

Freedom of Information Act 2000 disclosure log entry

Reference

23-24244

Date response sent

26/09/23

Subject

Returning Doctors, having previously retired

Details of enquiry

1. I would like to know the number of your doctors that have returned to work for your organisation after having previously retired.
I'd like this information for each of the last five years, with June 30 as year-end. If this is not possible then please use the year-end used internally by the organisation.
2. If you are unable to provide numbers for both the annual allowance tax charges and the lifetime allowance tax charges, please prioritise data for the annual allowance tax charges.
 - a. If you are unable to provide five years of data, please provide four years of data,
 - b. if you are unable to provide four years of data, please provide three years of data,
 - c. otherwise please provide data for the last two years.
 - d. If this is not possible, then please provide data for the last year.

Response sent

1. the number of your doctors that have returned to work for your organisation after having previously retired.
2023 – nil, but 3 cases are in progress
2022 – nil
2021- 2 doctors returned to work
2020 - 2 doctors returned to work
2019 – 1 doctor returned to work
2. If you are unable to provide numbers for both the annual allowance tax charges and the lifetime allowance tax charges, please prioritise data for the annual allowance tax charges
 - We do not have any returning doctors on a 'retire & return' scheme, most returning doctors have opted for 'partial retirement' as set out in our retirement procedure [Retirement procedure](#) , and we currently have 3 doctors going through this process – restart dates have yet to be confirmed for these 3 doctors.
 - The annual tax allowance charges and the lifetime allowance tax charges are subject to limits set by legislation. We can confirm, however, that the Trust does not hold this information as it would relate to the type and number of scheme memberships held by those individual doctors
 - Please note that information, related to individual doctors' tax allowances charges and lifetime tax allowances charges would, in any event, be exempt

under Section 40(2) of the Freedom of Information Act (FOIA), Personal information. This exemption covers personal information about third parties and where complying with the request would contravene the UK General Protection Regulation or the Data Protection Act 2018. Section 40 is an absolute exemption that does not require the authority to carry out the public interest test. .