

Reference Number: FOI/2019/047
From: Other
Date: 31 January 2019
Subject: Recycling employer pension contributions

We are writing to make an open government request for all the information to which we are entitled under the Freedom of Information Act 2000.

As a result of HMRC's changes to the pensions Lifetime Allowance ('the LTA') and Annual Allowance ('the AA') many of our members have left the NHS Pensions Scheme. This results in NHS Employers saving the employer pension contributions which they would have paid into our members' pensions had they not left the scheme. We have been made aware of some NHS Employers operating policies to enable such scheme leavers to apply for and receive payment of the monies which their NHS Employer would have paid into their pension in the form of employer pension contributions. The following request for information relates to the monies which you, as the NHS Employer, have saved from unpaid employer pension contributions in the way described above.

Q1 Do you have a policy (written or unwritten) by which one of your employees who is leaving the NHS Pension Scheme may be able to receive after leaving the scheme payment(s) equivalent to or calculated in relation to the employer pension contributions which you, as the NHS Employer, would have paid to his/her pension had they not left the scheme?

A1 No

Q2 If you, as the NHS Employer, do not have such a policy, did you used to have one or do you intend to implement one? If you intend to implement such a policy, when do you expect that the policy will be implemented?

A2 No

Q3 If you, as the NHS Employer, do have such a policy, how many doctors and how many non doctors that you employ have benefitted from it by receiving payments under it?

A3 Information not held – not applicable

Q4 What are the policy criteria for establishing employees' eligibility to receive such payments? Please provide a copy of the policy or any other documents evidencing the eligibility criteria and rules.

A4 Information not held – not applicable