NHS Pensions - 2015/16 Type 2 medical practitioner self assessment of tiered contributions

Some GPs may have joined or transitioned to the 2015 Scheme in the Scheme year 2015/16. If so, their tiered contribution rate in the 2015 Scheme may be based on annualised earnings if they have had any breaks or started or returned during the Scheme year.

Guidance and completion notes

General information about the tiered contributions for GPs in year 2015/16 can be found in the ‘Contributions’ section of our website at: http://www.nhsbsa.nhs.uk/Pensions/4134.aspx

These guidance notes relate to the self-assessment form that all type 2 medical Practitioners must complete and send to their Primary Care Support England (PCSE) team or delegated CCG (dCCG) if they are based in England, or their Local Health Board if they are based in Wales by 28 February 2017.

Every GP who had type 2 medical Practitioner NHS Pension Scheme membership from 01/04/2015 to 31/03/2016 must, in law, complete the form.

A type 2 medical Practitioner is:

- a salaried GP formally employed by a GP practice, APMS contractor or by a Local Health Board
- a long term fee based/self employed GP who works for a GP practice, APMS contractor, Local Health Board for a period of, generally, six months or more
- a GP who works solely on an employed or self employed basis for an Out of Hours Provider that is not an NHS Trust/Foundation Trust.

A GP who is formally employed by a CCG under a contract of service (i.e. contract of employment) is an Officer and their contributions and salary are not declared on the self assessment form. However, if they are a practice based salaried GP and they work for a CCG under a contract for services (i.e. on a self employed basis) they must declare their CCG earnings/contributions on the self assessment form.
Every GP (Practitioner) is legally required to pay the same rate of tiered contributions in respect of all their GP pensionable posts. It is a condition of a GP’s NHS Pension Scheme membership that they proactively liaise with the relevant NHS organizations to ensure they have paid the correct tiered contributions ‘across the board’. Failure to comply with the NHS Pension Scheme Regulations may result in pensionable pay provisionally set to zero for the relevant period.

If a GP had more than one type 2 post in 2015/16 they must include all posts on this form and send a copy to each relevant PCSE/dCCG/Local Health Board.

If a GP had a GP Provider (type 1) post and a type 2 post in 2015/16 they must complete a GP Provider Certificate of pensionable income as well as the Type 2 assessment form. If they also perform freelance GP Locum work they must continue to use GP Locum forms A and B.

If a GP is on maternity, paternity or sick leave, any maternity/paternity/sick pay counts towards setting the tiered rate. GPs should have advised their PCSE/dCCG/Local Health Board if they had been on maternity/paternity/sick leave. Guidance on this is available on the ‘Paid and unpaid leave’ page of our website at: http://www.nhsbsa.nhs.uk/Pensions/4173.aspx

Any GP related pension enquiries should be sent to nhsbsa.practitioners@nhs.net

Notes
Please refer to these notes when completing the self assessment form.

Your situation will determine which pages of the self assessment form you will need to complete. If in the year 2015/16 you were:

- A 1995/2008 Scheme member and did not transition to the 2015 Scheme during the year, please complete Tab 1 and the declaration, even if you had breaks in service.
- A 1995/2008 Scheme member who transitioned to the 2015 Scheme during the year and have not had any breaks since transitioning to the 2015 Scheme please complete Tab 1 and the declaration.
- A 1995/2008 Scheme member who transitioned to the 2015 Scheme during the year but had a break of one month or more after moving to the 2015 Scheme please complete Tab 1 for your 1995/2008 Scheme membership and Tab 2 for your 2015 Scheme membership and the declaration.
- A 1995/2008 Scheme member who transitioned to the 2015 Scheme during the year but had several breaks of one month or more after moving to the 2015 Scheme please complete Tab 1 for your 1995/2008 Scheme membership and TAB 2 for your 2015 Scheme membership and the declaration. Please see instructions for completion of boxes F to Q.
• A 2015 Scheme member who had continuous membership with no breaks throughout the year please complete Tab 1 and the declaration.
• A 2015 Scheme member who had a break of one month or more during the year please complete Tab 2 and the declaration.
• A 2015 Scheme member who had several breaks of one month or more during the year please complete Tab 2 and the declaration. Please see instructions for completion of boxes F to Q

Box A
Write your full name, your current address and also your work email address. If your surname changed during 2015/16, please provide your previous surname. Once this box has been completed on TAB 1 the information will transfer to TAB 2.

Box B
State your NHS Pension Scheme membership number. This is often known as your ‘SD’ number and is eight digits long. Once this box has been completed on TAB 1 the information will transfer to TAB 2.

Box C
State your National Insurance number. Once this box has been completed on TAB 1 the information will transfer to TAB 2.

Box D
State the relevant (i.e. host) PCSE team/dCCG/Local Health Board you worked for in 2015/16. If you worked in England during 2015/16 you must send the form to the relevant PCSE/dCCG team by 28 February 2017. If you worked in Wales during 2015/16, send your form to the Local Health Board. Once this box has been completed on TAB 1 the information will transfer to TAB 2.

If you relocated during 2015/16 (April 2015 to March 2016) you may have had more than one PCSE/dCCG/Local Health Board so must send a copy to each relevant PCSE/dCCG/Local Health Board.

• If you worked in a GP practice in 2015/16 the relevant PCSE/dCCG/Local Health Board was the commissioning PCSE/dCCG team/Local Health Board. (If you worked for more than one GP practice in 2015/16 and your contributions were paid at the wrong rate you must liaise with each practice).

• If you were a salaried GP (or a long term fee based GP) who worked for an APMS Contractor (or an sPMS Contractor) in England that was an NHS Pension Scheme Employing Authority in 2015/16 you must liaise with the relevant PCSE/dCCG team.
• If, in 2015/16, you were a GP who solely performed OOHs or GPwSI, etc. on an employed or self-employed basis, or a GP working for a CCG on a self employed basis, the host PCSE/dCCG team/Local Health Board was the commissioning PCSE/dCCG team/Local Health Board.

Box E
List the names and addresses of the practices, Local Health Boards or Out of Hours Providers who you worked for directly. If you are completing TABs 1 and 2 you will need to enter the information for each tab. The information will not transfer from TAB 1 to TAB 2.

Box F
Enter 01/04/2015 if you were working at any of the places named in Box E on 01/04/2015. Enter the actual date if you started work there later (i.e. from 02/04/2015). If you are completing TABs 1 and 2 you will need to enter the information for each tab. The information will not transfer from TAB 1 to TAB 2.

Box G
TAB 1 - Enter 31/03/2016 if you were still working at any places names in Box E on that date. If you left all your employments named in Box E prior to 31/03/2016 enter the actual date you left.

TAB 2 – Enter the date you left the Scheme.

Boxes H – Q on TAB 2 only

Box H
Enter the date that you re-entered the NHS Pension Scheme after the date of leaving entered in Box G. This date must be one month or more after the date in Box G.

Box I
Enter the date you left the Scheme.

Box J
Enter the date you re-entered the NHS Pension Scheme after the date of leaving entered in Box I. This date must be one month or more after the date entered in Box I.

Box K
Enter the date you left the Scheme.

Box L
Enter the date you re-entered the NHS Pension Scheme after the date of leaving entered in Box K. This date must be one month or more after the date entered in Box K.
Box M
Enter the date you left the Scheme.

Box N
Enter the date that you re-entered the NHS Pension Scheme after the date of leaving entered in Box M. This date must be one month or more after the date entered in Box M.

Box O
Enter the date you left the Scheme.

Box P
Enter the date that you re-entered the NHS Pension Scheme after the date of leaving entered in Box O. This date must be one month or more after the date entered in Box O.

Box Q
Enter the date you left the Scheme.

As you complete the rest of the self assessment form, the ‘b’ boxes on the right hand side of the form and Boxes 7, 8, 9 and 10 on TAB 1 and Boxes 7, 8, 9, 10 and 11 on TAB 2 will self populate.

If you transitioned to the 2015 Scheme during the year and you had any breaks of one month or more after transitioning then you may be subject to two different contribution rates.

Step 1
In box 1(i) enter your pensionable income from the first GP surgery named in box E. In box 1a(i) enter your NHS Pension Scheme (NHSPS) employee contributions that you paid in this post.

If you worked for two (or more) GP surgeries in year 2015/16 enter the pensionable income from these surgeries in box 1(ii). Enter the NHSPS employee contributions in box 1a(ii). If you have overpaid or underpaid contributions in these posts you must rectify each one.

Step 2
In box 2(i) enter your pensionable income from your main ‘SOLO’ post; i.e. your highest earning OOHs, GPwSI, CCG or Appraisal. In box 2a(i) enter the NHSPS employee contributions you paid in this post.

In box 2(ii) enter your pensionable income from your remaining ‘SOLO’ posts. Enter the NHSPS employee contributions you paid in these posts in box 2a(ii). If you have overpaid or underpaid contributions in these posts you must rectify each one individually.
Step 3

If you were directly employed or engaged by a LHB (listed in box E) enter, in box 3(i), your pensionable income from the LHB. In box 3a(i) enter the NHSPS employee contributions you paid. Be careful not to duplicate income that is already declared in boxes 2(i) or 2(ii).

If you worked for more than one LHB in year 2015/16 enter the pensionable income from these others in box 3(ii). Enter the NHSPS employee contributions you paid in box 3a(ii). If you have overpaid or underpaid contributions in these posts you must rectify each one individually. Be careful not to state income that is already declared in boxes 2(i), 2(ii), or 3(i).

Step 4

In box 4 enter your total Bed Fund pensionable income in year 2015/16. Only GP Providers/type 1 Practitioners (i.e. GP Partners or Single-Handers) can pension Bed Fund work.

In box 4a enter the NHSPS employee contributions you paid in the Bed Fund post.

Step 5

If at any time in 2015/16 you were a GP Provider enter, in box 5, your total GP Provider pensionable income for year 2015/16; i.e. as declared on your GP Provider Certificate.

In box 5a enter the NHSPS GP Provider employee contributions you paid.

Step 6

If at any time in 2015/16 you worked as a freelance GP Locum enter, in box 6, your total GP Locum pensionable income as declared on your GP Locum forms A and B. Do not enter any GP Locum income that has not been declared on GP Locum forms A and B. In box 6a enter the NHSPS GP Locum employee contributions you paid; i.e. as declared on the Locum forms.

Step 7

Box 7 is your total GP (Practitioner) earnings for the period 01/04/2015 to 31/03/2016.

Box 7a is the total GP employee contributions you paid from 01/04/2015 to 31/03/2016; i.e. the total of the ‘a’ boxes. The figure stated in box 7 is solely NHS GP income so may not be the same as the figure entered on form P60.

Step 8 - please note there is no Box 8 on TAB 1

Box 8 will automatically populate and will state your annualised pay.

Step 9

Box 9 will automatically populate and will state the correct tiered contribution rate.
Step 10

Box 10 is the total amount of tiered employee contributions that you should have paid for Scheme year 2015/16 (i.e. 01/04/2015 to 31/03/2016) and will automatically populate.

Step 11

Box 11 is the difference between box 10 (what you should have paid) and box 7a (what you have paid).

Next steps

Arrears of contributions: If the amount in box 11 is in red you will owe arrears of contributions. You must pay these arrears to the relevant bodies immediately; you must not pay the arrears through one source except if the organisation no longer exists.

If, for example the tiered rate as set by your surgery was wrong you must pay the arrears to the PCSE/dCCG team/LHB via the surgery.

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

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

To help you identify the body that you owe contributions to boxes 1b to 6b will automatically provide the amounts owed (shown in red).

Overpaid contributions: If the amount in box 11 is in black you have overpaid Scheme employee contributions. You must ensure that these overpaid contributions are returned to you.

If, for example, the tiered rate as set by your surgery too high you should recover the arrears through the surgery who will liaise with the local PCSE/dCCG team/LHB.

If you overpaid tiered contributions on your OOHs income you must recover the contributions directly from your OOHP or the PCSE/dCCG team/LHB.

If you were employed directly by a LHB and overpaid contributions you must recover the overpaid contributions directly from the LHB.

To help you identify the body that you require a refund from boxes 1b to 6b will automatically provide the amounts due (shown in black).
If in the rare circumstance the organisation no longer exists and there are adjustments to the contributions you have paid, please contact NHS Pensions for further advice using the following email address: nhsbsa.practitioners@nhs.net.

**Added Years/Additional Pension:** If you have an Added Years or Additional Pension contract you must ensure that you have paid the additional contributions. Added Years contributions are paid in *every* post whereas Additional Pension contributions are paid through the one main pensionable post.

Prior to 1 April 2008, members who first joined the Scheme on or after 1 June 1989 were subject to the pensionable earnings cap; i.e. the member could only pension NHS earnings in the NHS Pension Scheme up to a prescribed limit. If a member joined before 1 June 1989 but had a break in pensionable employment of more than a year after 1 June 1989 they were also subject to the cap.

With effect from 1 April 2008, the earnings cap has been removed and mainline employer and tiered employee contributions are to be based upon full NHS pensionable earnings.

However, if a Practitioner who was previously subject to the cap is buying added years under an agreement that started before 1 April 2008 those Added Years remain subject to the cap. The pensionable pay in respect of capped Practitioner Added Years contributions is as follows:

- Year 2013/14 £141,000.00
- Year 2014/15 £145,800.00
- Year 2015/16 £149,400.00

Any Added Years agreements starting on or after 1 April 2008, are **not** subject to the earnings cap and contributions will be payable on the full actual NHS pensionable earnings.

**Early Retirement Reduction Buy Out (ERRBO):** Where an ERRBO agreement exists in 2015/16 it will be necessary to ensure that you have paid the correct contributions.

Where your agreement has been completed or terminated in 2015/16 an apportioned percentage for the days to the end of the contract should be calculated.

The self-assessment form **must** be sent to the relevant local PCSE/dCCG team/LHB before 28 February 2017. Always retain a copy.

Read the Declaration on the form carefully before you sign and date it.

**If you (or your accountant) have any questions please contact NHS Pensions using the following email address:** nhsbsa.practitioners@nhs.net