[Broad comparability]

News story

Broad comparability assessments, which relate to protecting future pension rights, will resume in full later this year.

Pensions experts at the Government Actuary’s Department (GAD) are set to restart ‘broad comparability’ assessments in full. These will resume in the autumn for service before April 2022.

This follows on from the resumption of assessments in respect of service from April 2022 announced earlier in the year.

Broad comparability

Broad comparability primarily relates to protecting future pension rights. It applies to compulsory transfers of staff within the public sector. It can also apply in other circumstances.

The policy in such transfers is generally to protect transferring staff. New employers should offer them pension benefit packages which are at least ‘broadly comparable’ to the pension benefits offered by their old employer.

A pension arrangement does not need to offer identical benefits to be deemed ‘broadly comparable’. Instead, it must offer broadly the same range of benefits, with the same (or greater) overall value. A broad comparability assessment includes both quantitative and qualitative tests.

Restart assessments

Work on most broad comparability assessments at GAD was paused in August 2020 in response to the McCloud age-discrimination judgment. They were partially restarted earlier this year when several technical uncertainties that flowed from the remedy in response to that judgment were resolved.

Actuary Ian Boonin leads on staff transfers at GAD. He said: “Having partially restarted broad comparability assessments earlier this year, I am very pleased that we'll soon be able to restart our broad comparability work in full for our clients.

"The remedy that followed on from the McCloud judgment will mean some of the work will be more complicated. When it comes to broad comparability assessments, we'll need to consider pre- and post-reform benefits across old and new pension schemes for affected members."

GAD is set to restart pre-31 March 2022 assessments this coming autumn.

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Human rights in Russia: joint statement on OSCE's Moscow Mechanism expert report

I am delivering this statement on behalf of the following 38 participating States that invoked the Moscow (Human Dimension) Mechanism on 28 July: Albania, Andorra, Austria, Belgium, Bulgaria, Canada, Croatia, Republic of Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Greece, Iceland, Ireland, Italy, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Monaco, Montenegro, Netherlands, North Macedonia, Norway, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden, Switzerland, Ukraine, the United Kingdom, and the United States.

Professor Nußberger, on behalf of the invoking States I wish to thank you for your work as Rapporteur under the OSCE's Moscow Mechanism. We are most grateful for your professional and meticulous approach to your mandate, for the thorough methodology that you have applied and for the substantial report which you have produced. Your integrity and dedication to human rights and fundamental freedoms are evident in your report. We hope that all 57 participating States to the OSCE will do justice to your report by considering carefully your findings and recommendations, which are addressed not only to the Russian Federation but also to OSCE participating States and the wider International Community.

Mr Chair, we invoked the Moscow Mechanism because we identified the situation in the Russian Federation as a particularly serious threat to the fulfilment of the provisions of the OSCE human dimension as set out in various documents. The mandate provided was substantial, reflecting the scope and severity of the alleged human rights violations and abuses.

It is clear from the report that we were right to be concerned. The report is based on in-depth analysis of Russian Federation legislation, extensive documentation, including decisions by the European Court of Human Rights, opinions by the Venice Commission, statements by the autonomous institutions of the OSCE and other international organizations, and reports and testimonies by civil society. Regarding the legislative changes in the realms of freedom of association, freedom of expression, and freedom of peaceful assembly, the report concludes, "Russian legislation is obsessed with restricting these rights more and more. […] Russian legislation in this area is clearly incompatible with the rule of law. On the contrary, the multitude of detailed provisions gives the authorities wide discretionary powers and thus provides the basis for arbitrariness." The report goes on to shed light on the correlation between peaceful protest and repressive legislation, "Whenever there were mass protests […], new restrictive laws followed."

The report provides us with some answers as to why the Russian Federation clamps down on human rights and fundamental freedoms. "Ultimately, it is about integrating civil society into the vertical of power."

Silencing civil society puts Russia's authorities in a position in which they deem themselves free from answering to citizens. In addition, with its clampdown on human rights and fundamental freedoms, the Russian Federation has helped prepare the ground for its war of aggression against Ukraine. The report outlines Russian government thinking: "restrictive measures are considered necessary in order not to be disturbed during the preparation for war or after it has started. This explains the wave of repressive measures in Russia immediately before, but, above all, after 24 February 2022."

Mr Chair, the Russian government and administration not only excessively limit human rights and fundamental freedoms, but actively work to their detriment to propagate the war. In that context, the report analyses speeches delivered by President Putin that call civil society the "fifth column" and de-humanise those considered to be enemies, thus revealing "an attitude of deep-seated hatred".

The report also cites several astonishing examples of pressure in opinion formation, for instance towards students and artists, and of excessive violence against critical civil society activists, journalists, and other media actors, such as the case of Grigory Yudin, political scientist and sociologist. "On 24 February 2022, he was arrested during an anti-war protest in Moscow and severely beaten in a police van, until he lost consciousness. Many more cases have been documented by human rights organisations who claim that the degree of violence has considerably increased – many interviewees drew a parallel to the violent suppression of protest in Belarus."

Not all violence is committed by state representatives, the report points out, but it goes on to state that "[t]he Russian State implicitly supports this development through its lack of protection and its ineffectiveness in freedom-of-speech related cases."

Freedom of expression is also particularly affected by the war. "Especially the extension of espionage […] and therefore of "high treason" […] under […] the Criminal Code […] makes journalistic work during the ongoing war of the Russian Federation against Ukraine impossible."

Importantly, the report sheds light on the specific ramifications for women and members of the LGBTQI+ community. For instance, the report describes gender-based violence against women protestors. Women "are in an especially vulnerable position, especially if they are detained alone. Sexualized violence is a relatively new phenomenon, more noticeable since February 2022."

Mr Chair, colleagues, "repression on the inside and war on the outside are connected to each other as if in a communicating tube." May this conclusion of the report be a lesson and warning to all of us. It is a timely reminder of one of the cornerstones of the 1975 Helsinki Final Act on the universal significance of human rights and fundamental freedoms, respect for which is an essential factor for the peace, justice and well-being. What is at stake is nothing less than the OSCE concept of comprehensive security. It is our common duty to properly defend the values and principles of this organization.

Once again, I offer our sincere thanks to Professor Nußberger.

Thank you.

UK government to set its own laws for its own people as Brexit Freedoms Bill introduced

- UK government to end the special status of all retained EU law by 31 December 2023 under new Brexit Freedoms Bill introduced today
- the Bill will enable the UK government to create regulations tailor-made to the UK's own needs, cutting red tape and supporting businesses to invest, stimulating economic growth across the UK economy
- Business Secretary Jacob Rees Mogg said: "The Brexit Freedoms Bill will remove needless bureaucracy that prevents businesses from investing and innovating in the UK, cementing our position as a world class place to start and grow a business"

All EU legislation will be amended, repealed, or replaced under the new Brexit Freedoms Bill introduced to Parliament today (Thursday 22 September), which will end the special legal status of all retained EU law by 2023, and give the UK the opportunity to develop new laws that best fit the needs of the country and grow the economy.

Many EU laws kept on after Brexit were agreed as part of a complex compromise between 28 different EU member states and were simply duplicated into the UK's statute books, often not considering the UK's own priorities or objectives.

The Brexit Freedoms Bill will enable the UK government to remove years of burdensome EU regulation in favour of a more agile, home-grown regulatory approach that benefits people and businesses across the UK. By removing these legal restraints and replacing them with what works for the UK, our businesses and economy can innovate and grow to new levels.

As a result of the bill, around £1 billion worth of red tape will be removed, giving businesses the confidence to invest and create jobs, while transforming the UK into one of the best regulated economies in the world.

The Bill is an integral step in the Prime Minister's mission to unlock growth and will support Britain's most entrepreneurial businesses to capitalise on the UK's global leadership in areas like clean energy technologies, life sciences and digital services. This in turn will help to spur real-life benefits and increased living standards for the British public – from advanced healthcare treatments and faster infrastructure projects to increased environmental standards such as cleaner air.

Business Secretary, Jacob Rees Mogg said:

> Now that the UK has regained its independence, we have a fantastic opportunity to do away with outdated and burdensome EU laws, and to bring forward our own regulations that are tailor-made to our country's needs.
>
> The Brexit Freedoms Bill will remove needless bureaucracy that prevents businesses from investing and innovating in the UK, cementing our position as a world class place to start and grow a business.

By giving the government new secondary powers to amend, replace or repeal any retained EU law, the amount of parliamentary time that is required has been dramatically reduced. They will also make it easier for departments to create agile regulation that keeps pace with technological change.

The Bill will end the special status retained EU law has on the UK statute books by 2023, meaning domestic law will be reinstated as the highest form of law on the UK's statute book again. The most burdensome and outdated EU laws can then be amended, repealed, or replaced.

Consistent with the government's approach to Brexit policy, the Bill will apply to the entirety of the UK, enabling joint working between the UK government and devolved administrations, and ensuring everyone can access the benefits of Brexit to stimulate economic growth, innovation, and job creation across the Union.

The government has engaged, and will continue to work, with a range of organisations and stakeholders to ensure the best possible outcome when reforming retained EU law. This ensures the UK's high standards in areas such as workers’ rights and the environment are kept, also giving the UK the opportunity to be bolder and go further than the EU in these areas.

The Bill will maintain all commitments to the international obligations required of the UK. The Bill’s introduction will build on the significant progress the government has made since delivering Brexit on 31 January 2020, which include:

- ending free movement and taking back control of our borders – replacing freedom of movement with a points-based immigration system and making it easier to kick out foreign criminals
- restoring democratic control over our law making – giving the power to make and scrutinise the laws that apply to us back to our Parliament and the devolved legislatures so that they are now made in Belfast, Cardiff, Edinburgh, and London, not Brussels
- restoring the UK Supreme Court as the final arbiter of the law that applies to the UK – UK judges, sitting in UK courts, now determine all the law of the land in the UK
- securing the vaccine rollout – streamlining procurement processes and avoiding cumbersome EU bureaucracy to deliver the fastest vaccine rollout anywhere in Europe last year (2021)
- striking new free trade deals – with over 70 countries including landmark deals with Australia and New Zealand.
- capitalising on tax freedoms – including getting rid of the VAT on women’s sanitary products (the ‘Tampon Tax’), introducing VAT free installations of energy-efficient materials, working on replacing complex EU alcohol duty rates, and forging ahead to remove the ban on selling in pounds and ounces
- replacing the Common Agricultural Policy – with a system in England that will enable better environmental outcomes
- taking back control of our territorial waters – managing our fisheries and precious marine environment in a more sustainable way
- making it tougher for EU criminals to enter the UK – EU nationals sentenced to a year or more in jail will now be refused entry to the UK
- restoring fair access to our welfare system – ending the preferential treatment of EU migrants over non-EU migrants, ensuring that wherever people are born, those who choose to make the UK their home pay into a system for a reasonable period of time before they can access the benefits of it
- giving UK regulators the ability and resources to make sovereign decisions about globally significant mergers – decisions about globally significant mergers and acquisitions are now made by the UK’s Competition and Markets Authority, giving it the ability to block or remedy mergers it considers will harm UK consumers
- establishing a new subsidy control regime – We passed the Subsidy Control Act, which allows us to establish our own subsidy regime to support British businesses and innovation. We will have greater freedom to design subsidies which deliver both local and national objectives

Health and Social Care Secretary sets out plan for patients with new funding to bolster social care over winter

- Health and Social Care Secretary and Deputy Prime Minister Thérèse Coffey will set out an expectation that anyone who needs an appointment should get one at a GP practice within two weeks – and patients with the most urgent needs should be seen within the same day
- To help people get out of hospitals and into social care support, the government is launching a £500 million Adult Social Care Discharge Fund
- Plan also reflects changes to pension rules to retain more experienced senior clinicians and exploring strengthening how we use volunteers in the health service, including to support ambulance services

Our Plan for Patients will inject £500 million of additional funding into adult social care to help people get out of hospitals and into social care support. The Plan was unveiled by the Health and Social Care Secretary and Deputy Prime Minister today [Thursday 22 September 2022].

In her first major intervention in her new role, Thérèse Coffey announced a package of measures to ensure the public receives the best possible care this winter and next. The Adult Social Care Discharge Fund will help speed up the safe discharge of patients from hospital this winter to free up beds as well as helping to retain and recruit more care workers. With 13,000 patients in beds who should be receiving care in the community, this will improve the flow in emergency departments and help reduce ambulance delays.

The plan also sets out interventions to improve access to general practice appointments, with the expectation that everyone who needs one should get an appointment at a GP practice within two weeks – and that the patients with the most urgent needs should be seen within the same day.

As well as more support staff, an enhanced role for pharmacists and new telephone systems, changes will also be made to NHS pension rules to retain more experienced NHS clinicians and remove the barriers to staff returning from retirement, increasing capacity for appointments and other services.

This includes extending retirement flexibilities to allow retired and partially retired staff to continue to return to work or increase their working commitments without having payment of their pension benefits reduced or suspended, and fixing the unintended impacts of inflation, so senior clinicians aren’t taxed more than is necessary.

Deputy Prime Minister and Secretary of State for Health and Social Care Thérèse Coffey said:

> Patients and those who draw on care and support are my top priority and we will help them receive care as quickly and conveniently as possible.
>
> That is why we are publishing Our Plan for Patients, which will help empower and inform people to live healthier lives, while boosting the NHS' performance and productivity.
>
> It sets out a range of commitments for our health service, ensuring we create smoother pathways for patients in all parts of health and care.

Alongside the government's plan to ensure patients get the best possible care, the Health and Social Care Secretary called for a "national endeavour" to support the NHS. This includes encouraging more volunteering across the health service, as well as exploring strengthening how we use volunteers, such as supporting NHS ambulances in the areas of greatest need.

Local health and care partners will be able to decide how best to use the social care funding to improve hospital discharge, and to retain and recruit social care staff.

Funding of £15 million this year will help increase international recruitment of care workers. The funding will enable local areas to support care providers with activities such as visa processing, accommodation and pastoral support for international recruits. This will complement a national domestic recruitment campaign, which will launch shortly.

The Health and Social Care Secretary acknowledged the scale of the challenges facing the NHS in the wake of the pandemic and Our Plan for Patients builds on the NHS Winter Plan, including the roll-out of Covid boosters and flu jabs already underway to help protect the most vulnerable. The plan sets out actions to ensure the best possible care for patients under each of her A, B, C and D priority areas – ambulances, backlogs, care and doctors and dentists.

Prime Minister Liz Truss said:

> On the steps of Downing Street this month, I pledged that one of my earliest priorities as Prime Minister would be to put our health and care system on a firm footing.
>
> These measures are the first part of that plan and will help the country through the winter and beyond. Ultimately my mission in government is to grow our economy, because that is the best way to support the NHS and social care system and ensure patients are receiving the frontline services they deserve.

National Insurance increase reversed

- April’s National Insurance increase to be reversed from November – delivering on key PM pledge to cut tax burden and promote economic growth
- Health and Social Care Levy will be cancelled through Bill introduced today – Chancellor has confirmed funding for health and social care services will be protected and will remain at the same level as if the Levy were in place
- Almost 28 million people will keep an extra £330 of their money on average next year, whilst 920,000 businesses are set to save almost £10,000 on average next year thanks to the change

Delivering on the Prime Minister’s pledge to slash taxes to help drive growth, scrapping the rise will reduce tax for 920,000 businesses by nearly £10,000 on average next year as they will no longer pay a higher level of employer National Insurance and can now invest the money as they choose.

The government will also cancel the planned Health and Social Care Levy – a separate tax which was coming into force in April 2023 to replace this year’s National Insurance rise. This will help almost 28 million people across the UK keep more of what they earn, worth an extra £330 on average in 2023-24, with an additional saving of around £135 on average this year.

The Health and Social Care Levy (Repeal) Bill, legislating for the tax change, has been introduced into the House today. As part of the cancellation of the Levy, The Chancellor is also set to confirm that the increases to dividend tax rates will be scrapped from April 2023 in his Growth Plan tomorrow. The increased dividend tax was introduced in April 2022 to ensure those who gained income from dividends contributed the same amount to help fund health and social care.

The Levy was expected to raise around £13 billion a year to fund health and social care. The Chancellor confirmed today that the funding for health and social care services will be maintained at the same level as if the Levy was in place, protecting the NHS through the winter and ensuring long-term investment in social care.

Chancellor of the Exchequer Kwasi Kwarteng said:

> Taxing our way to prosperity has never worked. To raise living standards for all, we need to be unapologetic about growing our

economy.

> Cutting tax is crucial to this – and whether businesses reinvest freed-up cash into new machinery, lower prices on shop floors or increased staff wages, the reversal of the Levy will help them grow, whilst also allowing the British public to keep more of what they earn.

The previous government decided to raise National Insurance by 1.25 percentage points in April 2022 to fund health and social care. The rate was due to return to 2021-22 levels in April 2023, when a separate new 1.25% Health and Social Care Levy was due to take effect. Today's legislation reverses the rise from earlier this year and cancels next year's introduction of the Levy.

This is part of the government's pro-growth agenda, backing business to invest, innovate and create jobs and helping raise living standards for everyone across the UK.

920,000 businesses will see a cut in National Insurance bills, with 20,000 taken out of paying National Insurance entirely due to the Employment Allowance, which rose in April 2022 from £4,000 to £5,000.

In particular, many small and medium businesses (SMEs) – who employ over 13 million people in the UK – will see a cut to their National Insurance bills. Next year this will be worth £4,200 on average for small businesses and £21,700 for medium sized firms who pay National Insurance. In total 905,000 micro, small and medium businesses will benefit from 2023-24.

National Insurance thresholds increased in July 2022 to lift 2.2 million of the poorest people in the UK out of paying the tax. The Chancellor has committed to retaining the level of these thresholds to support families. Taken together, the higher thresholds and the Levy reversal mean that almost 30 million people will be better off by an average of over £500 in 2023-24.

With immediate action pledged by the Prime Minister to maximise the cash benefit for people and businesses this year, the government is implementing the changes as soon as possible. Most employees will receive a cut to their National Insurance directly via payroll in their November pay, with some receiving it in December or January, depending on the complexity of their employer's payroll software.

In addition, the Chancellor is expected to announce in his fiscal event tomorrow that the 1.25 percentage point increase to income tax on dividends announced alongside the Levy, and introduced in April 2022, will be reversed from April 2023. Those who pay tax on dividends will save an average of £345 next year. The reversal of the 'dividend tax' rise signals renewed support for entrepreneurs and investors as part of the government's drive to grow the economy and improve the standard of life for families across the UK.

Overall funding for health and social care services will be maintained at the same level as if the Levy were in place, and the government will be doing this without a tax increase. The additional funding used to replace the expected revenue from the Levy will come from general taxation. The Chancellor is committed to reducing debt-to-GDP ratio over the medium-term and boosting growth, which will help sustainably fund public services.

Further information

- Read the legislation

- Employment Allowance is a relief which allows eligible businesses to reduce their employer National Insurance contributions (NICs) bills each year. At Spring Statement on 23 March 2022 the previous Chancellor announced this would be rising by £1,000 from £4,000 to £5,000.

- Although individuals should contact their employer for refunds as a first port of call in all circumstances, there may be circumstances where individuals may need to apply to HMRC for a refund. For example, if their employer is no longer trading, or if an individual has moved roles and their previous employer has confirmed they are unable to issue a refund retrospectively themselves.