

NHS Pensions - 2016/17 Type 2 Medical Practitioner self-assessment of tiered contributions

Some GPs may have joined or transitioned to the 2015 Scheme in the Scheme year 2016/17. 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. Your pay will also need to be annualised if you joined the 2015 Scheme after 1 April 2016 or left before 31 March 2017.

*If you are a type 1 or a type 2 GP then a break is defined as an individual break of one month or more. If you are a freelance GP Locum then a break is defined as an individual break three months or more

Review of contributions: If during 2016/17 you elected to work in a GP surgery on a long term self-employed basis and recorded your work, in NHS pension terms, as a type 2 medical Practitioner (rather than as a freelance GP locum) you may ask the NHSBSA to review the rate of tiered employee contributions you paid. If with hindsight you would have paid a lower rate of employee contributions if classed as a freelance GP locum you will be entitled to a refund payable by the NHSBSA.

If you are affected contact the NHSBSA by email at the following address nhsbsa.practitioners@nhs.net providing your full name and NHSP (SD) membership number. The NHSBSA will record your request but it will not be in a position to review your tiered rate until your Employing Authority, NHS England or the Local Health Board (Wales), has submitted your local pension record for year 2016/17.

This guidance does not affect:

- Salaried GPs employed by a surgery and,
- Long term self-employed GPs who recorded all of their surgery work on locum forms A and B, and
- Freelance GP locums who elected not to pension their surgery work.

In England forms should be submitted online at <https://pcse.england.nhs.uk/contact-us/> or by post to **Primary Care Support England, PO Box 350, Darlington, DL1 9QN**. Always retain a copy.

Guidance and completion notes

General information about the tiered contributions for GPs in year 2016/17 is available on our website at: www.nhsbsa.nhs.uk/member-hub/cost-being-scheme

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 if they are based in England, or their Local Health Board if they are based in Wales by 28 February 2018.

Every GP who had any type 2 medical Practitioner NHS Pension Scheme membership from 01/04/2016 to 31/03/2017 must, under the Regulations 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 and has elected to be regarded as a Type 2 Practitioner.
- 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 works for a CCG on a self-employed basis
- a GP who does GPwSI work.

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.

Every GP 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 organisations 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.

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The type 2 self – assessment form should only be completed if a GP has done type 2 work in 2016/17.

- If a GP had more than one type 2 post in 2016/17 they must include all posts on this form and send a copy to each relevant PCSE /Local Health Board.
- If a GP had a GP Provider (type 1) post and a salaried/assistant (type 2) post in 2016/17 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 had a type 2 post and a GP locum post in 2016/17 they must complete the type 2 self-assessment form
- If a freelance GP locum did no GP work other than locum work in 2016/17 then they do not need to complete the type 2 self–assessment form.

If a GP was on maternity, paternity or sick leave during 2016/17, any maternity, paternity or sick pay counts towards setting the tiered rate. GPs should have advised their PCSE/Local Health Board if they had been on maternity/paternity/sick leave. Guidance on this is available on the membership section of our website at: www.nhsbsa.nhs.uk/member-hub/membership-nhs-pension-scheme.

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.

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Personal details TAB

Box A

Write your full name, your current address and also your work email address. If your surname changed during 2016/17, please provide your previous surname.

Box B

State your NHS Pension Scheme membership number. This is often known as your 'SD' number and is eight digits long.

Box C

State your National Insurance number.

Box D

State the relevant (i.e. host) PCSE team/Local Health Board you worked for in 2016/17. If you worked in England during 2016/17 you must send the form to the relevant PCSE team by 28 February 2018. If you worked in Wales during 2016/17, send your form to the Local Health Board.

If you relocated during 2016/17 (April 2016 to March 2017) you may have had more than one PCSE team or Local Health Board so must send a copy to each relevant PCSE team or Local Health Board.

- If you worked in a GP practice in 2016/17 the relevant PCSE team or Local Health Board was the commissioning PCSE team/Local Health Board. (If you worked for more than one GP practice in 2016/17 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 2016/17 you must liaise with the relevant PCSE team.
- If, in 2016/17, 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 team or Local Health Board was the commissioning PCSE team/Local Health Board.
- In England forms should be submitted online at <https://pcse.england.nhs.uk/contact-us/> or by post to **Primary Care Support England, PO Box 350, Darlington, DL1 9QN**. Always retain a copy.

Box E

List the names and addresses of the practices, Local Health Boards or Out of Hours Providers who you worked for directly in year 2016/17

Maternity Leave

Please enter either YES or NO in this box. If you have entered Yes then PCSE or the LHB will contact you directly.

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Employment details TAB

1995/2008 scheme membership

Boxes F and G.

Please enter your Type 1, Type 2 or Locum GP 1995 or 2008 membership in these boxes

2015 Type 1 work

Boxes H and I .

You should enter all the dates of your Type 1 work carried out whilst a member of the 2015 Scheme.

2015 Type 2 work

Boxes J – S

You should enter all the dates of your Type 2 work carried out whilst a member of the 2015 Scheme.

Box T

This box looks at the service you have entered in Boxes H to S and will calculate which TAB you should complete. The dates will pre-populate on the relevant TAB.

2015 Locum work

Boxes J(i) – S(i).

You should enter all the dates of your GP Locum work

Box T(i)

This box looks at the service you have entered in Boxes J(i) to S(i) and will calculate which TAB you should complete. The dates will pre-populate on the relevant TAB.

As you complete the TABs you will be asked for details of the contributions paid. This refers to employee contributions only.

Please go to TAB 1 if you were a member of the 1995 / 2008 scheme for 2016/17

Guidance notes for **TAB 1** are included within TAB 1

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TAB 2 – 2015 Scheme membership aggregated income.

If relevant, dates will be self populate in date boxes.

As you complete TAB 2, the 'b' boxes on the right hand side of the form and Boxes 6, 8, 9 and 10 will self populate.

Steps 1 – 5 and 1a – 5a

In boxes 1 – 5 enter all the pay/income you have received for each employment period as requested

In boxes 1a – 5a enter the employee contributions paid in relation to each stream of income

Step 6

Box 6 will self-populate based on the pay details in boxes 1 – 5

Box 6a will self populate based on the contribution details in boxes 1a – 5a

Step 7

Box 7 does not apply to TAB 2.

Step 8

Box 8 will calculate your tiered contribution rate based on the pay in box 6

Step 9

Box 9 will calculate the contributions due

Step 10

Box 10 will calculate total amount underpaid (figure in red) or total amount overpaid (figure in black)

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TAB 3 – 2015 Scheme membership type 2 income annualised

If relevant, dates will be self populate in Boxes H to S

As you complete TAB 3, the 'b' boxes on the right hand side of the form and Boxes 6, 7, 7a, 8, 9 and 9 will self populate.

Steps 1 – 4 Boxes 1 – 4

Enter all the pay/income you have received for each employment period

Boxes 1a – 4a

Enter all the employee contributions you paid as a type 2 practitioner.

Step 5 does not apply to TAB 3

Step 6

Box 6 will self-populate based on the pay details in boxes 1 – 4.

Box 6a will self populate based on the contribution details in boxes 1a – 4a

Step 7

Box 7 will calculate your annualised GP pay based on the service and pay entered.

Box 7a will calculate your annualised GP pay if relevant

Step 8

Box 8 will calculate your tiered contribution rate based on the pay in box 7a

Step 9

Box 9 will calculate the contributions due

Step 10

Box 10 will calculate total amount underpaid (figure in red) or total amount overpaid (figure in black)

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TAB 4 – ANNUALISED LOCUM ONLY

If relevant then dates will be self populate in Boxes J(i) to S(i)

As you complete TAB 4, the 'b' boxes on the right hand side of the form and boxes 6, 6a, 7, 7a, 8, 9 and 10 will self populate..

Steps 1 – 5

Boxes 1 – 5

Enter all the pay/income you have received for each employment period

Boxes 1a – 5a

Enter all the employee contributions you paid as recorded on your Locum form Bs.

Step 6

Box 6 will self-populate based on the pay details in boxes 1 – 5.

Box 6a will self populate based on the contribution details in boxes 1a to 5a

Step 7

Box 7 will calculate your annualised GP pay based on the service and pay entered.

Box 7a will calculate your annualised GP pay if relevant

Step 8

Box 8 will calculate your tiered contribution rate based on the pay in 7a

Step 9

Box 9 will calculate the contributions due

Step 10

Box 10 will calculate total amount underpaid (figure in red) or total amount overpaid (figure in black)

Next steps

Arrears of contributions: If the amount in box 11 on the TABS 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 set by your surgery was wrong you must pay the arrears to the surgery who will arrange to pay this over to the PCSE team/LHB .

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

If you have underpaid on your Locum income you must arrange to pay the arrears directly to PCSE or the LHB.

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

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

Overpaid contributions: If the amounts in box 10 are 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 set by your surgery was too high you should recover the arrears through the surgery who will liaise with the local PCSE team/LHB.

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

If you have overpaid on your Locum income PCSE will arrange to pay the arrears directly to you via cheque.

If you were employed directly by an 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 the b boxes 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

Year 2016/17 £150,600.00

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 2016/17 it will be necessary to ensure that you have paid the correct contributions.

Where your agreement has been completed or terminated in 2016/17 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 team/LHB before 28 February 2018. Forms can be submitted online at www.pcse.england.nhs.uk/contact-us or by post to **Primary Care Support England, PO Box 350, Darlington, DL1 9QN**. 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