

PART 2 (continued)

2009/10 TYPE 2 MEDICAL PRACTITIONER SELF ASSESSMENT OF TIERED CONTRIBUTIONS

GUIDANCE & COMPLETION NOTES

INTRODUCTION

General information about the tiered contributions for GPs in year 2009/10 can be found at

http://www.nhsbsa.nhs.uk/Pensions/Documents/Pensions/2009-10_Tiered_contsGuidancePractitioners.v2.pdf

or, by visiting NHS Pensions website at,

www.nhsbsa.nhs.uk/Pensions

and by clicking onto 'About the NHS Pension Scheme' and then onto 'What Does it Cost' and then onto 'Contribution 'Rates 2009/10'.

These guidance notes relate to the self-assessment form that all type 2 medical Practitioners must complete if they were in NHS pensionable 'employment' in England & Wales from 01/04/2009 to 31/03/2010.

- If a GP had two Salaried GP posts in 2009/10 (i.e. a Salaried GP posts at a Practice and a Salaried GP post at a PCT/LHB (or at another Practice) they must complete two 'type 2' forms and send them to the relevant commissioning PCT/LHB.
- If a GP had a GP Provider post and a Salaried GP posts in 2009/10 they must complete a 'type 1' Certificate and a 'type' 2 self assessment form.
- GP Providers and Salaried GPs who also perform freelance GP Locum work must continue to use GP Locum forms A and B. These Locum forms have recently been amended to take account of tiered contributions.

A type 2 medical Practitioner is;

A Salaried GP formally employed by a Practice or by a PCT/LHB.

A long-term fee based GP who works for a GP Practice.

A Salaried GP (or a long-term fee based GP) who works for an APMS Contractor (or a sPMS Contractor) that is a Scheme Employing Authority (EA).

A GP who solely performs OOHs (or GPwSI work) either on an employed or self-employed basis.

NOTES

Please refer to these notes when completing the self assessment at PART 2.

Box A

Write your full name; do not use initials. If your surname has changed in 2009/10 please also provide your previous surname.

Box B

State your NHS Pension Scheme reference number; this is often known as your 'SD' number and begins with SD followed by two digits representing your year of birth (i.e. 1957 is 57) then six further digits.

Box C

State your national insurance number.

Box D

State the relevant PCT/LHB that you are sending this form to by the 28th of February 2011.

- If you are working in a GP Practice the 'relevant PCT/LHB' is the commissioning PCT/LHB. If you work for more than one (GMS, PMS, or APMS) Practice in 2009/10 you must complete a self-assessment form in respect of each.
- If you are employed directly by a PCT/LHB the 'relevant PCT/LHB' is the same PCT/LHB.
- If you are a Salaried GP (or a long-term fee based GP) who works for an APMS Contractor (or a sPMS Contractor) that is a Scheme Employing Authority (EA) the 'relevant PCT/LHB' is the commissioning PCT/LHB.
- If you are a GP who solely performs OOHs (or GPwSI) either on an employed or self-employed basis the 'relevant PCT/LHB' is the commissioning PCT/LHB.

Box E

State the name (and address) of the Practice, PCT, LHB, or OOHP that this form relates to.

Box F

Enter 01/04/2009 if you were already working at the Practice, PCT, LHB, or OOHP on 01/04/2009 or if you first started work there on 01/04/2009. Enter the actual date if you started work there from 02/04/2009.

Box G

Enter 31/03/2010 if you were still working at the Practice, PCT, LHB, or OOHP on that date. If you left prior to 31/03/2010 enter the actual date you left

Step 1 (Boxes 1 & 1a)

In Box 1 enter your pensionable income from the GMS, PMS, APMS, sPMS Practice (or Centre) named in Box E.

In Box 1a enter the NHS Pension Scheme (NHSPS) employee contributions you paid in this post.

If you were a Practice (Centre) based GP **and** also employed by a PCT/LHB you should declare your PCT/LHB income in Boxes 4 and 4a. You will also have to complete a separate Certificate.

Step 2 (Boxes 2 & 2a)

In Box 2 enter your pensionable income as declared on your 2009/10 SOLO forms (i.e. your fee based income paid to you in respect of OOHs, GPwSI work, etc).

In Box 2a enter the NHS Pension Scheme (NHSPS) employee contributions you actually paid in respect of this work.

Step 3 (Boxes 3 & 3a)

In Box 3 enter your pensionable income from the PCT or LHB named in Box E.

In Box 3a enter the NHS Pension Scheme (NHSPS) employee contributions you paid in this post.

If you were also employed by a GMS, PMS, APMS, sPMS Practice (or Centre) in 2009/10 you should declare that income in Boxes 4 and 4a. You will also have to complete a separate self-assessment form.

Step 4 (Boxes 4 & 4a)

In Box 4 enter your total pensionable income from any other Practices/Centres or PCTs/LHBs (not stated at Box E) that you worked at in year 2009/10.

In Box 4a enter the NHS Pension Scheme (NHSPS) employee contributions you paid in these posts.

Step 5 (Boxes 5 & 5a)

In Box 5 enter your total PEC (PCT Executive Committee) pensionable income in year 2009/10. If you are based in Wales enter the equivalent LHB income.

In Box 5a enter the NHS Pension Scheme (NHSPS) employee contributions you paid in these posts.

Step 6 (Boxes 6 & 6a)

In Box 6 enter your total Bed Fund pensionable income in year 2009/10. Only GP Providers (i.e. GP Partners or Single-Handers) can perform Bed Fund work so it is unlikely that you will enter a figure in this Box unless you were also a GP Provider in 2009/10.

In Box 6a enter the NHS Pension Scheme (NHSPS) employee contributions you paid in the Bed Fund post.

Step 7 (Boxes 7 & 7a)

If at any time in 2009/10 you were a GP Provider enter, in Box 7, your total GP Provider pensionable income for year 2009/10; i.e. as declared on your GP Provider Certificate.

In Box 7a enter the NHS Pension Scheme (NHSPS) GP Provider employee contributions you paid.

Step 8 (Boxes 8 & 8a)

If at any time in 2009/10 you worked as a freelance GP Locum enter, in Box 8, your total GP Locum pensionable income as declared on your GP Locums forms A and B. Do not enter any GP Locum income that has not been declared on GP Locums forms A and B.

In Box 8a enter the NHS Pension Scheme (NHSPS) GP Locum employee contributions you paid; i.e. as declared on the Locum forms.

Step 9 (Boxes 9 & 9a)

In Box 9 enter the total of Boxes 1, 2, 3, 4, 5, 6, 7, and 8.

In Box 9a enter the total of Boxes 1a, 2a, 3a, 4a, 5a, 6a, 7a, and 8a.

Step 10 (Box 10)

Enter the relevant tiered contribution rate in Box 10 by using the table provided.

Step 11 (Box 11)

Multiply the total pay figure in Box 9 by the tiered percentage rate in Box 10 and enter the amount in Box 11. This is the total amount of tiered employee contributions that you should have paid for pensions year 2009/10 (i.e. 01/04/2009 to 31/03/2010).

Step 12 (Box 12)

Enter, in Box 12, the difference between Box 11 and Box 9a.

Next Steps

Arrears of contributions: If the amount in Box 11 is more than the amount in Box 9a you owe arrears of Scheme employee contributions to the value as stated in Box 12. You must pay these arrears to the relevant bodies immediately; you must not pay the arrears through one source.

If, for example the tiered rate as set by your Practice, was wrong (i.e. 7.5% and should have been 8.5%) you must pay the arrears to the PCT/LHB via the Practice.

If you also underpaid tiered contribution on you OOHs income you must pay the arrears directly to your OOHP or to your PCT/LHB depending upon local arrangements.

If you were employed directly by a PCT/LHB you must pay the arrears directly to the PCT/LHB.

Overpaid contributions: If the amount in Box 11 is less than the amount in Box 9a you have overpaid Scheme employee contributions to the value as stated in Box 12. You must ensure that these overpaid contributions are returned to you.

If, for example the tiered rate as set by your Practice, was wrong (i.e. 8.5% and should have been 7.5%) you should recover the arrears through the Practice (who will liaise with the PCT/LHB).

If you overpaid tiered contribution on you OOHs income you must recover the contributions directly from your OOHP or the PCT/LHB.

If you were employed directly by a PCT/LHB and overpaid contributions you must recover the overpaid contributions directly to the PCT/LHB.

Added Years: If you have an 'Added Years' contract you must ensure that you have paid the additional (Added Years) contributions in respect of all your NHS posts.

Finally: This self-assessment form must be sent to the relevant PCT/LHB before the 28th of February 2011.