



EMBARGOED UNTIL 00.01AM FRIDAY 29 FEBRUARY

Council Spending Uncovered

No.3: PENSION CONTRIBUTIONS

The first paper in the *Council Spending Uncovered* series – which investigates wasteful and frivolous town hall spending – revealed a £450 million town hall publicity machine.¹ The second paper showed that £1 in every £11 of council tax is being spent on middle managers earning at least £50,000 a year – a nine fold increase in the last decade.² This third paper examines local authority spending on pension contributions, which again is recorded in the annual accounts of councils across the country. We provide details of each council's pension burden and how that cost is growing.

Three things need to be made clear at the outset.

- First, there has already been significant controversy over how much councils spend on employer pension contributions. Council tax is not the sole source of council income and is not earmarked to pay for pensions, but it is the most visible form of taxation to fund local government.³
- Second, individual local authorities do not have control over how much they spend on employer contributions to the Local Government Pension Scheme, though they have discretion over added years benefits given to staff who retire early and have certainly failed to lobby for reform.
- Third – frustratingly for those who believe in transparent and accountable government – the treatment of employer pension contributions in local authority accounts can differ slightly between councils and over time.

We deplore the fact that town halls are not more open and honest with the taxpayers who fund them, but we have to accept that a complete understanding will not be possible without greater transparency. Nevertheless, our findings point to a worrying trend which could have serious implications for future financial stability:

- In 2006-07, local authorities across the country spent a **total of £4.6 billion** on employer contributions to the Local Government Pension Scheme and unfunded payments and added years benefits to local government employees, teachers and fire-fighters. This does not include employee contributions. Nor does it include employer contributions to the Teachers Pension Scheme. £4.6 billion is **21 per cent of council tax revenue – £1 in every £5 of council tax.**⁴

¹ http://tpa.typepad.com/home/files/council_spending_uncovered_1_publicity.pdf

² http://tpa.typepad.com/home/files/council_spending_uncovered_2_middle_management_pay.pdf

³ In 2006, leading local authority actuaries Hymans Robertson found that 26 per cent of council tax revenue is spent on pensions (see Sunday Telegraph, 22 Jan 06 <http://www.telegraph.co.uk/news/main.jhtml?xml=/news/2006/01/22/ntax22.xml&sSheet=/news/2006/01/22/ixnewstop.html>). A retraction was later made because council tax revenue is not earmarked to pay for pensions (although it all goes into the same pot) and perhaps because of fears of a loss of local authority business.

⁴ Council tax revenue was £22.2 billion in 2006-07. Table B8, Pre-Budget Report 2007, HM Treasury.

- The **average council** now spends over **£10 million** on employer pension payments – a **13 per cent increase** on the average amount spent in 2005-06.

Andrew Allum, Chairman of the TaxPayers' Alliance, said:

"It's unacceptable that ordinary families and pensioners who struggle to pay inflated council tax bills see so much of their money spent on gold-plated council pensions that have all but disappeared in the wider economy. With pension costs jumping 13 per cent in one year, the problem is clearly getting worse and requires urgent attention. Councils should start correcting their own behaviour immediately, and the Government must face down union pressure and reform the outdated local government pensions scheme as soon as possible."

The Local Government Pension Scheme

The Local Government Pension Scheme (LGPS) is a final-salary pension scheme (career average for councillors) with a retirement age of 65, although many employees can retire early with their benefits protected. The Local Government Pension Scheme website (<http://www.lgps.org.uk/>) is revealing. It states:

"A secure pension – the scheme provides you with a secure future income, independent of share prices and stock market fluctuations. Your pension will also receive regular cost of living increases once you retire.

"Tax-free cash – you also receive a lump sum payment on your retirement.

"Low cost – tax-efficient savings and lower National Insurance contributions for most people under state pension age.

"Employer contribution – your employer or council pays whatever amount is necessary to make sure the cost of your benefits is properly funded.

"Peace of mind – your family enjoys financial security, with immediate life cover and a pension for your husband, wife or civil partner and children, in the event of your death while contributing, and if you ever become seriously ill, you could receive immediate ill-health benefits.

"Early retirement – you can choose to retire from age 60 and receive your benefits immediately, although they may be reduced for early payment. It's also possible to retire from age 50 and receive your benefits immediately, either with your employer's consent or if you are made redundant or retired in the interests of efficiency.

"Flexible retirement for employees – from age 50, you could reduce your hours or move to a less senior position and, if your employer consents, draw your benefits – helping you ease into retirement, although your benefits may be reduced for early payment. Flexible retirement does not apply to councillors.

"Options to pay extra – boost your pension by paying more contributions. You get tax relief on these, too.⁵

⁵ <http://www.lgps.org.uk/joining/>

Employee contributions are 6 per cent of salary, although, as stated above, employee national insurance contributions are generally lower because employees are contracted-out of the State Second Pension. (On 1 April 2008, employee contributions will decrease to 5.5 per cent on earnings up to £12,000 and increase to 7.5 per cent on earnings above £12,000, while the early retirement age will increase to 55.⁶)

Employer contributions, however, are far higher. The LGPS website states that, over the long term, employer contributions will be around double those of employees – i.e. around 12 per cent. But because the population is ageing and because councils are responsible for paying “the balance of the cost of providing all the benefits promised”, employer contribution rates have increased markedly in recent years to fill the inevitable funding gaps. It is not uncommon for employers to contribute at least £3 for every £1 that employees are contributing. These ratios could increase further in the future.

In addition, added years benefits can, at the council’s discretion, be awarded to staff retiring early (although this is not available to councillors). In other words, it is possible for certain council employees to retire at age 55 and immediately draw on a pension *as if* they had retired at age 60. The LGPS website states:

“At their discretion, your employer can award you with an additional period of membership to improve your retirement benefits. They will publicise their policy on this for your information.”

This level of generosity would be almost unimaginable in the private sector. The Institute for Fiscal Studies has stated that relatively generous public sector pensions mean that a public sector worker is on average around 12 per cent better off than a private sector worker on the same basic salary.⁸

⁶ For further details, see <http://www.communities.gov.uk/localgovernment/personnelandworkforce/localgovernmentpensions/newlooklocal/thenewlookscheme/>

⁷ <http://www.lgps.org.uk/contributing/employer-awards-of-membership.html>

⁸ Green Budget 2008, Institute for Fiscal Studies, p.172

Why public sector pensions are a worry for taxpayers

The high level of local authority pension contributions is symptomatic of a growing problem of over-generous and unaffordable public sector pensions, which does not bode well for future financial stability:

- Demographic changes are putting pressure on pension provision:
 - Life expectancy for men is projected to increase from 77.6 years currently to 85.5 years by 2056, while life expectancy for women is projected to increase from 81.7 years currently to 88.7 years by 2056.⁹
 - There are currently almost four people of working age (aged 20-64) for every pensioner (aged 65+). By 2056, that ratio will fall to just over two people of working age for every pensioner.¹⁰
- Public sector pension arrangements are not responding to these demographic challenges:
 - Between 1995 and 2004, the proportion of public sector workers enrolled in final salary pension schemes has increased from 78 per cent to 88 per cent. At the same time the proportion of private sector workers has declined from 23 per cent to just 16 per cent.¹¹
- Therefore, unfunded public sector pension liabilities are becoming increasingly unsustainable:
 - The Treasury estimates total unfunded public sector pension liabilities to be £530 billion, or £21,000 per household.¹²
 - Consultant actuaries Watson Wyatt estimate the bill to be £960 billion, or £38,000 per household.¹³
 - The Institute of Economic Affairs estimate the bill to be £1,025 billion, or over £40,000 per household.¹⁴
- There has been a recent spate of strikes by public sector unions either demanding even more generous pension deals or attempting to block reform. This led to the Government's famous U-turn over public sector pension reform in October 2005.¹⁵ We cannot continue to live in denial.

⁹ Government Actuary's Department, Period Projection of Life 1981-2056, Principal Projection, 2006. Cohort projections also give similar results.

¹⁰ Government Actuary's Department, Population Projections 2006-2081, Principal Projection, 2006. NB: To a small extent this alarming change in the dependency ratio will be mitigated by the impact of the higher state pension age.

¹¹ Occupational Pension Schemes, Government Actuary surveys, 1995, 2004; Labour Market Trends time series data, Office for National Statistics

¹² House of Commons Hansard, 25 June 2007, Col. 393W

¹³ Watson Wyatt press release, 8 March 2006

<http://www.watsonwyatt.com/news/press.asp?ID=15784>

¹⁴ Neil Record, Sir Humphrey's Legacy: facing up to the cost of public sector pensions, Institute of Economic Affairs, 2006

¹⁵ For a good discussion of the 2005 events, see Pensions Policy Institute, Briefing Note 25 http://www.pensionspolicyinstitute.org.uk/uploadeddocuments/PPI_Briefing_Note_25.pdf

The need for reform of the Local Government Pension Scheme

Urgent reform of public sector pensions is clearly essential in order to reduce the bill to taxpayers, free up money for services and avoid a serious crisis in public sector pension funding in the future. The Local Government Pension Scheme is no exception.

Three measures are essential for genuine reform:

- First, added years benefits paid by councils to certain staff who retire early should cease. This is something that each and every council could do tomorrow.
- Second, local authorities as a group should lobby the Department for Communities and Local Government for reform to the LGPS and show that they are on the side of local taxpayers rather than council employees.
- Third, Hazel Blears, Communities and Local Government Secretary, must make local government pension reform a priority. She must avoid repeating the Government's previous climb downs in the face of union pressure. The LGPS should move from a final-salary scheme to either a career-average or a money-purchase scheme for new employees. This is the only sustainable long-term answer.

There have been welcome calls for public sector pension reform from the Opposition. In November 2006, Shadow Chancellor George Osborne said: "Let me make this clear – a future Conservative government will not consider itself bound by the deal done between the Labour Party and the unions. Those retiring on public sector pensions are increasingly being supported by those entering the private sector workforce. That is plainly unfair."¹⁶

The Conservative Party does not need to wait for a change of government to help alleviate the burden of local government pensions on ordinary taxpayers. The Conservatives are now the largest party in local government and so have a real opportunity to put taxpayers first and campaign hard to make reform a reality.

¹⁶ Daily Mail, 2 November 2006

Further details

The Appendix to this note contains further details of town hall pension contributions. Two tables (both of which include population and cost per person data) detail:

- The 25 local authorities spending the most overall on pensions contributions in 2006-07.
- The full list of local authority pension contributions, in alphabetical order.

About the Council Spending Uncovered series

- *Ten years ago the average Band D council tax bill in England was £646.*
- *Last year the average Band D bill was £1,268.*

Despite council tax doubling in the last decade, local authorities almost universally say that they are short of money and need to increase council tax still further or reduce frontline services. Many local authorities are raising council tax and cutting services, such as rubbish collection or care for the elderly, at the same time.

This is not good enough. Taxpayers have a right to expect that their money is spent carefully. Too often we hear stories of wasteful and frivolous town hall spending – money that could be used to improve frontline services or reduce council tax.

Council Spending Uncovered reviews spending by local authorities in all corners of the UK and identifies a number of budgets that could and should be reduced. Whilst we do not suggest that every penny of spending in these areas is wasteful, we do believe that there are significant savings to be made. *Council Spending Uncovered* enables taxpayers to judge for themselves whether their money is well spent.

By trimming the fat from their budgets, councils can reduce the burden on hard-pressed families and pensioners without cutting important services. A number of local authorities, most notably Hammersmith and Fulham, are showing that it is possible to get a grip on council finances, maintain services and reduce council tax. We hope that others can follow their lead.

Sources and method of calculation

1. An excel spreadsheet with the full set of data used to compile this report is available on request.
2. All the information on pension contributions paid by local authorities contained in this report is taken from the annual accounts of each local authority. There is no central depository of these accounts, but after sending out countless Freedom of Information requests, the TaxPayers' Alliance has managed to collect the annual accounts for virtually all local authorities.

3. For a number of councils, the fully-audited 2006-07 accounts are not yet available, and therefore the unaudited 2006-07 accounts have been used.

2006-07 accounts subject to audit, rather than 2006-07 audited accounts	Blaby, Blackpool, Brent, Bromsgrove, Carrickfergus, Castlereagh, Copeland, Coventry, Hillingdon, Kennet, Lambeth, Larne, Lisburn, Mid Devon, North East Derbyshire, North Devon, North Dorset, Nottingham, Rutland, Scarborough, South Oxfordshire, South Tyneside, Stockton, Teesdale, Tunbridge Wells, Waveney, Wellingborough, Woking
---	--

4. The data covers employer pension contributions to the Local Government Pension Scheme and unfunded payments and added years benefits awarded to local government employees, teachers and fire-fighters. This does not include employee contributions. Nor does it include employer contributions to the Teachers Pension Scheme. As we noted earlier, our conclusions must be taken as tentative because the treatment of employer pension contributions in the local authority accounts can differ slightly. We deplore the fact that town halls are not more open and honest with the taxpayers who fund them.
5. In 2006, leading local authority actuaries Hymans Robertson found that 26 per cent of council tax revenue is spent on pensions to local government employees, teachers, policemen and fire-fighters (see Sunday Telegraph, 22 Jan 06 <http://www.telegraph.co.uk/news/main.jhtml?xml=/news/2006/01/22/ntax22.xml&sSheet=/news/2006/01/22/ixnewstop.html>). A retraction was later made because council tax revenue is not earmarked to pay for pensions (although it all goes into the same pot) and perhaps also because of fears of a loss of local authority business. Our conclusions are more conservative as our data does not include employer contributions to the Teachers Pension Scheme, although it does include unfunded payments and added years benefits awarded to local government employees, teachers and fire-fighters.
6. To provide the per person cost, the population data, broken down by local authority, is taken from the Office for National Statistics, mid-2006 population estimates, all age groups (www.statistics.gov.uk).
7. We are clearly not responsible for the accuracy of information contained within official accounts, but we are happy to take any corrections.



To arrange broadcast interviews, please contact:
Mark Wallace, Campaign Director, The TaxPayers' Alliance
mark.wallace@taxpayersalliance.com; 07736 009 548

To discuss the research, please contact:
Matthew Sinclair, Policy Analyst, The TaxPayers' Alliance
matthew.sinclair@taxpayersalliance.com; 07771 990 174

APPENDIX A1

Table A1.1: The 25 local authorities spending the most overall on pension contributions in 2006-07

	Council	Employer pension contributions			Population	Cost per person
		2005-06	2006-07	% increase	Mid-2006	2006-07
1	Birmingham	£72,622,000	£81,836,000	12.7%	1,006,500	£81
2	Glasgow City	£64,364,000	£71,745,000	11.5%	580,700	£124
3	Kent	£63,500,000	£71,700,000	12.9%	1,382,900	£52
4	Essex	£52,306,000	£59,794,000	14.3%	1,361,200	£44
5	Lancashire	£52,323,000	£58,513,000	11.8%	1,165,700	£50
6	Surrey	£53,150,000	£53,902,000	1.4%	1,085,200	£50
7	Hampshire	£44,657,000	£50,986,000	14.2%	1,265,900	£40
8	Edinburgh, City of	£45,584,000	£48,998,000	7.5%	463,500	£106
9	Leeds	£43,681,000	£48,623,000	11.3%	750,200	£65
10	Liverpool	£41,833,000	£46,843,000	12.0%	436,100	£107
11	Sheffield	£39,079,000	£45,512,000	16.5%	525,800	£87
12	Manchester	£42,500,000	£45,000,000	5.9%	452,000	£100
13	Norfolk	£38,600,000	£44,400,000	15.0%	832,400	£53
14	Cheshire	-	£44,200,000	-	686,300	£64
15	Nottinghamshire	£38,083,000	£43,437,000	14.1%	769,100	£56
16	Hertfordshire	£38,518,000	£42,897,000	11.4%	1,058,600	£41
17	Suffolk	£37,879,000	£42,555,000	12.3%	702,000	£61
18	Devon	£36,618,000	£42,062,000	14.9%	740,800	£57
19	Derbyshire	£37,415,000	£41,909,000	12.0%	754,100	£56
20	Fife	-	£41,312,000	-	358,900	£115
21	Staffordshire	£33,082,000	£39,831,000	20.4%	822,800	£48
22	Newcastle upon Tyne	£38,310,000	£39,610,000	3.4%	270,500	£146
23	West Sussex	£28,050,000	£36,700,000	30.8%	770,800	£48
24	South Lanarkshire	£31,705,000	£35,613,000	12.3%	307,700	£116
25	Kingston upon Hull, City of	£29,220,000	£35,022,000	19.9%	256,200	£137

NB: As stated earlier in this report, local authorities do not have control over how much they spend on employer contributions to the Local Government Pension Scheme, though they have discretion over added years benefits given to staff who retire early and have certainly failed to lobby for reform. This should be kept in mind when reviewing the above table.

APPENDIX A2

Table A2.1: The full list of local authority pension contributions

Council	Employer pension contributions			Population	Cost per person
	2005-06	2006-07	% increase	Mid-2006	2006-07
Aberdeen City	£26,611,000	£23,260,000	-12.6%	206,900	£112
Aberdeenshire	£18,669,000	£20,579,000	10.2%	236,300	£87
Adur	£1,700,000	£1,860,000	9.4%	60,300	£31
Allerdale	£1,104,000	£1,233,000	11.7%	94,300	£13
Alnwick	£780,000	£820,000	5.1%	32,000	£26
Amber Valley	£1,828,000	£1,703,000	-6.8%	120,000	£14
Angus	£10,471,000	£12,068,000	15.3%	109,300	£110
Antrim	£335,367	£499,572	49.0%	51,500	£10
Ards	£491,352	£655,502	33.4%	76,200	£9
Argyll and Bute	£8,776,000	£9,465,000	7.9%	91,400	£104
Armagh	£430,116	-	-	56,800	-
Arun	£3,332,000	£2,514,000	-24.5%	145,700	£17
Ashfield	£2,034,000	£1,965,000	-3.4%	115,700	£17
Ashford	£1,606,000	£1,903,000	18.5%	111,200	£17
Aylesbury Vale	£2,928,000	£3,134,000	7.0%	172,000	£18
Babergh	£1,874,000	£1,919,000	2.4%	86,700	£22
Ballymena	£442,792	£604,959	36.6%	61,400	£10
Ballymoney	£165,539	-	-	29,200	-
Banbridge	£255,066	£359,310	40.9%	45,500	£8
Barking and Dagenham	£11,490,000	£15,750,000	37.1%	165,700	£95
Barnet	£14,330,000	£21,998,000	53.5%	328,600	£67
Barnsley	£20,321,000	£21,611,000	6.3%	223,500	£97
Barrow-in-Furness	£1,072,627	£1,221,779	13.9%	71,800	£17
Basildon	£5,427,000	£5,480,000	1.0%	168,600	£33
Basingstoke and Deane	£2,753,000	£2,820,000	2.4%	158,700	£18
Bassetlaw	£1,922,000	£1,984,000	3.2%	111,400	£18
Bath and North East Somerset	£10,289,000	£10,919,000	6.1%	175,600	£62
Bedford	£3,500,000	£3,679,000	5.1%	154,700	£24
Bedfordshire	£19,000,000	£18,400,000	-3.2%	403,900	£46
Belfast	£3,730,561	£5,083,880	36.3%	267,400	£19
Berwick-upon-Tweed	-	-	-	26,000	-
Bexley	£7,919,000	£9,255,000	16.9%	221,600	£42
Birmingham	£72,622,000	£81,836,000	12.7%	1,006,500	£81

Council	Employer pension contributions			Population	Cost per person
	2005-06	2006-07	% increase	Mid-2006	2006-07
Blaby	£950,000	£1,066,000	12.2%	92,500	£12
Blackburn with Darwen	£9,856,000	£10,500,000	6.5%	141,200	£74
Blackpool	£11,021,000	£11,674,000	5.9%	142,700	£82
Blaenau Gwent	£10,282,000	£12,062,000	17.3%	69,300	£174
Blyth Valley	£1,790,000	£1,860,000	3.9%	81,200	£23
Bolsover	£2,113,000	2072000	-1.9%	73,900	£28
Bolton	£15,800,000	£17,400,000	10.1%	262,400	£66
Boston	£1,293,000	£1,254,000	-3.0%	58,300	£22
Bournemouth	£12,609,083	£13,807,666	9.5%	161,200	£86
Bracknell Forest	£4,391,000	£5,454,000	24.2%	112,200	£49
Bradford	£28,067,000	£32,192,000	14.7%	493,100	£65
Braintree	£3,786,000	4759000	25.7%	139,700	£34
Breckland	£930,000	£1,050,000	12.9%	128,300	£8
Brent	£23,350,000	£26,960,000	15.5%	271,400	£99
Brentwood	£2,418,000	£2,234,000	-7.6%	70,900	£32
Bridgend	£13,630,000	-	-	132,600	-
Bridgnorth	£497,000	£556,000	11.9%	51,800	£11
Brighton and Hove	£17,280,000	£19,624,000	13.6%	251,400	£78
Bristol, City of	£30,127,000	£33,279,000	10.5%	410,500	£81
Broadland	£730,000	£850,000	16.4%	122,200	£7
Bromley	£17,398,000	£18,775,000	7.9%	299,100	£63
Bromsgrove	£1,128,000	£1,335,000	18.4%	91,600	£15
Broxbourne	£1,276,000	-	-	88,900	-
Broxtowe	£1,875,000	£2,145,000	14.4%	110,400	£19
Buckinghamshire	£20,409,000	£21,609,000	5.9%	487,400	£44
Burnley	£3,095,000	£2,471,000	-20.2%	88,000	£28
Bury	£8,516,000	£9,721,000	14.1%	182,900	£53
Caerphilly	£19,889,000	£20,955,000	5.4%	171,300	£122
Calderdale	£10,669,000	£11,828,000	10.9%	198,500	£60
Cambridge	£2,816,000	£3,507,000	24.5%	117,900	£30
Cambridgeshire	£12,556,000	£15,096,000	20.2%	589,600	£26
Camden	£32,760,000	£34,593,000	5.6%	227,500	£152
Cannock Chase	£1,539,000	£1,724,000	12.0%	94,300	£18
Canterbury	£3,450,000	£3,790,000	9.9%	146,200	£26
Caradon	£1,420,000	£1,684,000	18.6%	83,300	£20
Cardiff	£27,110,000	£32,210,000	18.8%	317,500	£101
Carlisle	£2,222,000	£2,477,000	11.5%	103,300	£24
Carmarthenshire	£12,934,000	-	-	178,000	-
Carrick	-	£2,246,000	-	91,300	£25

Council	Employer pension contributions			Population	Cost per person
	2005-06	2006-07	% increase	Mid-2006	2006-07
Carrickfergus	£303,505	£410,531	35.3%	39,700	£10
Castle Morpeth	£960,000	£1,040,000	8.3%	49,500	£21
Castle Point	£1,749,000	£1,808,000	3.4%	88,600	£20
Castlereagh	£433,637	£600,398	38.5%	65,600	£9
Ceredigion	£3,865,000	-	-	77,200	-
Charnwood	£2,040,913	£2,496,370	22.3%	162,400	£15
Chelmsford	£2,728,000	£2,699,000	-1.1%	162,800	£17
Cheltenham	£3,297,000	£3,084,000	-6.5%	111,500	£28
Cherwell	£2,370,000	£2,620,000	10.5%	137,400	£19
Cheshire	-	£44,200,000	-	686,300	£64
Chester	£2,495,000	-	-	119,700	-
Chesterfield	£3,070,000	£3,397,000	10.7%	100,500	£34
Chester-le-Street	-	£1,970,000	-	53,200	£37
Chichester	£1,290,238	£1,326,662	2.8%	108,900	£12
Chiltern	£1,160,259	£1,205,370	3.9%	90,300	£13
Chorley	£1,627,000	-	-	103,700	-
Christchurch	£1,141,000	£1,247,000	9.3%	45,000	£28
City of London	£11,000,000	£11,500,000	4.5%	7,800	£1,474
Clackmannanshire	£4,450,000	£5,130,000	15.3%	48,900	£105
Colchester	£3,424,000	£3,882,000	13.4%	170,800	£23
Coleraine	-	-	-	56,700	-
Congleton	£1,621,000	£1,610,000	-0.7%	92,400	£17
Conwy	£11,188,000	£11,824,000	5.7%	111,300	£106
Cookstown	£237,401	£344,172	45.0%	34,800	£10
Copeland	£1,039,000	£1,102,000	6.1%	70,300	£16
Corby	£1,645,000	£1,929,000	17.3%	54,800	£35
Cornwall	£29,000,000	£31,020,000	7.0%	526,400	£59
Cotswold	£1,521,000	£1,130,000	-25.7%	83,200	£14
Coventry	£19,300,000	£21,800,000	13.0%	306,600	£71
Craigavon	£668,753	£930,769	39.2%	86,800	£11
Craven	£1,083,000	£1,209,000	11.6%	55,500	£22
Crawley	-	£2,440,000	-	99,900	£24
Crewe and Nantwich	£2,534,000	£2,674,000	5.5%	115,800	£23
Croydon	£19,668,000	£20,455,000	4.0%	337,000	£61
Cumbria	-	-	-	496,200	-
Dacorum	£3,268,000	£3,737,000	14.4%	138,400	£27
Darlington	£8,070,000	£9,620,000	19.2%	99,300	£97
Dartford	£2,045,000	£2,269,000	11.0%	89,900	£25
Daventry	£1,364,000	£1,458,000	6.9%	78,200	£19
Denbighshire	£11,536,000	£12,069,000	4.6%	96,100	£126

Council	Employer pension contributions			Population	Cost per person
	2005-06	2006-07	% increase	Mid-2006	2006-07
Derby	£17,929,000	£19,969,000	11.4%	236,300	£85
Derbyshire	£37,415,000	£41,909,000	12.0%	754,100	£56
Derbyshire Dales	£1,121,000	£1,141,000	1.8%	69,800	£16
Derry City	£864,243	£1,163,640	34.6%	107,900	£11
Derwentside	£3,020,000	£2,900,000	-4.0%	86,500	£34
Devon	£36,618,000	£42,062,000	14.9%	740,800	£57
Doncaster	£23,369,000	£24,784,000	6.1%	290,300	£85
Dorset	£18,871,000	£20,433,000	8.3%	403,000	£51
Dover	£3,040,000	£3,180,000	4.6%	106,400	£30
Down	£426,663	£581,263	36.2%	68,300	£9
Dudley	£19,074,000	£21,500,000	12.7%	305,300	£70
Dumfries and Galloway	£18,908,000	£22,631,000	19.7%	148,000	£153
Dundee City	£19,531,000	£19,643,000	0.6%	142,200	£138
Dungannon	£341,040	£509,581	49.4%	52,300	£10
Durham City	£3,190,000	£3,320,000	4.1%	92,200	£36
Durham County	£31,019,000	£33,915,000	9.3%	500,700	£68
Ealing	£21,856,000	£22,373,000	2.4%	306,400	£73
Easington	£2,840,000	£3,390,000	19.4%	94,000	£36
East Ayrshire	£11,849,000	£12,560,000	6.0%	119,300	£105
East Cambridgeshire	£409,000	£538,000	31.5%	79,600	£7
East Devon	£1,430,000	£1,479,000	3.4%	131,100	£11
East Dorset	£1,107,000	£1,215,000	9.8%	85,000	£14
East Dunbartonshire	£9,588,000	£10,676,000	11.3%	105,500	£101
East Hampshire	£1,200,000	£1,490,000	24.2%	110,100	£14
East Hertfordshire	£2,092,000	£2,406,000	15.0%	132,600	£18
East Lindsey	£2,676,000	£2,678,000	0.1%	138,500	£19
East Lothian	£9,810,000	£10,203,000	4.0%	92,800	£110
East Northamptonshire	£763,000	£986,000	29.2%	84,000	£12
East Renfrewshire	£6,275,000	£7,289,000	16.2%	89,300	£82
East Riding of Yorkshire	£22,328,000	£24,935,000	11.7%	330,900	£75
East Staffordshire	£1,094,000	£1,244,000	13.7%	107,700	£12
East Sussex	£21,033,000	£24,304,000	15.6%	506,200	£48
Eastbourne	£1,672,000	£1,794,000	7.3%	94,900	£19
Eastleigh	£1,660,000	£1,890,000	13.9%	119,000	£16
Eden	£578,000	£607,000	5.0%	51,700	£12
Edinburgh, City of	£45,584,000	£48,998,000	7.5%	463,500	£106
Eilean Siar	£3,986,000	£4,558,000	14.4%	26,400	£173

Council	Employer pension contributions			Population	Cost per person
	2005-06	2006-07	% increase	Mid-2006	2006-07
Ellesmere Port & Neston	£2,070,000	£2,630,000	27.1%	81,800	£32
Elmbridge	£1,709,000	£2,038,000	19.3%	129,500	£16
Enfield	£13,164,000	£15,086,000	14.6%	285,300	£53
Epping Forest	£3,327,000	£3,379,000	1.6%	122,900	£27
Epsom and Ewell	£1,371,000	£1,414,000	3.1%	69,600	£20
Erewash	-	£1,827,000	-	110,400	£17
Essex	£52,306,000	£59,794,000	14.3%	1,361,200	£44
Exeter	£3,462,000	£3,375,000	-2.5%	119,600	£28
Falkirk	£11,565,000	£13,902,000	20.2%	149,700	£93
Fareham	£1,590,000	£1,830,000	15.1%	108,400	£17
Fenland	£1,177,000	£1,419,000	20.6%	90,100	£16
Fermanagh	£371,117	-	-	60,600	-
Fife	-	£41,312,000	-	358,900	£115
Flintshire	£16,522,000	-	-	150,100	-
Forest Heath	£724,000	£892,000	23.2%	62,100	£14
Forest of Dean	£1,080,000	£1,475,000	36.6%	81,700	£18
Fylde	£907,000	£1,126,000	24.1%	75,700	£15
Gateshead	£26,900,000	£28,000,000	4.1%	190,500	£147
Gedling	£1,523,000	£1,560,000	2.4%	111,700	£14
Glasgow City	£64,364,000	£71,745,000	11.5%	580,700	£124
Gloucester	£2,714,000	£2,479,000	-8.7%	113,200	£22
Gloucestershire	£22,091,000	£25,798,000	16.8%	578,600	£45
Gosport	£1,360,000	£1,530,000	12.5%	78,200	£20
Gravesham	£2,400,000	£2,680,000	11.7%	97,400	£28
Great Yarmouth	£2,080,000	-	-	93,400	-
Greater London Authority	£3,367,000	£3,798,000	12.8%	7,512,400	£1
Greenwich	£24,308,000	£28,476,000	17.1%	222,600	£128
Guildford	£4,150,000	£4,351,000	4.8%	133,100	£33
Gwynedd	£12,180,000	£14,408,000	18.3%	118,300	£122
Hackney	£28,764,000	£28,972,000	0.7%	208,400	£139
Halton	£8,833,000	£9,220,000	4.4%	119,500	£77
Hambleton	£1,090,376	£1,121,776	2.9%	86,300	£13
Hammersmith and Fulham	£17,777,000	£20,743,000	16.7%	171,400	£121
Hampshire	£44,657,000	£50,986,000	14.2%	1,265,900	£40
Harborough	£797,000	£929,000	16.6%	81,300	£11
Haringey	£24,907,000	£24,110,000	-3.2%	225,700	£107
Harlow	£4,645,000	£5,073,000	9.2%	78,100	£65
Harrogate	£3,993,000	£4,284,000	7.3%	157,800	£27

Council	Employer pension contributions			Population	Cost per person
	2005-06	2006-07	% increase	Mid-2006	2006-07
Harrow	£12,068,000	£14,005,000	16.1%	214,600	£65
Hart	£1,060,000	£840,000	-20.8%	88,800	£9
Hartlepool	£8,579,000	£9,289,000	8.3%	91,100	£102
Hastings	£2,125,000	£2,385,000	12.2%	86,100	£28
Havant	£1,360,000	£1,790,000	31.6%	116,800	£15
Havering	£15,470,000	-	-	227,300	-
Herefordshire	£7,804,000	£8,847,000	13.4%	177,800	£50
Hertfordshire	£38,518,000	£42,897,000	11.4%	1,058,600	£41
Hertsmere	£2,375,000	£2,119,000	-10.8%	96,000	£22
High Peak	£1,815,000	£1,980,000	9.1%	92,000	£22
Highland	£20,044,000	£20,012,000	-0.2%	215,300	£93
Hillingdon	-	£15,033,000	-	250,000	£60
Hinckley and Bosworth	£601,000	£759,000	26.3%	103,800	£7
Horsham	£1,654,000	£1,435,000	-13.2%	128,300	£11
Hounslow	£17,616,000	£19,046,000	8.1%	218,600	£87
Huntingdonshire	£1,590,000	£1,996,000	25.5%	166,600	£12
Hyndburn	£2,515,000	£3,089,000	22.8%	82,200	£38
Inverclyde	£8,266,000	£9,033,000	9.3%	81,500	£111
Ipswich	£6,646,000	£5,955,000	-10.4%	120,400	£49
Isle of Anglesey	£5,336,000	£6,110,000	14.5%	68,900	£89
Isle of Wight	£11,000,000	£11,591,000	5.4%	138,500	£84
Isles of Scilly	£250,000	£351,000	40.4%	2,100	£167
Islington	£20,912,000	£22,085,000	5.6%	185,500	£119
Kennet	£1,255,000	£1,500,000	19.5%	78,200	£19
Kensington and Chelsea	£16,400,000	£16,093,000	-1.9%	178,000	£90
Kent	£63,500,000	£71,700,000	12.9%	1,382,900	£52
Kerrier	£1,799,000	£2,247,000	24.9%	98,000	£23
Kettering	£1,799,000	£1,915,000	6.4%	87,900	£22
King's Lynn and West Norfolk	£2,750,000	£4,650,000	69.1%	142,300	£33
Kingston upon Hull, City of	£29,220,000	£35,022,000	19.9%	256,200	£137
Kingston upon Thames	£13,000,000	£14,800,000	13.8%	155,900	£95
Kirklees	£23,405,000	£27,110,000	15.8%	398,200	£68
Knowsley	£14,623,000	£16,281,000	11.3%	151,300	£108
Lambeth	£26,381,000	£32,565,000	23.4%	272,000	£120
Lancashire	£52,323,000	£58,513,000	11.8%	1,165,700	£50
Lancaster	-	£2,918,000	-	143,000	£20

Council	Employer pension contributions			Population	Cost per person
	2005-06	2006-07	% increase	Mid-2006	2006-07
Larne	£242,714	£345,653	42.4%	31,300	£11
Leeds	£43,681,000	£48,623,000	11.3%	750,200	£65
Leicester	£26,000,000	£26,900,000	3.5%	289,700	£93
Leicestershire	£21,302,000	£27,030,000	26.9%	635,100	£43
Lewes	£1,393,000	£1,462,000	5.0%	93,900	£16
Lewisham	£30,964,000	£27,103,000	-12.5%	255,700	£106
Lichfield	£1,009,000	£1,297,000	28.5%	96,700	£13
Limavady	£193,044	£283,560	46.9%	34,300	£8
Lincoln	£3,373,000	£3,705,000	9.8%	87,600	£42
Lincolnshire	£28,384,000	£32,734,000	15.3%	686,200	£48
Lisburn	£709,911	£948,919	33.7%	112,900	£8
Liverpool	£41,833,000	£46,843,000	12.0%	436,100	£107
Luton	£16,100,000	£16,800,000	4.3%	186,800	£90
Macclesfield	£3,080,000	£3,060,000	-0.6%	150,600	£20
Magherafelt	£222,836	£303,128	36.0%	42,400	£7
Maidstone	£2,539,000	£2,727,000	7.4%	142,800	£19
Maldon	£1,120,000	£1,239,000	10.6%	61,700	£20
Malvern Hills	£730,000	£861,000	17.9%	73,900	£12
Manchester	£42,500,000	£45,000,000	5.9%	452,000	£100
Mansfield	£3,355,000	£3,660,000	9.1%	99,900	£37
Medway	£12,667,000	£13,938,000	10.0%	251,700	£55
Melton	£700,000	£784,000	12.0%	48,900	£16
Mendip	£824,000	£954,000	15.8%	108,300	£9
Merthyr Tydfil	£7,490,000	£8,230,000	9.9%	55,500	£148
Merton	£14,116,000	£14,623,000	3.6%	197,700	£74
Mid Bedfordshire	£1,665,000	£1,683,000	1.1%	132,200	£13
Mid Devon	£1,518,000	£1,617,000	6.5%	74,500	£22
Mid Suffolk	£1,659,000	£1,549,000	-6.6%	92,000	£17
Mid Sussex	£1,570,000	£1,980,000	26.1%	129,100	£15
Middlesbrough	£12,769,000	£14,770,000	15.7%	138,400	£107
Midlothian	£8,016,000	£8,406,000	4.9%	79,300	£106
Milton Keynes	£11,954,000	£13,456,000	12.6%	224,800	£60
Mole Valley	£1,409,000	£1,615,000	14.6%	80,500	£20
Monmouthshire	£8,116,000	£9,114,000	12.3%	87,900	£104
Moray	£7,529,000	£8,211,000	9.1%	86,800	£95
Moyle	£148,806	£205,894	38.4%	16,500	£12
Neath Port Talbot	£14,204,000	£16,845,000	18.6%	137,100	£123
New Forest	£3,010,000	£3,240,000	7.6%	173,700	£19
Newark and Sherwood	£1,964,000	£2,069,000	5.3%	111,700	£19

Council	Employer pension contributions			Population	Cost per person
	2005-06	2006-07	% increase	Mid-2006	2006-07
Newcastle upon Tyne	£38,310,000	£39,610,000	3.4%	270,500	£146
Newcastle-under-Lyme	£1,549,000	£1,810,000	16.8%	123,800	£15
Newham	£32,403,000	£34,513,000	6.5%	248,400	£139
Newport	£12,765,000	£14,124,000	10.6%	140,100	£101
Newry and Mourne	£608,294	£811,550	33.4%	93,400	£9
Newtownabbey	£563,177	-	-	81,200	-
Norfolk	£38,600,000	£44,400,000	15.0%	832,400	£53
North Ayrshire	£11,679,000	£12,658,000	8.4%	135,500	£93
North Cornwall	£1,915,000	£2,009,000	4.9%	85,300	£24
North Devon	£1,136,000	£1,360,000	19.7%	91,500	£15
North Dorset	£825,000	£859,000	4.1%	66,700	£13
North Down	£512,470	£700,664	36.7%	78,700	£9
North East Derbyshire	£3,073,000	£2,995,000	-2.5%	97,700	£31
North East Lincolnshire	£12,520,000	£13,717,000	9.6%	158,900	£86
North Hertfordshire	£1,791,000	£1,981,000	10.6%	121,500	£16
North Kesteven	£1,294,074	£1,404,074	8.5%	103,200	£14
North Lanarkshire	£23,493,000	£24,783,000	5.5%	323,800	£77
North Lincolnshire	£13,920,000	£16,479,000	18.4%	159,000	£104
North Norfolk	£1,578,000	£1,728,000	9.5%	100,600	£17
North Shropshire	£552,501	£787,479	42.5%	59,500	£13
North Somerset	£8,220,000	£9,485,000	15.4%	201,400	£47
North Tyneside	£21,830,000	£25,320,000	16.0%	195,000	£130
North Warwickshire	-	£911,000	-	62,300	£15
North West Leicestershire	-	-	-	89,600	-
North Wiltshire	£2,350,000	£2,055,000	-12.6%	130,400	£16
North Yorkshire	£25,786,000	£27,601,000	7.0%	591,600	£47
Northampton	£6,201,000	£6,183,000	-0.3%	200,100	£31
Northamptonshire	£23,461,000	£23,490,000	0.1%	669,100	£35
Northumberland	£22,590,000	£23,910,000	5.8%	309,900	£77
Norwich	£2,707,000	-	-	129,500	-
Nottingham	£22,950,000	£25,016,000	9.0%	286,400	£87
Nottinghamshire	£38,083,000	£43,437,000	14.1%	769,100	£56
Nuneaton and Bedworth	£1,861,000	£2,112,000	13.5%	120,700	£17
Oadby and Wigston	£460,000	£613,000	33.3%	56,500	£11
Oldham	£14,100,000	£17,200,000	22.0%	219,600	£78

Council	Employer pension contributions			Population	Cost per person
	2005-06	2006-07	% increase	Mid-2006	2006-07
Omagh	£422,194	-	-	51,000	-
Orkney Islands	£4,577,000	£4,766,000	4.1%	19,800	£241
Oswestry	£477,421	£650,753	36.3%	39,700	£16
Oxford	£6,490,000	£6,770,000	4.3%	149,100	£45
Oxfordshire	£28,653,000	£32,593,000	13.8%	632,000	£52
Pembrokeshire	-	-	-	117,300	-
Pendle	£2,147,000	£2,230,000	3.9%	90,100	£25
Penwith	£1,449,000	£1,644,000	13.5%	64,400	£26
Perth and Kinross	£12,696,000	£13,743,000	8.2%	140,200	£98
Peterborough	£8,279,000	£10,301,000	24.4%	163,300	£63
Plymouth	£24,000,000	£22,280,000	-7.2%	248,100	£90
Poole	£8,487,000	£9,020,000	6.3%	136,900	£66
Portsmouth	£13,500,000	£15,291,000	13.3%	196,400	£78
Powys	£17,060,000	£18,370,000	7.7%	131,100	£140
Preston	£4,430,000	£4,244,000	-4.2%	132,000	£32
Purbeck	£650,847	£719,000	10.5%	45,200	£16
Reading	£7,148,000	£8,485,000	18.7%	142,800	£59
Redbridge	£19,474,000	£20,233,000	3.9%	251,900	£80
Redcar and Cleveland	£9,721,000	£14,001,000	44.0%	139,500	£100
Redditch	£2,432,000	-	-	79,500	-
Reigate and Banstead	£2,630,000	£2,885,000	9.7%	129,800	£22
Renfrewshire	£14,328,000	£16,091,000	12.3%	169,600	£95
Restormel	£1,439,109	£1,923,625	33.7%	101,900	£19
Rhondda, Cynon, Taff	£30,020,000	£33,460,000	11.5%	233,900	£143
Ribble Valley	£617,351	£732,490	18.7%	57,800	£13
Richmond upon Thames	£12,115,000	£12,760,000	5.3%	179,500	£71
Richmondshire	£1,051,000	£1,081,990	2.9%	51,000	£21
Rochdale	£10,800,000	£11,900,000	10.2%	206,500	£58
Rochford	£1,359,000	£1,475,000	8.5%	81,100	£18
Rossendale	-	-	-	66,700	-
Rother	£1,068,000	-	-	87,600	-
Rotherham	£20,443,000	£21,592,000	5.6%	253,300	£85
Rugby	£1,004,000	£1,129,000	12.5%	90,200	£13
Runnymede	£1,193,000	£1,431,000	19.9%	81,200	£18
Rushcliffe	£1,299,000	£1,620,000	24.7%	108,200	£15
Rushmoor	£1,390,000	£2,060,000	48.2%	88,700	£23
Rutland	£1,500,000	£1,700,000	13.3%	38,300	£44

Council	Employer pension contributions			Population	Cost per person
	2005-06	2006-07	% increase	Mid-2006	2006-07
Ryedale	£1,096,000	£1,105,000	0.8%	52,900	£21
Salford	£15,900,000	£17,800,000	11.9%	218,000	£82
Salisbury	£2,209,000	£2,347,000	6.2%	115,300	£20
Sandwell	£22,766,000	£25,521,000	12.1%	287,600	£89
Scarborough	£3,537,000	£3,504,000	-0.9%	108,300	£32
Scottish Borders	£8,955,000	£9,446,000	5.5%	110,200	£86
Sedgefield	£3,611,000	£4,034,000	11.7%	87,700	£46
Sedgemoor	£1,601,880	£1,973,322	23.2%	111,000	£18
Sefton	£16,502,000	£18,036,000	9.3%	277,400	£65
Selby	£1,049,000	£1,112,000	6.0%	79,800	£14
Sevenoaks	£2,600,000	£2,730,000	5.0%	113,700	£24
Sheffield	£39,079,000	£45,512,000	16.5%	525,800	£87
Shepway	£3,264,000	£2,228,000	-31.7%	99,600	£22
Shetland Islands	£6,525,000	£7,217,000	10.6%	21,900	£330
Shrewsbury and Atcham	£1,054,000	£1,420,000	34.7%	95,900	£15
Shropshire	£8,981,000	£10,514,000	17.1%	289,300	£36
Slough	£4,050,000	£4,909,000	21.2%	119,500	£41
Solihull	£8,806,000	£9,228,000	4.8%	203,000	£45
Somerset	£20,640,000	£24,332,000	17.9%	518,600	£47
South Ayrshire	£11,082,000	£11,083,000	0.0%	111,700	£99
South Bedfordshire	£2,537,356	£2,300,000	-9.4%	117,000	£20
South Bucks	£648,000	£720,000	11.1%	63,700	£11
South Cambridgeshire	£1,324,000	£1,646,000	24.3%	135,400	£12
South Derbyshire	-	£1,448,000	-	89,800	£16
South Gloucestershire	£13,124,000	£15,908,000	21.2%	254,400	£63
South Hams	£1,150,000	£1,230,000	7.0%	83,200	£15
South Holland	£1,330,000	£1,533,000	15.3%	82,100	£19
South Kesteven	£1,963,000	£3,124,000	59.1%	130,100	£24
South Lakeland	£1,621,000	-	-	104,800	-
South Lanarkshire	£31,705,000	£35,613,000	12.3%	307,700	£116
South Norfolk	£1,160,000	£1,300,000	12.1%	116,200	£11
South Northamptonshire	£1,339,000	-	-	88,800	-
South Oxfordshire	£1,352,000	£1,366,000	1.0%	128,100	£11
South Ribble	£1,200,000	£1,218,000	1.5%	106,400	£11
South Shropshire	£447,000	£476,000	6.5%	42,300	£11
South Somerset	£1,980,000	£1,854,000	-6.4%	156,700	£12
South Staffordshire	£469,000	£615,000	31.1%	106,200	£6

Council	Employer pension contributions			Population	Cost per person
	2005-06	2006-07	% increase	Mid-2006	2006-07
South Tyneside	£19,220,000	£19,710,000	2.5%	151,000	£131
Southampton	£15,430,000	£20,220,000	31.0%	228,600	£88
Southend-on-Sea	£8,332,000	£10,824,000	29.9%	159,900	£68
Southwark	£23,749,000	£29,075,000	22.4%	269,200	£108
Spelthorne	£1,130,000	£1,422,000	25.8%	90,500	£16
St Albans	£2,204,000	£2,250,000	2.1%	131,300	£17
St Edmundsbury	£6,773,000	£7,400,000	9.3%	101,900	£73
St Helens	£14,843,000	£15,528,000	4.6%	177,600	£87
Stafford	£1,211,000	£1,150,000	-5.0%	123,400	£9
Staffordshire	£33,082,000	£39,831,000	20.4%	822,800	£48
Staffordshire Moorlands	£621,000	£751,000	20.9%	95,300	£8
Stevenage	£2,957,000	£3,028,000	2.4%	79,300	£38
Stirling	£7,999,000	£9,742,000	21.8%	87,800	£111
Stockport	£11,700,000	£12,500,000	6.8%	280,600	£45
Stockton-on-Tees	£14,195,000	£15,230,000	7.3%	189,100	£81
Stoke-on-Trent	£18,432,000	£20,629,000	11.9%	239,700	£86
Strabane	£242,289	£355,360	46.7%	39,100	£9
Stratford-on-Avon	£992,000	£972,000	-2.0%	116,100	£8
Stroud	£1,409,000	£1,946,000	38.1%	110,300	£18
Suffolk	£37,879,000	£42,555,000	12.3%	702,000	£61
Suffolk Coastal	£1,443,000	£1,465,000	1.5%	122,200	£12
Sunderland	£30,000,000	£32,400,000	8.0%	280,600	£115
Surrey	£53,150,000	£53,902,000	1.4%	1,085,200	£50
Surrey Heath	£1,043,000	£1,113,000	6.7%	82,400	£14
Sutton	£16,263,000	£16,433,000	1.0%	184,400	£89
Swale	£2,111,000	£2,010,000	-4.8%	128,500	£16
Swansea	£21,620,000	£25,110,000	16.1%	227,100	£111
Swindon	£13,985,000	£13,672,000	-2.2%	186,600	£73
Tameside	£12,400,000	£14,100,000	13.7%	214,400	£66
Tamworth	£892,000	£969,000	8.6%	75,400	£13
Tandridge	£1,840,000	£1,924,000	4.6%	81,300	£24
Taunton Deane	£1,660,000	£2,434,000	46.6%	107,400	£23
Teesdale	£592,806	£585,931	-1.2%	24,800	£24
Teignbridge	£2,415,000	£2,599,000	7.6%	125,500	£21
Telford and Wrekin	£6,309,000	£7,736,000	22.6%	161,900	£48
Tendring	£2,856,000	£2,961,000	3.7%	144,600	£20
Test Valley	£1,510,000	£1,750,000	15.9%	113,600	£15
Tewkesbury	£753,000	£1,212,000	61.0%	78,800	£15
Thanet	£3,580,000	£3,915,000	9.4%	128,600	£30

Council	Employer pension contributions			Population	Cost per person
	2005-06	2006-07	% increase	Mid-2006	2006-07
The Vale of Glamorgan	£10,890,000	-	-	123,300	-
Three Rivers	£1,323,550	£1,558,512	17.8%	85,500	£18
Thurrock	£7,655,000	£8,689,000	13.5%	148,900	£58
Tonbridge and Malling	£2,640,000	£2,810,000	6.4%	113,900	£25
Torbay	£8,000,000	£7,200,000	-10.0%	133,200	£54
Torfaen	£10,968,000	£13,058,000	19.1%	91,000	£143
Torridge	£1,310,000	£1,650,000	26.0%	64,200	£26
Tower Hamlets	£29,590,000	£33,586,000	13.5%	212,800	£158
Trafford	£9,764,000	£10,638,000	9.0%	211,800	£50
Tunbridge Wells	£1,940,000	£3,190,000	64.4%	104,600	£30
Tynedale	£1,010,000	£1,050,000	4.0%	59,500	£18
Uttlesford	£1,197,000	£1,217,000	1.7%	71,400	£17
Vale of White Horse	£1,361,000	£1,420,000	4.3%	117,100	£12
Vale Royal	£2,560,000	£2,780,000	8.6%	126,000	£22
Wakefield	£23,411,000	£26,059,000	11.3%	321,200	£81
Walsall	£16,556,000	£18,733,000	13.1%	254,500	£74
Waltham Forest	£16,095,000	£17,004,000	5.6%	221,700	£77
Wandsworth	£21,187,000	£22,621,000	6.8%	279,000	£81
Wansbeck	£2,277,527	£2,437,933	7.0%	61,700	£40
Warrington	£10,308,000	£12,550,000	21.8%	194,000	£65
Warwick	£1,371,000	£1,712,000	24.9%	132,900	£13
Warwickshire	£23,700,000	£25,800,000	8.9%	522,200	£49
Watford	£3,096,000	£3,440,000	11.1%	79,600	£43
Waveney	£4,007,000	£3,690,000	-7.9%	116,800	£32
Waverley	-	£2,539,000	-	116,800	£22
Wealden	£1,992,000	£2,586,000	29.8%	143,700	£18
Wear Valley	£1,660,000	£1,760,000	6.0%	62,300	£28
Wellingborough	£1,506,000	£1,864,000	23.8%	75,500	£25
Welwyn Hatfield	£2,630,000	£2,524,000	-4.0%	105,500	£24
West Berkshire	£4,415,000	£5,922,000	34.1%	148,800	£40
West Devon	£1,084,000	£1,373,000	26.7%	51,200	£27
West Dorset	£1,299,000	£1,330,000	2.4%	96,200	£14
West Dunbartonshire	£9,294,000	£10,326,000	11.1%	91,200	£113
West Lancashire	£2,454,000	£2,631,000	7.2%	109,800	£24
West Lindsey	£1,122,000	£1,185,000	5.6%	86,500	£14
West Lothian	£16,412,000	£17,272,000	5.2%	165,700	£104
West Oxfordshire	£1,087,000	£1,149,000	5.7%	100,200	£11
West Somerset	£615,000	£532,000	-13.5%	35,300	£15

Council	Employer pension contributions			Population	Cost per person
	2005-06	2006-07	% increase	Mid-2006	2006-07
West Sussex	£28,050,000	£36,700,000	30.8%	770,800	£48
West Wiltshire	£1,676,000	£2,174,000	29.7%	124,800	£17
Westminster	£8,096,000	£10,114,000	24.9%	231,900	£44
Weymouth and Portland	£1,755,000	£1,957,000	11.5%	64,900	£30
Wigan	£17,720,000	£18,737,000	5.7%	305,500	£61
Wiltshire	£23,083,000	£20,125,000	-12.8%	448,700	£45
Winchester	£1,704,000	£1,950,000	14.4%	110,000	£18
Windsor and Maidenhead	£4,424,000	£5,848,000	32.2%	138,800	£42
Wirral	£22,859,000	£25,277,000	10.6%	311,200	£81
Woking	£3,440,000	£3,486,000	1.3%	90,700	£38
Wokingham	£3,650,000	£4,583,000	25.6%	153,800	£30
Wolverhampton	£25,665,000	£26,199,000	2.1%	236,600	£111
Worcester	£1,590,000	-	-	93,400	-
Worcestershire	£17,279,000	£19,505,000	12.9%	552,900	£35
Worthing	£2,880,000	£3,140,000	9.0%	98,700	£32
Wrexham	£15,229,000	£16,028,000	5.2%	131,000	£122
Wychavon	£1,535,000	£1,602,000	4.4%	116,300	£14
Wycombe	£2,710,000	£2,948,000	8.8%	161,300	£18
Wyre	£1,888,000	£1,682,000	-10.9%	110,400	£15
Wyre Forest	£2,320,000	£2,443,000	5.3%	98,200	£25
York	£11,924,000	£12,738,000	6.8%	191,800	£66
Total	£4,191,096,805	£4,643,009,037	10.8%		
Average	£9,272,338	£10,504,545	13.3%		£52
Number of councils for which we have data	452	442			
% of total (469)	96.4%	94.2%			
Estimated total (based on 469 councils)	£4,348,726,552	£4,926,631,761	13.3%		