

NHS Pensions - Estimate of GP and non-GP provider NHS pensionable profits/pay: 2022/23

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 to complete and submit this form by **31 March 2022**. GP surgeries and APMS contactors 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 and NHS Pension Scheme employing authority code (for example 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 31 March 2022 may result in a delay in collection of contributions. To ensure that contributions are collected promptly and at the correct rate, GP surgeries and APMS contactors in England should, wherever possible, use PCSE Online.

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 2022/23

						A	B	
	Effective from date	Surname	Initials	Local GP code (not the NHS Pension Scheme EA code)	Please enter the NI or NHS Pension Scheme membership number	Estimated NHS pensionable income for surgery named above	Estimated solo income (OOHs, CCG, GPwSI, appraisals, etc), freelance GP locum income (as recorded on forms A & B), Bed Fund income, and income pensioned at other surgeries	Estimated employee contributions tier from 1 April to 30 September 2022*. (5%, 5.6%, 7.1%, 9.3%, 12.5%, 13.5%, 14.5%). The tiered rate is based on the total of columns A + B
1								
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6								
7								
8								
9								
10								

* Please see the notes about changes to contribution tiers from 1 October 2022

Table 2: List all the salaried GPs and long-term fee-based GPs (excluding freelance GP locums) who are NHS Pension Scheme members in 2022/23

						A	B	
	Effective from date	Surname	Initials	Local GP Code (not the NHS Pension Scheme EA code)	Please enter the NI or NHS Pension Scheme membership number	Estimated NHS pensionable income for surgery named above	Estimated solo income (OOHs, CCG, GPwSI, appraisals, etc), freelance GP locum income (as recorded on forms A & B), Bed Fund income, and income pensioned at other surgeries	Estimated employee contributions tier from 1 April to 30 September 2022*. (5%, 5.6%, 7.1%, 9.3%, 12.5%, 13.5%, 14.5%). The tiered rate is based on the total of columns A + B
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* Please see the notes about changes to contribution tiers from 1 October 2022

Table 3: List all the non-GP providers who are NHS Pension Scheme members in 2022/23

Non-GP providers can only pension income from one surgery/contract and cannot pension external income, for example out of hours (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 from 1 April to 30 September 2022*. (5%, 5.6%, 7.1% 9.3%, 12.5%, 13.5%, 14.5%). The tiered rate is based on column A
1							
2							
3							
4							
5							

* Please see the notes about changes to contribution tiers from 1 October 2022.

The next stage is to calculate the surgery total estimated pensionable pay in 2022/23.

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:

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Notes

Rules

Every individual GMS/PMS contractor (GP surgery) and APMS contractor (that is an NHS Pension Scheme employing authority) is required to complete this form and submit it to PCSE or the LHB no later than 31 March 2022. 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 31 March 2022 there may be a delay in collection of contributions. To ensure that contributions are collected promptly and at the correct rate, GP surgeries and APMS contactors in England, should wherever possible, use PCSE Online.

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 whether 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 from that work.

The 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. This is 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 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 a full-time officer scheme member and can only pension income (profits) from one nominated contract.

Table 1: Member contribution rates 1 April - 30 September 2022

Total pensionable income	Contribution rate
Up to £15,431.99	5%
£15,432.00 to £21,477.99	5.6%
£21,478.00 to £26,823.99	7.1%
£26,824.00 to £47,845.99	9.3%
£47,846.00 to £70,630.99	12.5%
£70,631.00 to £111,376.99	13.5%
£111,377.00 and over	14.5%

In February 2022, the Department of Health and Social Care published the response to its public consultation on changes to the member contribution rates and tiers. It confirmed that the new rates will be introduced from 1 October 2022.

You should use 'Table 1: Member contribution rates 1 April – 30 September 2022' to complete tables 1, 2 and 3 above, unless completing these for a staff member who will join your surgery on or after 1 October 2022. The table outlines the current contribution rates. These rates apply between 1 April 2022 and 30 September 2022. From 1 October the new tiers will be applied automatically.

Table 2: Member contribution rates from 1 October 2022

Total pensionable income	Contribution rate
Up to £13,231.	5.1%
£13,232 to £15,431	5.7%
£15,432 to £21,478	6.1%
£21,479 to £22,548	6.8%
£22,549 to £26,823	7.7%
£26,824 to £27,779	8.8%
£27,780 to £42,120	9.8%
£42,121 to £47,845	10.0%
£47,846 to £54,763	11.6%
£54,764 to £70,630	12.5%
£70,631 and above	13.5%

From 1 April 2022, all active members will be members of the 2015 Scheme. As all members will be in the 2015 Scheme from 1 April 2022, all 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 July 2022 and is expected to earn £85,000.00 up to 31 March 2023 is subject to the 14.5% rate. ($£85,000.00 \div 274 \text{ days} \times 365 \text{ days} = \text{annualised pay of } £113,229.93 = 14.5\%$). The contributions payable are based on actual pensionable pay of £85,000.00. They are therefore payable at 14.5% from 1 July 2022 to 30 September 2022 and 13.5% from 1 October 2022 to 31 March 2023.

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.

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 2022/23 Scheme year every GP provider and non-GP provider must declare their NHS pensionable income on an annual end of year Certificate. The 2022/23 Certificate must be submitted to PCSE or the LHB by 28 February 2024.

Salaried GPs, long-term fee (surgery) based GPs, and career OOHs GPs (Type 2 medical practitioners) must complete the 2022/23 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 2022/23 Type 2 self-assessment form must also be submitted to PCSE/LHB by 28 February 2024. Any arrears of contributions must be paid immediately.

Where a GP provider, non-GP provider, or salaried GP has underpaid 2022/23 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 2022/23 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