NHS Tayside has now considered your request dated 1st February 2019.

Extract from Request

“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.

1. 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?
2. 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?
3. 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?
4. 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.”

Response

1. NHS Tayside does not have a policy whereby employees who leave the NHS pension scheme receive payments equivalent to/or calculated in relation to the employer pension contributions.
2. NHS Tayside did not have a policy previously or are intending to implement a policy as described in question 1.
3. Not applicable.
4. Not applicable.


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<th>Document Ref.</th>
<th>FOISA Exemption Applied</th>
<th>Justification</th>
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<td>IGTFOISA5906</td>
<td>None</td>
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Under section 20 (1) of the Act, if you are dissatisfied with the way NHS Tayside has dealt with your request, you have a right to request a review of our actions and decisions in relation to your request, and you have a right to appeal to the Scottish Information Commission.

A request for an internal review must be made in writing no later than forty working days from receipt of this response and addressed to:

Tayside NHS Board Secretary  
Tayside NHS Board Headquarters  
Ninewells Hospital & Medical School  
Dundee  
DD1 9SY

If you are not content with the outcome of the internal review, you have the right to apply directly to the Scottish Information Commissioner for a decision. The Scottish Information Commissioner can be contacted at:

Scottish Information Commissioner  
Kinburn Castle  
Doubledykes Road  
St Andrews  
Fife  
KY16 9DS

Or via the online appeal service: [www.itspublicknowledge.info/Appeal](http://www.itspublicknowledge.info/Appeal)

If you have any queries about this correspondence, please contact:

Information Governance Team  
Maryfield House  
30 Mains Loan  
Dundee  
DD4 7BT

Telephone - 01382 424413  
E-mail: informationgovernance.tayside@nhs.net

Information Governance  
NHS Tayside  
08 February 2019