

NHS Pensions - GP Locum A

GP Locum own use only

GP Locum certificate of pensionable pay: April 2018 onwards

General guidance

GP Locum: To claim NHS Pension Scheme (NHSPS) membership for freelance GP Locum GMS, PMS, APMS or appraisal NHS work, please complete Part 1 of this form and send with the invoice to the GP surgery/practice/ NHS England in respect of appraisal work or LHB. A separate form is required for each payment.

- The employer contribution rate is currently 14.3% and administration levy of 0.08% therefore total employer contributions are 14.38%.
- Any long term fee based work that you wish to be regarded as Type 2 practitioner work must not be recorded on this form.
- A GP Locum who sets themselves up as a limited company (or similar) cannot superannuate their income.
- A GP Provider cannot pension income as a GP Locum in their own Practice.
- This form must **not** be used to record OOHs or CCG work; use form SOLO.
- GP Locum work performed more than 10 weeks ago **cannot** be pensioned. See GP Locum factsheet for further information.
- Tiered employee contributions are based on total GP (Practitioner) pensionable income.
- Any arrears of employee tiered contributions must be paid.
- You must always enter your unique identifying reference (see guidance notes)

Part 1. To be completed by the GP Locum

Your name

National Insurance number

Details of PCSE/dCCG or LHB

Registration number if known

Unique identifying number

 SD Number LOC

Please enter below the dates you worked.

From / / to / / From / / to / /

From / / to / / From / / to / /

From / / to / / From / / to / /

I claim NHS Pension Scheme membership for the NHS work I undertook as an individual, not as a limited company. I have worked on a temporary basis performing regular sessions **in a surgery/practice** or regular appraisal work. I shall forward all contributions on to the relevant body.

Signature

Date

Part 2 - To be completed by the commissioning body (eg. practice manager)

The same person cannot sign Parts 1 and 2 (see guidance notes on next page).

GP Locum's basic fee (**excluding** NHSPS contributions) for the work above. £ (1)

GP Locum's **pensionable** pay (90% of the fee at box 1) £ (2)

NHSPS employer contributions (14.38% of box 2) £ (3)

Who was this work done for?

NHSPS EA code

Name of surgery/practice or commissioning body.

Please also stamp this box with the Practice stamp.

Declaration

I certify that the GP Locum was paid the fee at box 1 **and** the employer contributions at box 3.

Signature

Date of payment

Form A - Guidance for freelance GP Locums - Part 1

- Freelance GP Locums must complete Forms A and B if they wish to pension their surgery/practice or appraisal work.
- The surgery/practice/NHS England in respect of appraisal work or LHB must pay the 14.38% employer contribution.
- OOHs/CCG/GPwSI work must not be declared on Forms A and B.
- Regular fee based work lasting six months or more may be regarded as Type 2 practitioner work. If you wish to be regarded as a Type 2 practitioner on a long term fee basis then the Locum forms A & B must not be used.
- Non-NHS (i.e. private) work is not pensionable.
- Freelance GP Locums trading as limited companies cannot pension their income.
- Appraisal work performed by a freelance GP Locum is pensionable.
- If the GP Locum chooses to not pension (superannuate) this income it is their responsibility to return the employer contributions of 14.38% back to the surgery / practice.

Payments

BACS and online submissions

This form can either be submitted online at www.pcse.england.nhs.uk/contact-us or via post to Primary Care Support England, PO Box 350, Darlington, DL1 9QN

If you are a Locum in England you can now submit your payments by BACS, the bank account details you require can be obtained by calling PCSE on 0333 014 2884.

When submitting your paperwork online or by post and your payment by BACs you will need to include a unique identifying reference comprised of the following details:

- Membership (SD) number - your GP pension scheme number: 8 characters
- details of the form this relates to: 3 characters
- month: 3 characters
- year: 2 characters

Example:

12345678locapr17

This reference indicates that you are Dr X and your membership number is **12345678** submitting your Locum form for April 2017.

Your unique identifying reference (UIR) number on Form A should match the UIR on Locum form B and on your BACS submission.

You should use Locum form B to generate the UIR and then input this on the Locum form A and your BACS submission.

If your paperwork and BACS payment do not include the unique identifying reference then your pension record may not be credited with this work.

You must mark the envelope 'Locum Payments'.

To claim NHSPS membership for freelance GP locum work, complete Part 1 of Form A and send it with your monthly invoice. If you are invoicing for more than one separate period of work in the month show all of them on the form. You do not need a separate form for each short session or period within the same month provided they are covered by the same invoice payment. If you do GP locum NHS work for more than one surgery/practice you will need to send a separate Form A with your invoices to each surgery/practice each month.

Surgery/practice based work

If you work **every** day of the month please enter the first and last day of the calendar month; i.e. from 01/05/2017 to 31/05/2017. If your work spans two calendar months with no breaks and you are invoicing for the whole period you can enter, for example, 28/07/2017 to 01/08/2017. If there are breaks between your periods of work you must enter each separate period in the month. If you work for just one day enter, for example, 09/07/2017 to 09/07/2017.

Record keeping

Please keep a copy of Form A for your records. The 'GP Locum use' box at the top is for your administration purposes. If you need any help completing Form A please refer to NHS Pensions website at www.nhsbsa.nhs.uk/nhs-pensions or email, nhsbsa.practitioners@nhs.net

Form A - Guidance for surgeries/practices, NHS England and LHBs - Part 2

If a GP locum wants to pension (i.e. superannuate) their income they will ask you to certify/declare the dates worked, fee paid, pensionable pay, and employer contributions at Part 2 of Form A.

Step 1: Enter the GP locum fee at box 1.

Step 2: Multiply the fee by 90% and enter the resulting amount in box 2; this is the pensionable pay.

Step 3: Multiply the amount in box 2 by 14.38% and enter the amount in box 3. These are the employer contributions and administration levy.

- Freelance GP Locums cannot pension income if they are trading as a limited company
- A GP who works for a surgeries/practice on a long term fee based arrangement (i.e. six months or more without significant breaks) may choose to be regarded as a type 2 Practitioner not a freelance GP locum, in NHS pension terms
- A GP partner/single-trader/shareholder cannot pension income as a GP locum in their own surgery/practice.

You must sign and date the declaration in Part 2 of Form A and insert your NHSPS EA code and stamp to validate it. Please return the completed Form A to the GP locum along with your payment **including the NHSPS employer contributions**. Please pay the GP locum (and complete Form A) promptly so that they can complete their paperwork and calculate their employee contributions. Keep a copy.

If you need any help completing Form A please refer to NHS Pensions website at: www.nhsbsa.nhs.uk/nhs-pensions or email, nhsbsa.practitioners@nhs.net

How we use your information

The NHS Business Services Authority – NHS Pensions will use the information provided for administering your NHS Pension Scheme membership and processing payment of your NHS pension benefits. We may share your information to administer and pay your NHS pension, 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 your information with and how long we keep your personal data and your rights, please visit our website at www.nhsbsa.nhs.uk/yourinformation