

Initial questions relating to the proposed TUPE of UOL staff to HEE

- 1) While the document informs us that HMRC have determined that VAT should be applied to the "Supply of staff arrangement" it does not provide any details as to why. What is it in the "supply of staff arrangement" that incurs a liability for VAT?
- 2) Do HMRC consider UOL staff to have been seconded to HEE for tax and VAT purposes?
- 3) The document states that the arrangement has been in place for a "*number of years*". Is this liability backdated to the signing of the Memorandum of Understanding in 2012?
- 4) If this is the case, then what is the total VAT liability?
- 5) When were UOL/HEE first made aware of the VAT liability?
- 6) Does the VAT liability include redundancy payments made because of the Comprehensive Spending Review?
- 7) What impact has this had on the projected savings arising from the Comprehensive Spending Review?
- 8) How was this liability overlooked during the organisational changes made via the Comprehensive Spending Review?
- 9) What was the total cost incurred during the auditing process for the Comprehensive Spending Review?
- 10) The document states that the arrangement will incur a 2.1M cost per year. However, this cannot be an accurate figure as this cost will decrease year on year as staff on UOL contracts leave or are forced onto AFC contracts through role changes. At what rate has the VAT bill diminished in the financial years following the "organisational changes" made because of the Comprehensive Spending Review?
- 11) At what rate do UOL/HEE foresee the VAT liability decreasing year on year going forward were it to continue?

- 12) Is it not the case that if the 2.1M is decreasing year on year then any savings made because of the transfer will be minimal?
- 13) Would staff be right to suspect that the “organisational change” referred to in the document, was in fact a means of making redundant as many staff as possible on UOL terms and conditions and replacing them with staff on inferior AFC terms and conditions?
- 14) Have any staff who have hitherto voluntarily transferred to AFC from UOL contracts been given a financial incentive for doing so?
- 15) UOL staff were repeatedly given assurances that their contracts would be unaffected because of the organisational changes. Why therefore should they have any faith or goodwill towards the proposed pension changes and TUPE transfer in general?
- 16) The document provides zero information on exactly how pensions will be affected. What are the key financial implications of a transfer from a SAUL to an NHS pension?
- 17) Will former UOL members of staff face an increase in their contributions in the new pension scheme?
- 18) How much is the increase in the pension contributions?
- 19) Will employer contributions diminish under the proposed changes to the pension scheme?
- 20) Will this adversely affect take home pay?
- 21) What will be the net gain /loss be for employees? (Please provide details in relation to Staff Grades).
- 22) Are the University/HEE willing to pay for staff to seek legal/financial advice on the proposed changes to their pensions?
- 23) Is it not manifestly unjust that staff who were denied voluntary redundancy in 2016, or stayed in their role throughout the “organisational changes”, must now see their pension arrangements adversely affected?

- 24) If staff are unwilling to be TUPED to HEE, are UOL/HEE willing to re-open a voluntary redundancy scheme?
- 25) How will the Survivors aspect of the pension scheme change?
- 26) Is the University prepared to ring-fence other employment roles for staff who do not wish to be TUPED?
- 27) Is the protection of terms and conditions provided by the Transfer indefinite? Could they be changed in future?
- 28) What are the key differences in the various policies that govern employees' lives in the workplace? Such things as flexible working hours etc?
- 29) Will UOL/HEE staff retain University days as part of their annual leave (for example Christmas closure)?
- 30) Going forward will UOL staff who are TUPED to HEE still be covered by London Weighting or other pay arrangements?
- 31) Are there **ANY** material benefits for staff who are transferred to HEE from UOL contracts?