**TEMPLATE**

**Dr/Ms/Mr CD,**

**Department,**

**Trust,**

**Address**

Date:

Dear CD,

I write, with regret, to inform you that I am giving three months’ notice (as specified in Schedule 6 para 2 of the 2003 consultant contract TCS) that from XXX (date) I will no longer be providing my XX APAs (additional programmed activities). I am forced to reach this decision since my APAs raise my earnings to a level where I may well be subject to a substantial AA (annual allowance) taxation charge, which will have very serious adverse financial impacts for me.

I also wish to assure you of my continuing goodwill to the Trust and to my colleagues. Unfortunately, the current tax regime is so punitive that I feel I have been left with no choice but to take this step as I am worried I will face potentially damaging tax charges due to this extra work. I would be very happy to consider resumption of these APAs, should the Trust wish it, if and when the pension tax issues are resolved.

Yours

Consultant

CC TO MD, **DIRECTOR OF HR, CEO**