

## NHS Pensions - Estimate of GP and non-GP Provider NHS Pensionable Profits/Pay: 2021/22

Every general medical services/personal medical services (GMS/PMS) contractor (GP surgery) and alternative provider of medical services (APMS) contractor (that is an NHS Pension Scheme employing authority) is required in law to complete and submit this form by **1 March 2021**. GP surgeries and APMS contractors in England must submit the completed form to the relevant Primary Care Support England (PCSE) team (on behalf of NHS England) and in Wales to the Local Health Board (LHB).

Senior provider's name:	
Name of PCSE Team (England) or LHB (Wales):	
Name of surgery & NHS Pension Scheme employing authority code (e.g. A123):	

In the three tables below list the GPs (excluding freelance locums) and non-GP providers.

PCSE or the LHB must always be notified if a GP (excluding a freelance GP locum) or non-GP provider joins the surgery after this form has been submitted. The surgery must submit a revised form.

Failure to submit this form by 1 March 2021 will result in the GPs and non-GP providers paying contributions at the 14.5% maximum tiered rate regardless of their income.

Where a GMS/PMS/APMS contractor uses the services of an accountant they should provide a copy of this form to the accountant.

**Table 1: List all the GP partners/shareholders and GP sole traders who are NHS Pension Scheme members in 2021/22**

						<b>A</b>	<b>B</b>	
	<b>Effective from date</b>	<b>Surname</b>	<b>Initials</b>	<b>Local GP code (not the NHS Pension Scheme EA code)</b>	<b>Please enter the NI or NHS Pension Scheme membership number</b>	<b>Estimated NHS pensionable income for surgery named above</b>	<b>Estimated SOLO income (OOHs, CCG, GPwSI, Appraisals, etc), freelance GP locum income (as recorded on forms A &amp; B), Bed Fund income, and income pensioned at other surgeries</b>	<b>Estimated employee contributions tier (5%, 5.6%, 7.1%, 9.3%, 12.5%, 13.5% or 14.5%). The tiered rate is based on the total of columns A + B</b>
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								

**Table 2: List all the salaried GPs and long-term fee-based GPs (excluding freelance GP locums) who are NHS Pension Scheme members in 2021/22**

						<b>A</b>	<b>B</b>	
	<b>Effective from date</b>	<b>Surname</b>	<b>Initials</b>	<b>Local GP Code (not the NHS Pension Scheme EA code)</b>	<b>Please enter the NI or NHS Pension Scheme membership number</b>	<b>Estimated NHS pensionable income for surgery named above</b>	<b>Estimated SOLO income (OOHs, CCG, GPwSI, Appraisals, etc), freelance GP locum income (as recorded on forms A &amp; B), Bed Fund income, and income pensioned at other surgeries</b>	<b>Estimated employee contributions tier (5%, 5.6%, 7.1%, 9.3%, 12.5%, 13.5% or 14.5%). The tiered rate is based on the total of columns A + B</b>
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								

**Table 3: List all the non-GP providers who are NHS Pension Scheme members in 2021/22**

(Non-GP providers can only pension income from one surgery/contract and cannot pension external income, for example OOHs).

**A**

	Effective from date	Surname	Initials	Local GP Code (not the NHSPS EA code)	Please enter the NI or NHSPS membership number	Estimated NHS pensionable income for surgery named above	Estimated employee contributions tier (5%, 5.6%, 7.1%, 9.3%, 12.5%, 13.5% or 14.5%). The tiered rate is based on column A
1							
2							
3							
4							
5							

**The next stage is to calculate the surgery total estimated pensionable pay in 2021/22.**

Total estimated pay in column A from all three tables: £

Total estimated pay in column B from tables 1 and 2: £

Total of A and B £

Print name of the senior provider:

Signature:

Date:

## Notes

### Rules

Every individual GMS/PMS contractor (GP surgery) and APMS contractor (that is an NHS Pension Scheme employing authority) is required in law to complete this form and submit it to PCSE or the LHB no later than 1 March 2021. This is so that monthly NHS Pension Scheme contributions, based on estimated income, are paid over on time. Larger surgeries may need to use a continuation sheet. Organisations that hold several contracts must complete a separate estimate form in respect of **each** GMS, PMS and APMS contract held.

PCSE or the LHB must always be notified if a GP (excluding a freelance GP locum) or non-GP provider joins the surgery after this form has been submitted, by submitting a revised form.

If a GP is involved in more than one surgery or performs ad hoc GP NHS work (for example Out of Hours (OOHs), clinical commissioning groups (CCG)) as an individual, all their total GP income in England and Wales must be included on the form for the purpose of estimating income and paying monthly employee contributions at the correct tiered rate.

If this form is not received by PCSE/LHB by 1 March 2021 the employee contribution rate will automatically be set at the maximum rate.

GPs must pension all their Type 1 (GP provider) and Type 2 (salaried GP) medical practitioner NHS income in England and Wales however may choose to pension freelance GP locum work. GPs who trade as a limited company in respect of ad hoc (SOLO) work or as a freelance GP locum cannot pension NHS income.

The new GP Pension Guide, located in the practitioner web page of our website, provides detailed information regarding GP pensionable (and non-pensionable) income.

### **Salaried / Pay as you earn (PAYE) work**

Any salaried/PAYE hospital or CCG work undertaken by a GP under a contract of employment is officer membership in NHS Pension Scheme terms and must **not** be declared in column B of tables 1 and 2 because officer tiered contributions are separate; and not linked to GP income. The relevant NHS employer (hospital or CCG) will deduct contributions at source at the relevant rate.

Bed Fund employers must however base the tiered employee contributions on the **total** GP income.

## Employee Contributions

The rate at which GPs pay employee contributions is based on their global GP pensionable income in England and Wales irrespective of the number of hours they work. A non-GP provider is treated as full-time officer scheme member and can only pension income (profits) from one nominated contract.

Tiered employee contribution rates are the same across the 1995 Section, the 2008 Section, and 2015 Scheme. The rates payable from 1 April 2021 to 31 March 2022 are below.

	<b>Total Pensionable Income</b>	<b>Contribution Rate</b>
1	Up to £15,431.99	5%
2	£15,432.00 to £21,477.99	5.6%
3	£21,478.00 to £26,823.99	7.1%
4	£26,824.00 to £47,845.99	9.3%
5	£47,846.00 to £70,630.99	12.5%
6	£70,631.00 to £111,376.99	13.5%
7	£111,377.00 and over	14.5%

GPs and non-GP providers who are a protected member of the 1995 or 2008 Section shall continue to have their tiered contribution rate based on their actual, not annualised, income even if they start or cease a pensionable post during the year.

Pay in respect of a part-time GP in the 1995 or 2008 Section is not converted to a whole-time equivalent value when setting a tier.

2015 Scheme GP and non-GP provider members (including transition members) must base their tiered employee contribution rate on their annualised pensionable income. For example, a GP who starts at a surgery on 1 June 2021 and is expected to earn £70,000.00 up to 31 March 2022 is subject to the 13.5% rate. ( $£70,000.00 \div 304 \text{ days} \times 365 \text{ days} = \text{annualised pay of } £84,046.05 = 13.5\%$ ). The contributions payable are based on actual pensionable pay; for example  $£70,000.00 \times 13.5\% = £9,450.00$ .

There is more detailed information in the GP Pension Guide located in the practitioner web page of our website.

## Employer Contributions

The underlying employer contribution rate is 20.68% including the administration levy of 0.08%.

NHS employers including GP surgeries and APMS contractors actually pay employer contributions at the rate of 14.38% including the administration levy of 0.08%. The difference is funded by HM Treasury.

The employer contribution rate is the same rate across the 1995 Section, the 2008 Section, and 2015 Scheme.

## **Payment of contributions**

The contractor (surgery) must make suitable arrangements with PCSE or the LHB for employee and employer contributions to be paid at the correct tiered rate 'on account'. To support this PCSE or the LHB will normally top slice all contributions on account from the main payment made to the surgery; GMS global sum or PMS/APMS contract price. The deductions made are only in respect of the mainstream surgery income as stated in column A. Contributions in respect of income declared in column B will be collected separately by the employing authority responsible for that work.

Surgeries are legally responsible for paying contributions on time. They cannot withhold contributions pending resolution of a dispute over funding with their commissioner.

At the end of the 2021/22 Scheme year every GP provider and non-GP provider must declare their NHS pensionable income on an annual end of year Certificate. The 2021/22 Certificate must be submitted to PCSE or the LHB by 28 February 2023.

Salaried GPs, long-term fee (surgery) based GPs, and career OOHs GPs (Type 2 medical Practitioners) must complete the 2021/22 Type 2 self-assessment form to ensure they have paid tiered contributions at the correct rate in all their GP posts across England and Wales. The 2021/22 Type 2 self-assessment form must also be submitted to PCSE/LHB by 28 February 2023. Any arrears of contributions must be paid immediately.

Where a GP provider, non-GP provider, or salaried GP has underpaid 2021/22 contributions the arrears are paid by the surgery, not by the individual, even if they have left the surgery. The surgery must ensure it has suitable arrangements in place to cover their liability.

Where a GP provider, non-GP provider, or salaried GP has overpaid 2021/22 contributions the surgery, not the individual, is reimbursed. The surgery must ensure it has suitable arrangements in place to reimburse the individual their employee contributions. This rule also applies if they have left the surgery.

## **How we use your information**

The NHS Business Services Authority/NHS Pensions will use the information provided for administering NHS Pension Scheme membership and processing payment of NHS pension benefits. We may share the information to administer and pay NHS pension benefits, enable us to prevent and detect fraud and mistakes, for debt collection purposes, or as required by law. For more information about who we share information with and how long we keep personal data and individual's rights, please visit our website at [www.nhsbsa.nhs.uk/yourinformation](http://www.nhsbsa.nhs.uk/yourinformation)