

NHS Pension Scheme: Non-GP Providers FAQs

Q What is a non-GP Provider?

A They are a partner, single-hander, or shareholder in a GMS, PMS, SPMS, APMS body (i.e. Practice) who is not a GP.

Q Who is their employer?

A The PCT/LHB is the employer for NHS Pension Scheme and NHS Injury Benefit Scheme purposes and responsible for pension records. **Practices must not complete non-GP Providers' pension records (i.e. forms SS10/SD55) or enter their contributions on form GP1.**

Q What is their employment status?

A For NHS Pension Scheme purposes a non-GP Provider is classed as a whole time officer. Their NHS pensionable pay is their share of the GMS, PMS, APMS, SPMS NHS profits, less expenses. This will include pensionable income in respect of 'ad hoc' GP work that their GP colleagues have elected to 'pool'.

Non-GP Providers must 'pension' all of their NHS Practice profits. Like their GP Provider counterparts they must complete the end of year Certificate.