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The BMA is right to highlight the negative consequences of large numbers of consultants reducing their working hours or retiring early in order to reduce the impact of excessive pension taxation. This will only worsen the workforce crisis that currently exists in all specialties. The combination of large "deemed" pension contributions, a recent reduction in the annual allowance and the annual allowance taper has led consultants to consider reducing hours and opting not to work extra sessions. This is a significant patient safety issue.

It is increasingly clear at a national level that many doctors plan to reduce their hours but it is equally important that all stakeholders (doctors, patients, commissioners and politicians) realise how this will have a tangible negative impact on patient care at a local level. We became aware in late 2018 and early 2019 of widespread concern regarding the impact of pension taxation changes on the consultant workforce at Salford. As awareness heightened it was considered that consultants would seek to mitigate their personal liability through reduction in both contracted clinical PAs and additional work as Waiting List Initiatives (WLIs). This would clearly have a major impact on the ability to deliver the "outstanding" clinical service at Salford with a reduction in the quality and safety of the care available to our patients.

We conducted a survey of the consultant workforce at Salford Care Organisation (SCO) in order and quantify the reality of consultant intentions regarding their individual clinical commitments and provide evidence to support the trust in raising concerns about the impact on patient care at a national level.

The survey was sent via email to all SCO consultants (n=463) and was conducted using an online Google forms survey tool. A total of 203 responses were received. 60% of respondents were working above 10PAs as part of the normal working job plan. At the time of the survey 21 (10%) consultants had already reduced their contractual workload with a combined loss of 35 clinical sessions (equivalent to 5 Whole Time Equivalent (WTE) consultants based on a standard Direct Clinical Care (DCC) commitment of 7.5PAs per week). 139 (70%) consultants indicated that they were definitely or possibly intending to reduce their contractual workload within the next year with an estimated loss of 168 clinical sessions (equivalent to 22 WTE consultants). 144 (71%) consultants reported that they were less likely to undertake additional clinical work (known locally as Waiting List Initiatives) as a direct consequence of pension taxation. This is already manifested in our Trust with an increased volume of elective operating- being cancelled due to lack of doctors volunteering to cover such lists as WLIs. Finally, 114 (56%) consultants indicated that they were considering bringing forward their planned age of retirement as a direct consequence of pension taxation.

The results of this survey are deeply concerning. When extrapolated across the whole consultant workforce, our care organisation is facing the loss of consultant sessions equivalent to at least 50 WTE consultants, representing over 10% of consultant clinical service delivery. This devastating loss of consultant time is further compounded by the indication that consultants are no longer planning to undertake additional non-contractual work and are also considering earlier retirement. This triple whammy of actions will undoubtedly cause a profound lack of consultant delivered care with an inevitable negative impact on access to services for our patients and the quality and safety of the care they experience.

As awareness of the taxation spreads further we predict the situation will become even more pronounced. Cumulative loss of annual allowance "carry forward" will cause year-on-year reduction of individuals work commitments as they balance current income against future pensions and associated taxation

The results of our survey demonstrate that there is tangible threat to patient safety at our major teaching hospital. We suspect this situation exists across the UK and hope that the evidence we have provided can reinforce the importance of rapid action at a government level in order to avert a crisis in patient care.