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1.0 Introduction

All employees receive paid annual leave as set out in their contract of employment. This scheme allows employees the flexibility to alter that entitlement, either by buying some additional leave or by selling some of their current entitlement. The scheme is about giving staff some additional choice and flexibility to their total reward package.

Extra holiday may appeal for all sorts of reasons – the chance to spend more time with family, a special holiday or time to complete a special project. Alternatively, if employees wish to use less than their full leave entitlement, this scheme gives them the opportunity to exchange some of it for extra salary.

The scheme arrangements are totally discretionary – employees do not have a contractual right to buy or sell leave. Support must first be obtained from their line manager and the final decision will be made by the Care Group Manager/ Associate Chief Operating Officers/ Head of Service/ linked to the criteria stipulated in Section 6.0. **There is no right of appeal for unsuccessful applications.**

The opportunity to buy annual leave will only arise once a year opening on the **1st of January** and the deadline for applications is **31st of January**. Employees need to consider their choices as **once an application has been made to buy or sell annual leave for the year; employees cannot change their mind.**

2.0 Eligibility

This scheme is open to all **permanent** employees of York and Scarborough Teaching Hospital NHS Foundation Trust & York Teaching Hospitals Facilities Management (LLP) who have completed their probationary period.

3.0 Buying Annual Leave

The principles for buying annual leave are:

- The opportunity to buy additional annual leave will only arise once a year.
- All applications must be received by **31st of January**. Please refer to the process stipulated in Section 5.0.
- Once the application has been approved employees cannot change their mind and are committed to the change for the leave year.
- Employees can buy up to an equivalent of one of their working weeks.

- A week relates to the exact number of hours they are contracted to work per week.
- When an employee buys annual leave their salary will be reduced by the additional number of hours purchased, this figure will be calculated on the employees' individual basic salary. This is classed as a variation to their terms and conditions of employment. Specifically, that they agree to reduce their gross salary.
- Holiday is not a taxable benefit, so there is no income tax or national insurance (NI) payable in the value of the days bought. Please refer to Section 8 for further details.
- The cost of the annual leave will be spread over the year in 12 monthly instalments.
- If an employee has bought holidays and cannot use them before the end of the leave year, they cannot sell them back and receive a salary in lieu of the benefit.
- Any additional annual leave bought will be managed as per the Trust's Annual Leave Policy (e.g., the manager must approve when leave can be taken).

4.0 Selling of Annual Leave

Employees need to be aware that under the Working Time Regulations Act 1998, employers are required by law to ensure that adequate time off is taken by individuals. It is important therefore that employees do not deprive themselves of annual leave, which would result in a detrimental impact on health. Managers will be responsible for monitoring leave of staff and sickness levels to ensure that these do not increase.

Employees are legally entitled to 5.6 weeks' paid holiday a year (equivalent to 28 days) known as statutory leave entitlement or annual leave. The entitlement for part-time workers is calculated on a pro-rata basis. No employee will be allowed to sell holiday which would mean that the total holiday taken in any one year would be less than the statutory entitlement.

The principles for selling annual leave are:

- The opportunity to sell annual leave will only arise once a year.
- All applications must be received by **31st January**. Please refer to the process stipulated in Section 5.0.

- Once the application has been approved staff cannot change their mind and are committed to the change for the leave year.
- Staff can sell up to an equivalent of one of their working weeks.
- A week relates to the exact number of hours they are contracted to work per week.
- When an employee sells annual leave their salary will be increased by the number of hours sold, this figure will be calculated on the employees' basic salary. The additional salary will be subject to tax and NI in the normal way.
- If an employee has sold holidays and run out before the end of the year, they cannot buy back any extra days.
- The payment for the annual leave will be spread over the year in 12 monthly instalments.
- Although authorised/ approved by Line Manager and Care Group Manager/ Associate Chief Operating Officers/ Head of service, no request will be finalised until all payroll checks have been completed this will take into account any other salary sacrifices you may have.

5.0 Process for Buying & Selling Annual Leave

The opportunity to buy and sell annual leave will only arise once a year. **All applications and all relevant documentation must be received by the appointed Allocated Person for your area by the 31st of January.** To apply to buy or sell annual leave the following process must be followed (summarised in Appendix 3):

- Discuss the desired option with your line manager. Medical staff should ensure that they agree with their line manager which annual leave year their request to buy or sell leave relates to, bearing in mind the information within Section 9.0.
- Complete the "Buying and Selling Annual Leave" form available on Staff Benefits website or in Appendix 1.
- Email/forward the form to your line manager for them to complete their part of the form which asks them to indicate their support for the request, linked to the criteria stipulated in Section 5.
- It is the **employee's responsibility** to ensure that their application has been received by the allocated point of contact.

- Complete **31st of January**. Only in very exceptional circumstances will late applications be processed. To ensure consistency of application this includes sending non-supported requests.
- Any applications received after the **31st of January** will **not** be processed.
- The Care Group Manager / Associate Chief Operating Officers /Head of Service will make the final decision on whether to accept or reject an application linked to criteria stipulated in Section 6.0. Decisions will be based on the criteria set out in this guidance and with consideration to whether the service can accommodate the request without it having a detrimental impact on the service.
- It is the responsibility of the Care Group Manager / Associate Chief Operating Officers /Head of Service to inform the line manager if the employee's application has been approved or declined.
- It is the responsibility of the line manager to inform the employee of the outcome of their application – individuals will **not** be notified by the Staff Benefits Department.
- For successful applications, Staff Benefits department will inform payroll to make the appropriate adjustments to the employee's salary.
- For successful applications it is the responsibility of the employee and the line manager to amend annual leave records accordingly.
- At the end of the leave year the employees' holiday entitlement will revert to the normal contractual amount.

6.0 Criteria and Considerations for Buying & Selling Annual Leave

All requests for buying and/or selling annual leave will be given full consideration by the line manager and Care Group Manager / Associate Chief Operating Officers /Head of Service. The aim is to allow employees as much flexibility as possible whilst operating within the needs of service delivery. However, in deciding, the following factors **must** be considered:

6.1 Buying Leave

- ❖ Considerations are detailed below:
 - If cover is needed for the employee – ensure it is cost neutral.
 - Assess if employees selling leave can offset any of the costs incurred in employees buying leave.

- Assess if there can be a pairing agreement linked to people buying and selling for cover arrangements.
 - Ensure the additional leave does not result in a waiting list initiative or overtime.
- ❖ There should be no detriment to service provision. Considerations are detailed below:
- Ensure there is no loss of clinical activity unless a planned reduction has been formally approved in the Care Group/Service.
 - Assess if additional leave can be taken in non-clinical time.
 - Ensure there will be no detriment to work objectives and meeting key targets.
- ❖ Unless there are exceptional circumstances employees should not be able to buy extra leave if they have already carried over leave from the previous year. The criterion for taking over annual leave is in section 6.3 and similar criteria applies here.
- ❖ However, if the employee has carried over less than one working week, they can buy the difference up to a working week.
- ❖ If a manager does not feel that they can support an employees' full request, then they may consider suggesting a proportion they would feel able to accommodate. For example, if two employees request to buy 37.5 hours each, but the service could only accommodate a maximum **combined total** of 37.5 hours additional leave, the manager may suggest that each receives 18.75 hours. The final decision regarding whether any requests (or a proportion of these) are approved or declined sits with the Care Group Manager / Associate Chief Operating Officers / Head of Service.

6.2 Selling Leave

- ❖ Considerations are detailed below:
- Assess if there is sufficient funding to buy.
 - Assess if there is a balance of employees buying annual leave which can offset the costs.
 - If there is not a sufficient match on the above – assess if the cost can be covered within the Care group/service budget and is not an excessive amount.
 - Assess if the cost can be offset by reduced temporary staff spend (e.g., overtime, agency) and/or increased productivity.
- ❖ In certain circumstances employees will be able to sell annual leave if they have already been given permission to carry over leave from the previous year. The criterion for taking over annual leave is in section 6.3 and similar criteria applies here.

- ❖ If a manager does not feel that they can support an employees' full request, then they may consider suggesting a proportion they would feel able to accommodate. For example, if two employees request to sell 37.5 hours each, but the service could only accommodate the purchase of a maximum **combined total** of 37.5 hours, the manager may suggest that each employee is able to sell 18.75 hours. The final decision regarding whether any requests (or a proportion of these) are approved or declined sits with the Directorate Manger/ Associate Chief Operating Officers/ Head of Service.

6.3 Exceptional Circumstances- Carrying over Annual Leave

It is recognised that there will be a few circumstances where it is not possible for an individual to use all their annual leave in the current leave year. Carry over of up to one working week may apply in the following circumstances:

- ❖ Where because of a sudden and unforeseen demand in the workplace, an employee is asked to cancel their leave and it is not possible for them to retake it before the end of the year.
- ❖ Where an employee can demonstrate that they have managed their annual leave appropriately throughout the year and have made repeated attempts within the last quarter to remaining leave in line with the policy and any local arrangements, and where this has been refused due to service need.
- ❖ Where an employee has been off on sickness absence and has been unable to take their annual leave because of this. This should normally only occur where the individual has been off sick towards the end of the leave year at a time when they had booked or been allocated annual leave.
- ❖ Where employees are on long term sickness at the end of the leave year (31st March) they may carry over any remaining statutory leave (5.6 weeks pro-rata). Under such circumstances employees will not carry over additional contractual leave. Advice should be sought from the Human Resources Department in such circumstances.
- ❖ In exceptional circumstances where a leave request has been authorised and subsequently cancelled by the Trust due to Operational / Service needs and it is towards the end of the holiday year and not possible to take the leave a maximum of 5 days (pro rata for part time staff) can be requested to be carried.
- ❖ Any leave carried over must be used in the following leave year, preferably as soon as possible and mutually agreed according to the service requirements.

7.0 Calculating the Value of a Day's Holiday

If an employee is selling holiday, then the employee will receive additional pay for the additional holidays. If the employee is buying holiday, then the employee will lose pay for the additional holidays bought.

The calculation of a day's leave is detailed below:

Annual salary ÷ 52.143 ÷ contracted hours per week = hourly rate

Hourly rate x normal hours per day = days pay

The calculation for medical staff on PAs is detailed below:

Annual salary ÷ 52.143 ÷ normal PAs per week = 1 PA pay

1 PA rate x normal PAs per day = days pay

8.0 Salary Sacrifice

When employees buy annual leave, this is processed as a salary sacrifice. Salary sacrifice is a tax efficient way of receiving staff benefits. Essentially, the employee gives up part of their taxable salary in return for another benefit (e.g. extra holiday).

Because the employee sacrifices gross salary it means the tax, national insurance contributions and pension contributions (if applicable) that are usually applied are reduced. However, all these deductions are dependent upon the amount the employee earns.

Below is a simple example using fictitious rates to demonstrate how the salary sacrifice works for the buying of annual leave. The example shows that a £500 salary sacrifice only costs the employee £302.80

Salary Sacrifice – 1 weeks holiday		
£500 Reduction on Annual Salary in Majority of Employees		£500
Less	Pension Contribution (9.3%)	-£46.50
Less	National Insurance (12%)	-£60.00
Less	Tax (20%)	-£90.70
Cost to employee		£302.80

Because an employee's gross pay is reduced as part of a salary sacrifice scheme there may be a resulting impact on other schemes and benefits such as the pension scheme and Statutory Maternity pay.

Employees **must** ensure that they read the attached 'Salary Sacrifice Schemes Guidance' document at Appendix 2 to fully understand the potential implications prior to making any application under this scheme.

Further specific advice can be sought from Payroll 01904 725199 and the Trust's Pension Specialist 01904 725196 or 01723 342242.

9.0 Medical Staff

Medical staff need to be aware that a full week for the purposes of buying and selling annual leave is classed as the PA's they are contracted to which includes any additional PA's (e.g., on-call). An example of this would be a consultant who is contracted to work 12 PA's per week and wishes to buy 1 week's annual leave – they would lose pay of 12 PA's.

Although the annual leave year for medical staff starts from the date of their anniversary the monies will still be deducted or paid over the same annual leave year as staff on Agenda for Change terms and conditions. For example: 1st April to 31st March in 12 monthly instalments.

Whilst the individual can request which annual leave year they wish to buy or sell annual leave from, it is the responsibility of the Clinical Director and Associate Chief Operating Officers when authorising the purchase of additional leave or the selling of leave to agree with the individual which annual leave year this relates to. This in part will depend on when the individuals annual leave year commences and service provision.

10.0 General Guidance & Advice

All amended annual leave entitlements will be managed as per the Trust's Annual Leave and Bank Holiday's Policy and Procedure.

If an individual terminates their employment mid-year payroll are to be informed of the outstanding/overtaken annual leave via termination (HR3) form. Payroll then make the normal month's salary sacrifice deduction in the terminating month and take the remainder of the outstanding monetary value as a net deduction.

For example:

An individual buys 37.5 hours x hourly rate £10.00 equalling £375.00

This is then divided over a twelve-month period (Sal Sac value) equalling £31.25 deducted per month.

If the individual, then leaves in the November of the financial year there is the usual £31.25 salary sacrifice value plus 4 x 31.25 (£125.00) as a net deduction on their final payslip.

11.0 Roles and Responsibilities

Employee Responsibilities

- To read and fully understand the scheme guidance (including the salary sacrifice guidance at Appendix 2) prior to applying.
- To ensure that **all** fields in Section 1 of the application form are completed correctly, missing fields may result in applications being declined.
- To give application to line manager in a timely manner.
- To follow up application with line manager by the **1st of April** if no communication has been received.

Line Managers Responsibilities

- To communicate with all staff, the closing date of scheme to ensure timely applications.
- To check Section 1 of the application form (completed by the employee) for accuracy and completeness. For example, that the correct Care Group has been selected and that the employee has completed all fields.
- To complete Section 2 of the application form, indicating whether they support the employee's application or not, considering the criteria detailed within the guidance and forward to Care Group Allocated Person in a timely manner.
- Once decisions have been made and cascaded to them by their Associate Chief Operating Officers / Head of Service, to communicate these decisions to all their employees who applied. This includes providing the rationale for any declined requests.
- To ensure that the appropriate adjustments are made to the employee's annual leave entitlement for any approved applications and a copy off application added to the personal file of the employee.
- To ensure all applications are submitted to the Staff Benefits Department by deadline.
- Any leaver's mid-year are flagged to payroll using a HR3 form.

Care Group Manager / Associate Chief Operating Officers /Head of Service Responsibly

- To allocate a point of contact person for all applications within the Care Group/service/LLP and inform the Staff Benefits Team (staffbenefits@york.nhs.uk) when requested and to ensure that the point of contact person collates all applications and completes the spreadsheet provided by the Staff Benefits department.
- To communicate **Allocated Point** of contact details to all line managers.
- To review application spreadsheet for their Care Group/service/LLP and make the final decision regarding whether these will be approved or declined, considering the criteria detailed within the guidance.

- To send an email to allocated person stating that all applications are approved/declined in line with the line managers decisions.
- To ensure that the allocated person sends all applications and completed spreadsheet to the Staff Benefits team in line with the defined timescales to allow for the appropriate adjustments to be made with payroll.
- To ensure that decisions are cascaded to the relevant line managers, along with a rationale for any declined requests. Line managers then have the responsibility for informing their staff of these outcomes.

Staff Benefits Team Responsibilities

- To promote, communicate and raise awareness of the scheme through appropriate channels.
- To receive all completed application forms and completed spreadsheets from allocated person.
- To provide a spreadsheet to each Care Group Manager / Associate Chief Operating Officers / Head of Service/LLP allocated point of contact person with the relevant spreadsheet for completion.
- To inform payroll of the details of any approved applications for the appropriate adjustments to be made to their salary.

Allocated Persons Responsibilities

- To collate all applications and complete spreadsheet as per guidance.
- To ensure all fields in section 1.0 are completed by employee, applications with missing information should not be accepted and returned to employee for completion.
- To ensure Care Group Manager / Associate Chief Operating Officers /Heads of Service/LLP reviews all via spreadsheet
- To ensure that the Care Group Manager / Associate Chief Operating Officers /Head of Service/LLP authorises all applications on spreadsheet via an email.
- To send spreadsheet and completed application forms to Staff Benefits in the specified timeline.

Appendix 1 (see next page)

Buying and Selling of Annual Leave 2024 -2025 application form

An editable version of the application form is available to download off the Staff Benefits Website:

www.yorkhospitals.nhs.uk/buy-sell-annual-leave

2024 -2025 Guidance

Buying and Selling of A/L

Staff Benefits



Buying & Selling of Annual Leave Application Form 2024/25

To be submitted by the **31st of January 2024**



Section 1: For completion by the employee. <u>All</u> information to be completed.			
Full Name			
Job title		Band	
E-mail		Phone number	
Care Group/LLP		Associate Chief Operating Officers/Head of Service	
Department/Ward		Base (e.g. York Hospital)	
Assignment Number <small>(8 digit number and can be found on your payslip)</small>		Contracted hours of Employment	
Buying Leave	I would like to request to buy _____ hours annual leave		
On approval of request to buy annual leave, I authorise a variation in my contract of employment in that there will be a reduction in my gross annual salary in return for a non-cash benefit of additional annual leave and that the deduction would be made over a 12 month period.			
Selling Leave	I would like to request to sell _____ hours of my annual leave entitlement.		
On approval I will forgo this amount of leave from my annual leave entitlement and that the Trust will make payment in consideration of the loss of leave. This payment will be made over a 12 month period.			
It may not be possible for the full amount requested to be authorised, however a proportion may be authorised. E.g., requested 37.5 hours approved 18.75 hours instead. Please tick this box if you would not wish to accept a lesser proportion of your request, the request would then be declined. <input type="checkbox"/>			
Please indicate why you are making an application to either buy or sell annual leave. (Please only chose one option, the one that best describes your reason for applying)			
Buy		Sell	
More time to spend with family	<input type="checkbox"/>	Do not require full leave entitlement	<input type="checkbox"/>
Foreign Travel	<input type="checkbox"/>	Would prefer to have extra money	<input type="checkbox"/>
Home improvements	<input type="checkbox"/>	Other (please state below)	<input type="checkbox"/>
Other (please state below)	<input type="checkbox"/>	

2024 -2025 Guidance

Buying and Selling of A/L

Staff Benefits

To be returned by the 31st of January 2024

Section 2: To be completed by employee.	
Salary Sacrifice - Important information	
<p>The new national NHS pension scheme is now based on career average earnings, rather than final salary. Your participation in a salary sacrifice scheme may affect your NHS pension, as salary sacrifice reduces the basic salary that your pension is based on.</p> <p>The Trust and its officers do not give pension advice. You are strongly advised to consider the impact of the reduced salary due to salary sacrifice and seek independent financial advice if you are unsure about the potential impact.</p> <p>Further information can be obtained from: www.nhsbsa.nhs.uk www.gov.uk/government/collections/nhs-pensions</p>	
Please tick the box as applicable:	
<input type="checkbox"/>	I have taken independent advice regarding the impact of the salary sacrifice on my pension.
<input type="checkbox"/>	I have chosen not to take independent advice regarding the impact of the salary sacrifice on my pension.
<input type="checkbox"/>	I am not in the pension scheme.
<input type="checkbox"/>	Not applicable I am selling annual leave
Please read and sign below	
<p>I have read and understood the information above and in the salary sacrifice guidance which can be obtained from: www.yorkhospitals.nhs.uk and click on Work with Us then go to Staff Benefits & Wellbeing</p> <p>I understand that the Trust cannot provide financial advice, and that I should get independent financial advice if I am unsure about how salary sacrifice may affect me financially.</p> <p>I confirm that I have read and understood the 'Salary Sacrifice Guidance' document at Appendix 2 and authorise any changes to my salary as per choice and approval.</p>	
Employee Signature	
Print Name	
Date	
Please forward this form to your Line Manager for completion of Section 3.	

Buying & Selling Annual Leave Scheme 2024/2025 Version 1
Review Date November 2024

2024 -2025 Guidance

Buying and Selling of A/L

Staff Benefits

To be returned by the 31st of January 2024

<p>Section 3: To be completed by Line Manager When completing this section please ensure you consider the criteria stipulated in Section 6 of the Buying & Selling Annual Leave Scheme Guidance.</p>			
1) Has the employee already carried over annual leave from the previous year?	Yes		No
If yes, to the above question, please detail how many hours/days were carried over.			
Please tick the appropriate option:			
<p>Option A: I support this application <input type="checkbox"/></p>			
<p>Option B: I do not support this application <input type="checkbox"/></p>			
<p>Option C: I cannot support the employees full request <input type="checkbox"/> However, I can accommodate a proportion of this request. I would therefore support the application to buy/ sell* (*please delete as appropriate) a total of Hours.</p>			
Managers Signature			
Print name			
Date			

Appendix 2

Salary Sacrifice Guidance & Frequently Asked Questions

Employee Information

This document is guidance relating to Salary Sacrifice schemes for the employees of York Teaching Hospital NHS Foundation Trust & Facilities Management. It sets out the implications of these schemes on your salary, pension, tax etc. It is important that you read this before you decide to participate in a salary sacrifice arrangement.

The total value of any/all salary sacrifice must not exceed 10% of your NET annual salary after considering any other deductions from salary including NI, Income Tax & Pensions.

What is salary sacrifice?

Salary sacrifice schemes provide staff with an excellent opportunity to gain a benefit (benefit in kind) whilst making substantial savings by agreeing to 'sacrifice' (or give up) a portion of salary in exchange for a service or benefit.

When you join a salary sacrifice scheme you sign an agreement to vary your terms and conditions relating to pay. Savings for basic rate taxpayers can be as high as 38% and for higher rate taxpayers as much as 48%. Your savings are made because you pay less PAYE (income tax), National Insurance and Pension contributions.

A good example of this: An employee earning £20,000 per annum joins the Cycle 2 Work Scheme and orders a bike for £1,000. For the next 12 months, the employee agrees to sacrifice that £1,000 and therefore effectively earns £19,000 for the next twelve months and therefore pays less tax, NI and pension.

What is a benefit in kind?

“Benefit in kind” are benefits that employees receive from their company which aren't included in their salary or wages. Not all benefits in kind are treated in the same way by the tax system. Some aren't taxed, but others are. It's a good idea to consider them as cash equivalents which contribute to your income. There's a wide range of benefits in kind – from company cars to Home Electronic schemes, some of which the Trust offers as part of its staff benefits package.

Some benefits don't incur any tax. However, there are complex rules around each type of benefit and a range of circumstances which HMRC will consider before deciding if you have tax to pay or not. You may hear the words “Taxed at Source” or “P11D”, this is the way that the Trust can collect the Benefits in Kind payment from the employee. The Trust takes the Tax payment at source; this method means you pay your BIK charge monthly from your salary. The payments usually start the month

after receiving your taxable benefit and end the month after the benefit ceases. This method means you do not receive a P11D form from the Trust and your tax coding is not amended by HMRC.

The Benefits that do not have a tax charge are:

Cycle2Work

Childcare Vouchers

Buying & Selling Annual Leave

Will participation in a salary sacrifice scheme affect my NHS pension?

Yes, dependent on which section of the scheme you are in Salary Sacrifice reduces the basic salary that your pension is based on. The Trust and its officers do not give pension advice. Each scheme will outline the impact on your pension so you can make an informed decision. However, you are strongly advised to consider the impact of the reduced salary and seek independent financial advice if you are unsure about the potential impact

Further information can be obtained from: www.nhsbsa.nhs.uk - and search NHS Pension Scheme & www.gov.uk – and search NHS Pension Scheme

Will it affect my state pension and other state benefits?

Possibly, your state pension and other benefits such as Statutory Sick Pay and Statutory Maternity Pay can be affected by the level of National Insurance contributions you make. This is unlikely to affect most staff but would affect those whose annual pay after salary sacrifice falls below the lower earnings limit.

See HMRC guidance at:

www.hmrc.gov.uk/specialist/salary_sacrifice.htm

National Minimum Wage

A Salary Sacrifice scheme must not reduce your pay to below the National minimum Wage. You will not be able to take part in the salary sacrifice scheme if your hourly rate falls below this limit after the salary sacrifice has been deducted. This will take into account any other Salary Sacrifice and deductions such as CCJ's you have in place.

Will participation in a salary sacrifice scheme affect my tax credits?

Possibly, Tax credits/Universal credit depends on several personal factors including the number of hours worked the number of children and whether eligible childcare costs are paid. We strongly suggest that you check this with your local Government benefits office before applying.

What happens if I change jobs or leave to go to another Trust?

The Trust will do what it can to support staff in these circumstances and it might be possible to transfer responsibilities under the scheme to another employee or a future employer, but this cannot be guaranteed. If it cannot be transferred all monies owed will be taken from your final salary.

Is there any impact on student loans?

Student loan recovery is based on post-sacrifice amounts. Therefore, under salary sacrifice arrangements the amount of student loan repayments will go down.

Will salary sacrifice affect mortgage and credit applications?

A reduction in salary might affect general financial matters such as mortgage applications. However, most lenders consider salary sacrifice arrangements when making decisions.

Do I have to be full time to be eligible for the schemes?

No, the schemes are open to all employees. However, participation is subject to National minimum Wage limit. This Trust sets this slightly higher to future proof over NMW Government increases for the following three years.

You must have completed a period of six month working for either the Trust or Facilities Management before you are eligible to participate in any of the schemes. Each scheme is administered separately and gives different opportunities to join. Each scheme has its own participation length which is advised to you in advance.

Bank worker/Fixed Term Contracts

As the schemes require staff to sacrifice part of their salary in return for a benefit, if you are a “bank” worker your monthly salary cannot be guaranteed to cover a salary sacrifice therefore you will not be able to apply. Staff with fixed term contracts can only participate in the scheme if participation can be completed before the end of the fixed term.

Once in any of the schemes can I opt out?

Participation in each scheme requires a change to your terms and conditions of service and therefore it is only possible to opt out on the scheme renewal dates or due to a life changing event (for example that might lead to the need to change working hours). In these circumstances, the Trust may agree for you to opt of one or more of the schemes. Any outstanding monies owed will need to be paid.

Once in any of the schemes can I change the benefits I have chosen?

As above, if there is a life changing event the Trust will consider a request to change the benefits selected.

What is a life changing event?

This might include:

- A new baby
- Adoption
- Divorce/separation
- Death of a partner/child
- Changes in childcare arrangements

This list is not exhaustive.

What happens if I leave voluntarily when I am part way through a salary sacrifice agreement?

On leaving the Trust you will be liable for all outstanding salary sacrifice monies still owed, this will be deducted from your final salary payment. If more than your final salary is owed after your final salary deduction you will be invoiced for the remaining amount.

Redundancy

When you take out a salary sacrifice scheme, you are agreeing to vary your contractual terms in respect of basic pay. However, any contractual payments in relation to redundancy including payment in lieu of notice will be based on the higher salary rate (i.e., the rate before the salary sacrifice is applied).

TUPE

If you have a salary sacrifice scheme and you are transferred to another organisation under the TUPE regulations, a discussion will be had with you over the scheme that you are part of to advise you of the next steps. Benefits programs are not a contractual right under TUPE and therefore, there is no guarantee that the new employer will take a scheme forward. Usually, the scheme is closed as if you were a leaver from the organisation and all outstanding money will be taken from your final salary.

Retire and Return

If you choose to retire and return whilst you have an existing salary sacrifice it will be the same process that would happen if you were to leave the Trust on a permanent basis. All monies owed would be taken from your final salary before you retire.

Death in Service Benefits

These benefits will also be impacted if you die in pensionable employment during the scheme. The life assurance within the NHS Pension Scheme is paid by a lump sum equal to 2 years of Pensionable Pay. As your Pensionable Pay will decrease by the amount of the Salary Sacrifice, this may influence your benefits.

Criteria

The Trust / LLP reserves the right to reject any application if you are involved in a formal process which may have an impact on your salary or employment status.

For more information on any of the schemes please contact:

The Staff Benefits Team on

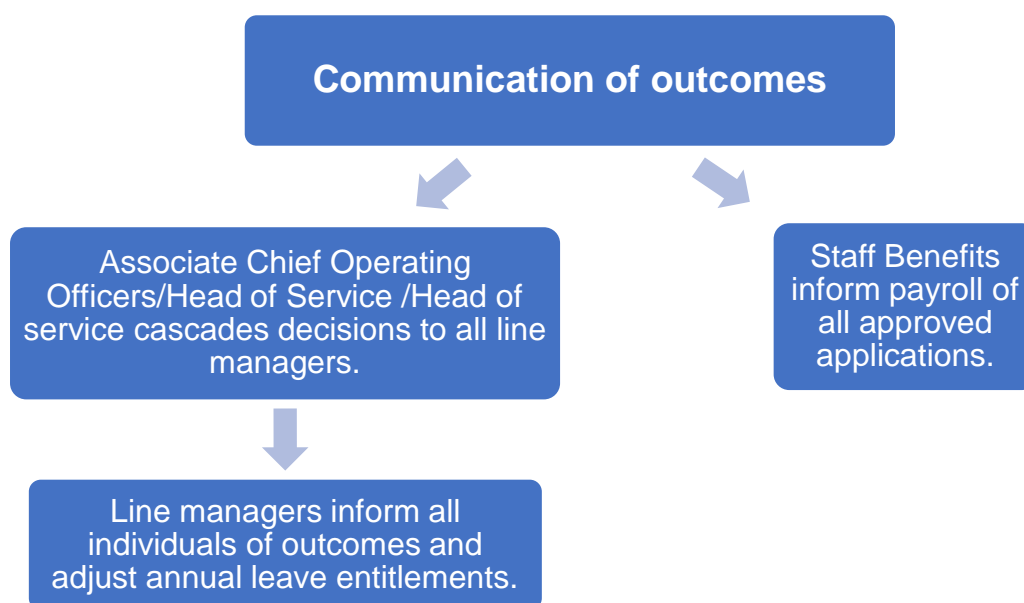
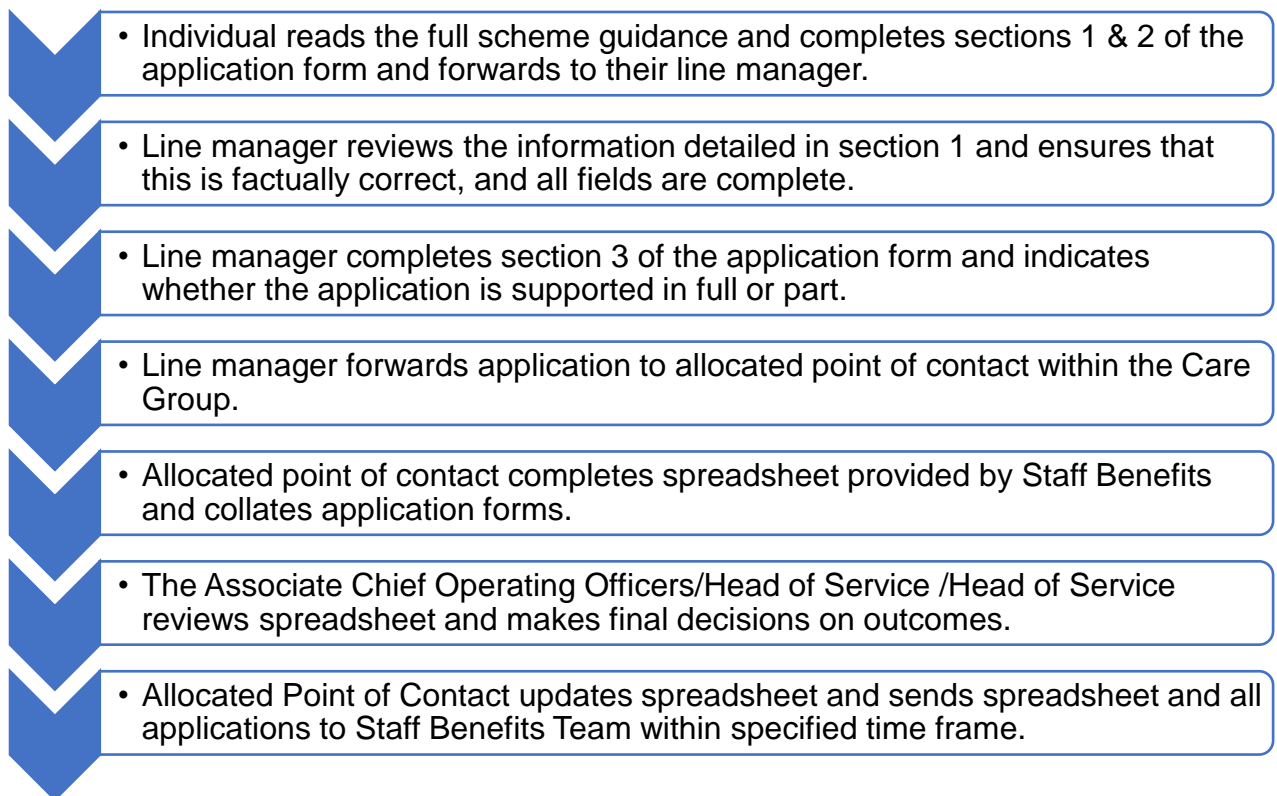
Tel: 01904 724099

Email: yth-tr.staffbenefits@nhs.net

For any pensions related queries, please contact the pensions department on 01904 725196 or 01723 342242.

Appendix 3

Buying and Selling Annual Leave Scheme Process



Appendix 4

Care Groups

Surgery	Family Health	Cancer, Specialist and Clinical Sciences	Medicine	Corporate	YTHFM
Theatres	Maternity and Obstetrics	Clinical services	Community Services	WOD	LLP
Anaesthesia	Gynaecology	Aseptics	CRT	Finance	
Pain Management	AHP: Pelvic Health	Dispensary Services	Selby	DIS	
Critical Care	Integrated Sexual Health Services	Procurement and Distribution	St Monica's	Corporate Ops	
Perioperative Medicine	HIV Treatment Services	Homecare	Nelsons Court	Medical Director Team	
Prehabilitation	Paediatrics	Clinical Trials	Frailty	CEO and Chair	
Breast Surgery	Neonatology	Governance and QA	Stroke	Chief Nurse Team	
Vascular	Community Child Health	Medicines information and Commissioning	Neurology		
Lower and Upper GI	AHP C&YP: SaLT / Dietetics / OT /Physiotherapy/Dietetics	Cellular Pathology	Palliative		
Urology		Biochemistry	SDEC (Frailty)		
Trauma and Orthopaedics		Laboratory Haematology	Stroke Rehab		
Weight Management		Microbiology	Gastroenterology		
Surgery, Orthopaedic and Critical Care Inpatient Therapy Teams		Radiology	Renal		
Amputee Rehabilitation		Breast Screening and Symptomatic	Hepatology		
MSK		Oncology	Cardiology		
Orthotics		Clinical Haematology	Respiratory		
Ear, Nose and Throat		Cancer CNS	Cardio/Respiratory		
Audiology		SACT	Diabetes/Endocrinology		
Newborn Hearing Screening		OPAT	Elderly		
Maxillofacial Surgery		Endoscopy	Urgent Care		
Plastic Surgery		Rheumatology	Emergency Medicine		
Restorative Dentistry		Dermatology	SDEC (Med)		
Orthodontics		Ophthalmology	Acute Medicine		
Head and Neck Outpatient Speech and Language Therapy		Psychology	Gen Med		
Balance and Vestibular		Outpatients			
		Phlebotomy			
		MES			
		Bronte, Lawrence			
		Sterile Services			
		Mortuary and Bereavement			

Appendix 5

Allocated Persons List (see next page)

Care Group	Name	Email
Surgery	Lyndsey Bainbridge	lyndsey.bainbridge@nhs.net
Family Health	Faye Blood	faye.blood@nhs.net
Cancer, Specialist and Clinical Sciences	Katie Brice	katie.brice3@nhs.net
Medicine	Annette Farrington	annette.farrington@nhs.net
Chief Nurse	Lucy Hayman	lucy.hayman1@nhs.net
Corporate Operations & Finance	Beth Norman	bethnorman@nhs.net
Estates & Facilities (LLP)	Jackie Carter	jacqueline.carter25@nhs.net
Chairman & CEO	Janice Harvey	janice.harvey1@nhs.net
Workforce, Workforce Development & Organisational Development. (HR, Resourcing, OH, ODIL, WF Development)	Sue Ashton	susan.ashton10@nhs.net
Digital and Information Service	Lina Snaith	lina.snaith@nhs.net
R & D Senior Nurse team	Paul Brittain	paul.brittain@nhs.net
Medical Governance	Rachael Snelgrove	rachael.snelgrove@nhs.net