Reference:	FOI.1502.19
Subject:	Pension tax relief issues
Date of Request:	29 August 2019

Requested and response:

Whether your organisation has a policy of offering payment equivalent to the employer pension fund contributions to employees who opt out of the scheme? And if so:
a) When was this policy adopted?

Hywel Dda University Health Board does not have a policy in place.

b) Is this option offered to all employees by default, or is it considered on a case by case basis following requests?

Please see response to Q1a.

c) How many employees have taken advantage of this policy since its adoption?

Please see response to Q1a.

d) What was the total value of payments made until the end of July 2019?

Please see response to Q1a.

2. Whether your organisation has made an assessment of the number of employees who are likely breach the annual allowance? If so, what assessment was made?

No, although the UHB recognise that this is an important issue and we have been working with other Health Boards and Trusts in Wales to gain an understanding of the broader impact which the annual allowance is having on senior medical staff.

3. How many employees have left employment as a result of pension taxation issues?

The UHB does not hold this information.

4. How many employees have applied to reduce their working hours as a result of pension taxation issues? And how many such applications were successful?

As in the answer to question 2, whilst we do not know the complete impact of the annual allowance on the decisions which senior clinicians have made, we are aware of situations where requests to undertake additional activity has been turned down due to doctors seeking to manage their own earnings levels as a consequence of the annual allowance.

5. Whether an internal briefing or assessment on the impact of changes to pension taxation has been provided? If so, could a copy of that document be provided?

The UHB has used the NHS Employers materials to advise on the pension's taxation issues.