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Bwrdd Iechyd Prifysgol  
Caerdydd a'r Fro  
Cardiff and Vale  
University Health Board

**Freedom of Information Act 2000 - Request Reference Fol/22/058**  
**Salary Sacrifice schemes**

**Information Requested:**

Could you advise what salary sacrifice schemes/ payroll deductible benefits do you offer to your employees and what the pros and cons are of offering these schemes?

**Response Details:**

Please see below the list of salary sacrifice schemes available to staff Cardiff and Vale University Health Board:

- NHS Fleet Solutions Lease Car Salary Sacrifice scheme
- Cycle to Work Scheme
- Pensions Advice Salary Sacrifice Scheme
- Childcare Voucher Scheme (this is a closed scheme and is only available to members of the scheme before the Government legislation stopped such schemes being offered via salary sacrifice).

**Pros:**

There are Pension, Tax and NI savings to the employee, generated by a reduction in their gross salary and there are also low Benefit in Kind tax implications with low emission vehicles making the schemes very cost effective.

**Cons:**

Employees paying in to an employee pension scheme need to be mindful that they are effectively reducing the payment in to their overall pension pot as they are reducing their gross salary.

