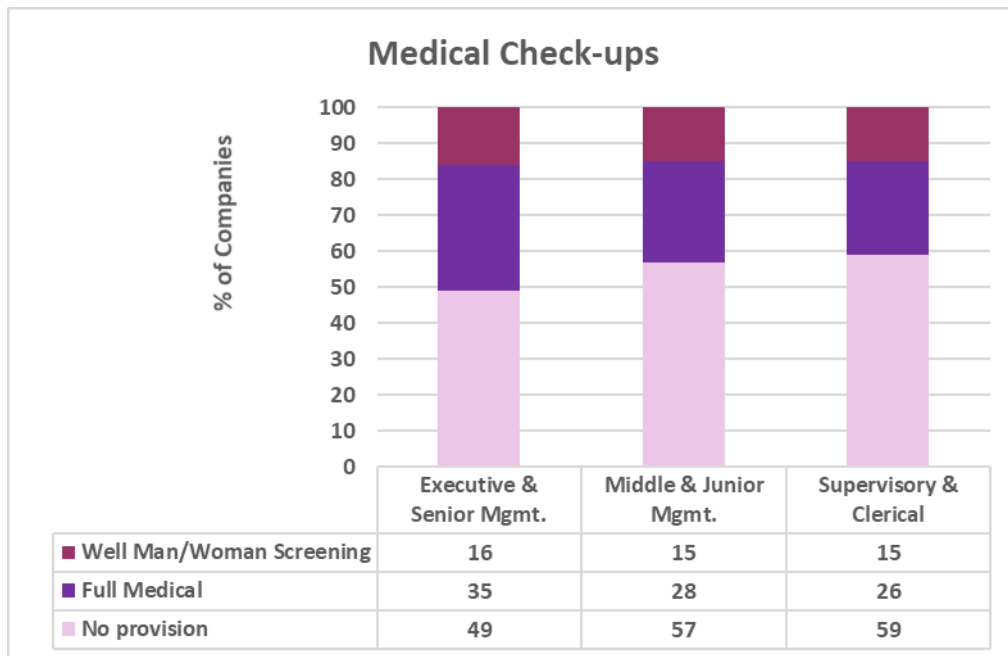


## Medical Check-Ups

Fifty-one percent of companies participating in this survey offer regular medical check-ups to at least some categories of employee. This is slightly more than the 49% reported by this survey in 2020 though the provision of medical check-ups had fallen quite significantly in the previous couple of years having been at 63% in 2018.

This year we note that the benefit is available to all employees in 41% of organisations while limited to senior management and above in 8% of organisations.



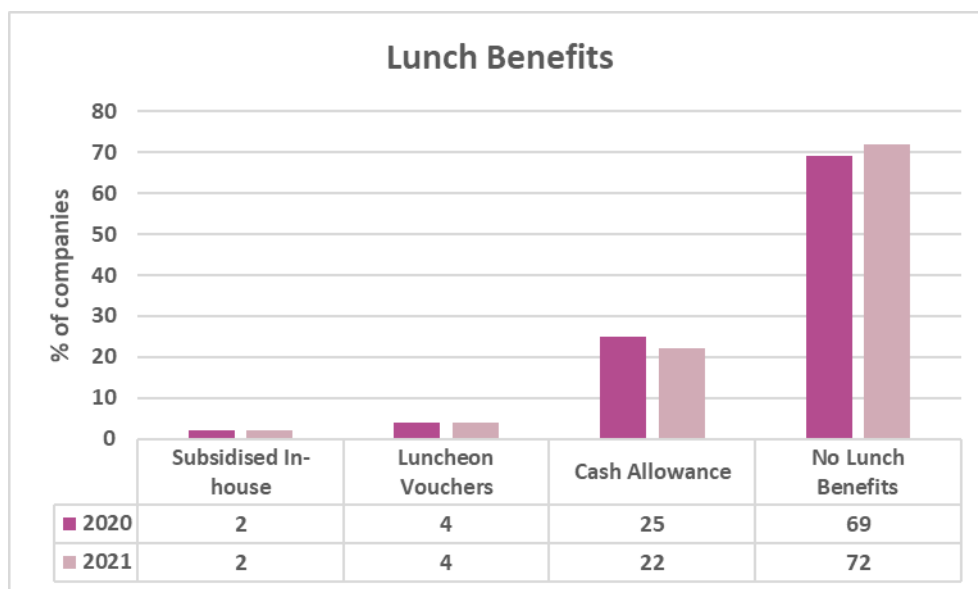
As indicated on the next chart, shown overleaf, check-ups may take the form of a full medical or a more basic health screening such as a well-man or well-woman screening. Level of seniority may influence the frequency of the medical check-up, for example annually for managerial staff; biennially (every 2 years) for clerical staff. Full medical check-ups are more common than a basic screening.

Age may also play a part in determining eligibility for medical check-ups. Although age has become less of a factor in determining eligibility since the introduction of age discrimination legislation in 2010, around 20% of schemes limit eligibility or frequency of check ups by the employee's age (typically at 40 or 45 years old), though age limits are more frequently in use to determine eligibility for more junior staff.

## Lunch Benefits

Twenty-eight percent of organisations (31% in 2020) provide some form of lunch benefit for staff. We have seen the provision of lunch benefits by the employer fall by over 10% in the last decade. The most popular form of lunch benefit is a cash allowance. Few organisations now provide luncheon vouchers, whereas at one time, with tax incentives, these were the most popular form of lunch benefit, where given. Two percent offer a subsidised in-house staff restaurant.

The chart below indicates the percentage of participating companies providing lunch benefits. Typically, where lunch benefits are available, all staff are eligible on the same basis, regardless of seniority. However, 6% impose limitations on this benefit, dependant on grade, with 2% limiting lunch benefits to clerical staff only, and 4% to staff below senior management grades.



Due the small sample sizes, we are not able to provide the annual value of luncheon vouchers or inhouse staff restaurants. However, the table below shows current inter-quartile data for the annual value of a cash lunch allowance, paid through the monthly payroll. The median value has increased by approximately 5% since 2020. In all cases those companies paying a cash lunch allowance provide the same level of allowance to all staff, regardless of seniority.

### VALUE OF LUNCH ALLOWANCES

£ per annum

Lower Quartile	600
Median	696
Upper Quartile	1012

Lunch benefits are typically based on 240 working days, excluding holidays and bank holidays. We are not yet aware how the move to a hybrid form of working may impact on this benefit though we would expect it to do so.