

Date 25/03/2025
Your Ref
Our Ref 9794

Enquiries to Richard Mutch
Extension 35687
Direct Line 0131 465 5687
loth.freedomofinformation@nhs.scot
richard.mutch@nhs.scot

Dear

FREEDOM OF INFORMATION – NATIONAL INSURANCE CONTRIBUTIONS

I write in response to your request for information in relation to National Insurance Contributions.

Question:

1. Has this health board made any estimate of how much it expects to pay in employer National Insurance Contributions in 2025-26? Please provide as much detail as possible.
2. In 2024-25, how much did this health board pay in employer National Insurance Contributions?
3. In 2023-24, how much did this health board pay in employer National Insurance Contributions?

Answer:

Employer National Insurance Costs for NHS Lothian. Please note that estimates are not covered under FOI(S)A we only provide recorded factual information.

FY	Actual Costs	Notes
2023/24	£123,790,517	Includes Executive Board Members and Non Executives (£127,000) which is shown separately in Published Annual Accounts.
2024/25	£109,166,164	This is for payments to Month 10 (January 2025)

I hope the information provided helps with your request.

If you are unhappy with our response to your request, you do have the right to request us to review it. Your request should be made within 40 working days of receipt of this letter, and we will reply within 20 working days of receipt. If our decision is unchanged following a review and you remain dissatisfied with this, you then have the right to make a formal complaint to the Scottish Information Commissioner within 6 months of receipt of our review response. You can do this by using the Scottish Information Commissioner’s Office online appeals service at

Headquarters
Mainpoint
102 West Port
Edinburgh EH3 9DN

Chair Professor John Connaghan CBE
Chief Executive Professor Caroline Hiscox
Lothian NHS Board is the common name of Lothian Health Board





www.itspublicknowledge.info/Appeal. If you remain dissatisfied with the Commissioner's response you then have the option to appeal to the Court of Session on a point of law.

If you require a review of our decision to be carried out, please write to the FOI Reviewer at the email address at the head of this letter. The review will be undertaken by a Reviewer who was not involved in the original decision-making process.

FOI responses (subject to redaction of personal information) may appear on NHS Lothian's Freedom of Information website at: <https://org.nhslothian.scot/FOI/Pages/default.aspx>

Yours sincerely

ALISON MACDONALD
Executive Director, Nursing
Cc: Chief Executive