

Time off in lieu (TOIL) arrangements

This option does not directly increase the available capacity for service delivery and so its effectiveness may be limited during periods of prolonged workforce pressures. However, in certain circumstances, this option may help employers redistribute capacity over the year to ease pressures on service during busy periods.

Employers may offer staff TOIL instead of pay to reduce pensionable income and therefore pension growth. Reducing overall income could particularly help staff who are potentially affected by the annual allowance taper.