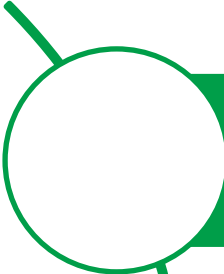


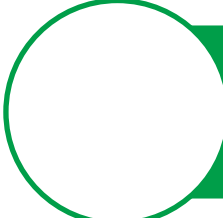
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# A basic overview to General Practitioners

## Objectives of today's session



Understand each organisations responsibilities and what role they play within the administration of Practitioner pensions



Understand how to identify what type of Practitioner status is applicable to the GP



Understand how a Practitioner pensions their income and claims their retirement benefits

# Roles of each organisation (England only)



## GP and Non GP

NHS Pensions terminology	GP Type
Type 1 Medical Practitioner / GP Provider	Partner/Single-hander/ Shareholder
Type 2 Medical Practitioner / GP Performer	Salaried GP/ *Long term fee based / Assistant / Portfolio GP
Locum Practitioner	Freelance GP Locum
Non GP Partner	Non GP Partner / Shareholder

\*A long term fee based GP who works at the same surgery continually for more than 6 months may choose to be regarded as a Type 2 Practitioner

GP registrars (or trainee GPs) are not classed as Practitioners, they are afforded Officer status

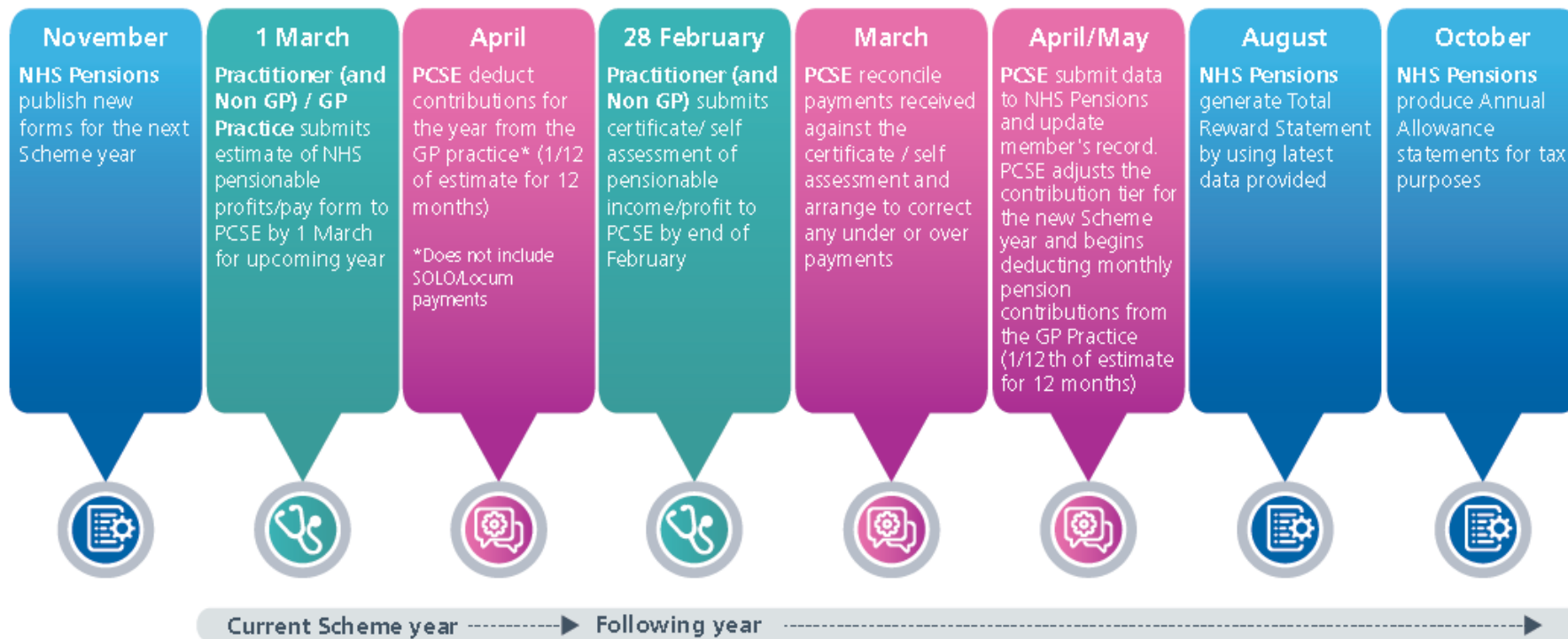
Practitioners have had access to the NHS Pension Scheme since 1948.

They are usually self-employed and are not regarded as full time or part time so whole time equivalent (WTE) doesn't apply. If a practitioner works 80 hours a week then all of this income must be pensioned.

PCSE are responsible for deducting both the employee and employer contributions from the Practice budget, this is called 'top slicing'. PCSE will then update the GP and non GP pension record and submit these contributions to NHS Pensions. PCSE are also responsible for collecting any arrears and returning any overpayments.



## Annual Practitioner overview and timeline



## Type 1 Practitioners

- A Type 1 Practitioner can be involved in several primary care NHS Contracts .i.e. be a partner in several surgeries
- Type 1 Practitioners must declare all pensionable income (practice plus ad hoc) on an annual certificate of pensionable profits and this must be submitted to PCSE within 11 months of year end (28 Feb)
- They cannot pension income from another GMS, PMS, APMS surgery on their host certificate and therefore if the practitioner is involved in several contracts then a certificate should be submitted for each

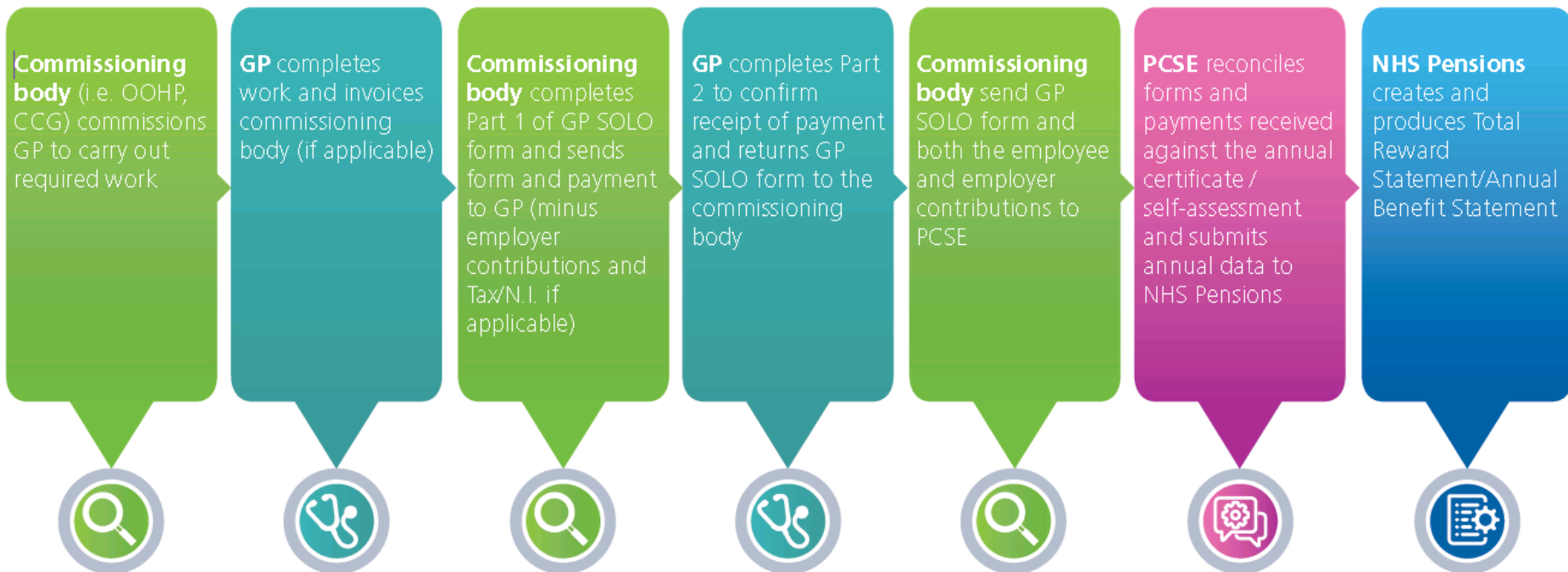
## Type 2 Practitioners

- The pensionable pay for a Type 2 Practitioner is their surgery salary plus any ad hoc income, such as out of hours. All ad hoc income must be declared by the GP SOLO form
- Type 2 Practitioners must declare all their pensionable income (surgery plus ad hoc) on an annual self-assessment form. This must be submitted to PCSE within 11 months of year end (28 Feb)
- Employment law states that Type 2 practitioners are subject to auto enrolment





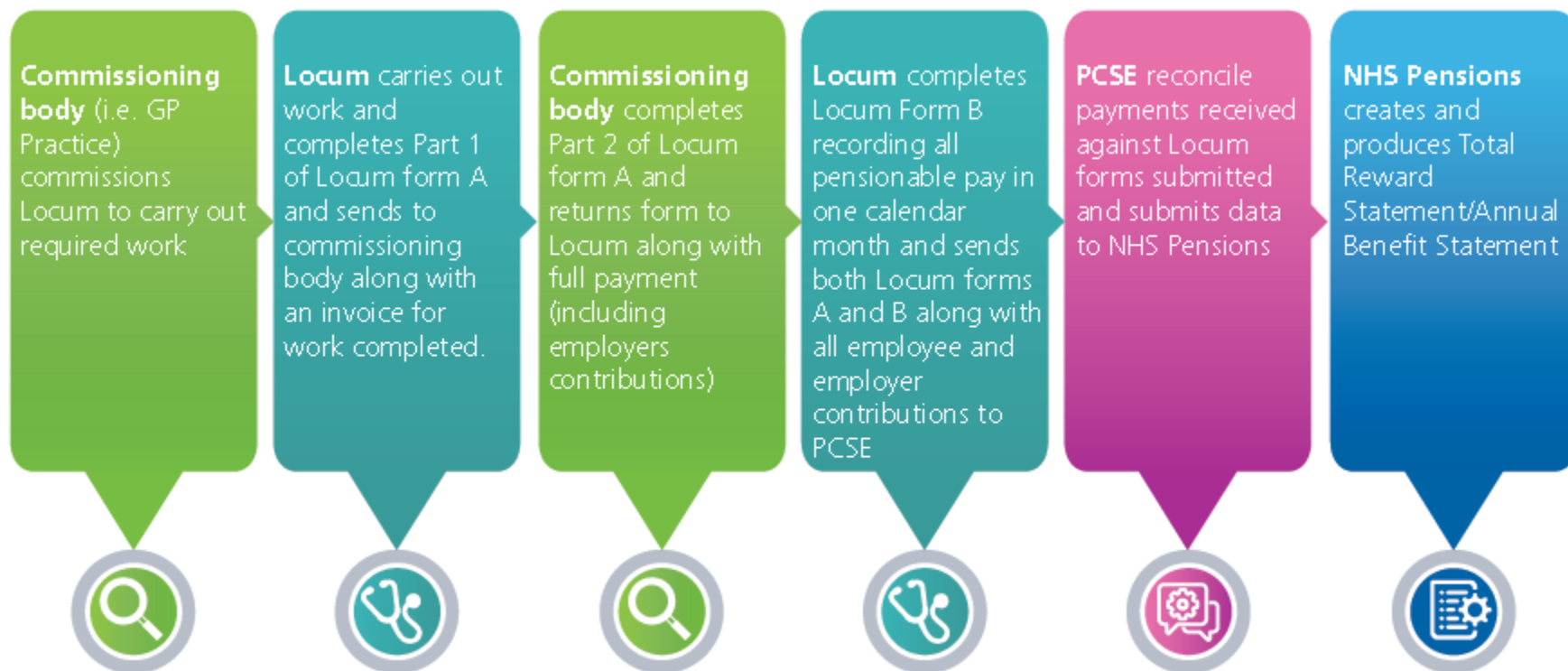
## GP SOLO



## GP Locums

- A Freelance Locum is commissioned to carry out services on behalf of an 'absent' colleague on a self employed basis. If this work exceeds six months then the GP Locum may opt to be treated as a Type 2 Practitioner for pension purposes
- A GP Locum must complete locum forms A and B along with the commissioner of the service and submit to PCSE within 10 weeks of the work being carried out
- "Pure" GP Locums are not required to complete annual certificates

## GP Locums



## Non GP Partners

- Non GP Partners are shareholders/partners in the practice. As they are not qualified practitioners they are afforded officer status. Therefore whole time equivalent applies to their pensionable income
- Non GP partners must be included within the estimate of pensionable pay that is submitted to PCSE at the beginning of each year
- Non GP Partners are required to submit an annual certificate of pensionable profits and must be submitted to PCSE within 11 months of year end (28 Feb)
- If a Non GP Partner is party to several contracts they can only pension income from one contract. However they do not have to pension the income from the same contract each year and can therefore choose to income the most profitable

## GP forms

- All Practitioner forms can be located under the Member Hub area of the NHS Pensions website
- As the GP pension records are maintained and updated by PCSE all GP estimates and certificates must be submitted to them. This can either be sent via the post or through the PCSE online enquiry portal on their [website](http://www.nhsbsa.nhs.uk/nhs-pensions)



## What happens when a GP wants to retire?

- Single Handed GP Partners must hand contract the back to NHS England
- GP Partners in partnership must resign and be removed from the partnership
- GP Partners in a company must hand company shares back and be removed from the company
- Salaried GPs must resign from the practice
- All changes to the practice contract must be notified to our scheme access team at [nhsbsa.schemeaccess@nhs.net](mailto:nhsbsa.schemeaccess@nhs.net)



## What happens when a GP retires?

### GP

- GP completes sections 7-15 of AW8
- GP submits AW8 to PCSE

### PCSE

- Receive AW8 and closes GP's employment using estimated earnings for the final year
- Submits AW8 to NHS Pensions no earlier than 105 days before retirement date

### NHS Pensions

- NHS Pensions receives AW8 and acknowledges receipt
- NHS Pensions processes members retirement application and puts benefits into payment

## Support available

- GP administration guide
- Dedicated Practitioners team at [nhsbsa.practitioners@nhs.net](mailto:nhsbsa.practitioners@nhs.net)
- Bespoke GP / GP Practice newsletter issued quarterly
- Self service Ask Us database
- Dedicated Stakeholder manager for GP's and GP practices





## Contacts

NHS Pensions Practitioner team

- [nhsbsa.practitioners@nhs.net](mailto:nhsbsa.practitioners@nhs.net)

NHS Pensions Member helpline

- 0300 3301 346

PCSE

- <https://pcse.england.nhs.uk/contact-us/>
- 0333 014 2884
- Primary Care Support England  
PO BOX 350  
Darlington, DL1 9QN



Any questions?



**Thank you**



**Danielle Adair**  
**Stakeholder Engagement Manager**