Belfast Health and Social Care Trust
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FOI/38257

27 October 2026

Employer Pension Contribution Recycling for Medical Staff

Please provide the following information regarding employer pension contribution recycling / alternative payments for medical staff employed by Belfast Health and Social Care Trust.

Please provide figures for each financial year from 2022/23 to 2026/27 year-to-date, broken down where possible into:

Consultants
SAS doctors
Resident doctors
Other medical staff

1. Applications and outcomes

For each year and staff group, please provide:

a. Number of doctors who applied for pension contribution recycling

2022 / 2023	0
2023 / 2024	0
2204 / 2025	<5
2025 / 2026	<5
2026 / 2027	0 to date

Where numbers are low, we have indicated <5 rather than provide the exact figure. Releasing such small numbers has the potential to make people identifiable and disclosure would constitute a breach of the principles of the General Data Protection Regulation 2018. This information is therefore exempt from release under Section 40(2) of the Freedom of Information Act 2000 – Information Relating to a Third Party.

In addition, we are unable to provide a breakdown by grade as, again, the small numbers involved would make individuals easily identifiable.

b. Number approved

2022 / 2023	0
2023 / 2024	0
2024 / 2025	<5
2025 / 2026	<5
2026 / 2027	0 to date

c. Number refused

2022 / 2023	0
2023 / 2024	0
2024 / 2025	<5
2025 / 2026	<5
2026 / 2027	0 to date

d. Number withdrawn or otherwise closed

2022 / 2023	0
2023 / 2024	0
2024 / 2025	<5
2025 / 2026	0
2026 / 2027	0 to date

e. Number still awaiting a decision

2022 / 2023	0
2023 / 2024	0
2024 / 2025	0
2025 / 2026	<5
2026 / 2027	0 to date

f. Number withdrawn or otherwise closed

See response at point d.

If readily available, please distinguish repeat / renewal applications from first applications.

Employees make new applications on each occasion; there are no repeat / renewal applications in the process.

2. Reasons for refusal

For applications which were refused, please provide the recorded reasons for refusal and, where readily available, the number refused for each reason. We are not requesting identifiable information about individual doctors.

Where an application has been refused the reason for this is that there has not been sufficient evidence provided that annual allowance will be breached.

3. Time taken to make decisions

a. For applications which received a decision, please provide, where available:

Median time from receipt of application to notification of the decision Mean time. Longest time.

Median	32 days
Mean	91 days
Longest time	228 days

b. For applications currently awaiting a decision, please provide:

- **Number waiting more than 30 days** – Nil
- **Number waiting more than 60 days** – Nil
- **Number waiting more than 90 days** - <5
- **Length of time the oldest outstanding application has been waiting**

  228 days

4. Annual Allowance

a. Does the Trust hold information showing the number of medical staff who have incurred an Annual Allowance tax charge, rather than simply receiving an Annual Allowance / Pension Savings Statement?

Under Section 1(1)(a) of the Freedom of Information Act 2000, Belfast Trust can confirm that it does not hold the information requested.

b. If yes, please provide the number for each available tax year, broken down into Consultants, SAS doctors, Resident doctors and other medical staff, together with the total number of doctors in each group so that a percentage can be calculated.

Not applicable – information not held.

c. If the Trust does not hold this information, please identify, if known, which HSC organisation holds the relevant information, for example HSC Pension Service/BSO.

This information is not held within any HSC organisation as this information is personal to each individual employee and only they would be aware.

5. Policy

Please provide or link to the current policy governing pension contribution recycling / alternative payments for medical staff and state when the arrangement first became available within the Trust.

Please see HSC policy attached as a separate document.

The policy was launched Health and Social Care wide on 01/12/2024.