b>A0494</b>	Trinity Church of England High School	17.3%	-2.3%	-2.3%	-2.3%	15.0%	15.0%	15.0%	
<b>THT</b>									
<b>A0594</b>	The Harmony Trust Ltd (Greenhill Academy)	17.5%	-2.5%	-2.5%	-2.5%	15.0%	15.0%	15.0%	
<b>A0686</b>	The Harmony Trust Ltd (Alt Academy)	17.5%	-2.5%	-2.5%	-2.5%	15.0%	15.0%	15.0%	
<b>A0687</b>	The Harmony Trust Ltd (Westwood Academy)	17.5%	-2.5%	-2.5%	-2.5%	15.0%	15.0%	15.0%	
<b>A0688</b>	The Harmony Trust Ltd (Richmond Academy)	17.5%	-2.5%	-2.5%	-2.5%	15.0%	15.0%	15.0%	
<b>A0816</b>	The Harmony Trust (Northmoor Academy)	17.5%	-2.5%	-2.5%	-2.5%	15.0%	15.0%	15.0%	
<b>A1054</b>	The Harmony Trust Ltd (Greenfield Primary Academy)	17.5%	-2.5%	-2.5%	-2.5%	15.0%	15.0%	15.0%	
<b>A1477</b>	The Harmony Trust Ltd (Norden Primary School)	17.5%	-2.5%	-2.5%	-2.5%	15.0%	15.0%	15.0%	

Employer code	Employer name	Primary rate (% of pay)	Secondary rate (% of pay)			Total contributions (Primary rate plus secondary rate)			Notes
			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>TLT</b>									
<b>A0495</b>	The Laurus Trust	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>A1275</b>	Dolce Ltd (TLT)	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>TMC</b>									
<b>A0368</b>	LTE Group	17.1%	-1.1%	-1.1%	-1.1%	16.0%	16.0%	16.0%	
<b>TOT</b>									
<b>A0685</b>	The Oak Trust (North Chadderton School)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A0968</b>	The Oak Trust (Fir Bank Primary School)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A0969</b>	The Oak Trust (Thorp Primary School)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>TRC</b>									
<b>A0363</b>	The Trafford & Stockport College Group	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1266</b>	Bulloughs Cleaning Services Ltd - Trafford College	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1284</b>	Taylor Shaw Ltd (The Trafford College)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	

Employer code	Employer name	Primary rate (% of pay)	Secondary rate (% of pay)			Total contributions (Primary rate plus secondary rate)			Notes
			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>TRT</b>									
<b>A0406</b>	Tame River Educational Trust (Droylsden Academy)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>TST</b>									
<b>A0757</b>	The Sovereign Trust (Manor Academy & Pictor Academy)	17.3%	-2.3%	-2.3%	-2.3%	15.0%	15.0%	15.0%	
<b>A0935</b>	The Sovereign Trust (New Park Academy)	17.3%	-2.3%	-2.3%	-2.3%	15.0%	15.0%	15.0%	
<b>A1008</b>	The Sovereign Trust (Longford Park School)	17.3%	-2.3%	-2.3%	-2.3%	15.0%	15.0%	15.0%	
<b>A1345</b>	Mellors Catering Services Ltd (Sovereign Trust Longford)	17.3%	-2.3%	-2.3%	-2.3%	15.0%	15.0%	15.0%	
<b>A1427</b>	The Sovereign Trust (Chatsworth High School)	17.3%	-2.3%	-2.3%	-2.3%	15.0%	15.0%	15.0%	
<b>TUM</b>									
<b>A0328</b>	The University of Manchester	26.4%	-26.4%	-26.4%	-26.4%	0.0%	0.0%	0.0%	
<b>TWP</b>									
<b>A1002</b>	Suez Recycling and Recovery UK Ltd (Lot 1)	17.3%	2.7%	2.7%	2.7%	20.0%	20.0%	20.0%	
<b>A1003</b>	Suez Recycling and Recovery UK Ltd (Lot 2)	17.3%	2.7%	2.7%	2.7%	20.0%	20.0%	20.0%	

Employer code	Employer name	Primary rate (% of pay)	Secondary rate (% of pay)			Total contributions (Primary rate plus secondary rate)			Notes
			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>UGS</b>									
<b>A0439</b>	Urmston Grammar	18.4%	-3.4%	-3.4%	-3.4%	15.0%	15.0%	15.0%	
<b>ULT</b>									
<b>A0310</b>	United Learning Trust (Manchester Academy)	17.2%	-2.2%	-2.2%	-2.2%	15.0%	15.0%	15.0%	
<b>A0334</b>	United Learning Trust (Salford Academy)	17.2%	-2.2%	-2.2%	-2.2%	15.0%	15.0%	15.0%	
<b>A0345</b>	United Learning Trust (Stockport Academy)	17.2%	-2.2%	-2.2%	-2.2%	15.0%	15.0%	15.0%	
<b>A0358</b>	United Learning Trust (William Hulme's Grammar School)	17.2%	-2.2%	-2.2%	-2.2%	15.0%	15.0%	15.0%	
<b>A0531</b>	United Learning Trust (Albion High School)	17.2%	-2.2%	-2.2%	-2.2%	15.0%	15.0%	15.0%	
<b>A0532</b>	United Learning Trust (Dukesgate Primary School)	17.2%	-2.2%	-2.2%	-2.2%	15.0%	15.0%	15.0%	
<b>A0533</b>	United Learning Trust (Marlborough Road Primary School)	17.2%	-2.2%	-2.2%	-2.2%	15.0%	15.0%	15.0%	
<b>A0583</b>	United Learning Trust (Abbey Hey Primary School)	17.2%	-2.2%	-2.2%	-2.2%	15.0%	15.0%	15.0%	
<b>A0662</b>	United Learning Trust (Cravenwood Community Primary)	17.2%	-2.2%	-2.2%	-2.2%	15.0%	15.0%	15.0%	
<b>A0865</b>	United Learning Trust (Irlam & Cadishead College)	17.2%	-2.2%	-2.2%	-2.2%	15.0%	15.0%	15.0%	
<b>A1087</b>	United Learning Trust (The Lowry Academy)	17.2%	-2.2%	-2.2%	-2.2%	15.0%	15.0%	15.0%	

Employer code	Employer name	Primary rate (% of pay)	Secondary rate (% of pay)			Total contributions (Primary rate plus secondary rate)			Notes
			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>A1307</b>	United Learning Trust (Brentnall Academy)	17.2%	-2.2%	-2.2%	-2.2%	15.0%	15.0%	15.0%	
<b>A1397</b>	Taylor Shaw Ltd - United Learning Trust	17.2%	-2.2%	-2.2%	-2.2%	15.0%	15.0%	15.0%	
<b>VAT</b>									
<b>A0658</b>	Victorious Academies Trust (Inspire Academy)	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>A0817</b>	Victorious Academies Trust (Discovery Academy)	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>A0919</b>	Victorious Academies Trust (Poplar Street Primary School)	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>A0958</b>	Victorious Academies Trust (Greenside Primary School)	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>A0959</b>	Victorious Academies Trust (Yew Tree Primary School)	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>A1037</b>	Victorious Academies Trust (Wild Bank Primary School)	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>A1226</b>	Victorious Academies Trust (Buckton Vale Primary)	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>A1264</b>	Victorious Academies Trust (Holden Clough Primary School)	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>A1291</b>	Victorious Academies Trust (Aldwyn Primary School)	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>A1316</b>	Victorious Academies Trust (Lyndhurst Primary)	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	

Employer code	Employer name	Primary rate (% of pay)	Secondary rate (% of pay)			Total contributions (Primary rate plus secondary rate)			Notes
			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>A1478</b>	Victorious Academies Trust (Arundale Primary School)	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>A1479</b>	Victorious Academies Trust (Pinfold Primary School)	17.8%	-2.8%	-2.8%	-2.8%	15.0%	15.0%	15.0%	
<b>VCT</b>									
<b>A0518</b>	Vantage CE Academies Trust (St Barnabas CE Primary Academy)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A0539</b>	Vantage CE Academies Trust (SS Simon & Jude CE Primary)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A0710</b>	Vantage CE Academies Trust (St James CE Primary School)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A0883</b>	Vantage CE Academies Trust (St Augustines CE Primary School)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A0951</b>	Vantage CE Academies Trust (Gorton Primary School)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1024</b>	Vantage CE Academies Trust (St Hildas CE Primary School)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1038</b>	Vantage CE Academies Trust (St Pauls CE Primary School)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1205</b>	Floorbrite Group Ltd (Vantage Academies Trust)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1218</b>	Vantage CE Academies Trust (Flixton Girls School)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>A1351</b>	Mellors Catering Services Ltd - St Hildas	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	

Employer code	Employer name	Primary rate (% of pay)	Secondary rate (% of pay)			Total contributions (Primary rate plus secondary rate)			Notes
			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>A1503</b>	Mellors Catering Services Ltd (Flixton Girls, Vantage)	17.7%	-2.7%	-2.7%	-2.7%	15.0%	15.0%	15.0%	
<b>VIS</b>									
<b>A0858</b>	Vision Multi Academy Trust (Higher Lane Primary)	17.9%	-2.9%	-2.9%	-2.9%	15.0%	15.0%	15.0%	
<b>A0859</b>	Vision Multi Academy Trust (East Ward Primary)	17.9%	-2.9%	-2.9%	-2.9%	15.0%	15.0%	15.0%	
<b>A0860</b>	Vision Multi Academy Trust (Sunny Bank Primary)	17.9%	-2.9%	-2.9%	-2.9%	15.0%	15.0%	15.0%	
<b>A1164</b>	Vision Multi Academy Trust (Peel Brow School)	17.9%	-2.9%	-2.9%	-2.9%	15.0%	15.0%	15.0%	
<b>A1482</b>	Aspens Services Ltd (Vision MAT)	17.9%	-2.9%	-2.9%	-2.9%	15.0%	15.0%	15.0%	
<b>WAR</b>									
<b>A0569</b>	Watergrove Trust (Wardle Academy)	17.5%	-2.5%	-2.5%	-2.5%	15.0%	15.0%	15.0%	
<b>A0704</b>	Watergrove Trust (Kentmere Primary School)	17.5%	-2.5%	-2.5%	-2.5%	15.0%	15.0%	15.0%	
<b>A0875</b>	Watergrove Trust (St Andrew's CofE Primary School)	17.5%	-2.5%	-2.5%	-2.5%	15.0%	15.0%	15.0%	
<b>A0876</b>	Watergrove Trust (St James CofE Primary School)	17.5%	-2.5%	-2.5%	-2.5%	15.0%	15.0%	15.0%	
<b>A1015</b>	Watergrove Trust (Matthew Moss High School)	17.5%	-2.5%	-2.5%	-2.5%	15.0%	15.0%	15.0%	
<b>A1091</b>	Watergrove Trust (Moorhouse Academy)	17.5%	-2.5%	-2.5%	-2.5%	15.0%	15.0%	15.0%	

Employer code	Employer name	Primary rate (% of pay)	Secondary rate (% of pay)			Total contributions (Primary rate plus secondary rate)			Notes
			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>A1261</b>	Watergrove Trust (Sandbrook Community Primary School)	17.5%	-2.5%	-2.5%	-2.5%	15.0%	15.0%	15.0%	
<b>A1426</b>	Watergrove Trust (Falinge Park High School)	17.5%	-2.5%	-2.5%	-2.5%	15.0%	15.0%	15.0%	
<b>A1468</b>	Watergrove Trust (St Marys CE Primary School)	17.5%	-2.5%	-2.5%	-2.5%	15.0%	15.0%	15.0%	
<b>WBT</b>									
<b>A0945</b>	Woodbridge Trust (Firwood High School)	17.6%	-2.6%	-2.6%	-2.6%	15.0%	15.0%	15.0%	
<b>A0946</b>	Woodbridge Trust (Ladywood School)	17.6%	-2.6%	-2.6%	-2.6%	15.0%	15.0%	15.0%	
<b>A1224</b>	Regent Office Care Ltd	17.6%	-2.6%	-2.6%	-2.6%	15.0%	15.0%	15.0%	
<b>WCH</b>									
<b>A0242</b>	Wythenshawe Community Housing Group Ltd (Willow Trd staff)	17.1%	-17.1%	-17.1%	-17.1%	0.0%	0.0%	0.0%	
<b>A0342</b>	Wythenshawe Community Housing Group Ltd (Parkway Trd staff)	17.1%	-17.1%	-17.1%	-17.1%	0.0%	0.0%	0.0%	
<b>A0349</b>	Wythenshawe Community Housing Group Ltd (Parkway New staff)	17.1%	-17.1%	-17.1%	-17.1%	0.0%	0.0%	0.0%	
<b>A0370</b>	Wythenshawe Community Housing Group Ltd (Willow New staff)	17.1%	-17.1%	-17.1%	-17.1%	0.0%	0.0%	0.0%	
<b>WCT</b>									
<b>A0851</b>	The Wings CE Trust (Atherton St George's CE Primary)	17.5%	-2.5%	-2.5%	-2.5%	15.0%	15.0%	15.0%	

Employer code	Employer name	Primary rate (% of pay)	Secondary rate (% of pay)			Total contributions (Primary rate plus secondary rate)			Notes
			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>A0852</b>	The Wings CE Trust (St Mark's)	17.5%	-2.5%	-2.5%	-2.5%	15.0%	15.0%	15.0%	
<b>A0960</b>	The Wings CE Trust (Leigh CE Primary)	17.5%	-2.5%	-2.5%	-2.5%	15.0%	15.0%	15.0%	
<b>WHS</b>									
<b>A0468</b>	West Hill School	18.0%	-3.0%	-3.0%	-3.0%	15.0%	15.0%	15.0%	
<b>WOT</b>									
<b>A0528</b>	Wise Owl Trust (Briscoe Lane Academy)	17.5%	-2.5%	-2.5%	-2.5%	15.0%	15.0%	15.0%	
<b>A0543</b>	Wise Owl Trust (Seymour Road Academy)	17.5%	-2.5%	-2.5%	-2.5%	15.0%	15.0%	15.0%	
<b>A0779</b>	Wise Owl Trust (Old Hall Drive Academy)	17.5%	-2.5%	-2.5%	-2.5%	15.0%	15.0%	15.0%	
<b>A1393</b>	Wise Owl Trust (Park View Community Primary)	17.5%	-2.5%	-2.5%	-2.5%	15.0%	15.0%	15.0%	
<b>A1413</b>	Wise Owl Trust (Peel Hall Primary Academy)	17.5%	-2.5%	-2.5%	-2.5%	15.0%	15.0%	15.0%	
<b>WPS</b>									
<b>A0548</b>	Webster Primary School	16.9%	-1.9%	-1.9%	-1.9%	15.0%	15.0%	15.0%	
<b>WSA</b>									
<b>A0445</b>	Wellington School	18.5%	-3.5%	-3.5%	-3.5%	15.0%	15.0%	15.0%	

Employer code	Employer name	Primary rate (% of pay)	Secondary rate (% of pay)			Total contributions (Primary rate plus secondary rate)			Notes
			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>WTA</b>									
<b>A0444</b>	Wellacre Technology Academy Trust	17.6%	-2.6%	-2.6%	-2.6%	15.0%	15.0%	15.0%	
<b>YHA</b>									
<b>A0460</b>	Yesoiday HaTorah School	17.4%	-2.4%	-2.4%	-2.4%	15.0%	15.0%	15.0%	
<b>Individual</b>									
<b>A0005</b>	University of Greater Manchester	17.0%	-15.0%	-15.0%	-15.0%	2.0%	2.0%	2.0%	
<b>A0068</b>	Liverpool Hope University	17.2%	-12.1%	-12.1%	-12.1%	5.1%	5.1%	5.1%	
<b>A0095</b>	Royal Northern College Of Music	16.7%	-1.7%	-1.7%	-1.7%	15.0%	15.0%	15.0%	
<b>A0165</b>	Holy Cross College	17.3%	-2.3%	-2.3%	-2.3%	15.0%	15.0%	15.0%	
<b>A0170</b>	Xaverian 6th Form College	17.2%	-2.2%	-2.2%	-2.2%	15.0%	15.0%	15.0%	
<b>A0171</b>	Oldham College	17.0%	-2.0%	-2.0%	-2.0%	15.0%	15.0%	15.0%	
<b>A0173</b>	Hopwood Hall College	16.9%	-1.9%	-1.9%	-1.9%	15.0%	15.0%	15.0%	
<b>A0179</b>	Aquinas College	17.6%	-2.6%	-2.6%	-2.6%	15.0%	15.0%	15.0%	
<b>A0188</b>	Wigan & Leigh College	17.6%	-2.6%	-2.6%	-2.6%	15.0%	15.0%	15.0%	

Employer code	Employer name	Primary rate (% of pay)	Secondary rate (% of pay)			Total contributions (Primary rate plus secondary rate)			Notes
			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>A0189</b>	Winstanley College	17.3%	-2.3%	-2.3%	-2.3%	15.0%	15.0%	15.0%	
<b>A0249</b>	New Charter Group (Jigsaw)	17.3%	-17.3%	-17.3%	-17.3%	0.0%	0.0%	0.0%	
<b>A0271</b>	Positive Steps Oldham	17.8%	-17.8%	-17.8%	-17.8%	0.0%	0.0%	0.0%	
<b>A0282</b>	The Ace Centre-North	16.5%	-9.9%	-9.9%	-9.9%	6.6%	6.6%	6.6%	
<b>A0322</b>	London & Quadrant Housing Trust	21.5%	-21.5%	-21.5%	-21.5%	0.0%	0.0%	0.0%	
<b>A0758</b>	Taylor Shaw - St Simons	28.3%	-18.7%	-18.7%	-18.7%	9.6%	9.6%	9.6%	
<b>A0763</b>	Taylor Shaw - Fairway Primary	27.5%	-27.5%	-27.5%	-27.5%	0.0%	0.0%	0.0%	
<b>A0832</b>	Churchills Contract Services	25.8%	-25.8%	-25.8%	-25.8%	0.0%	0.0%	0.0%	
<b>A0833</b>	Elite Cleaning & Environmental Services Limited	22.7%	-22.7%	-22.7%	-22.7%	0.0%	0.0%	0.0%	
<b>A0922</b>	Transport for the North	15.3%	-0.3%	-0.3%	-0.3%	15.0%	15.0%	15.0%	
	West Yorkshire Combined Authority	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1

### Notes to the Rates & Adjustments Certificate

1. We understand there was an agreement whereby West Yorkshire Passenger Transport Executive retained responsibility for meeting the pension increases on service accrued to 26 October 1986 in respect of First West Yorkshire's portion of the West Yorkshire Pension Fund. This obligation has since passed to West Yorkshire Combined Authority while the liabilities have transferred to the Fund. At the time of writing, the funding of these liabilities was not settled. However, an agreement has been made in principle that a contribution rate of 0.0% will be payable until the assets held against the pension increase liabilities have been exhausted. The Fund reserves the right to review these rates following settlement of the transfer.

### **Additional comments on the Rates & Adjustments Certificate**

- Contributions expressed as a percentage of payroll should be paid into the Fund at a frequency in accordance with the requirements of the Regulations.
- Further sums should be paid to the Fund to meet the costs of any early retirements and/or augmentations using methods and factors issued by us from time to time or as otherwise agreed.
- Payments may be required to be made to the Fund by employers to meet the capital costs of any ill-health retirements that exceed those allowed for within our assumptions.
- Any new employers or admission bodies joining the Fund should be referred to the Fund Actuary to assess the required level of contribution. Depending on the number of transferring members the ceding employer's rate may also need to be reviewed.
- Any employer who ceases to participate in the Fund should be referred to the Fund Actuary in accordance with Regulation 64 of the LGPS regulations.
- The certified contribution rates represent the minimum level of contributions to be paid. Employing authorities may pay further amounts at any time and future periodic contributions may be adjusted on a basis approved by the Fund Actuary.

## Appendix 9: Gender pension gap

As required under the LGPS Regulations 2013, we have reported on the gender pension gap within the Fund. The reporting approach, including derivation of statistics, is consistent with the guidance '2025 Fund Valuations: Guidance for Gender Pension Gap reporting' dated 2 February 2026. It should be noted that the Fund is unable to directly address the gender pension gap. However, highlighting gaps raises awareness at participating employers, members and Government whom may be able to effect positive change.

For the purpose of this analysis, we have

- relied upon the membership data provided by the Fund for the purpose of the 2025 actuarial valuation
- used the gender information provided in the submitted membership data

The Gender Pension Gap (GPG) is calculated as:

$$GPG = \frac{\text{Mean pension value for males} - \text{Mean pension value for females}}{\text{Mean pension value for males}}$$

The GPG is expressed as a percentage. For example, a GPG of 10% indicates that, on average within the population analysed, for every £1 of pension accrued by males, females will have accrued £0.90. A negative GPG implies the mean pension value for females is greater than the mean pension value for males.

### Active members

The results in this section set out the analysis for members who were active at 31 March 2025.

### Fund level analysis

At overall Fund level, the GPG for active members of the Fund is 30%. Further detail is set out in the table and charts below.

	Males	Females	
Number of members*	29,731	86,690	-
% of overall membership	26%	74%	-
Mean age	46.0	44.9	-
Mean age the member joined the Fund	36.1	35.8	-
Mean number of jobs held	1.05	1.13	-
Mean employee contribution rate (%)	6.35	6.04	-
Number of members with a Final Salary pension	10,104	27,645	-
			<b>Gender pay gap</b>
Mean FTE pay	34,940	30,476	13%
Mean actual pay	34,178	26,923	21%
			<b>Gender pension gap</b>
Mean CARE pension	4,624	3,365	27%
Mean Final Salary pension**	6,439	4,345	33%
Mean total pension	6,812	4,750	30%

Table 16: Gender pension gap for active members – Fund level analysis

\* In line with the guidance, this represents the number of unique members within the Fund i.e. all multiple membership records have been summed for the purpose of the Fund calculation.

\*\* In line with the guidance, this represents the mean for active members with a non-zero final salary pension.

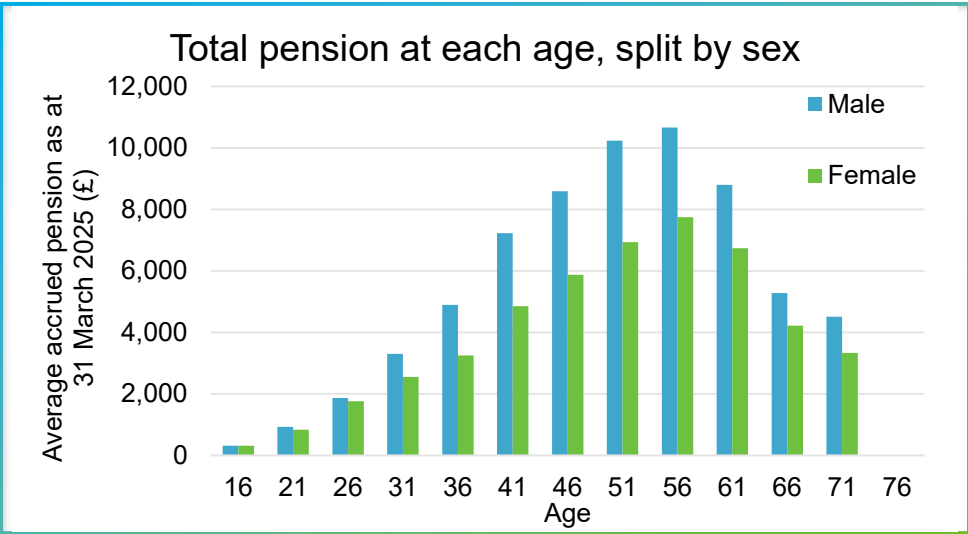


Chart 5: Total pension at each age, split by sex

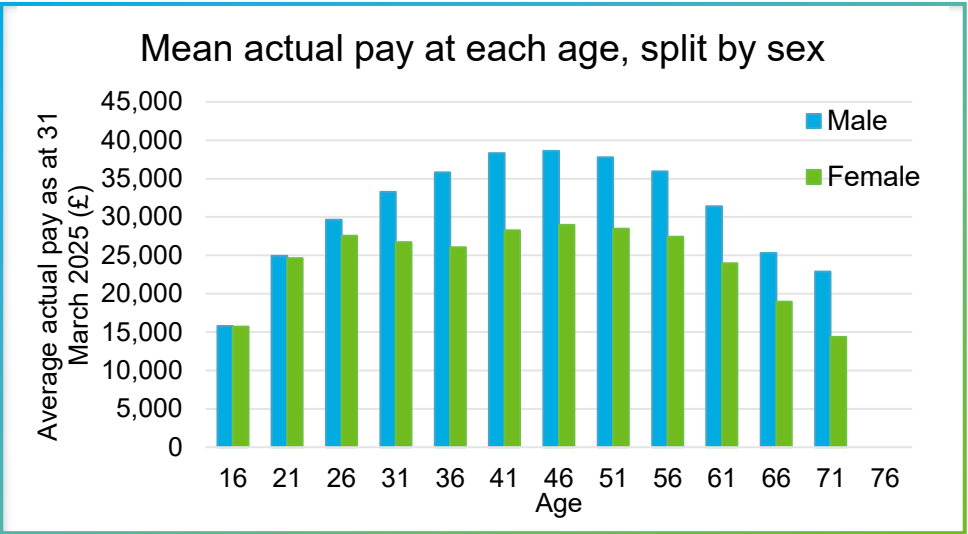


Chart 6: Mean actual pay at each age, split by sex

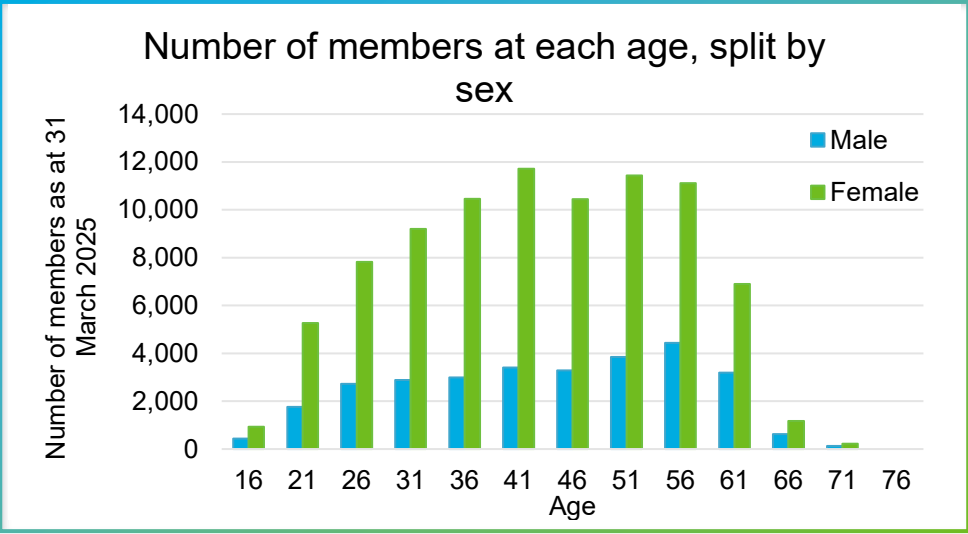


Chart 7: Number of members at each age, split by sex

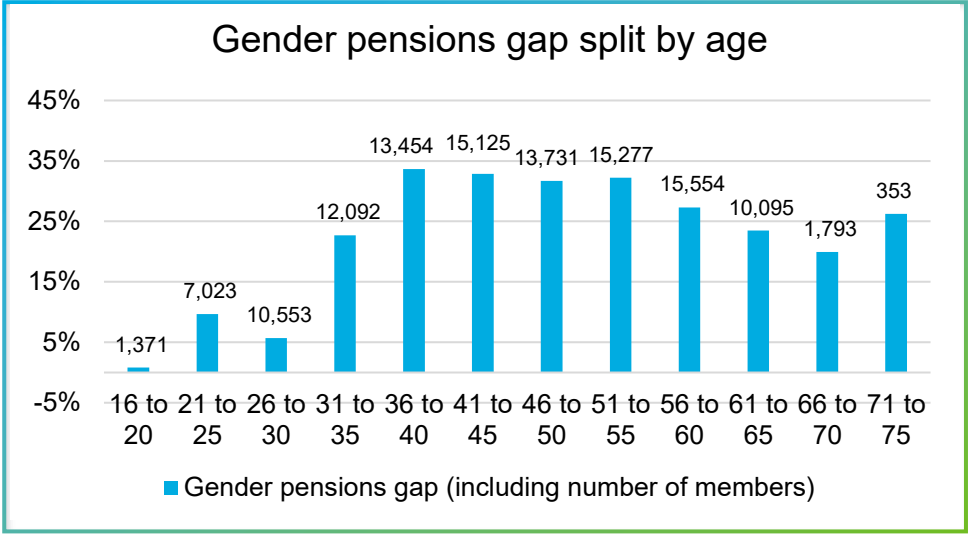


Chart 8: GPG at each age

### Employer category analysis

In line with the Guidance, analysis at employer category level is set out below (N/A entries apply where the number of active members in a group is less than 100):

Category	CARE pension GPG	Final Salary pension GPG	Total pension GPG
Local authorities and connected bodies	21%	29%	23%
Centrally funded public sector bodies excluding academies	N/A	N/A	N/A
Academies	21%	31%	20%
Other public service bodies	N/A	N/A	N/A
Private/voluntary/other bodies	33%	31%	35%

Table 17: Gender pension gap for active members – Employer category analysis

Employer category Additional statistics	Local authorities		Central PS bodies		Academies		Other PS bodies		Private/voluntary	
	Males	Females	Males	Females	Males	Females	Males	Females	Males	Females
Number of members*	24,070	67,662	-	-	3,094	16,405	-	-	2,668	3,160
% of overall membership	26%	74%	N/A	N/A	16%	84%	N/A	N/A	46%	54%
Mean age	45.9	44.6	N/A	N/A	43.2	45.1	N/A	N/A	50.4	50.7
Mean FTE pay	35,507	31,542	N/A	N/A	28,768	25,378	N/A	N/A	36,714	32,880
Mean actual pay	34,621	28,081	N/A	N/A	26,699	20,903	N/A	N/A	37,525	28,804
Mean CARE pension	4,609	3,631	N/A	N/A	2,692	2,140	N/A	N/A	7,916	5,264
Mean Final Salary pension	6,470	4,574	N/A	N/A	3,801	2,639	N/A	N/A	7,139	4,907
Mean total pension	6,718	5,134	N/A	N/A	3,380	2,727	N/A	N/A	12,500	8,058

Table 18: Gender pension gap for active members – Employer category analysis (additional statistics)

\* In line with the guidance, this represents the number of unique members per employer within the Fund i.e. multiple membership records across an employer category have been summed.

**Pensioner members**

The GPG for pensioner members of the Fund is 39%. Further detail is set out in the table and charts below.

	Males	Females	GPG
Number of members*	46,103	73,035	-
% of overall membership	39%	61%	-
Mean age	72.3	71.9	-
Mean pension	9,840	6,011	39%
Mean CARE pension amount	2,936	2,365	-
Mean Final Salary pension amount	9,226	5,347	-
Mean partner pension amount	4,204	2,486	-
Mean number of retirement pension account	1.08	1.13	-
Mean age at retirement	58.1	59.3	-

Table 19: Gender pension gap for pensioner members – Fund level analysis

\* In line with the guidance, this represents the number of unique members within the Fund i.e. all multiple membership records have been summed for the purpose of the Fund calculation.

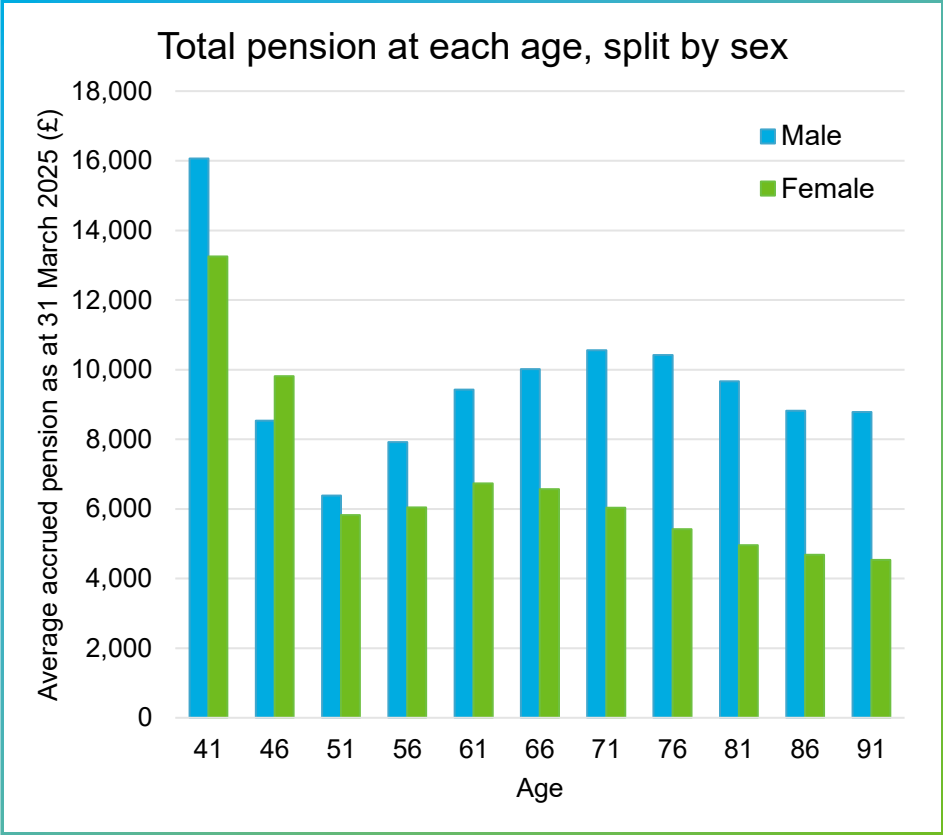


Chart 9: Total pension at each age, split by sex

Please note, Chart 9 includes pensioners below the age of 55. Pensions for such members are typically enhanced due to ill health or death in service.

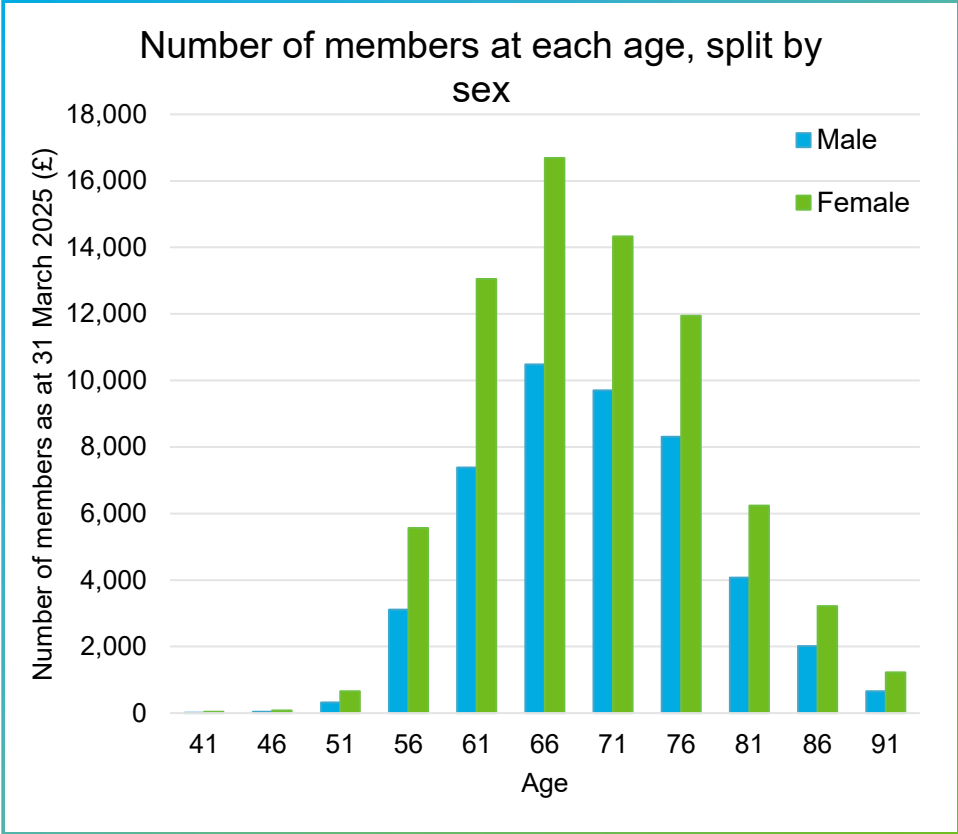


Chart 10: Number of members at each age, split by sex

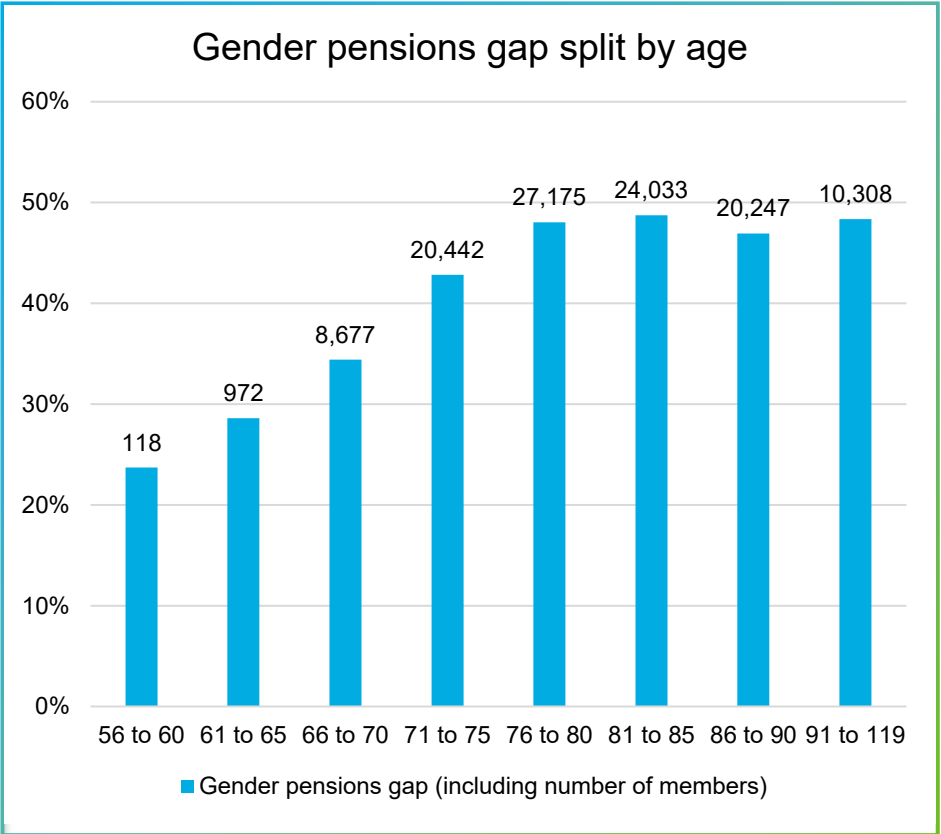


Chart 11: GPG at each age

Please note, Chart 11 only captures pensioners above age 55. Pensioners below age 55 are usually enhanced due to ill health or death in service which can skew the pension gap.