

**NHS Pension Scheme - Pensionable GP Ad-Hoc Work  
(Out of Hours / Pec, etc)**

**GP SOLO**

Instructions for completion of this form can be found over the page. **Do not** use this form if the GP elects to have their pensionable income paid into the Practice account and shared, i.e.pooled. The NHS employer (i.e. the OOH) is responsible for sending this form, with the contributions, to the GP's host PCT / LHB.

**Part 1** To be completed by the GP - Please give your details below:

Name

National Insurance number

NHSPS Membership number  SD /

Host PCT/LHB (see Notes)

I claim NHSPS membership and confirm that my pensionable pay is as stated in Box C, and that I have paid the relevant contributions. I declare that no one else shall pension this income, that I am registered on the Medical Performers List and I am eligible to join the NHS Pension Scheme. I declare that all the information on this form is correct, that I have not undertaken this work under a commercial arrangement and have not recorded this work separately as a pensionable GP locum.

Signature

Date  /  /

**Part 2** To be completed by an authorised signatory (e.g. owner, member, finance director, accountant, payroll manager, etc.) of the NHS Pension Scheme Employing Authority

Please enter the dates the payment below relates to

Pay, <b>excluding</b> NHS Pension Scheme employer contributions, made to the GP	£ <input type="text"/>	A
Professional NHS expenses (enter NIL if no expenses incurred)	£ <input type="text"/>	B
GP's NHS pensionable pay (A - B) - see Notes	£ <input type="text"/>	C
Scheme employee contributions (5%, 6.5%, 7.5% or 8.5% of Box C) - see Notes	£ <input type="text"/>	D
Additional contributions for Added Years, Additional Pension or NHS MPAVCs - see Notes	£ <input type="text"/>	E
NHS Pension Scheme employer contributions (14% of Box C)	£ <input type="text"/>	F
Total NHS Pension Scheme contributions (D+E+F) - see Notes	£ <input type="text"/>	G

**Declaration:** I certify that this NHS Pension Scheme Employing Authority has paid the GP, the amount (excluding employer contributions) shown in Box A. I confirm that the pensionable pay is as stated in Box C and that employee contributions have been deducted.

Tick one box

I have sent a cheque for the amount shown in Box G made payable to the GP's Host PCT / LHB

I have paid the amount shown in Box G to the GP's Host PCT/LHB by electronic transfer or by other means.

Signature

Name of NHSPS Employing Authority  
in BLOCK CAPITALS

NHS Pension Scheme E A Code  e.g. W301 or 7654

Date  /  /

*Please ensure Part 1 is completed by the GP before you send this form to the Host PCT/LHB, and keep a copy for your records. One cheque or electronic payment covering several GPs listed under the same PCT/LHB may be acceptable, subject to the host PCT/LHB's agreement.*

## INSTRUCTIONS

These instructions are for NHS Pension Scheme Employing Authorities in England and Wales, including OOH Providers, engaging the services of GPs for NHS work that does not fall within the GP's normal GMS/PMS contract obligations. **If the GP chooses to share (i.e. pool) the 'ad-hoc' pensionable income amongst their partners this form must not be used.**

This form must be completed and sent to the GP's 'host' PCT/LHB whenever the GP is paid, or annually at the end of the 'pension year' to enable the GP to claim NHS Pension Scheme membership. If an annual form GP SOLO is the preferred option, the contributions must still be paid on time. For more information please refer to Technical Newsletter 3/2006, which can be viewed on NHS Pensions website [www.pensions.nhsbsa.nhs.uk](http://www.pensions.nhsbsa.nhs.uk).

Only direct payments made to GPs for NHS work must be entered on this form. GP work undertaken under a commercial arrangement cannot count towards NHS Pension Scheme membership.

**Work undertaken as a GP Locum must not be recorded on this form.** *Further guidance for GP Locums can be found on NHS Pensions website at [www.pensions.nhsbsa.nhs.uk](http://www.pensions.nhsbsa.nhs.uk)* The GP and NHSPS Employing Authority must keep a copy of this form when completed for accounting purposes.

OOH Providers that are NHSPS Employing Authorities must also use this form to record pensionable pay for a GP employed with them under a formal contract of employment. PCTs / LHBs **must not** use this form to record work undertaken under a formal salaried contract of employment. PCTs / LHBs who formally employ a GP under a contract of employment to perform GP type work must forward a form SS14 to NHS Pensions; the GP is classed as an Assistant (ie. Type 2) Practitioner, not an officer.

## NOTES

### GP's Host PCT/LHB

If the GP has their own GP Practice or is a salaried GP, the host PCT/LHB is the PCT/LHB with whom the GP is contracted to provide GMS or PMS. The host PCT/LHB for GPs who are not partners or salaried is the PCT/LHB with whom they are registered on the Medical Performers List.

### GP's Pensionable Pay (Box C)

If paid under a fee-based contract for services arrangement, the pensionable pay stated in Box C includes NHS Pension Scheme employee contributions but must not include expenses or NHS Pension Scheme employer contributions. If paid to a GP working under a contract of employment for an OOH provider, pensionable pay is before tax, National Insurance contributions and NHS Pension Scheme employee contributions have been deducted, but excludes expenses or NHS Pension Scheme employer contributions.

### NHS Pension Scheme Contributions (Box D)

NHSPS Contributions must be collected and paid over to the GP's host PCT/LHB no later than the 7th day of the month following payment. This is to ensure that the host PCT/LHB has sufficient time to pay over contributions to the Scheme. Payment of contributions must still be paid on time if the form GP SOLO is completed on an annual basis. The correct rate of employee (tiered) contributions, payable from 1 April 2008 must be established by contacting the GP's host PCT/LHB.

### GPs buying Added Years, Additional Pension or paying NHS Scheme Money Purchase AVCs (Box E)

Added Years - If a GP is buying added years they must also pay additional contributions in respect of the SOLO income. If they have been subject to the 'cap' in the past, please refer to Technical Newsletter 17/2008. The additional added years contributions must be entered in Box E.

If the GP has elected to purchase the Additional Pension (introduced in April 2008) it is likely that they will do so via their Practice. If the GP is solely an OOH GP they should contact NHS Pensions for guidance at the following e-mail address: [practitioners@nhspa.gov.uk](mailto:practitioners@nhspa.gov.uk)

NHS Scheme MPAVCs - If the GP is already a NHS Pension Scheme member and paying an extra percentage of their pay as MPAVCs to one of the NHS Scheme's AVC providers they can pay the extra percentage for the pay stated in Box C also. If they don't know the extra percentage, check with their other employer(s) or NHS Pensions. Then work out the extra contributions and enter the total amount at Box E.

If the GP is buying NHS Pension Scheme Added Years **and** NHS Money Purchase AVCs, please state the total amount in Box E and annotate next to Box E the separate amounts. **Do not record Free-Standing AVCs on this form.**