



HM Revenue & Customs

M Jones

By email: request-796270-5bd20424@whatdotheyknow.com

Freedom of Information Team
S1715
6 Floor
Central Mail Unit
Newcastle Upon Tyne
NE98 1ZZ

Email foi.request@hmrc.gov.uk

Web www.gov.uk

Date: 20 October 2021
Our ref: FOI2021/23262

Dear M Jones

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 1 October, which asks questions about impact on pay when transferring to HMRC from HM Prison Service. We can confirm that we hold the information requested as follows.

- **“Could you please clarify how you calculate pay on transfer from HM Prison Service to HMRC?”**

HMRC has two pay range locations for each grade: London and National. Each grade pay range has a minimum and maximum rate.

If the transfer is a promotion to a higher grade, pay will be the minimum of HMRC's pay range for the grade promoted to.

For level moves;

1. If the existing department currently pay on its National pay range, basic pay, excluding any specialist payments or allowances, will move across to HMRC's appropriate National pay range for that grade. If this falls below HMRC's National pay range minimum, it will be uplifted to the minimum for your grade. However, if this is above the maximum, it will be capped at HMRC's maximum for the grade.
2. If the existing department currently pay on its London pay range, basic pay, excluding any specialist payments or allowances, will move across to HMRC's London pay range for your grade. However, if you are in receipt of a London weighting allowance or equivalent, this amount will be consolidated into your basic pay before being moved across to HMRC's London pay range.
3. If basic pay (including London Weighting but excluding any specialist payments or allowances) is greater than the equivalent HMRC grade range maximum. Any value above HMRC's maximum may be retained on a mark time basis and will be eroded by any future basic pay increases.
4. If a move to HMRC involves a change in pay location into or out of the HMRC London pay area, basic pay from the current department will be transferred across to the equivalent HMRC pay range for that location. Pay will then be moved to the equivalent pay rate for the new location.

5. Some departments have offices where the boundaries do not align with HMRC's National/London pay boundaries. The process of moving basic pay to the equivalent position for the correct HMRC location will be carried out after moving present pay to an aligning HMRC office classification. For example, your office in your current department may be classified as London but is regarded as National within HMRC. Basic pay will be transferred to HMRC's London range before moving across to the equivalent position on HMRC's National pay range.

6. If moving from a London area within the current department to a National area in HMRC, there is a possibility of a decrease in pay.

- **Could you also clarify if you do or have made deductions for a shift allowance on transfer and provide policy to show this."**

With the exception of London Weighting (or equivalent), allowances are not transferable to HMRC and all other allowances are lost on transfer.

If you are not satisfied with this reply you may request a review within two months by emailing foi.review@hmrc.gov.uk, or by writing to the address at the top right-hand side of this letter.

If you are not content with the outcome of an internal review you can [complain to the Information Commissioner's Office](#).

Yours sincerely,

HMRC Freedom of Information Team