

**Department for Work and Pensions (DWP)  
Central Freedom of Information Team**

freedom-of-information-request@dwp.gsi.gov.uk

**Our reference:** VTR4631

**Date:** 14 November 2017

Dear Sarah & John Coleman,

Thank you for your Freedom of Information request received on 31 October 2017. You asked:

*Ref: Higher rate tax payers and pension contributions has recently been reviewed and amended.*

*Can you please provide both the old and new versions of the documentation and policy? Can you please confirm that the calculations of all of those effected will be reviewed, to correct present payments, and to ensure that overpayments are reimbursed?*

**DWP Response:**

There have been two versions of the higher rate tax payers and pension contributions decision making guidance, one from the commencement of 2012 scheme and the other from 29<sup>th</sup> September 2017; both versions have been included with this response as:

Annex A – Decision Making Guidance for higher rate tax payers and pension contributions.

Policy develops over time and the general rule is that this is a forward looking policy, however, there may always be exceptions subject to circumstances where appropriate.

In regard to the reviewing of historic calculations, each request for a reimbursement is considered on an individual case basis.

**It is not an automatic right for a non-resident parent to receive a reimbursement.** This is considered on an exceptional basis.

Section 41B (2) Child Support Act 1991 allows the Secretary of State to make such reimbursement as he considers appropriate. This means that a reimbursement can be considered upon some, all or none of the overpayment.

**Considering a reimbursement**

Reimbursement decisions are discretionary decisions. This means CMG has the authority to make a judgment upon what is the most appropriate action to take. This must take into account the following:

- the particular circumstances of the case. Being fully aware of the circumstances of the case and clients before deciding on the most appropriate course of action
- the case must be fully reviewed
- all previous decisions with regards to the suspension and adjustment of debt, or where a previous decision is obviously wrong, must be checked to ensure they are correct
- where necessary the case must be brought up to date and the amount of the overpayment confirmed before proceeding
- any other relevant guidance which relates to the specific decision being made, such as the debt steer etc.

A discretionary decision to approve or a reject a reimbursement must be recorded in case notes.

If you have any queries about this letter please contact me quoting the reference number above.

Yours sincerely,

DWP Central Fol Team

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#### **Your right to complain under the Freedom of Information Act**

If you are not happy with this response you may request an internal review by e-mailing [freedom-of-information-request@dwpgsi.gov.uk](mailto:freedom-of-information-request@dwpgsi.gov.uk) or by writing to: DWP, Central Fol Team, Caxton House, Tothill Street, SW1H 9NA. Any review request should be submitted within two months of the date of this letter.

If you are not content with the outcome of the internal review you may apply directly to the Information Commissioner's Office for a decision. Generally the Commissioner cannot make a decision unless you have exhausted our own complaints procedure. The Information Commissioner can be contacted at: The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow Cheshire SK9 5AF  
[www.ico.org.uk/Global/contact\\_us](http://www.ico.org.uk/Global/contact_us) or telephone 0303 123 1113 or 01625 545745